



How to Report Payroll

Due Date

Payroll reports must be received before the due date shown on the report. Select one of the following; you will not need to send a paper copy if you use an online reporting method.

Ways to Submit

- **Online**
To report online, please go to your [portal](#) on our website and click 'Report Payroll Online.'
- **Upload**
Upload your form via our website
www.idahosif.org
- **Email**
Email your report to
payroll.reports@idahosif.org
- **Mail**
SIF
PO Box 990007
Boise, ID 83799-0007

Tips for Reporting

1. **Payroll reporting period**
Report all gross wages paid (not accrued) during this time period. Do not include the end date when running reports.
2. **If you have no payroll**
Check the zero payroll box, sign and return to SIF.
3. **Rates**
The rate is generally a rate per \$100 of gross payroll.
4. **Class Code and Description**
A brief description of the class code(s) assigned to your policy and/or the names of covered owners or officers covered on the policy.
5. **Payroll**
Enter the gross payroll on the line for the corresponding classification code. Round to the highest dollar. If you pay reportable subcontractors, report their payments in the class code with regular employee payroll when a separate class code is not listed.
6. **Sign the report**
Sign the report as the preparer and return it to our office using one of the methods listed above.

If you have any questions, contact your underwriter at underwritingim@idahosif.org or your auditor at auditim@idahosif.org.

Workers Compensation Payroll Report

Policy Number: 999999 -
Report Number: 999999

DATE DUE:
Page 1 of 2

Policyholder Name
Address
City, State, Zip

To make a change to or obtain additional information about your policy please contact:
Insurance Agent Name
(208) 555-5555

Report gross payroll **PAID** during reporting period of: to

☐ Check this box if there is ZERO payroll to report in all class codes for this period, sign and return the report by due date listed above.

Insured Name: Policyholder Name
Name, Location, Address, City

Rate/\$100	Payroll Classification Description	Class Code	Gross Payroll Paid in Period above
\$7.75	WALLBOARD INSTALLATION WITHIN BUILDINGS & DRIVERS	5445-000	\$, , , .00
Total Gross Payroll for this Report			\$, , , .00

Do not include Owner/Officer/Member payroll unless their name appears in the Payroll Classification Description column.

Prepared by: Daytime Phone: Date:

Do not send payment with this report. An invoice will follow.

SUBMIT BY:
Mail: P.O. Box 990007 Boise, Idaho 83799-0007
Fax: (208) 332 2288
Email: payroll.reports@idahosif.org
801 000999999 000999999

Registered users can reprint duplicate reports on-line.
Is Online Payroll Reporting for you?
Go to www.idahosif.org for more information.

Overtime Credit

If proper records are kept, overtime wages may be reported as straight time wages. The employer's records must show separately by employee, and in summary by class of work, the amount paid for overtime.

***Tip** If an employee works 40 regular hours and 20 overtime hours, multiply the total hours worked (60) by the straight time rate to determine the reportable payroll.*

If overtime is paid at the rate of 1 ½ time, reduce the total paid overtime by 1/3.

Regular Pay (40 hours at \$10 per hour)	Overtime Pay at 1.5 (20 hours at \$15 per hour)	1/3 of OT Pay (40 hours at \$10 per hour)	Regular Pay + OT Pay – 1/3 of OT Pay = Amount to Report
\$400	\$300	\$100	\$400 + \$300 - \$100 = \$600

If overtime is paid at the rate of double time, reduce the total paid overtime by 1/2.

Regular Pay (40 hours at \$10 per hour)	Overtime Pay at 2 (20 hours at \$20 per hour)	1/2 of OT Pay (\$400 divided by 2 = \$200)	Regular Pay + OT Pay – 1/2 of OT Pay = Amount to Report
\$400	\$400	\$200	\$400 + \$400 - \$200 = \$600

Subcontractors and Other Labor

For worker's compensation purposes, subcontractors and/or other labor may be reportable. Determining if these workers are reportable depends on the facts surrounding each work situation.

Owners, Partners, and Officers

Covered owners', partners', and officers' reportable payroll is subject to minimum and maximum requirements.

Classification Codes

If your underwriter or auditor has explained you are eligible for payroll division, you may divide the payroll provided all of the following conditions are met:

- The payroll allocation (number of hours and amount of payroll for each class of work) is shown separately in your records.
- You understand how to properly use each class code.
- The allocation is based on actual hours worked. Not an estimate or percentage.
- Allocations are totaled and summarized monthly or quarterly by class of work.

If you do not follow the conditions above, please report the payroll for any one employee in the highest rated classification that represents any part of their work.

***Tip** Some class codes, such as 8810 Clerical Office Employees, are not available for division of payroll.
Check with your Underwriter or Auditor if you're unsure.*

If you have any questions, contact your underwriter at underwritingim@idahosisif.org or your auditor at auditim@idahosisif.org.