

**General Instructions:**

1. The information that appears on this form is intended to include all data needed such that the total premium base Column (11) is equal to the definition of standard premium for the New York State assessment surcharge as follows: Direct written premium excluding federal premium, volunteer firefighters' and volunteer ambulance workers' premium and expense constant, but adjusted for premiums related to retrospective rating adjustments, large risk rating or alternative rating option adjustments, premium discount, deductible program adjustments or other such adjustments needed to bring the total premium base up to the equivalent of standard premium.
2. *The Quarterly Unified Employer Assessment Surcharge Workers' Compensation Carrier Remittance Form (GA-2) must be completed each quarter on a calendar year basis by every carrier that wrote workers' compensation premiums during the reporting period. The form, with payment, must be postmarked within thirty days of the end of the quarter.*
3. Carriers who are part of a larger carrier group, must complete and submit a separate *Quarterly Unified Employer Assessment Surcharge Workers' Compensation Carrier Remittance Form (GA-2)* for each carrier in the group by WCB Identification Number. However, a single aggregate payment may be made for the carrier group.
4. Carriers submitting an aggregated payment must complete the *Quarterly Unified Employer Assessment Surcharge Workers' Compensation Carriers Remittance Form - Carrier Group Addendum (GA-2.1)*
5. The assessment surcharge should be displayed on the policy page as "NYS Employer Assessment Surcharge" along with statistical code 0932.
6. Questions about the form or process should be directed to [WCBFinanceOffice@wcb.ny.gov](mailto:WCBFinanceOffice@wcb.ny.gov)
7. Checks are to be made payable to the "**Commissioner of Taxation & Finance**" as custodian of the fund.
8. To ensure the proper application of payment please include W Number and applicable quarter on check.
9. All amounts should be reported in whole dollars.
10. This report and corresponding payment, along with any applicable addendums, must be submitted quarterly by every carrier.

**Submit completed form via e-mail to: [Assessments@wcb.ny.gov](mailto:Assessments@wcb.ny.gov)  
and mail check with summary page to the address below:**

New York Workers' Compensation Board  
328 State Street  
Finance Unit, Room 331  
Schenectady, NY 12305-2318

**Carrier Information:**

1. The WCB Identification Number or "W Number" as assigned to the carrier by the WCB.
2. The FEIN, or Federal Employer Identification Number for the carrier. Carriers submitting an aggregated payment and have more than one FEIN must complete the *Quarterly Unified Employer Assessment Surcharge Workers' Compensation Carriers Remittance Form - Carrier Group Addendum (GA2.1)*.
3. The carrier name should be the full legal name of the carrier approved to write workers' compensation.
4. The full mailing address of the carrier to be used for all correspondence related to the unified assessment must be provided.
5. The NAIC Company Number is the National Association of Insurance Commissioners company code assigned to the carrier.
6. The NAIC Group Number is the National Association of Insurance Commissioners group code assigned to the carrier.

**Basis for Assessment:**

1. The effective year of the policies for the premium reported.
2. Enter the year-to-date direct written premium. For the 2014, 2015, 2016, 2017, 2018 and 2019 years, these would only be for any incremental changes of premium recorded in 2020 for the policies effective in 2014, 2015, 2016, 2017, 2018, 2019.
3. <sup>1</sup>Enter the year-to-date amount of federal premium.
4. <sup>1</sup>Enter the year-to-date amount of volunteer firefighters' and volunteer ambulance workers' premium.
5. <sup>1</sup>Enter the year-to-date expense constant.
6. <sup>2</sup>Enter the year-to-date amount of premium discount.
7. <sup>2</sup>Enter the year-to-date amount of deductible program adjustments (including large and small deductibles). Please note that these adjustments should be applied **AFTER** the experience modification factor.
8. <sup>2</sup>Enter the year-to-date amount of the large risk rating or alternative rating option premium.
9. <sup>2</sup>Enter the year-to-date amount of the retrospective rating adjustment premium.
10. <sup>2</sup>Enter other type of premium (if any) that has not been included in Columns (3) through (9) that the assessment surcharge should be applied to. <sup>3</sup>**(See examples of Other type of Premium below).**
11. The total premium base Column (11) is calculated as follows: Column (2) less Column (3) less Column (4) less Column (5) less Column (6) less Column (7) less Column (8) less Column (9) less Column (10) (if any) = Column (11). Please note a negative value will increase the premium base subject to the assessment surcharge.
12. The premium previously reported as of the last quarterly report in the current calendar year for which the assessment surcharge has already been paid. This will be column 11 from the previous quarter and is applicable to quarters' 2; 3; and 4.
13. The adjusted premium base is equal to the total premium base Column (11) less the premium previously reported for which the surcharge has already been paid Column (12).
14. The assessment rate for the policy effective year shown as established by the Chair pursuant to WCL Section 151. Assessment rates can be found on the WCB's website at [www.wcb.ny.gov](http://www.wcb.ny.gov).
15. The total surcharge due is equal to the adjusted premium base Column (13) multiplied by the assessment surcharge rate Column (14). If an overall credit amount is due, this will be entered on the next quarter's submission (Prior Quarter Credit) and will offset the total amount due except in the fourth quarter. If a credit is due in the fourth quarter, upon verification of the annual data submitted to the New York State Department of Financial Services (DFS) and the New York Rating Insurance Board (NYCIRB) a refund will be issued.

<sup>1</sup> The assessment surcharge is not applied to the types of premium shown in Columns (3), (4) and (5). These amounts should be subtracted from the direct written premium shown in Column (2).

<sup>2</sup> The assessment surcharge is applied to the types of premium shown in Columns {6}, {7}, {8}, {9} and {10} (if any). These amounts are not included in direct written premium [Column (2)] and they are typically reported as a negative. Therefore, they should be subtracted from the direct written premium to determine the total premium base (subtracting the negative will increase the direct written premium to include these amounts).

<sup>3</sup> Other types premium that should be recorded in Column 10 (As a negative for a credit and a positive for a debit) are the following:

Drug-Free Workplace Credit – 9846;

Managed Care/PPO Premium Credit – 9874;

*Compulsory Workplace Safety Program Surcharge – 9747;*  
*Rate Deviation-Method 3 (After Experience Modification) – 9034, 9036;*  
*WSLPIP Drug & Alcohol Prevention Program Credit-9753;*  
*WSLPIP Return-To-Work Program Premium Credit – 9743;*  
*WSLPIP Safety Incentive Program Premium Credit – 9748;*  
*Safe Patient Handling Act Program Premium Credit – 9651;*  
*NY Construction Classification Premium Adjustment Program 9046;*  
*Schedule Rating Plan – 9887, 9889*

This list is not intended to be all-inclusive and the WCB requests that any questions regarding premium be sent to [WCBFinanceOffice@wcb.ny.gov](mailto:WCBFinanceOffice@wcb.ny.gov)