



QUARTERLY UNIFIED EMPLOYER ASSESSMENT
Private Self-Insurers Remittance Form
State of New York - Workers' Compensation Board

Instructions for Completing Quarterly Unified Employer Assessment

General Instructions

1. The Quarterly Unified Employer Assessment Private Self-Insurers Remittance Form (GA-3) must be completed each quarter on a calendar year basis by every active self-insured employer and submitted, with payment, within thirty days of the end of the quarter.
2. Additional parent and subsidiary employers approved to self-insure on a consolidated basis under the W number shown must be reported, along with their payroll, on the Quarterly Unified Employer Assessment Private Self-Insurers Remittance Form - Payroll by FEIN Addendum (GA-3.1)
3. Checks are to be made payable to the "**Commissioner of Taxation & Finance**" as custodian of the fund.
4. To ensure the proper application of payment, please include W number and applicable quarter on check.
5. Questions about the form or process should be directed to WCBFinanceOffice@wcb.ny.gov.
6. This report and corresponding payment, along with any applicable addendums, must be submitted quarterly by every employer actively self-insured for workers' compensation. Employers that discontinued their self-insurance program (i.e., inactive self-insurers) and employers actively or inactively self-insured for disability benefits do not have to submit.

Submit completed form via e-mail to: Assessments@wcb.ny.gov
AND mail check with summary page to:

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

Self-Insurer Information

1. The WCB Identification Number or "W Number" as assigned to the self-insurer when approved to self-insure.
2. The FEIN, or Federal Employer Identification Number must be reported for the self-insurer. When more than one employer is approved to self-insure on a consolidated basis under the W number assigned, the required Quarterly Unified Employer Assessment Private Self-Insurers Remittance Form -Payroll by FEIN Addendum (GA-3.1) must be completed and submitted.
3. The name of the self-insured employer must be the full legal name of the employer approved to self-insure.
4. The full mailing address of the self-insurer to be used for all correspondence related to the quarterly unified employer assessment must be provided.

Basis for Assessment

1. The four-digit payroll class code that corresponds to the payroll description and amount reported.
2. The description that corresponds to the payroll class code and the type of work performed.
3. Total Gross quarterly payroll associated with the payroll class code.
4. The loss cost per hundred dollars of payroll for each class of payroll as found on the WCB's website - www.wcb.ny.gov.
5. The total loss cost is determined by multiplying the payroll by the loss cost and dividing by \$100.
6. Total payroll must agree with that reported on the Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return (NYS-45); specifically, Part C Employee wage and withholding information. If total quarterly payroll does not agree with NYS-45, please provide reconciliation. No payroll caps are to be applied. Please note that Part C typically is an electronic upload filed separately and therefore may not have a dollar figure shown on the form.
7. The assessment rate for the rating period established by the Chair pursuant to WCL Section 151. This can be found on the WCB's website - www.wcb.ny.gov.
8. The total assessment due is equal to the total loss cost multiplied by the assessment rate.

Certification

In accordance with WCL Section 151 the Chair may conduct periodic audits of any self-insurer on any information relevant to the payment or calculation of assessments. If a self-insurer underpays an assessment as a result of inaccurate reporting the self-insurer shall pay the full amount of the underpaid assessment along with interest at the rate of 9% per annum. Further" in the event that it is determined that the payer knew or should have known that the reported information was inaccurate" an additional penalty of up to 20% may be imposed. The failure of a self-insurer to timely remit assessment payments and required reports shall constitute good cause for revocation of self-insured status and interest charges. An employer that knowingly makes a material misrepresentation of information required for the purposes of assessments shall be guilty of a class E felony.