

## Self-Insured Table 1 Tax Form Instructions

The Table 1 Report for calendar year 2016 should be filed electronically by March 1, 2017. Those Self-insurers who were self-insured for only a portion of 2016 should report payroll just for that portion of 2016.

The Table 1 Report only requires information on the payroll paid to employees subject to the Missouri Workers' Compensation Law (Chapter 287 RSMo). "Payroll" is considered to be "remuneration", as defined by the Basic Manual of the National Council on Compensation Insurance (NCCI).

**Instructions for electronic filing – Please note these instructions are for individual self-insured businesses and do not apply to self-insured trusts or groups.**

**Step 1:-** Download and save the following Excel spreadsheet to your desktop using the link [2016 Table 1](#). When you save this spreadsheet, a login screen will appear. Select "cancel" and it will then allow you to save the spreadsheet.

**Step 2:-** Complete the spreadsheet form by providing the following:

NAIC #  
Company Name  
Tax Year  
Missouri-Only Experience Modification Factor  
Class Code and corresponding Payroll Amount

The spreadsheet will calculate the fields during the data entry. To delete a class code record from the spreadsheet, you need to delete the corresponding class code and the Payroll Amount.

**Step 3:-** Login to your Self-Insured Workers' Compensation Web Portal. The Web Portal is located at the following link [Self-Insured Workers' Compensation Web Portal](#). The Web Portal will be the only way to submit your current tax year returns. You can start submitting your filings through the Web Portal February 1<sup>st</sup>. Once you login you will be able to File Individual-Table 1 and Print Individual-Table 1 for this session. If you do not have an active account you will need to create your account and receive an email notifying you that your account has been activated before you will be able to submit filings. We are requesting the account representative to set up an account and keep the account current. There is a User Guide located under the Sign In button.

If there are any changes in the Missouri-Only Experience Modification Factor, please notify DIFP before submitting the electronic tax data.

State Regulation 8 CSR 50-3.010(3)(G)(3) requires that a self-insured obtain a Missouri-Only Experience Modification Factor annually. If a Missouri-Only Experience Modification Factor is not received, one will be estimated for your company. This could result in an overpayment of your Workers' Compensation Tax.

In cases of overpayment of tax, RSMo 287.745.2. states that in any legal contest concerning the amount of tax under sections 287.690, 287.710 and 287.715 for a calendar year, the quarterly installments for the following year shall continue to be made based upon the amount assessed by the Director of Revenue for the year in question. If, after the end of any taxable year, the amount of the actual tax due is less than the total amount of the installments actually paid, the amount by which the amount paid exceeds the amount due shall be credited against the tax for the following year and deducted from the quarterly installment otherwise due on June 1.

### QUESTIONS SHOULD BE DIRECTED TO:

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- Email: [SI\\_PTax@insurance.mo.gov](mailto:SI_PTax@insurance.mo.gov)