



Instructions for Completing the Assessment Base Factor Report 2026 Annual Remittance Form State of New York – Workers' Compensation Board

General Instructions

1. Every active and inactive private self-insured entity who has open claims from their period of self-insurance with paid indemnity during the stated calendar year must complete and submit the *Assessment Base Factor Report (GA-1.6)* by the due date.
2. Questions about the form or process should be directed to WCBFinanceOffice@wcb.ny.gov.

Submit completed form via the web:

<https://www.wcb.ny.gov/content/main/BoardAssessments/AssessmentBaseFactorForm.jsp>

Private Self-Insurer Information

1. The WCB Identification Number, or "W Number," as assigned to the private self-insurer when approved to self-insure.
2. The name of the private self-insured employer must be the full legal name of the employer approved to self-insure.
3. The FEIN, or Federal Employer Identification Number, should be reported for the private self-insurer. If you do not know the FEIN number, leave blank.
4. The full mailing address of the private self-insurer.

Paid Indemnity

1. Paid Indemnity (gross) for the calendar year stated. The payments are only for the claims that were incurred during the period of self-insurance. Paid indemnity includes the following:
 - Payments of compensation as defined in Section 2, Subdivision 6 of the New York State Workers' Compensation Law in disability and death claims including advances, lump sum awards, Section 32 agreements, facial disfigurement awards, no-dependency death awards and funeral expenses.
 - Amounts paid in death and disability claims into the Aggregate Trust Fund.
 - Payments made by excess carriers directly to claimants on behalf of private self-insured employers.
 - Do not include payments on claims subject to compensation acts of jurisdictions other than New York State.
2. Allowable reimbursements to be deducted from the gross paid indemnity include indemnity reimbursements **received** during the calendar year from Workers' Compensation Law Section 15 Subdivision 8 (Special Disability Fund); Section 25a Subdivision 9 (Supplemental Benefits). Do **not** include the following:
 - Reimbursements from an excess or reinsurance policy.
 - Third party lien recovers, or reimbursements of the insurer by the policy holder for applicable deductible amounts or for any reimbursements under Section 49-ee (loss of hearing).
3. The form will calculate the net paid indemnity that will be used for the 50(5) assessments.
 - If the net paid indemnity results in a negative assessment base, a refund or credit will **not** be issued.