

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.

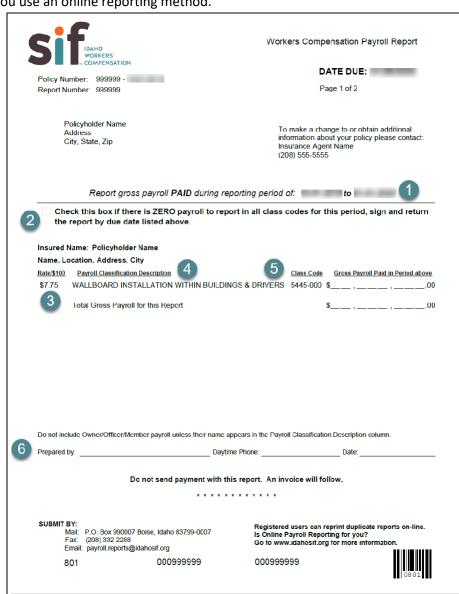
5. Payroll

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.



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 $\frac{1}{2}$ time, reduce the total paid overtime by $\frac{1}{3}$.

Regular Pay	Overtime Pay at 1.5	1/3 of OT Pay	Regular Pay + OT Pay – 1/3 of
(40 hours at \$10 per hour)	(20 hours at \$15 per hour)	(40 hours at \$10 per hour)	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	Overtime Pay at 2		Regular Pay + OT Pay – 1/2 of
(40 hours at \$10 per hour)	(20 hours at \$20 per hour)	(\$400 divided by 2 = \$200)	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 <u>underwritingim@idahosif.org</u> or your auditor at <u>auditim@idahosif.org</u>.