

# How to complete the Workers’ Compensation Report of Benefits Paid and information about possible penalties

## Reporting

On Feb. 15, 2025, insurers and self-insured employers received the email message entitled “Work Comp Campus: It is time to submit your annual assessment.” The notification was sent to stakeholders that previously filed updated electronic data interchange (EDI) FROI UR or SROI UR submissions verifying indemnity benefits were paid in calendar-year 2024. If no indemnity benefits were paid in calendar-year 2024, it is not necessary to submit the Workers’ Compensation Report of Benefits Paid. The report is due April 1, 2025.

Report the indemnity amount paid during the 2024 12-month reporting period in your Campus dashboard under the “My SCF Assessment Reports” tab. Note: Only designated contacts for assessments from each entity will be able to submit the report. The report may only be submitted once. If you think you may have made an error in the amount reported, email [dli.assessment@state.mn.us](mailto:dli.assessment@state.mn.us).

Corrections of prior period reports must be made by submitting an amended Workers’ Compensation Report of Benefits Paid. Email [dli.assessment@state.mn.us](mailto:dli.assessment@state.mn.us) for further instructions.

| Include these benefits               | Do not include  |
|--------------------------------------|---|
| Temporary total disability (TTD)     | Supplementary benefits (SB) paid to employees or recovered from the Special Compensation Fund |
| Temporary partial disability (TPD)   | Interest paid to employees  |
| Permanent total disability (PTD)     | Attorney fees paid under Minnesota Statutes § 176.081, subdivision 7                          |
| Permanent partial disability (PPD)   | Rehabilitation expenses   |
| Impairment compensation (IC)         | Attorney taxable costs  |
| Economic recovery compensation (ERC) | Payments to an out-of-state carrier where jurisdiction rests in another state                 |

| Include these benefits  | Do not include   |
|---|--|
| Retraining  | Amounts recovered from another Minnesota workers' compensation carrier in a contribution claim |
| Dependency  |  |
| Monitoring period   |  |
| Attorney fees deducted from employees' benefits   |  |
| Portion of wage continuation benefits equal to workers' compensation benefits   |  |
| Indemnity benefits reimbursable as second-injury benefits   |  |
| Benefits reimbursable by WCRA or other reinsurer  |  |
| All indemnity benefits paid under a deductible policy, including those paid by the employer under the deductible limit    |  |
| Lump-sum settlement amounts representing any of the above benefits  |  |
| Contribution claims for any of the above benefits paid to another Minnesota workers' compensation insurer by your company |  |
| Any of the above benefits paid directly by the employer   |  |
| Replacement policy (applies to very few insurers)   |  |

## Penalty notice

Minnesota Statutes § 176.129 requires self-insured employers and insurers to annually report paid indemnity losses for the preceding calendar year. The Workers' Compensation Report of Benefits Paid must be submitted online to the commissioner no later than April 1 each year. If April 1 is on a weekend or government holiday, the report is due the next working day. In 2025, the report is due April 1.

Minnesota Statutes § 176.129, subdivision 10, allows the Department of Labor and Industry (DLI) to assess a penalty of up to 15% of the amount of the assessment due, but not less than \$1,000, if payment of the assessment or submission of the report are not made in the manner prescribed by the commissioner.

Each year, on June 1, the commissioner must determine the total amount needed to pay all estimated liabilities, including administrative expenses, of the Special Compensation Fund (SCF) for the following fiscal year, which begins July 1. On or before June 30 of each year, the commissioner must provide notification to each self-insured employer and insurer of amounts due. At least one-half of the payment must be made to the commissioner for deposit into the SCF on or before Aug. 1 of the same calendar year. The remaining balance is due Feb. 1 of the following calendar year. Late payments are subject to penalties as outlined above.

To contest a penalty, file an Objection to Penalty Assessment form, found online at [dli.mn.gov/business/workers-compensation/work-comp-forms](https://dli.mn.gov/business/workers-compensation/work-comp-forms), within 30 days of the date of a Notice of Penalty Assessment. Unresolved objections will be referred to the state of Minnesota's Office of Administrative Hearings. If an Objection to Penalty Assessment form is not submitted within 30 days of the date of a Notice of Penalty Assessment, the penalty is final and not subject to additional review.