

## Insurer's Quarterly Workers' Compensation Surcharge Return

Policy Effective Year	(a) ----- EARNED MODIFIED PREMIUM ----- (e)					(f) Second Injury Fund		(h) Uninsured Employers Fund	
	(a) 1st Qtr.	(b) 2nd Qtr.	(c) 3rd Qtr.	(d) 4th Qtr.	(e) TOTAL	(f) Surcharge Rate	(g) Surcharge Amount	(h) Surcharge Rate	(i) Surcharge Amount
1. 2022						0.0533		0.0000	
2. 2023						0.0561		0.0000	
3. 2024						0.0419		0.0000	
4. 2025						0.0358		0.0000	
5. 2026						0.0375		0.0000	

6. Gross Surcharge Amounts Payable

Add blocks 1(g) thru 5(g). Enter amount in block 6(g).

Add blocks 1(i) thru 5(i). Enter amount in block 6(i).

	6(g)	6(i)

Enter FEIN (Federal Employer Identification Number), Reg Number, and Company Name below

**FEIN**

**Reg Number**

**Company Name**

**Amounts Previously Remitted**

	(a) Second Injury Fund Payments	(b) Uninsured Emp. Fund Payments
7. Calendar Years <b>2022–2025</b>		
8. Calendar Year <b>2026</b>		

**NOTE:** The amount of cash removed from prior payments equals the surcharge amounts for calendar year 2020.

9. Totals Previously Remitted

Add blocks 7(a) and 8(a). Enter amount in block 9(g).

Add blocks 7(b) and 8(b). Enter amount in block 9(i).

	9(g)	9(i)

10. Net Surcharges payable this Quarter

Subtract block 9(g) from block 6(g). Enter amount in block 10(g).

Subtract block 9(i) from block 6(i). Enter amount in block 10(i).

	10(g)	10(i)

11. **TOTAL AMOUNT DUE THIS QUARTER**

Add blocks 10(g) and 10(i). Enter total in block 11.

12. **PENALTY FOR LATE FILING AND/OR PAYMENT**

Add \$100 penalty in block 12 if return is mailed after due date.

13. **TOTAL AMOUNT DUE**

Add blocks 11 and 12. Enter total in block 13.

**Make check payable to STATE OF NEW JERSEY—DIVISION OF REVENUE for the amount in block 13. Mail your check and this form to the address at the top of this page.**

*I certify that the information above is correct*

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

Date Signed \_\_\_\_\_ Phone Number \_\_\_\_\_ FAX Number \_\_\_\_\_

Email Address \_\_\_\_\_

# How to Complete the Insurer's Quarterly Workers' Compensation Surcharge Return

## General Instructions

- The return should be completed as mailed by the New Jersey Department of Labor, with the pre-printed address label attached.
- If a photocopy of the return is used, please ensure that the information on the label is clearly reproduced on the photocopy.
- The return must be signed as an original. No photocopy, facsimile, or machine-produced signatures will be accepted.
- Please note the due date for the return, which is shown on the label. Failure to file the return by the due date may result in a fine and the assessment of interest on the amount of surcharge due.
- **Make check payable to the State of New Jersey – Division of Revenue.**
- Questions about the preparation of this return should be sent to:  
Division of Finance and Accounting  
New Jersey Department of Labor and Workforce Development  
PO Box 394  
Trenton, NJ 08625-0394,  
or you may contact Philip Trechak by phone at 609-984-7669 or email [Philip.Trechak@dol.nj.gov](mailto:Philip.Trechak@dol.nj.gov).

## Lines 1 thru 5:

- Enter the amount of the Earned **MODIFIED** Premium, by quarter, for each policy written effective 2022 and thereafter (lines 1 through 5). Adjustment must be made to reflect changes in the Earned **MODIFIED** Premiums over the life of the policies. The total Earned **MODIFIED** Premium should never be less than zero.
- Earned **MODIFIED** Premium means the portion of the modified premium that was earned on a pro rata basis of the policy term after application of any experience modification and prior to the application of an approved managed care premium reduction, a Schedule Rating Plan premium credit or debit, a premium reduction for the New Jersey Construction Classification Premium Adjustment Program, any expense constant, surcharges, premium discounts, retrospective rating premium adjustments, premium reductions in consideration of Large Risk – Large Deductible Programs and Terrorism premium charges.
- Each policy year will be developed for a period of 60 months.
- Enter the total Earned Modified Premiums for each policy year in column (e).
- Multiply the amounts in column (e) by the corresponding rates in column (f). Enter the result in column (g).
- Multiply the amounts in column (e) by the corresponding rates in column (h). Enter the result in column (i).

## Line 6:

- Add columns 1(g) thru 5(g) and enter total in block 6(g). Add columns 1(i) thru 5(i) and enter total in block 6(i).

## Lines 7 and 8:

- Enter the amounts previously remitted for the surcharges, in columns 7(a) and 7(b). Lines 8(a) and 8(b) will be zero for the first Quarter of CY 2026. Please remember that the amount of cash removed for CY 2022 is equal to the surcharge amounts in CY 2022.

## Line 9:

- Add blocks 7(a) and 8(a) and enter total in block 9(g).
- Add blocks 7(b) and 8(b) and enter total in block 9(i).

## Line 10:

- Subtract the amount in block 9(g) from the amount in block 6(g) and enter the result in block 10(g).
- Subtract the amount in block 9(i) from the amount in block 6(i) and enter the result in block 10(i).

## Line 11:

- Add blocks 10(g) and 10(i) and enter total in block 11.

## Line 12:

- There will be an assessment of a \$100 Penalty for every 30 days a payment is overdue, beginning with the first day of late status. If your check is mailed after the due date, please include the \$100 penalty with the payment. Send a check for the total amount with the return to:  
Division of Finance and Accounting  
New Jersey Department of Labor and Workforce Development  
PO Box 394  
Trenton, NJ 08625-0394