Arkansas Workers' Compensation Commission
Administrative Services Division
P.O. Box 950
Little Rock, AR 72203-0950

COMPUTATION OF PREMIUM TAX WORKSHEET

TAX PAYMENT IS DUE no later than **April 1, 2026**

STATE AGENCIES, COLLEGES & UNIVERSITIES

Reporting Period: January 1 – December 31, 2025

I hereby certify that this is a true and complete representation of payroll (as defined on this form) and includes all persons in all locations covered by the employer reflected on this form.

AGENCY NUMBER

AGENCY NAME

SIGNATURE

ADDRESS

PRINTED NAME & TITLE

TELEPHONE

AR

CITY STATE ZIP

E-MAIL ADDRESS

_____ X .000228 = $ 0.00

GROSS PAYROLL (see definition)

TAX DUE

The conventional formula for calculating the tax due is:

$$\frac{\text{GROSS PAYROLL}}{100} \times 0.76 \times 3.00\% = \text{TAX DUE}$$

DEFINITION

GROSS PAYROLL - is the total amount of gross payroll for all employees of the employer for the calendar year period January 1 - December 31. The gross payroll figure shall include all salaries, wages, commissions, bonuses, and allowances (whether paid in cash or other substitute) paid or which are due to the employee BEFORE any deductions for Social Security taxes, Federal and State Income taxes, employee benefits, cafeteria plans, deferred compensation, and other such deductions. The gross payroll figure shall also include any and all remuneration allowed or paid to members of the various Boards, Commissions, Councils, and other such entities.