Information about an updated process for submitting the Workers’ Compensation Annual Payroll Report and the related surcharge payment, if applicable, is coming soon. The updated process will include PTAs at all levels submitting these items directly to AIM, California State PTA’s insurance broker. Please do NOT submit those items using the form or process from prior years.

Information regarding payments to workers for the policy period, January 5, 2020 through January 4, 2021 is still required. It is only the process for submitting that information and related surcharge payment, if applicable, that is different this year.
Workers’ Compensation Annual Payroll Report
Instructions and Reporting Requirements of PTAs

Who will need to report?

All unit, council, and district PTAs are required to submit a report, even if no one was paid.

- If your PTA does not make any direct payments for services between January 5, 2020 and January 4, 2021, your report will simply confirm that.
- If your PTA does make direct payments for services between January 5, 2020, and January 4, 2021, please gather the information below in order to report those payments.

Information about an updated process for submitting the Workers’ Compensation Annual Payroll Report and the related surcharge payment, if applicable, is coming soon. The updated process will include PTAs at all levels submitting these items directly to Association Insurance Management, Inc. (AIM), California State PTA’s insurance broker. Please do NOT submit those items using the form or process from prior years.

What is the due date for the report?

Information about an updated process, including due date, for submitting the Workers’ Compensation Annual Payroll Report and the related surcharge payment, if applicable, is coming soon. Please be prepared to submit the report after the end of this policy year in January 2021.

What information will need to be submitted?

In order to submit a report, you will need the following information for each payee your PTA paid directly for services between January 5, 2020, through January 4, 2021:

1) Name of Payee
   - The name reported should match the name that the payment for services was actually made to.
   - Donations to school districts to pay workers are NOT reportable.

2) Work Description
   - The description of work reported should be clear, concise, and accurate. This information will be used to classify the payee for purposes of the annual Workers’ Compensation Premium Audit.

3) Whether or not the Payee Carries Their Own Workers’ Compensation Insurance (WCI)
   - If so, please be sure to obtain a Certificate of Insurance (COI) from the payee documenting that they had active WCI during the dates on which the services provided were performed. The COI will need to be included with the report for any workers reported to have their own WCI (refer to the example attached). Payments to those workers are NOT included in the amount subject to the 5% surcharge.
   - If not, payments to the worker will need to be included in the amount subject to the 5% surcharge. The amount subject to the 5% surcharge is calculated by adding all payments your PTA made between January 5, 2020, and January 4, 2021, directly to workers that do not have their own WCI and then subtracting $1,000.
4) Dates Worked
   - The actual dates or date ranges that each payee worked related to direct payments your PTA made between January 5, 2020, and January 4, 2021, will need to be reported.

5) Amount Paid
   - The total paid directly to each worker between January 5, 2020, and January 4, 2021 will need to be reported.

6) Surcharge
   - The first $1,000 in payments by each unit, council, and district PTA during the policy year to workers without their own Workers’ Compensation Insurance (WCI) is built into the annual premium that unit, council, and district PTAs remit to the California State PTA as part of the Insurance Program.
   - If a PTA makes more than $1,000 in payments to workers without their own WCI in this policy year, January 5, 2020, through January 4, 2021, there is a surcharge of 5% of the amount in excess of $1,000 to offset the costs of additional risk and ultimately higher premiums.
   - In order to calculate the surcharge due, if any, first total all direct payments to all workers without their own WCI between January 5, 2020, and January 4, 2021. Next, subtract $1,000 from that total. Finally, multiply the result by 5% to arrive at the surcharge due from your PTA. If the result is negative, no surcharge is due.
   - To illustrate calculating the surcharge, assume a PTA made direct payments of $5,000 to one worker and $3,000 to another, each without their own WCI, between January 5, 2020, and January 4, 2021. A surcharge of $350 would be due from that PTA calculated as follows: subtract $1,000 from the $8,000 total payments made to workers without their own WCI and then multiply the result, $7,000, by 5% to arrive at the $350 surcharge due.

Why does this information need to be submitted?

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 Insurance Premium Audit
   - The annual premium California State PTA pays to carry Workers’ Compensation Insurance for all levels of PTAs in California is primarily based on the total payments to workers without their own Workers’ Compensation Insurance paid by every unit, council, and district PTA each policy year and the type of work for which those wages were paid.
   - The information reported by each unit, council, and district PTA is ultimately reported to the insurance carrier for the purposes of the annual Workers’ Compensation Premium Audit.
CERTIFICATE OF LIABILITY INSURANCE

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERs NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
S&B Insurance Services
2017 S Bowl Avenue
Oakland, CA 94609

INSURED
Tim Taylor
2017 Excellence Street
Novato, CA 94946

CERTIFICATE NUMBER:

COVERAGES
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

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WORKERS COMPENSATION AND EMPLOYERS' LIABILITY

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DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

Edward T. Walker Elementary PTA
1950 Space Race Avenue
Novato, CA 94947

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Manny Mashpotatoes