

Workers’ Compensation Report of Benefits Paid and information about possible penalties

Reporting

On Feb. 14, 2025, insurers and self-insured employers received the email message entitled “Insurers' and self-insured employers’ assessment reports ready in Work Comp Campus.” 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.

Corrections of prior period reports must be made by submitting an amended Workers’ Compensation Report of Benefits Paid. Email 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, 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.