

## Workers' Compensation



- Workers' Compensation Annual Payroll Reports and any workers' comp surcharge due submitted directly to AIM.
- Regular insurance premiums submitted through PTA channels (e.g. unit to council, council to district, district to state).
- More information about both processes will be included in the Financial Mailing distributed in Fall 2021.

For insurance purposes, all PTAs in California are required to file a Workers' Compensation Annual Payroll Report for each insurance policy year. In the report, each PTA must list anyone it paid, whether employee or independent contractor, during the insurance policy year and include some additional information related to those payments. If payments for services to those without their own workers' compensation insurance coverage exceed \$1,000, the report is also used to calculate a workers' compensation surcharge that is due with the report. Note: an employee or independent contractor's general liability insurance is NOT the same as workers' comp insurance.

Last year, a new process was implemented for PTAs to file their Workers' Compensation Annual Payroll Report and pay any workers' compensation surcharge due making it easier for PTAs to file the report and giving most PTAs more time to file it. That process involves submitting the report and any workers' compensation surcharge due directly to AIM, California State PTA's insurance broker. It also includes the ability to file the report and make payment electronically. Additional information about this process will be included in the Financial Mailing that will be distributed in the Fall of 2021. The due date to file the Workers' Compensation Annual Payroll Report and remit any workers' compensation surcharge due is January 31, 2022.

Please note that this process only applies to the Workers' Compensation report and any workers' compensation surcharge due. Every unit, council, or district PTA should continue to pay their regular insurance premium through channels (i.e. unit to council or district if not in a council, council to district, and district to state). Please check with your council or district for local due dates.

### Resources for PTA Officers

## Auditor

***Name and Terminology Changes will be coming to the Auditor Position/Audit Forms***

While the summer mailing refers to "audits" and "auditors" and "audit review committee", there will be a change to this terminology during the upcoming term. California State PTA will be working with the California Board of Accountancy, our attorney, and the insurance company on the new wording to fit the professional definitions regarding the PTA auditor position and what constitutes an audit. The duties and process will not be changing significantly, but the names of the positions and titles of the forms will change.

We will let you know as changes are made. In the meantime, please continue to use the forms and processes we have in place.