



Montana Workers' Compensation Surcharge Quarterly Remittal Form FY 2025

INSTRUCTIONS: (REPRODUCE THIS FORM AS NEEDED)

The premium surcharge must be calculated and collected by each Plan 2 Insurer and by Plan 3, the State Fund, from each employer that it insures. The premium surcharge must be paid whenever the employer pays a premium to the insurer, and the insurer shall pay the Department all the money collected as premium surcharge within 20 days of the end of the calendar quarter in which it was collected.

Additional instructions can be found on page 2 of this report and on our website at [Surcharge Forms & Instructions](#).

Premium Surcharge rates effective July 1, 2024 (FY2025).

Administration Fund Surcharge Rate (MCA 39-71-201)	0.008925
Occupational Safety & Health Administration (OSHA) Fund Surcharge Rate (MCA 50-71-128)	0.003902
Subsequent Injury Fund (SIF) Premium Surcharge Rate (MCA 39-71-915)	0.004576

Insurer Name: _____ DLI: _____

Quarter Ending Date: _____ NAIC: _____

1. Direct Premiums Earned \$ _____
2. Surcharges Due- (*Do not enter negative numbers, instead enter \$0 and net against next positive quarter*).
 - a. Admin Fund Surcharge \$ _____
 - b. OSHA Fund Surcharge \$ _____
 - c. SIF Fund Surcharge \$ _____
 - d. Total Actual Surcharge Remittance (Sum of 2a, 2b, 2c) \$ _____

If negative surcharges *would have been reported*, or if *other adjustments were applied*, check here and see instructions.

****Do not submit payment under \$5 -Submit form only**

Mail form with payment to:

Department of Labor & Industry

**\$0.00 forms can be emailed to WCREgBureauQER@mt.gov

Mailing: **P.O. Box 1728, Helena MT 59624-1728**

Overnight: **1315 Lockey Ave, Helena MT 59601**

Surcharge Contact Printed Name: _____ Surcharge Contact Signature: _____

Surcharge Contact Phone#: _____ Surcharge Contact Email Address: _____

Surcharge Contact Address: _____

Montana Workers' Compensation Surcharge Remittance General Instructions

MCA 39-71-201, MCA 39-71-915, MCA 50-71-128
ARM 24.29.956

Surcharges are due by the 20th day following quarter end (Oct. 20, Jan. 20, Apr. 20, Jul. 20).

Late Penalties and Interest may apply to payments received after remittance due date.

- *Late Penalty for Administrative and Safety Fund Surcharges, \$500 each.*
- *Late Penalty for SIF Surcharge is \$100.*
- *Interest rate of 12% annually, may be applied to late payment amounts.*

Detailed Form Instructions:

1. Fill out the Insurer's Name, DLI number (assigned to the insurer by the Department), Quarter Ending Date, and NAIC code.
2. Line 1. Direct Premiums Earned- As reported in column 2 of the Annual Statement/Exhibit of Premiums and Losses (Statutory Page 14) submitted to the Montana Insurance Commissioner. Quarterly submissions should reconcile to the amount reported to the Insurance Commissioner at year-end. Report actual number.
3. Line 2. Surcharges Due (payable to Department)- Enter amount of surcharge being remitted by Fund and sum on line 2d.

Do not enter negative surcharge amounts, instead enter \$0's and net against next positive remittance. If negative surcharges would have been reported, or if other adjustments were applied to the remittance, check the box and accompany this form with an explanation and detailed accounting exhibit reconciling the surcharges.

Additional information on over-collections from policyholders or over-payments to the Department is shown below. If applicable, accompany this form with an explanation and detailed accounting exhibit reconciling the surcharges.

4. Fill out the bottom of the form's contact information and remit to the highlighted address on the form or WCRegBureauOER@mt.gov if you have a \$0.00 report or remittance is less than \$5.00.

Surcharge over-collection from policyholder and over-payment to Department information:

Each Plan 2 and the Plan 3 Insurer are responsible for correctly calculating the amount of the authorized premium surcharge to be collected from an employer. Surcharge over-collections or overpayments may be addressed in the following manner:

1. Over-Collections from a Policyholder by an Insurer
 - a. Any over-collection of a surcharge from a policyholder by the insurer may be refunded by the insurer or applied to premium or future surcharge payments due from the policyholder to the insurer. An accounting of the payment shall be provided by the insurer to the policyholder.
2. Overpayments made from an Insurer to the Department
 - a. If a surcharge remittance from an insurer to the Department is later determined to include an overpayment, the insurer may deduct the amount overpaid from the next surcharge remittance due from the insurer to the Department. The insurer shall maintain records documenting any surcharge amounts refunded to its policyholders.