

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

A. Self-Insurer Information

1. WCB Identification Number: _____ "W Number"
2. Name of Self-Insured Employer: _____

**Note: Additional employers covered under the W number shown must be reported on the Quarterly Employer Assessment Private Self-Insurers Remittance Form - Payroll by FEIN Addendum (GA-3.2)*

3. FEIN:* _____

4. Mailing Address: _____
Number and Street City State Zip Code

B. Reporting Period

1. Calendar Year: _____
2. Quarter Ending: _____

Q1: Payroll for period January 1 – March 31	Form & payment postmarked by April 30
Q2: Payroll for period April 1 – June 30	Form & payment postmarked by July 31
Q3: Payroll for period July 1 – September 30	Form & payment postmarked by October 31
Q4: Payroll for period October 1 – December 31	Form & payment postmarked by January 31

C. Basis for Assessment

(1) Payroll Class Code	(2) Description	(3) Quarterly Payroll Dollars	(4) Loss Cost Per Hundred Dollars of Payroll	(5) Total Loss Cost (3) x (4) divided by \$100
(6) Subtotal Payroll				
(7) Subtotal Payroll from Addendum GA-3.1 (if applicable)				
(8) Total Payroll = (6)+(7)				
		(9) Subtotal Loss Cost		
		(10) Subtotal Loss Cost from Addendum 3.1 (if applicable)		
		(11) Total Loss Cost		
		(12) Assessment Rate		13.8%
		(13) Total Assessment Due		

D. Certification

The undersigned certifies that the information presented herein, including all applicable addendums, has been examined and is a true, correct and complete report made in good faith.

Signature

Title

Type or Print Name

Date

Phone Number

E-Mail

Instructions for Completing Quarterly Unified Employer Assessment Private Self-Insurers Remittance Form

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. When more than five payroll class codes exist, additional payroll by classification must be reported on the *Quarterly Unified Employer Assessment Private Self-Insurers Remittance Form - Payroll by Class Code Addendum (GA-3.1)*.
3. 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-3.2)*.
4. Questions about the form or process should be directed to WCBFinanceOffice@wcb.ny.gov.
5. Checks are to be made payable to the Chair, NYS Workers' Compensation Board.
6. To ensure the proper application of payment, please include W number and applicable quarter on check.
7. 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:

WCBFinanceOffice@wcb.ny.gov
and mail check to address below

Or mail completed form and check to:

New York State 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 Name of the Self-insured Employer must be the full legal name of the employer approved to self-insure.
3. 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-3.2)* must be completed and submitted.
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 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. Subtotal of payroll reported on the *Quarterly Unified Employer Assessment Private Self-Insurers Remittance Form (GA-3)*.
7. Subtotal of payroll reported on the *Quarterly Unified Employer Assessment Private Self-Insurers Remittance Form - Payroll by Class Code Addendum (GA-3.1)* if applicable.
8. Total payroll including payroll reported on the *Quarterly Unified Employer Assessment Private Self-Insurers Remittance Form - Payroll by Class Code Addendum (GA-3.1)*, if applicable. With limited exception, total payroll must agree with that reported on the *Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return (NYS-45)*; specifically, Part A Line 1 Total Remuneration Paid This Quarter. If total quarterly payroll does not agree with NYS-45, please provide reconciliation. No payroll caps are to be applied.
9. Subtotal of the loss cost by payroll class code shown on the *Quarterly Unified Employer Assessment Private Self-Insurers Remittance Form (GA-3)*.
10. If necessary, additional payroll class codes and corresponding loss cost must be reported from the *Quarterly Unified Employer Assessment Private Self-Insurers Remittance Form - Payroll by Class Code Addendum (GA-3.1)*.
11. Total loss cost as shown on this form is determined by adding the subtotal of 9 above with the subtotal from 10 above if applicable.
12. 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.
13. 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. An employer that knowingly makes a material misrepresentation of information required for the purposes of assessments shall be guilty of a class E felony.

**Instructions for Completing Quarterly Unified Employer Assessment
Private Self-Insurers Remittance Form
Payroll by Class Code Addendum**

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. The *Quarterly Unified Employer Assessment Private Self-Insurers Remittance Form - Payroll by Class Code Addendum (GA-3.1)* is required when more than five classes of payroll need to be reported for the *Quarterly Unified Employer Assessment Private Self-Insurers Remittance Form (GA-3)*.
3. Questions about the form or process should be directed to WCBFinanceOffice@wcb.ny.gov.
4. This addendum, if applicable, must be sent quarterly with the *Quarterly Unified Employer Assessment Private Self-Insurers Remittance Form (GA-3)*.

Self-Insurer Information

1. The WCB Identification Number or "W Number" as assigned to the self-insured employer when approved to self-insure.
2. The Name of the Self-Insured Employer must be the full legal name of the employer approved to self-insure.

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 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. The subtotal of the payroll of the *Quarterly Unified Employer Assessment Private Self-Insurers Remittance Form - Payroll by Class Code Addendum (GA-3.1)*. This must be carried forward to Line (7) of the *Quarterly Unified Employer Assessment Private Self-Insurers Remittance Form (GA-3)*.
7. The subtotal of loss cost by payroll class code shown on *Quarterly Unified Employer Assessment Private Self-Insurers Remittance Form - Payroll by Class Code Addendum (GA-3.1)*. This total must be carried forward to Line (10) of the *Quarterly Unified Employer Assessment Private Self-Insurers Remittance Form (GA-3)*.

Instructions for Completing Quarterly Unified Employer Assessment Private Self-Insurers Remittance Form Payroll by FEIN Addendum

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. The *Quarterly Unified Employer Assessment Private Self-Insurers Remittance Form - Payroll by FEIN Addendum (GA-3.2)* is required when more than one employer is approved to self-insure on a consolidated basis under the W number shown.
3. The payroll by class code reported on the *Quarterly Unified Employer Assessment Private Self-Insurers Remittance Form (GA-3)* and on the *Quarterly Unified Employer Assessment Private Self-Insurers Remittance Form - Payroll by Class Code Addendum (GA-3.1)* must include all employers listed here.
4. Questions about the form or process should be directed to WCBFinanceOffice@wcb.ny.gov.
5. This report, if applicable, must be sent quarterly with the *Quarterly Unified Employer Assessment Private Self-Insurers Remittance Form (GA-3)*.

Self-Insurer Information

1. The WCB identification Number or "W Number" as assigned to the self-insurer when approved to self-insure.
2. The Name of the Self-insured Employer must be the full legal name of the employer approved to self-insure.

Employers Covered Under the W Number

1. The FEIN, or Federal Employer Identification Number, must be reported for the self-insurer and all other employers approved to self-insure on a consolidated basis under the W number assigned.
2. The self-insured employer name must be the full legal name of the employer approved to self-insure.
3. Total quarterly payroll associated with the FEIN number.
4. The total payroll of the *Quarterly Unified Employer Assessment Private Self-Insurers Remittance Form - Payroll by FEIN Addendum (GA-3.2)*. With limited exception, total payroll must agree with that reported on the *Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return (NYS-45)*; specifically, Part A Line 1 Total Remuneration Paid This Quarter. If total quarterly payroll does not agree with NYS-45, please provide reconciliation. No payroll caps are to be applied.

Payroll Class Codes

(1) Payroll Class Code	(2) Description	(4) Loss Cost Per Hundred Dollars Of Payroll
0000	NO PAYROLL	\$0.00
0005	NURSERY EMPLOYEES & D	\$2.25
0031	VEGATABLE, BERRY OR GRAPE FARM	\$4.08
1463	ASPHALT WORKS	\$7.59
1624	QUARRIES NOC	\$4.13
1701	CEMENT MFG	\$5.58
1741	FLINT OR SPAR GRINDING	\$7.83
1860	ABRASIVE PAPER OR CLOTH PREP	\$10.72
2003	BAKERY	\$6.64
2039	ICE CREAM MFG	\$5.08
2065	MILK PRODUCTS MFG NOC	\$5.54
2070	MILK DEPOTS OR DEALERS	\$6.38
2095	MEAT PRODUCTS MFG NOC	\$9.91
2305	TEXTILE FIBER MFG SYNTHETIC	\$9.94
2380	NET MFG NOT WIRE	\$10.24
2501	CLOTHING MFG	\$1.09
2553	FURNISHING GOODS MFG NOC	\$2.42
2702	LOGGING OR LUMBERING & DRIVERS	\$43.38
2710	SAW MILLS	\$8.02
2737	SASH DOOR ASSEMBLED MILLWORK M	\$9.11
2883	FURNITURE MFG WOOD NOC	\$5.12
3122	CUTLERY MFG NOC	\$7.65
3129	BUTTON OR BUCKLE MFG METAL	\$5.67
3145	SCREW MFG	\$2.85
3179	ELEC APPARATUS MFG	\$3.24
3220	CAN MFG	\$4.79
3307	HEAT TREATING METAL	\$5.25
3315	BRASS OR COPPER GOODS MFG	\$4.93
3336	TYPE FOUNDRIES	\$2.57
3507	AGRICULTURAL MACHINERY MFG	\$3.69
3574	OFFICE COMPUTING MACHINE MFG	\$1.71
3612	PUMP MFG	\$3.74
3620	TANK BUILDING METAL SHOP	\$6.37
3632	MACHINE SHOP NOC	\$4.40
3634	VALVE MFG	\$3.41
3638	BALL OR ROLLER BEARING MFG	\$2.84
3685	INSTRUMENT MFG	\$1.86
3724	ELECTRICAL APPARATUS INSTALLAT	\$6.64
3737	MACHINERY OR EQUIPMENT REPAIR	\$5.06
3808	AUTO MFG OR ASSEMBLY	\$3.97

Payroll Class Codes

3826	AIRCRAFT ENGINE MFG	\$2.76
4034	CONCRETE PRODUCTS MFG	\$13.35
4061	POTTERIES HAND MOLD OR CAST	\$8.15
4062	POTTERY MFG PORCELAIN PRESS FO	\$6.72
4114	GLASSWARE MFG NOC	\$4.14
4130	GLASS MERCHANT	\$8.11
4207	PULP MFG CHEMICAL PROCESS	\$1.49
4239	PAPER MFG	\$5.37
4243	BOX MFG FOLDING PAPER BOXES NO	\$4.61
4244	CORRUG OR FIBRE BD CONTAINER M	\$4.50
4251	STATIONERY MFG	\$4.31
4279	PAPER GOODS MFG NOC	\$4.73
4299	PRINTING	\$3.35
4304	NEWSPAPER PUBLISHING	\$6.35
4360	MOTION PICTURE DEVELOP PRINT	\$0.31
4361	PHOTOGRAPHERS-ALL EMPLOYEES	\$1.01
4410	RUBBER GOODS MFG NOC	\$7.87
4452	PLASTICS FAB PRODUCTS MFG NOC	\$4.45
4459	PLASTICS MFG SHEETS RODS TUBES	\$4.73
4475	PLASTICS MOLDED PRODUCTS MFG N	\$4.21
4476	PLASTICS MFG.-MOLDED PRODUCTS NOC	\$3.05
4493	FABRIC COAT OR IMPREGNATE NOC	\$6.07
4511	ANALYTICAL CHEMISTS	\$0.74
4557	INK MFG PRINTING	\$2.79
4829	CHEMICAL MFG NOC-ALL OPER & D	\$2.72
4923	PHOTOGRAPHIC SUPPLIES MFG	\$2.12
5190	ELECTRICAL WIRING	\$6.08
5191	OFFICE MACH OR APPLIANCE INSTA	\$1.68
5213	CONCRETE CONSTRUCTION NOC	\$16.83
5429	CABINET WORK INSTALLATION	\$6.92
5479	INSULATION WORK NOC	\$8.12
5491	PAPER HANGING	\$3.48
5506	STREET OR ROAD PAVE OR REPAVE	\$16.36
5507	STREET OR ROAD SUB-SURFACE WOR	\$12.41
5606	CONTRACTORS EXECUTIVE SUPERVIS	\$3.46
6504	FOOD SUNDRIES MFG NOC	\$6.39
7197	PARCEL OR PACKAGE DELIVERY	\$5.72
7219	TRUCKING NOC	\$10.88
7231	MESSENGER CO-MAIL, PKGS-ALL EM	\$10.06
7368	TAXICAB DRIVERS	\$7.08
7380	DRIVERS CHAUFF HELPERS NOC	\$9.79
7403	AIRLINE SCHEDULED ALL OTHER EM	\$5.54
7405	AIRLINE SCHED FLYING CREW	\$2.18
7421	AIRCRAFT TRANS PERSON FLYING C	\$1.41

Payroll Class Codes

7502	GAS CO NATURAL GAS LOCAL DISTR	\$1.46
7515	OIL OR GAS PIPE LINE OPERATION	\$1.21
7539	ELEC LIGHT OR POWER CO NOC	\$1.65
7542	METER READER	\$4.68
7610	RADIO OR TELEVISION STATION	\$0.45
7720	POLICE OFFICERS	\$1.31
7998	HARDWARE STORE - RETAIL	\$2.77
7999	HARDWARE STORE - WHOLESALE	\$2.30
8006	GROCERY STORE RETAIL NO FRESH	\$1.83
8008	CLOTHING STORE RETAIL	\$1.14
8017	RETAIL STORE NOC NO FOOD SERVI	\$1.47
8018	WHOLESALE STORE NOC	\$4.07
8031	MEAT FISH POULTRY STORE RETAIL	\$2.94
8033	SUPERMARKET RETAIL	\$3.72
8034	GROCERY STORE WHOLESALE	\$7.64
8039	DEPARTMENT STORE RETAIL	\$3.23
8043	RETAIL STORE NOC INCL FOOD SER	\$1.12
8044	FURNITURE STORE	\$3.90
8107	MACHINERY DEALER NOC	\$4.39
8227	CONSTRUCTION PERMANENT YARD	\$12.00
8232	BLDG MATERIAL DLR NOT 2ND HAND	\$6.00
8292	STORAGE WAREHOUSE NOC	\$8.52
8385	BUS COMPANY-GARAGE EMPLOYEES	\$8.05
8391	AUTO SALES AGENCY	\$4.29
8394	BUS COMPANY ALL OTHER EMPLOYEE	\$6.45
8601	ENGINEER OR ARCHITECT	\$0.66
8742	SALESPERSON	\$0.43
8748	AUTO SALESPERSON	\$1.26
8751	ROUTE SALESPERSON	\$4.24
8803	AUDITORS ACCOUNTANTA TRAVELING	\$0.10
8809	EXECUTIVE OFFICERS NOC	\$0.21
8810	CLERICAL OFFICE EMPLOYEES NOC	\$0.20
8820	ATTORNEYS-ALL EMPLOYEES	\$0.18
8829	CONVALESCENT OR NURSING HOME	\$3.75
8832	PHYSICIANS	\$0.54
8833	HOSPITAL PROF EMPL	\$1.59
8838	PUB LIBRARY MUSEUM-PROFESSIONA	\$0.53
8840	RELIGIOUS HOUSE OF WORSHIP	\$0.47
8854	HOME HEALTH CARE PROFESSIONAL	\$3.93
8857	CASE WORKER	\$1.96
8864	CHARIABLE RELIGIOUS	\$3.53
8865	HOMES FOR THE RETARDED & C	\$3.45
8866	HOME FOR THE ELDERLY & C	\$3.71
8868	COLLEGE OR SCHOOL TEACHERS	\$0.58

Payroll Class Codes

8869	CHILD DAY CARE	\$0.79
9015	BATH HOUSES BEACH	\$3.30
9026	BUILDING OPERATION COMMERCIAL	\$3.79
9029	BUILDINGS NOC MAINTENANCE	\$6.34
9040	HOSPITAL ALL OTHER EMPLOYEES	\$5.15
9048	CAMP OPERATIONS	\$3.66
9051	HOME HEALTH CARE NON-PROFESSIO	\$4.00
9052	HOTEL NOC	\$3.97
9055	EXERCISE OR HEALTH INSTITUTE	\$1.12
9058	HOTEL-RESTAURANT EMPLOYEES	\$2.10
9060	CLUBS COUNTRY GOLF	\$1.85
9071	RESTAURANT BAR AND TAVERN OPER	\$2.04
9072	RESTAURANT	\$2.24
9093	BOWLING ALLEY	\$2.16
9101	COLLEGES SCHOOLS ALL OTHER EMP	\$4.67
9159	THEATER PRODUCTION	\$1.18
9160	THEATER OTHER	\$1.77
9220	CEMETERY OPERATIONS	\$6.44
9410	MUNICIPAL EMPLOYEE	\$4.43
9519	HOUSEHOLD APPLIANCE INSTALLATI	\$4.40
9522	UPHOLSTERING	\$2.83
9545	BILL POSTING	\$9.54
9549	ADVERTISING COMPANY OUTDOOR	\$3.17