

Ark. Code Ann. §11-9-304 & AWCC Rule 5

SELF-INSURANCE DIVISION
324 Spring Street, Little Rock, AR 72201
Mail: P. O. Box 950, Little Rock, AR 72203-0950
501-682-2783 / 1-800-622-4472

2000 Workers' Compensation Premium Tax Report 2000

Co. Name:

FEIN:

Please complete the following, for the payroll period _____ to _____

1. Enter the total gross payroll (prior to any pre-tax deductions) from your records 1. \$ _____

2. Enter any items and amounts deducted (or added) to line 1 above to arrive at the figure on line 2 of your Arkansas Unemployment Quarterly Report.

Item:

Amount:

2a. \$ _____

2b. \$ _____

2c. \$ _____

2d. \$ _____

2e. Add lines 2a through 2d. 2e. \$ _____

3. Enter the total of the four Unemployment Quarterly Reports (ESD line 2) 3. \$ _____

4. Add other payroll to be included for w/c purposes (contract labor, contract drivers, etc.) 4. \$ _____

5. Total workers' compensation gross payroll (add line 1 and line 4) 5. \$ _____

6. Enter the total amount of all workers' compensation exclusions (see class code worksheets). 6. \$ _____

7. Total workers' compensation reportable payroll (line 5 minus line 6) 7. \$ _____

8. Complete the "Payroll Detail by Class Code" form (see attached)

9. Enter the written manual premium from the "Payroll Detail by Class Code" form (lower right corner). 9. \$ _____

10. Passenger seat surcharge of \$100 per seat; maximum of \$1,000 per aircraft. 10. \$ _____

11. Total written manual premium (Add line 9 and line 10). 11. \$ _____

12. Tax rate of 3.00% 12. \$ _____ 0.03

13. Multiply line 11 by line 12 (0.03) This is the tax due 13. \$ _____

This Premium Tax Report, Payroll Detail by Class Code, and Class Code Worksheets are due April 1, 2001.

Attach one check, payable to the Arkansas Workers' Compensation Commission, for the amount on line 13. (Note: If completing reports for more than one self-insurer, please issue separate checks for each report. Attach copies of the summary pages for each quarter from your Employers Quarterly Contribution and Wage Report (Arkansas Unemployment Quarterly Reports).

Certification: I (We) hereby certify that this is a true statement of payroll as defined in the instructions furnished with this form, and includes all persons in all operations and locations in Arkansas covered under any self-insurer agreement.

For AWCC Use Only

Print Name: _____

Reviewed: _____

Title: _____

Reviewed By: _____

Phone Number: _____

Check Number: _____

Signed: _____

Check Amount: _____

Date: _____

Penalty _____

GFA _____

GFY _____

ARKANSAS WORKERS' COMPENSATION COMMISSION - SELF-INSURANCE DIVISION
Payroll Detail by Class Code

PAYROLL INFORMATION

Co. Name:

From:

To:

FEIN:

CODE	DESCRIPTION OF OPERATIONS	NO. EMP.	REPORTABLE PAY	RATE	PREMIUM
	Do Not complete this form.				
	This form is presented here for information purposes only.				
	This form is generated by the Self-Insurance Division pre-printed with certain information specific to the self-insurer.				
	TOTAL				TOTAL WRITTEN MAN. PREM.

If any payroll for classifications not inserted herein, describe fully and indicate total expended.

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CLASS CODE WORKSHEET

Use this form to compute payroll for each class code, then transfer Reportable Payroll to the "Payroll Detail by Class Code" form. Please copy this form and complete a separate sheet for each class code in which there was payroll.

Co. Name: _____

FEIN: _____

Class Code _____ Class Code Description _____

Payroll Components:

Amounts

Total

a. Wages or salaries including retroactive wages or salaries;	
b. Total cash received by employees for commissions and draws against commissions;	
c. Bonuses including stock bonus plans;	
d. Extra pay for overtime work (except as indicated below);	
e. Pay for holidays, vacations or periods of sickness;	
f. Any pay associated with a "shift premium" or "shift differential";	
g. Payment or allowance for hand tools or power tools used by employee;	
h. Rental value for an apartment, house or lodging;	
i. Employee contributions to any pre-tax plan (health, savings, or retirement, etc.);	
j. Value of meals received as a part of employee's pay to the extent shown in the employer's records;	
k. Value of store certificates, merchandise, credits or any other substitute for money received by employees as part of their pay;	
l. Expense reimbursements to employees not substantiated by the employer that the expense was incurred as a valid business expense;	

Total Payroll: (Total items a. - l. and extend to the total column)

Exclusions:

Amounts

Total

a. Tips and other gratuities received by employees;	
b. Value of special rewards for individual invention or discovery;	
c. Dismissal or severance payments, except for time worked or accrued vacation;	
d. Payments for active military duty;	
e. Supper money for late work;	
f. Work uniform allowances;	
g. The premium portion of overtime pay (total overtime pay less straight time pay);	
h. Executive officer pay that exceeds \$1,600 per week (\$83,200 per year) for officers listed in the Corporate Charter or authorized by the Board of Directors;	
i. Sick pay paid to an employee by a third party;	
j. Employer-provided perquisites (perks).	

Total Exclusions:

Reportable Payroll: (Total Payroll less Total Exclusions)

NOTE: (1.) Any items you feel are not fully described above, contact the Self-Insurance Division. (2.) All exclusions are voluntary. If taken, exclusions must be documented by employee showing the amount excluded for each type of exclusion and summarized by workers' compensation class code. (3.) Overtime pay is to be shown separately by type of overtime pay ("time-and-a-half" or "double time" etc.) as if each type of overtime were separate exclusions. If overtime cannot be separated, then only 1/3 of the total overtime may be excluded. (4.) Exclusion "h" does not apply to Not-For-Profit companies. Not-For-Profit companies must report the full salaries of executive officers.