

## **Workers' Compensation Annual Payroll Report Instructions and Reporting Requirements of PTAs**

### **Who Must File**

All unit, council, and district PTAs are required to complete the *Workers' Compensation Annual Payroll Report* each year, **even if no one was paid**.

- If your PTA **did not make any direct payments** for services between January 5, 2019, and January 4, 2020, please write "NO ONE PAID" in the "Name of Payee" section, sign and date the report form, and send it through the proper channels (e.g. units to councils and councils to districts). PTA Districts are responsible to ensure it reaches the California State PTA office no later than January 31, 2020.
- If your PTA **did make direct payments** for services between January 5, 2019, and January 4, 2020, please follow the instructions below and refer to the example included in this package.

### **When to File**

The *Workers' Compensation Annual Payroll Report* and any additional Workers' Compensation insurance premiums should be sent through the proper channels (e.g. units to councils and councils to districts) and must reach the California State PTA office by January 31, 2020. Information included in the report should be for the period **beginning January 5, 2019, and ending January 4, 2020**.

### **Purpose**

#### **1) California Labor Code Compliance**

- The State of California generally requires any organization considered to be an employer to provide Workers' Compensation insurance for its employees. In order to help ensure compliance, California State PTA carries Workers' Compensation insurance for all operations of the PTA as part of its Insurance Program which requires all unit, council, and district PTAs to participate.

#### **2) California State PTA's Annual Workers' Compensation Premium Audit**

- The annual premium California State PTA pays to carry Workers' Compensation for all operations of the PTA is based largely on the total wages paid by every unit, council, and district PTA in a policy year and the type of work for which those wages were paid.
- The information reported on the *Workers' Compensation Annual Payroll Report* by each unit, council, and district PTA is ultimately reported to the insurance carrier for the purposes of the annual Workers' Compensation Premium Audit.

#### **3) Additional Workers' Compensation Insurance Premiums**

- The cost of Workers Compensation insurance coverage to unit, council, and district PTAs for the first \$1,000 in wages paid each policy year by each PTA is included in the annual premium that unit, council, and district PTAs remit to the California State PTA as part of the Insurance Program.
- If more than \$1,000 in wages are paid by a PTA in a policy year, there is an additional charge of 5% of the wages paid in excess of \$1,000 in the policy year payable to the California State PTA to offset the costs of additional risk and ultimately higher premiums. The *Workers' Compensation Annual Payroll Report* is used to calculate that additional charge, if applicable.

## Instructions

### 1) Name of Payee (Lines 1 through 12)

- Please list all individuals and organizations paid directly for services during the report period.
- The report period covers direct payments for services **between January 5, 2019, and January 4, 2020**.
- Please be sure the names listed match the names that the payments for services were actually made to.
- Please **do NOT list payees when funds have been donated to a school district** to pay workers.
- Please use additional report forms if your PTA has more than 12 payees to list (use one report form as a *summary* and the others as *detail*).

### 2) Type of Work (Lines 1 through 12)

- Please list an accurate and clear description of the work performed. It will be used to classify the payee for purposes of the annual Workers' Compensation Premium Audit. Attach the job description if more space is needed.

### 3) Does the Worker Carry Their Own Workers' Compensation Insurance? (Lines 1 through 12)

- Please **mark "yes" ONLY** if the payee has provided your PTA with a valid **Certificate of Insurance (COI)**.
- A valid COI **must have the Workers' Compensation section** completed (e.g. limits are listed).
- A valid COI **must be in effect** for the dates that the work is performed.
- A valid COI **must list the name** of the individual or organization that was paid to perform the work.
- Please **attach a corresponding valid COI for any payee when your PTA marks "yes"** for this item.
- General or Professional Liability coverage is NOT Workers' Compensation coverage.
- Hold Harmless or other agreements and documents are NOT substitutes for a valid COI.

### 4) Dates Worked (Lines 1 through 12)

- Please list the actual dates or date ranges that each payee worked related to direct payments from your PTA during the report period (services between January 5, 2019, and January 4, 2020).

### 5) Payroll Amounts Paid (Lines 1 through 12)

- Please list the amount paid for services during the report period (January 5, 2019, to January 4, 2020).
- Please **ONLY list an amount here** if your PTA does **NOT have a valid COI** for the payee
- Please **do NOT list an amount here** if your PTA has a **valid COI** for the payee.

### 6) Total for All Payees (Line A)

- Please total the amounts listed on lines 1 through 12 of the report form.
- If your PTA has more than 12 payees, please use additional report forms.
  - On each form, add lines 1 through 12, enter the result on the "Total for All Payees" line and stop.
  - Use a blank report form as a *summary* by entering the amount(s) in the "Total for All Payees" lines in the "Amount Paid for Services" column.
  - Finally, on the summary page, total the amounts listed on lines 1 through 12 of the report forms.

### 7) Less \$1,000 (Line B)

- The first \$1,000 in payments for services are covered by your PTA's annual insurance premium. To account for this, line B is pre-filled with a negative \$1,000.

### 8) Gross Pay (Line C)

- If more than \$1,000 is paid for services, a charge of 5% of the payments in excess of \$1,000 applies. The base of that charge is the "Total for All Payees" on line A less \$1,000 on line B.

### 9) Premium Due (Line D)

- Multiply the amount on line C, "Gross Pay," by 5%, the premium rate on payments for services in excess of \$1,000.
- The result is the additional Workers' Compensation insurance premium due. Please forward a check for the additional premium in addition to the report form and any COIs through the proper channels. PTA Districts are responsible to ensure it reaches the California State PTA office no later than January 31, 2020.



**EVERY UNIT, COUNCIL, AND DISTRICT PTA  
MUST COMPLETE AND RETURN THIS FORM EVEN IF NO ONE WAS PAID**

**WORKERS' COMPENSATION ANNUAL PAYROLL REPORT**

(Attach insurance premium payment to Report and forward to council/district PTA as directed by their deadline date. Payment must be received from district PTA on or before January 31)

Name of PTA \_\_\_\_\_ Unit ID \_\_\_\_\_  
Address \_\_\_\_\_ City \_\_\_\_\_ Zip \_\_\_\_\_  
Council \_\_\_\_\_ District \_\_\_\_\_

**Please note:** List only those payees that PTA pays directly for services. Do NOT list payees when monies are donated to a school district to pay workers.

	NAME OF PAYEE (INDIVIDUAL OR ORGANIZATION)	TYPE OF WORK (BE SPECIFIC)	DOES THE PAYEE CARRY THEIR OWN WORKERS' COMPENSATION INSURANCE?		DATES WORKED (JAN 5, 2019 TO JAN 4, 2020)	AMOUNT PAID FOR SERVICES
			YES*	NO		
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
A	Total for ALL Payees					
B	Less \$1,000					<b>-\$ 1,000.00</b>
C	Gross Pay					
D	Premium due for additional Workers' Compensation insurance coverage. 5% of Gross Pay (Line C)					

\* If "yes", the payee must provide a Certificate of Insurance from their Workers' Compensation insurance carrier to the PTA. The Certificate must list limits in the Workers' Compensation section and be attached to this report form. Please note, General Liability insurance is NOT Workers' Compensation insurance.

This report form must be completed and forwarded through channels to reach the California State PTA office no later than January 31.

- Unit, council and district PTAs are required to file this form, **even if no one was paid.**
- Report ALL payees PTA paid directly for services – attach additional Payroll Report detail pages(s) as necessary.
- Write "NO ONE PAID" across form if no one was paid.
- Signed by treasurer or president.
- Forward through channels (unit to council to district). DO NOT send directly to the California State PTA office.**
- Insurance premium received in the California State PTA office after January 31 is subject to a \$25 late fee by State PTA.
- See California State PTA Toolkit, "Workers' Compensation Annual Report," for more information.

Date \_\_\_\_\_ Signed \_\_\_\_\_

Phone (\_\_\_\_\_) \_\_\_\_\_ Position \_\_\_\_\_

FOR COUNCIL/DISTRICT PTA USE ONLY				
PAYMENT DATE	CHECK NUMBER	AMOUNT OF CHECK	TOTAL ADDITIONAL PREMIUM (LINE D)	AMOUNT DUE
SIGNATURE (Council/district PTA president or treasurer):				



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## WORKERS' COMPENSATION ANNUAL PAYROLL REPORT

(Attach insurance premium payment to Report and forward to council/district PTA as directed by their deadline date. Payment must be received from district PTA on or before January 31)

Name of PTA Edward T. Walker Elementary PTA District 16  
Address 1950 Space Race Avenue Council North Marin Council of PTAs  
City Novato Zip 94947

**Please note:** List only those payees that PTA pays directly for services. Do NOT list payees when monies are donated to a school district to pay workers.

	NAME OF PAYEE (INDIVIDUAL OR ORGANIZATION)	TYPE OF WORK (BE SPECIFIC)	DOES THE PAYEE CARRY THEIR OWN WORKERS' COMPENSATION INSURANCE?		DATES WORKED (JAN 5, 2019 TO JAN 4, 2020)	AMOUNT PAID FOR SERVICES
			YES*	NO		
1	Paul McCartney	Performer (Musician)		✓	01/07, 01/20, 01/27	\$ 1,942.00
2	Fred Rodgers	Performer (Story Teller)		✓	02/14 - 02/28	\$ 1,928.00
3	Jessie Russell	Childcare		✓	03/08, 03/10	\$ 1,917.00
4	Laura Byers	Instructor (Music)		✓	04/02, 04/07 - 04/14	\$ 1,930.00
5	Ruth Swenson	Instructor (Art)		✓	05/15	\$ 1,974.00
6	Bobette Bennett	Performer (Disc Jockey)		✓	06/04 - 06/11	\$ 1,983.00
7	Scissor Hand Scaping Company	Landscaping		✓	01/05 - 12/31	\$ 1,990.00
8	Donnetta Spink	Bookkeeper		✓	07/08, 07/11, 07/14	\$ 1,985.00
9	Fantasia Cleaning Services	Janitor	✓		09/02, 10/07 - 10/14	
10	Tim Taylor	Construction	✓		11/14	
11	Russell Scott	Instructor (Technology)		✓	12/25, 12/31	\$ 1,956.00
12						
A	Total for ALL Payees					\$ 17,605.00
B	Less \$1,000					<del>\$ 1,000.00</del>
C	Gross Pay					\$ 16,605.00
D	Premium due for additional Workers' Compensation insurance coverage. 5% of Gross Pay (Line C)					\$ 830.25

\* If "yes", the payee must provide a Certificate of Insurance from their Workers' Compensation insurance carrier to the PTA. The Certificate must list limits in the Workers' Compensation section and be attached to this report form. Please note, General Liability insurance is NOT Workers' Compensation insurance.

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- Unit, council and district PTAs are required to file this form, **even if no one was paid.**
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- See California State PTA Toolkit, "Workers' Compensation Annual Report," for more information.

Date 01/17/20 Signed [Signature]  
Phone ( 999 ) 834-5039 Position Treasurer

FOR COUNCIL/DISTRICT PTA USE ONLY				
PAYMENT DATE	CHECK NUMBER	AMOUNT OF CHECK	TOTAL ADDITIONAL PREMIUM (LINE D)	AMOUNT DUE