Montana Department of LABOR & INDUSTRY

Montana Workers' Compensation
Quarterly Premium Surcharge Remittal Form for Fiscal Year 2027

Insurer Name: _____ **DLI#:** _____

Quarter Ending Date: _____ **NAIC #:** _____

Each Plan 2 Insurance Carrier and Plan 3 State Fund shall accurately calculate premium surcharges from each policyholder (employer) and remit the total premium surcharge due to the Montana Department of Labor and Industry within 20 days from the end of the calendar quarter. Additional instructions can be found on page 2 of this form and on the department website, including the current rates, at https://erd.dli.mt.gov/work-comp-regulations/insurance-compliance/work-comp-surcharges/.

1. **Report direct earned (paid) premiums in the quarter** $_____
   do not deduct negative premium

2. **Report premium surcharges collected and due to the Montana Department of Labor and Industry**
   a. Admin Fund Surcharge $_____
   b. OSHA Fund Surcharge $_____
   c. SIF Fund Surcharge $_____
   d. Total Surcharge Remittance (sum of 2a, 2b, 2c) $_____

3. **Mail this form along with payment to**: Department of Labor & Industry
   Attn Fiscal Support
   PO Box 8011
   Helena, MT 59624

4. **Do not submit payments under $5** but include with future payments exceeding $5. **Email forms recording zero ($0) remittance to** WCRegBureauQER@mt.gov.

Surcharge Contact Printed Name: _____

Surcharge Contact Phone#: _____

Surcharge Contact Email Address: _____

Surcharge Contact Address: _____

Surcharge Contact Signature: _____

Instructions for completing the Montana Workers' Compensation Surcharge Remittance Form

Administration Fund Premium Surcharge (MCA 39-71-201), Occupational Safety & Health Administration (OSHA) Premium Surcharge (MCA 50-71-128), and Subsequent Injury Fund (SIF) Premium Surcharge (MCA 39-71-915) are due to the Montana Department of Labor and Industry by the 20th day following the end of the calendar quarter:

Quarter 1 is July 1st through September 30th and remittal is due by October 20th

Quarter 2 is October 1st through December 31st and the remittal is due by January 20th

Quarter 3 is January 1st through March 31st and due by April 20th

Quarter 4 is April 1st through June 30th and the remittal is due by July 20th

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

Identify the carrier to include the DLI number (assigned to the insurer by the Department) and the NAIC code. Clarify which Quarter Ending Date the remittal form is for. At the bottom of the form, identify who is completing the form and provide contact information.

Line 1. Report only direct earned premiums in the quarter. Do not deduct or otherwise adjust for negative premiums.

Line 2. Enter the amounts of surcharge collected in the quarter. Do not enter negative numbers instead enter $0's.

Line 3. **Mail the remittal form along with payment to**:

Department of Labor & Industry
Attn Fiscal Support
PO Box 8011
Helena, MT 59624

Line 4. **Do not submit payments under $5** but include with future payments exceeding $5. Email forms reporting $0.00 surcharge remittals to *WCRegBureauQER@mt.gov*

Surcharge Overpayments and Underpayments

ARM 24.29.980, (3) Insurers may address over-collections or overpayments in the following manner:

(a) Any over-collections of the premium surcharge(s) 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.

(b) 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.