

How to complete an Exposure Adjustment Report for a Self-insured Member (Reporting Unit)



1

Some members are required to report using reporting units, but all members can use them.

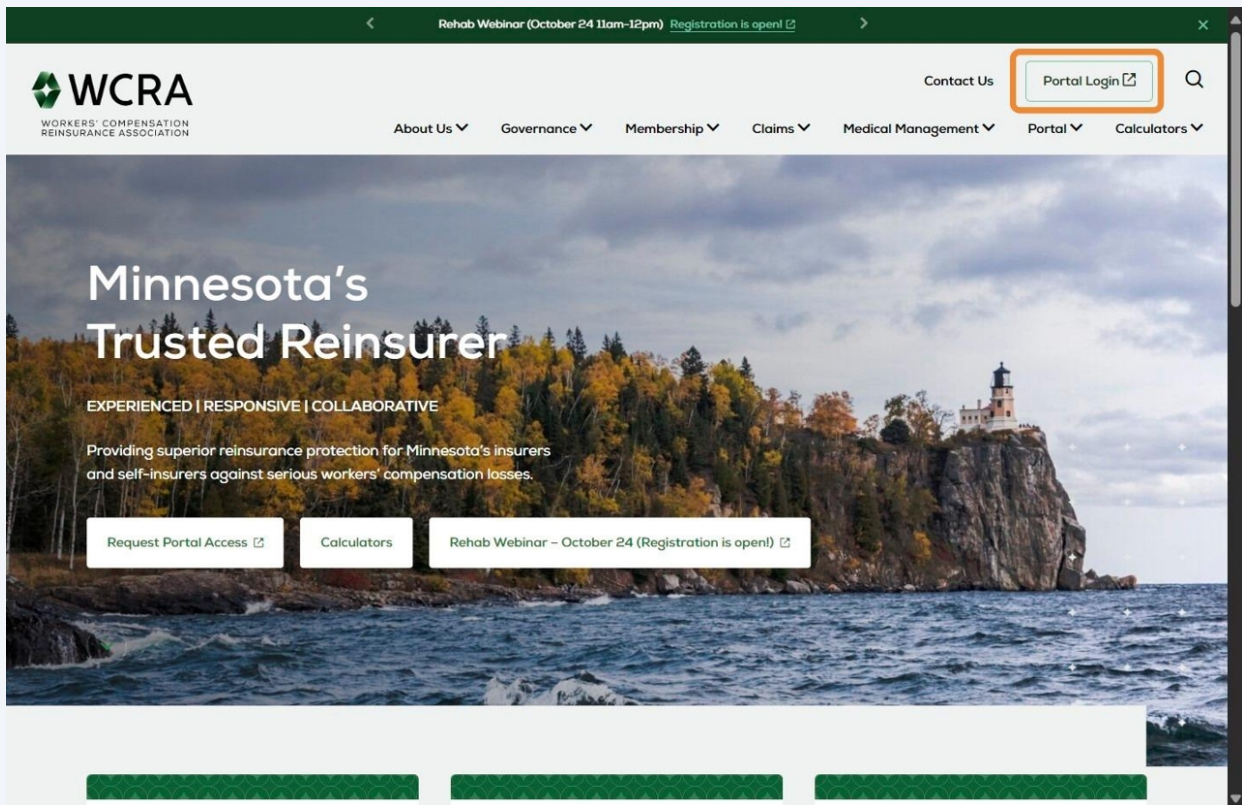
A reporting unit is an operating segment of a member. Utilizing the reporting units for reporting annual payroll data provides the lead member reporting contact with insight into their organization's underlying data and assists in identifying potential reporting issues by segment. This feature enables members to identify segments of their business that have payroll, exclusions, and officer information, by class code and the supporting documentation needed to finalize the annual self-insurer payroll reporting requirement. This allows the lead member contact the ability to review the underlying data reported by the segments, work to correct any issues, and then submit the final aggregate data to the WCRA.

If you have been assigned to complete a report for a reporting unit, flow the steps below.

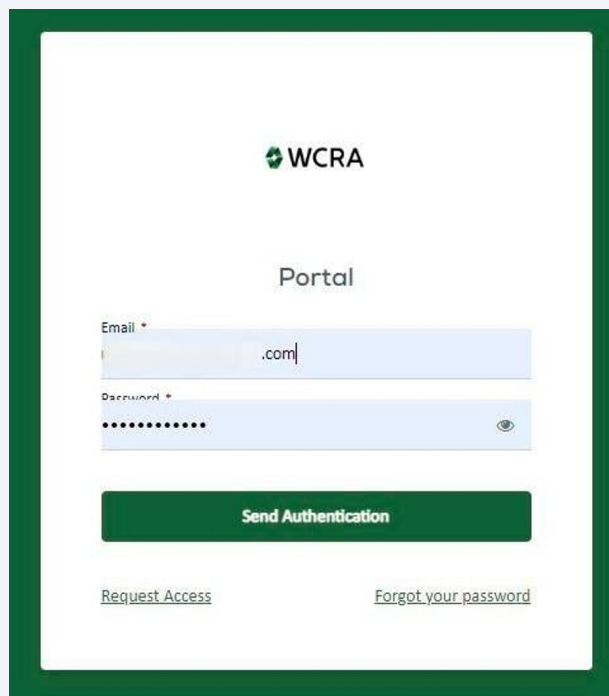
2

Navigate to <https://www.wcra.biz/>

3 Click "Portal Login"



4 Enter your email address and password, then click "Send Authentication".



5

Enter the authentication code sent to you via email, then click "Login".

WCRA

Portal

Email *

f...@...ail.com

Password *

.....

Enter the authentication code from your email *

15858526

Login

[Request Access](#) [Forgot your password](#)

6 From the home screen, click "Policy Data Reporting" then "Exposure Adjustment".

WCRA Portal Calculators PowerUser

Home Claims **Policy Data Reporting** Reports User Management

Experience Rating
Exposure Adjustment

Hello, Powe

Welcome to the WCRA Portal.
Your trusted site for claim management and WCRA data reporting.
This portal allows you to submit and manage claims, run reports, and complete required data requests.

Training

Resources are available to help guide you through using the portal.

[View Training Materials](#)

User Management

You can request new user access or changes for existing users.

[View User Management](#)

Contact Us

If you need assistance, please contact us.

[Contact Us](#)

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7 Use the filters to find the member you want to report for. When you have your filters set, click "Filter" to see the results.

WCRA Portal Calculators PowerUser

Home Claims **Policy Data Reporting** Reports User Management

Exposure Adjustment

Member: All

Policy Year: All Status: Assigned To: All **Filter** [Reset](#)

Member Name	Policy Year	Due Date	Status	Assigned To	Submitted Date / Time
	08/15/2024			Power User	5/24/24


8

From the list screen, use the expand arrow to view the reporting units. Click "Start Report" to begin reporting. Additional information regarding reporting units can be found on slide 57 and 58.

Exposure Adjustment

Member

Policy Year: Status: Assigned To: [Filter](#) [Reset](#)

Member Name	Policy Year	Due Date	Status	Assigned To	Submitted Date / Time
	2023	08/15/2024 Past Due	In Progress	Power User Reassign	Resume 
Reporting Unit Name	Audit Status	Assigned To Contact	Submitted Date		
Shop	Not Started	Power User		Start Report	
HQ	Not Started	Power User		Start Report	

1 to 1 of 1 items

9

If necessary, download the overview, templates, and template instructions.

Click "Start Report" from the list screen, then "Get Started" from the first instruction screen.

WCRA Portal Calculators PowerUser ▾

Home Claims ▾ Policy Data Reporting ▾ Reports ▾ User Management ▾

Exposure Adjustment Shop

Exposure Adjustment Reporting - Shop

WCRA members are required to report their payroll to the WCRA annually. The reported data is used to reconcile members' prior year exposure and premium.

Information in the right sidebar provides members with valuable information to accurately report their payroll data.

Your organization has elected to use Reporting Units to submit their payroll data.

Power User has assigned the reporting unit Shop to you for completion. Click continue to begin reporting.

For questions regarding this reporting unit assignment, contact Power User(PowerUser@wcrabiz).

Downloads

- [Overview Terms and Definitions](#)
- [Payroll Data Template](#)
- [Payroll Data Template Instructions](#)
- [Reconciliation Template](#)
- [Reconciliation Template Instructions](#)

For exposure adjustment reporting questions please contact the assigned WCRA Auditor:

[Continue](#)

← Save and Exit

Overview

The WCRA Annual Exposure Adjustment (Annual Adjustment) reporting process is required to reconcile estimated premium calculated at the time of policy issuance to the actual exposure for the period. The annual adjustment requires the WCRA to collect payroll data by workers' compensation classification code following the expiration of a policy term.

The data collected will be used to calculate your year-end 2024 premium. Your organization will either receive an invoice or a refund depending on the reconciliation of your exposure and the premium based on the updated data reported.

Reference Links

- [Employee Definition: Minn.Stat.176.011 Sub 9](#)
- [Trucking & Messenger/Courier Industries: Independent Contractors - Seven Factors: Minn.Stat.176.043](#)
- [Classification of Officials of Political Subdivision: Classification Interpretations](#)

10 On the Payroll Reporting screen answer the first question.

If you are uploading the data, select "Upload Data", download the data template, and add your data to it. Click "Select File" to choose the excel file you want to upload, then click "Continue".

If you are entering the data manually, select "Enter Manually" and click "Continue". See [How to Enter Exposure Adjustment Data Manually](#)

Exposure Adjustment >

Payroll Reporting ▲ Payroll Reconciliation ▲ Org Changes ▲ Review

Payroll Reporting

2024

- Upload Data
- Gross Payroll
- Firefighters ▲
- Overtime
- Exclusions
- Officer Excess
- Summary

Upload Payroll Data

▲ Please note that payroll should be reported for all Minnesota employees that received pay at any time during the current year being reported.

Dakota County has Gross Payroll for 2024?

Yes No

Would you like to enter your payroll data via template upload (recommended) or enter the data manually?

Upload Data Enter Manually

If you have not already, please download the Excel template to upload Gross Payroll, and optionally Overtime, Exclusions, and Officer Excess.

[Download Excel Template](#) [Template Instructions](#)

[Overview Terms and Definitions](#)

Next, upload the Excel file with your data.

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After you have selected a file to upload, click "Continue". Your data will then be validated. If you selected the wrong file for upload, you can remove the file by clicking the "X" after the file name.

WCRA Portal Calculators PowerUser

Home Claims Policy Data Reporting Reports User Management

Exposure Adjustment >

Payroll Reporting Payroll Reconciliation Org Changes Review

Payroll Reporting 2024

Upload Data

- Gross Payroll
- Firefighters ▲
- Overtime
- Exclusions
- Officer Excess
- Summary

▲ Please note that payroll should be reported for all Minnesota employees that received pay at any time during the current year being reported.

Dakota County has Gross Payroll for 2024?

Yes No

Would you like to enter your payroll data via template upload (recommended) or enter the data manually?

Upload Data Enter Manually

If you have not already, please download the Excel template to upload Gross Payroll, and optionally Overtime, Exclusions, and Officer Excess.

Download Excel Template [Template Instructions](#)

[Overview Terms and Definitions](#)

Next, upload the Excel file with your data.

24.xlsx X

← [Back to Instructions](#) [Save and Exit](#) **Continue**

12

If errors are found during validation, you will see a list of the errors. After reviewing the errors, click "OK" to return to the Upload Data screen.

WCRA Portal Calculators PowerUser

Home Claims Policy Data Reporting Reports User Management

Exposure Adjustment > 2023

Payroll Reporting Payroll Reconciliation Org Changes Review i

Payroll Reporting 2023

- Upload Data
- Gross Payroll
- Firefighters
- Overtime
- Exclusions
- Officer Excess
- Summary

Errors found in upload file

There are errors with the data that has been uploaded. These are listed below. Please correct these in the excel file and try the upload again.

Gross Payroll Errors:

- Row 3, Column A: Invalid class code 9999. Correct this by using a valid class code for policy year 2023.

Adjustment errors:

- Overtime tab, Row 2, Column A: Must have gross payroll for class code 8810 in order to report overtime for it.
- Exclusions tab, Row 2, Column A: Must have gross payroll for class code 8810 in order to report an exclusion for it.
- Officer Data tab, Row 2, Column A: Must have gross payroll for class code 8810 in order to report an Officer for it.

OK

Need Help?
If you are having issues resolving errors, send a support request to WCRA
[Submit Support Request](#)

Disclaimer: Submitting a support request does not fulfill your reporting requirements or extend the due date. You are required to submit your report by the due date to avoid penalties.

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After correcting the upload file, select the corrected file and click "Continue". The data will be validated again.

Payroll Reporting Payroll Reconciliation Urg Changes Review

Payroll Reporting

2023

- Upload Data
- Gross Payroll
- Firefighters ▲
- Overtime
- Exclusions
- Officer Excess
- Summary

Upload Payroll Data

▲ Please note that payroll should be reported for all Minnesota employees that received pay at any time during the current year being reported.

St Louis County has Gross Payroll for 2023?

Yes No

Would you like to enter your payroll data via template upload (recommended) or enter the data manually?

If you have not already, please download the Excel template to use to upload your data.

 [Template Instructions](#)

[Reporting Requirements](#)

Next, upload the Excel file with your data.

[← Back to Instructions](#) [Save and Exit](#)

14

You may get a pop-up screen asking you to confirm your new data upload. Click "OK" to continue.

Upload Payroll Data





Are you sure you want to reupload data? Any existing data you have entered, will be cleared.

15

When the data passes validation, you will be brought to the Gross Payroll screen. The screen displays the data uploaded. You can edit, delete, or add additional Class Codes if necessary. Once reviewed, click "Continue".

Note: If you see the triangle warning icon, this means there is missing data, or the step is incomplete.

The screenshot shows a web application interface for payroll reporting. At the top is a dark green navigation bar with links for Home, Claims, Policy Data Reporting, Reports, and User Management. Below this is a breadcrumb trail: Exposure Adjustment > [redacted]. A horizontal menu contains four items: Payroll Reporting (highlighted in green with an orange arrow), Payroll Reconciliation, Org Changes, and Review. On the right side, there is a user profile icon and the year 2023. The main heading is "Gross Payroll" with a subtitle "Review your gross payroll below. Add, edit or remove values if necessary." Below the heading is a search bar with the placeholder "Search by Class Code (ID) or by Class Code description" and buttons for "Search" and "Reset". To the right of the search bar is a green button labeled "Add Class Code" with an orange border. On the left side, there is a vertical menu with options: Upload Data, Gross Payroll (highlighted with an orange arrow), Firefighters (with a warning triangle), Overtime, Exclusions, Officer Excess, and Summary. The main content area contains a table with the following data:

Class Code	Class Code Description	Gross Payroll Amount	
8045	DRUG STORE-RETAIL	\$66,968	 
8810	CLERICAL OFFICE EMPLOYEES NOC	\$132,815,260	 
Total		\$132,882,228	

Below the table, it says "1 to 2 of 2 items" and "Show all records". At the bottom left, there are links for "Back to Upload Payroll Data" and "Save and Exit". At the bottom right, there is a green button labeled "Continue" with an orange border.

16 Answer the question regarding Volunteer Firefighters.

The screenshot shows the 'Payroll Reporting' section for the year 2023. The main heading is 'Volunteer Firefighters'. A question is displayed: 'Does your organization have any volunteer firefighters?'. Below the question are two buttons: 'Yes' and 'No'. The 'Yes' button is highlighted with an orange border. To the left of the main content is a sidebar menu with options: 'Upload Data', 'Gross Payroll', 'Firefighters', 'Overtime', 'Exclusions', 'Officer Excess', and 'Summary'. At the top, there is a navigation bar with 'Home', 'Claims', 'Policy Data Reporting', 'Reports', and 'User Management'. Below the question, there are links for 'Back to Gross Payroll', 'Save and Exit', and a 'Continue' button.

17 If you answered "Yes" to Volunteer Firefighters, complete the population and full-time firefighter fields.

The screenshot shows the 'Payroll Reporting' section for the year 2023. The main heading is 'Volunteer Firefighters'. The question 'Does your organization have any volunteer firefighters?' is followed by two buttons: 'Yes' (which is selected and highlighted in green) and 'No'. Below this, two input fields are highlighted with an orange border: 'What is the population of the area served by the volunteer firefighters? *' and 'How many full-time firefighters? *'. The first field is empty, and the second field has the text 'Required' below it. At the bottom, there is a summary table with the following data:

Population reported	0
Full-time firefighters adjustment	\$0
Amount to be added to gross payroll for volunteer firefighters	\$0
Gross payroll reported for class code 7708	\$0
Adjustment to gross payroll and verification wages for volunteer firefighters	\$0

18 Then enter the gross payroll for full-time firefighters and click "Save".

The screenshot shows a web application interface with a modal dialog box titled "Gross Payroll". The dialog has a close button (X) in the top right corner. Below the title, it says "Please enter the gross payroll amount for the full-time firefighters." There is a dropdown menu with the selected option "7706 - FIREFIGHTERS - FULL TIME & D". Below the dropdown is a text input field labeled "Gross Payroll Amount *" which contains the value "\$250,000". At the bottom of the dialog are two buttons: "Cancel" and "Save". The "Save" button is highlighted with an orange border. In the background, a form is partially visible with fields for "Does your org...", "What is the population...", and "How many full-time fire...", with the value "5" entered in the last field.

19 Click "Continue" to move on to Overtime.

Exposure Adjustment >

Payroll Reporting Payroll Reconciliation ▲ Org Changes ▲ Review

Payroll Reporting 2023

- Upload Data
- Gross Payroll
- Firefighters**
- Overtime
- Exclusions
- Officer Excess
- Summary

Volunteer Firefighters

Does your organization have any volunteer firefighters? Yes No

What is the population of the area served by the volunteer firefighters? *

How many full-time firefighters? *

Population reported ⓘ	100,000
Full-time firefighters adjustment ⓘ	\$7,500
Amount to be added to gross payroll for volunteer firefighters ⓘ	\$92,500
Gross payroll reported for class code 7708	\$0
Adjustment to gross payroll and verification wages for volunteer firefighters ⓘ	\$92,500

← [Back to Gross Payroll](#) [Save and Exit](#) **Continue**

20

On the Overtime screen, like the Gross Payroll screen, you can add overtime or edit and delete existing rows.

WCRA Portal Calculators PowerUser

Home Claims Policy Data Reporting Reports User Management

Exposure Adjustment >

Payroll Reporting Payroll Reconciliation Org Changes Review

Payroll Reporting 2024

- Upload Data
- Gross Payroll
- Firefighters
- Overtime**
- Exclusions
- Officer Excess
- Summary

Overtime
Review your overtime below. Use the Add Overtime button to add entries, or the row icons to edit or remove entries.

WCRA premium is not charged on the portion of overtime wages in excess of the regular wage rate, referred to as premium overtime wages.

Search by Class Code (ID) or by Class Code description

Class Code	Class Code Description	Overtime Amount	Overtime Rate	Total Overtime Premium
5022	MASONRY NOC	\$2,597	1.5x	\$866 <input type="button" value="edit"/> <input type="button" value="delete"/>
5022	MASONRY NOC	\$1,243	2.0x	\$622 <input type="button" value="edit"/> <input type="button" value="delete"/>
5037	PAINTING - METAL STRUCTURES OVER 2 STORIES & D	\$66	1.5x	\$22 <input type="button" value="edit"/> <input type="button" value="delete"/>
5190	ELECTRICAL WIRING - WITHIN BLDGS & D	\$150,639	1.5x	\$50,213 <input type="button" value="edit"/> <input type="button" value="delete"/>

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After Overtime has been reviewed, click "Continue" to go to Exclusions Adjustments.

WCRA Portal Calculators PowerUser

Home Claims Policy Data Reporting Reports User Management

Exposure Adjustment >

Payroll Reporting Payroll Reconciliation Org Changes Review

Payroll Reporting 2023

- Upload Data
- Gross Payroll
- Firefighters
- Overtime**
- Exclusions
- Officer Excess
- Summary

Overtime
Review your overtime below. Add, edit or remove values if necessary.

Search by Class Code (ID) or by Class Code description

Class Code	Class Code Description	Overtime Amount	Overtime Rate	Total Overtime Premium
7706	FIREFIGHTERS - FULL TIME & D	\$10,000	1.5x	\$3,333 <input type="button" value="edit"/> <input type="button" value="delete"/>
8810	CLERICAL OFFICE EMPLOYEES NOC	\$1,337,570	1.5x	\$445,857 <input type="button" value="edit"/> <input type="button" value="delete"/>
Total		\$1,347,570		\$449,190

1 to 2 of 2 items
[Show all records](#)

[Back to Firefighters](#) [Save and Exit](#)

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The Exclusions Adjustments screen has multiple sections. The number in the green circle show the number of entries for that adjustment. Use the expand arrow to view the detail.

Home Claims Policy Data Reporting Reports User Management

Exposure Adjustment

Payroll Reporting Payroll Reconciliation Org Changes Review

Payroll Reporting

2024

[Upload Data](#)
[Gross Payroll](#)
[Firefighters](#)
[Overtime](#)
Exclusions
[Officer Excess](#)
[Summary](#)

Exclusions

Members may exclude certain types of compensation from the gross payroll reported on the tab labeled Gross Payroll. These exclusions are used to adjust the gross payroll used to calculate your organization's WCRA premium.

Note: If any of the exclusions noted below have not been included in your reported gross payroll, they should not be reported as an exclusion.

Please read the 14 questions listed below. If you have qualifying exclusions, expand on the respective question to add, edit or delete exclusions.

The [Overview, Terms, and Definitions](#) document should be reviewed annually for any reporting requirement changes that occurred over the past year.

1. Do any of the gross payroll amounts include **dismissal wages or severance**? 0 ✓
2. Do any of the gross payroll amounts include **company perks**? 2 ▾
3. Do any of the gross payroll amounts include **payroll expense reimbursements and flat expense allowances paid to employees substantiated in the employer's records**? 2 ^

Reimbursed expenses and flat expense allowances, except for hand or power tools, paid to employees may be excluded only when **all** of the following conditions are met.

- The employer's verifiable records confirm that the expenses or allowances are incurred as a valid business expense.

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When an adjustment section is expanded, you can add, edit, or delete an exclusion.

Please read the 14 questions listed below. If you have qualifying exclusions, expand on the respective question to add, edit or delete exclusions.

The [Overview, Terms, and Definitions](#) document should be reviewed annually for any reporting requirement changes that occurred over the past year.

1. Do any of the gross payroll amounts include **dismissal wages or severance**? 0 ▾

2. Do any of the gross payroll amounts include **company perks**? 2 ▾





3. Do any of the gross payroll amounts include payroll expense reimbursements and flat expense allowances paid to employees substantiated in the employer's records? 2 ▲

Reimbursed expenses and flat expense allowances, except for hand or power tools, paid to employees may be excluded only when **all** of the following conditions are met.

- The employer's verifiable records confirm that the expenses or allowances are incurred as a valid business expense.
- The amount of each employee's expense or allowance is shown separately in the employer records.
- The amount of the expense or allowance approximates the actual expense incurred by the employee in the conduct of their work.
- The expense reimbursements and/or flat expense allowances paid to the employee must be in addition to, not in lieu of, the wages earned by the employee.
- Exclude from payroll a maximum expense allowance of up to \$75 per day when:
 - it can be verified that the employee was away from home overnight on business for the employer
 - the employer did not maintain verifiable records for the employee's daily incurred business expenses, and
 - the daily expense allowance paid to the employee is in addition to, not in lieu of, the wages earned by the employee.

Include the remaining nonverified daily business expenses in excess of \$75 per day in payroll.

Add Exclusion

Class Code	Class Code Description	Payroll Amount
8810	CLERICAL OFFICE EMPLOYEES NOC	\$185,234  
8820	ATTORNEY - ALL EMPLOYEES & CLERICAL, MESSENGERS, D	\$45,593  
Total		\$230,827

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After all adjustments have been reviewed, click "Continue" to go to Officer Excess.

7. Do any of the gross payroll amounts include **third-party sick pay**? 0 ▾

8. Do any of the gross payroll amounts include **work uniform allowances**? 0 ▾

9. Do any of the gross payroll amounts include **Supper Money** for late work? 0 ▾

10. Do any of the gross payroll amounts include **"the value of special rewards for individual invention or discovery"**? 0 ▾

11. Do any of the gross payroll amounts include **tips**? 0 ▾

12. Do any of the gross payroll amounts include **statutory payments related to the Davis-Bacon Act or workers' compensation statutes**? 0 ▾

13. Do any of the gross payroll amounts include **retroactive wages or salaries paid to retired or terminated employee**? 0 ▾

14. Do any of the gross payroll amounts include **deferred compensation payments to retired or terminated employees**? 0 ▾

[← Back to Overtime](#) [Save and Exit](#) **Continue**

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Review the Officer Excess. Add, edit, or delete as necessary. Once reviewed, click "Continue" to go to the payroll reporting summary.

Home Claims Policy Data Reporting Reports User Management

Exposure Adjustment >

Payroll Reporting Payroll Reconciliation Org Changes Review

Payroll Reporting 2023

Officer Excess

The portion of wages paid to each corporate officer in excess of, or below, the minimum and maximum remuneration, as determined by the Minnesota Workers' Compensation Insurers Association (MWCIA), is calculated to determine the amount excluded from or added to an employer's reportable payroll.

For this reporting purpose, "officers" are defined as those employees named by an organization's board of directors or identified in the corporate charter as "officers".

Search by Class Code (ID) or by Officer Name (first name, last name) Search Reset Add Officer

Class Code	Last Name	First Name	Title	Weeks	Inactive	Gross Officer Wages	Officer Wages	Officer Excess & Minimum Adjustment
8810				52	No	\$140,812	\$140,812	\$0
Total						\$140,812	\$140,812	\$0

1 to 1 of 1 items
[Show all records](#)

[Back to Exclusions](#) [Save and Exit](#) Continue

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The Adjusted Payroll Summary displays a summary of the data previously entered. If changes to the data are needed, use the left-hand navigation to return to a screen to make the changes. Once reviewed, click "Continue" to go to the Payroll Reconciliation screen.

Home Claims Policy Data Reporting Reports User Management

Exposure Adjustment >

Payroll Reporting Payroll Reconciliation Org Changes Review

Payroll Reporting 2023

Adjusted Payroll Summary

Review the Adjusted Payroll Summary. If changes need to be made, use the left navigation to make corrections. When the Adjusted Payroll Summary is correct, click continue to enter the reconciliation information.

Upload Data Gross Payroll Firefighters Overtime Exclusions Officer Excess Summary

	Gross Payroll	Overtime Adjustment	Officer Adjustment	Other Adjustments	Chargeable Payroll
Total	\$133,132,228	\$449,190	\$0	\$231,187	\$132,451,851

Search by Class Code (ID) or by Class Code description Search Reset

Class Code	Class Code Description	Gross Payroll	Overtime Adjustment	Officer Adjustment	Other Adjustments	Chargeable Payroll
7706	FIREFIGHTERS - FULL TIME & D	\$250,000	\$3,333	\$0	\$0	\$246,667
7708	FIREFIGHTERS - VOLUNTEER & D	\$0	\$0	\$0	\$0	\$0
8045	DRUG STORE-RETAIL	\$66,968	\$0	\$0	\$45,953	\$21,015
8810	CLERICAL OFFICE EMPLOYEES NOC	\$132,815,260	\$445,857	\$0	\$185,234	\$132,184,169
Total		\$133,132,228	\$449,190	\$0	\$231,187	\$132,451,851

1 to 4 of 4 items
[Show all records](#)

[Back to Officer Excess](#) [Save and Exit](#) Continue

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Payroll reconciliation data can be uploaded or entered manually. Click "Upload Data" to use the data template or click "Enter Manually" to key in your data. If entering manually, skip to slide 40.

Note: For more instructions on manual entry, see [How to Enter Exposure Adjustment Data Manually](#)

Home Claims Policy Data Reporting Reports User Management

Exposure Adjustment >

Payroll Reporting Payroll Reconciliation Org Changes Review

Payroll Reconciliation

2024

Reconciliation Data
Reconciliation
Supporting Docs ▲

Enter Payroll Reconciliation Data

The purpose of this section is to help members reconcile data reported on the Gross Payroll tab to their third-party source documents. Members should complete the Reconciliation Data by uploading or manually entering source document data. The payroll entered in this section should match the payroll on the third-party verification documents. There should be one entry/line item per Unemployment Account.

Submit your payroll reconciliation data by either uploading a completed template or entering the data manually.

Please click [Payroll Reconciliation Instructions](#) to see an example of how to reconcile your gross payroll. Note: If using Reporting Units, only the data for the Reporting Unit should be included in this report.

Note: **Social Security Numbers should be excluded or redacted from any documents submitted to the WCRA.**

Would you like to enter your payroll reconciliation data via template upload (recommended) or enter the data manually?

Upload Data Enter Manually

Back to Summary Continue

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If you select "Upload Data", you can download the data template and instructions if you haven't already.

Payroll Reconciliation

2024

Reconciliation Data
Reconciliation
Supporting Docs ▲

Enter Payroll Reconciliation Data

The purpose of this section is to help members reconcile data reported on the Gross Payroll tab to their third-party source documents. Members should complete the Reconciliation Data by uploading or manually entering source document data. The payroll entered in this section should match the payroll on the third-party verification documents. There should be one entry/line item per Unemployment Account.

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Note: Social Security Numbers should be excluded or redacted from any documents submitted to the WCRA.

Would you like to enter your payroll reconciliation data via template upload (recommended) or enter the data manually?

Upload Data

Enter Manually

If you have not already, please download the Excel template to use to upload your data.

Download Excel Template

[Template Instructions](#)

Next, upload the Excel file with your data.

Select File to Upload

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After completing the template, Click "Select File to Upload" and select the file to upload.

▲

The purpose of this section is to help members reconcile data reported on the Gross Payroll tab to their third-party source documents. Members should complete the Reconciliation Data by uploading or manually entering source document data. The payroll entered in this section should match the payroll on the third-party verification documents. There should be one entry/line item per Unemployment Account.

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Upload Data

Enter Manually

If you have not already, please download the Excel template to use to upload your data.

Download Excel Template

[Template Instructions](#)

Next, upload the Excel file with your data.

Select File to Upload

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After selecting a file for upload, click "Continue" and the reconciliation data will be validated. Provided the data passes validation, you will be brought to the Reconciliation screen.

Note: Social Security Numbers should be excluded or redacted from any documents submitted to the WCRA.

Would you like to enter your payroll reconciliation data via template upload (recommended) or enter the data manually?

If you have not already, please download the Excel template to use to upload your data.

[Template Instructions](#)

Next, upload the Excel file with your data.

.xlsx ×

← Back to Summary

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On the Reconciliation screen, you can add another row, edit an existing row, or delete an existing row.

Exposure Adjustment >

Payroll Reconciliation

2024

[Reconciliation Data](#)
[Reconciliation](#) ▲
[Supporting Docs](#)

Payroll Reconciliation

Review the reconciliation date below. Click Add a row to enter the payroll for your third-party source manually. Enter the information for all fields if applicable.

Payroll not included on the third-party verification source documents should be entered in the table under the appropriate adjustment.

Examples include: Payments to independent contractors, compensation for political officials, wages for work study programs, and other.

The Other Adjustments wages option should be used to input adjustments not included in the other data reported in the reconciliation table, whether inclusions or exclusions, that are needed to reconcile Verification Source Totals with Gross Wages by Class Code totals. Such adjustments may include wages for employees on your payroll but not covered under your Minnesota workers' compensation policy, or payroll for employees covered under a construction wrap insurance policy, etc. Any amount reported as Other wages should be explained in the Other Comments field.

ABC - 123

Q1	Q2	Q3	Q4	Independent Contractors	Political Officials	Work Study Program	Other Adjustments	Total	
\$88,229,692	\$100,000,000	\$100,000,000	\$100,000,500	\$0	\$0	\$0	\$0	\$388,230,192	<input type="button" value="edit"/> <input type="button" value="delete"/>

No comments

Totals

Q1	Q2	Q3	Q4	Independent Contractors	Political Officials	Work Study Program	Other Adjustments	Total

32

If your reconciliation data does not reconcile to your gross payroll, and your **Total Reconciliation Amount is LESS THAN Gross Payroll**, click on the edit pencil, enter the payroll in the Adjustments Sections that apply. For example, political officials or other. If other is utilized, provide an explanation in the comments field.

Q1	Q2	Q3	Q4	Independent Contractors	Political Officials	Work Study Program	Other Adjustments	Total		
\$88,229,692	\$100,000,000	\$99,999,000	\$100,000,500	\$0	\$0	\$0	\$0	\$388,229,192		

No comments

Totals

Q1	Q2	Q3	Q4	Independent Contractors	Political Officials	Work Study Program	Other Adjustments	Total
\$88,229,692	\$100,000,000	\$99,999,000	\$100,000,500	\$0	\$0	\$0	\$0	\$388,229,192

[Show all records](#)

Total Reconciliation Amount: \$388,229,192

Gross Payroll: \$388,229,692

Variance: \$-500

Data Not Reconciled

1 to 1 of 1 items

The data does not reconcile. The payroll reported in the gross payroll tab is more than the payroll reported in the reconciliation section. Click on the edit pencil, enter the payroll in the Adjustments Sections that apply. For example, political officials or other. If other is utilized, provide an explanation in the Comments field.

← Back to Upload Data [Save and Exit](#)

Continue

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If your reconciliation data does not reconcile to your gross payroll, and your **Total Reconciliation Amount is GREATER THAN Gross Payroll**, you can either go back and correct your payroll data or acknowledge the unreconciled amount will be allocated to the highest rated class code.

Q1	Q2	Q3	Q4	Independent Contractors	Political Officials	Work Study Program	Other Adjustments	Total	
\$88,229,692	\$100,000,000	\$100,000,000	\$100,000,500	\$0	\$0	\$0	\$0	\$388,230,192	 

No comments

Totals

Q1	Q2	Q3	Q4	Independent Contractors	Political Officials	Work Study Program	Other Adjustments	Total
\$88,229,692	\$100,000,000	\$100,000,000	\$100,000,500	\$0	\$0	\$0	\$0	\$388,230,192

[Show all records](#) Total Reconciliation Amount: \$388,230,192
Gross Payroll: \$388,229,692
Variance: \$500
Data Not Reconciled

1 to 1 of 1 items

▲ The payroll reported in the Payroll Reconciliation section is \$500 more than the payroll reported in the gross payroll tab. You should attempt to correct this variance before proceeding. Edit the Reconciliation Data in the table above, or go back to Payroll Reporting to edit Gross Payroll.

You may continue without reconciling this data by checking the box below to acknowledge the unreconciled amount. Continuing without reconciling may result in additional reinsurance premium. By checking the box, you are acknowledging that the additional payroll amount will be allocated to the highest rated Class Code.

I understand the unreconciled payroll amount will be allocated to the highest rated Class Code by WCRA.

[← Back to Upload Data](#) [Save and Exit](#) [Continue](#)

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Once the data is reconciled, or you have acknowledged that the unreconciled amount will be allocated to the highest rated class code, click "Continue" to upload you supporting documents.

No comments

Totals

Q1	Q2	Q3	Q4	Independent Contractors	Political Officials	Work Study Program	Other Adjustments	Total
\$32,000,000	\$34,000,000	\$33,000,000	\$34,132,500	\$0	\$0	\$0	\$0	\$133,132,500

[Show all records](#)

Total Reconciliation Amount: \$133,132,500
 Gross Payroll: \$133,132,228
 Variance: \$272
 Data Not Reconciled

1 to 1 of 1 Items

▲ There is a \$272 variance between your Gross Payroll and the Reconciliation Data.
 You should attempt to correct this unbalanced amount before proceeding. Edit the Reconciliation Data in the table above or go back to Payroll Reporting to edit the Gross Payroll amount.
 You may continue without reconciling this data by checking the box below to acknowledge the unbalanced amount. Continuing without reconciling may result in higher fees.

I understand the unreconciled payroll amount will be allocated to the highest rated Class Code by WCRA.

← Back to Upload Data [Save and Exit](#) Continue

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On the Supporting Documents screen, Click the "Attach additional Supporting Documents" link to select files, or drag the file to the upload box to upload your supporting documents.

WCRA Portal [Calculators](#) PowerUser ▾

Home Claims ▾ Policy Data Reporting ▾ Reports ▾ User Management ▾

Exposure Adjustment Payroll Reporting Payroll Reconciliation ▲ Org Changes ▲ Review

Payroll Reconciliation 2024

[Reconciliation Data](#)
[Reconciliation](#)
[Supporting Docs](#)

Supporting Documents

Please upload the third-party verification documents used to complete the payroll reconciliation.

Verification Source Documents

- Preferred - The Minnesota Unemployment Insurance Quarterly Wage Detail Report. (Only the page(s) showing the gross wages by quarters are required to be submitted to the WCRA as verification.)
- Wage & Tax Registers (Only accepted if your organization does not file Minnesota Unemployment Insurance Quarterly Wage Reports)
- 941s, 940s, or W-3s (Only accepted if your organization does not file Minnesota Unemployment Insurance Quarterly Wage Reports)

Social Security Numbers should be excluded or redacted from any documents submitted to the WCRA.

Supporting Documents
 Upload verification documents.

Attach additional Supporting Documents

📎 Drop a file here or browse to upload

← Back to Reconciliation Data [Save and Exit](#) Continue

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After all the supporting documents have been uploaded, click "Continue" to go to Organizational Changes.



Payroll Reconciliation

2024

- [Reconciliation Data](#)
- [Reconciliation](#)
- [Supporting Docs](#)

Supporting Documents

Please upload the third-party verification documents used to complete the payroll reconciliation.

Verification Source Documents

- Preferred - The Minnesota Unemployment Insurance Quarterly Wage Detail Report. (Only the page(s) showing the gross wages by quarters are required to be submitted to the WCRA as verification.)
- Wage & Tax Registers (Only accepted if your organization does not file Minnesota Unemployment Insurance Quarterly Wage Reports)
- 941s, 940s, or W-3s (Only accepted if your organization does not file Minnesota Unemployment Insurance Quarterly Wage Reports)

Social Security Numbers should be excluded or redacted from any documents submitted to the WCRA.

Supporting Documents

Upload verification documents.

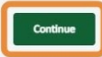
File Name	Uploaded By	Uploaded Date/Time
P. [redacted].xlsx	PowerUser	12 Dec 2024 14:14

1 to 1 of 1 items

Attach additional Supporting Documents

Drop a file here or browse to upload

[Back to Reconciliation Data](#) [Save and Exit](#)



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Enter any organizational changes in the Comment field. If there were no organizational changes, turn the toggle next to the question off.

Home | Claims | Policy Data Reporting | Reports | User Management

Exposure Adjustment > | Payroll Reporting | Payroll Reconciliation | **Org Changes** | Review

Organizational Changes 2024

Were there any changes to your Minnesota operations during 2024 that had a material impact on the payroll when compared to the payroll reported for 2023 ?

Examples include organizational changes such as acquisitions, mergers, etc., or significant staffing changes impacting payroll such as layoffs, increases or decreases to staff greater than 10 percent, or opening or closing of Minnesota locations.

Do you have organizational changes to report?

Comment (Required)

← Back to Supporting Documents [Save and Exit](#) Continue

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After the organizational changes have been completed, click "Continue" to go to the Review screen comments screen.

Payroll Reporting | Payroll Reconciliation | **Org Changes** | Review

Organizational Changes 2024

Were there any changes to your Minnesota operations during 2024 that had a material impact on the payroll when compared to the payroll reported for 2023 ?

Examples include organizational changes such as acquisitions, mergers, etc., or significant staffing changes impacting payroll such as layoffs, increases or decreases to staff greater than 10 percent, or opening or closing of Minnesota locations.

Do you have organizational changes to report?

Comment (Required)

Acquirec

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Enter any additional information in the comments field that will provide clarification of the data being reported.

This could help reduce the amount of follow-up needed with the reported data.

WCRA Portal

Calculators PowerUser

Home Claims Policy Data Reporting Reports User Management

Exposure Adjustment > Payroll Reporting Payroll Reconciliation Org Changes Review

Review

2023

Comments

Summary

Would you like to provide any additional comments related to this submission?

Enter a comment

← Back to Org Changes [Save and Exit](#) [Continue](#)

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After the comments have been entered, click "Continue" to view the report summary.

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From the Summary screen, you can click "Download report" to download a PDF of the report.

Workers' Compensation Reinsurance Association (WCRA)
Annual Adjustment Self Insurer Summary Report

Policy Year: 2023 Policy Number: -2023 Coverage Dates: 01/01/2023 to 01/01/2024
Member: Date Submitted: Not Submitted
Exposure Adjustment Contact Submitted By:

Class Code	Class Code Description	Gross Payroll	Overtime	Officer Excess & Minimum Adjustment	Other Exclusions	Chargeable Payroll
7706	FIREFIGHTERS - FULL TIME & D			\$0	\$0	
7708	FIREFIGHTERS - VOLUNTEER & D	\$0	\$0	\$0	\$0	\$0

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If you need to make any changes, click "Change Responses". This will bring you back to the associated step where you can edit your data.

8810	CLERICAL OFFICE EMPLOYEES NOC									
Total										

Total Exclusions: \$231,187

Officer Excess										
Class Code	Last Name	First Name	Title	Start Date End Date	Inactive	Gross Wages	Weeks	Officer Work Comp Wages	Officer Excess & Minimum Adjustment	
8810				01/01/2023 12/31/2023	No		52		\$0	
Total										

[Change Responses](#)

Organizational Changes										
Organizational Changes to Report: Yes										
Were there any changes to your operation in Minnesota that occurred during 2023 that had a material impact on the payroll when compared to the payroll reported for 2022? Examples include organizational changes such as acquisitions, mergers, etc. or significant staffing changes impacting payroll such as layoffs, increases or decreases to staff greater than 10 percent, or opening or closing of Minnesota locations.										
Acquired XYZ company										
Comments										
Would you like to include any additional notes related to the submission?										
Optional comments										

[Change Responses](#)

By checking this box, you certify that the data you have provided is accurate and complete to the best of your knowledge.

← [Back to Comments](#) [Save and Exit](#) [Submit](#)

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After you have reviewed the summary, click the checkbox to certify you are providing accurate and complete information.

8810	CLERICAL OFFICE EMPLOYEES NOC									
Total										

Total Exclusions

Officer Excess										
Class Code	Last Name	First Name	Title	Start Date End Date	Inactive	Gross Wages	Weeks	Officer Work Comp Wages	Officer Excess & Minimum Adjustment	
8810				01/01/2023 12/31/2023	No		52		\$0	
Total										

[Change Responses](#)

Organizational Changes										
Organizational Changes to Report: Yes										
Were there any changes to your operation in Minnesota that occurred during 2023 that had a material impact on the payroll when compared to the payroll reported for 2022? Examples include organizational changes such as acquisitions, mergers, etc. or significant staffing changes impacting payroll such as layoffs, increases or decreases to staff greater than 10 percent, or opening or closing of Minnesota locations.										
Acquired XYZ company										
Comments										
Would you like to include any additional notes related to the submission?										
Optional comments										

[Change Responses](#)

By checking this box, you certify that the data you have provided is accurate and complete to the best of your knowledge.

← [Back to Comments](#) [Save and Exit](#) [Submit](#)

44 Then click "Submit" to finalize the submission.

Class Code	Class Code Description	Payroll Amount
8045	DRUG STORE-RETAIL	
8810	CLERICAL OFFICE EMPLOYEES NOC	
Total		

Total Exclusions:

Officer Excess [Change Responses](#)

Class Code	Last Name	First Name	Title	Start Date End Date	Inactive	Gross Wages	Weeks	Officer Work Comp Wages	Officer Excess & Minimum Adjustment
8810				01/01/2023 12/31/2023	No		52		\$0
Total									\$0

Organizational Changes [Change Responses](#)

Organizational Changes to Report: Yes

Were there any changes to your operation in Minnesota that occurred during 2023 that had a material impact on the payroll when compared to the payroll reported for 2022?
Examples include organizational changes such as acquisitions, mergers, etc. or significant staffing changes impacting payroll such as layoffs, increases or decreases to staff greater than 10 percent, or opening or closing of Minnesota locations.

Acquired XYZ company

Comments [Change Responses](#)

Would you like to include any additional notes related to the submission?

Optional comments


By checking this box, you certify that the data you have provided is accurate and complete to the best of your knowledge.

[← Back to Comments](#) [Save and Exit](#)

45 When the report has been submitted you will see a confirmation pop-up. Click "Continue" to return to the list screen.

sure Adjustment >

Payroll Reporting Review



Exposure Adjustment Report Successfully Completed

Thank you for completing the Exposure Adjustment report.
We will review the data provided, and contact you if there are any questions.

review 20

omments

ummary

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When the reporting unit has completed their report, the report can be downloaded. If corrections are needed, the reporting unit can be reopened by clicking the "Reopen" link. After reopening a reporting unit, resume and repeat the submission process.

Exposure Adjustment

Member [Redacted] x v

Policy Year: 2023 x v Status: All (6) v Assigned To: All v [Filter](#) [Reset](#)

Member Name	Policy Year	Due Date	Status	Assigned To	Submitted Date / Time	
[Redacted]	2023	08/15/2024 Past Due	In Progress	Power User Reassign		Resume ^
Reporting Unit Name	Audit Status	Assigned To Contact	Submitted Date			
Shop	Completed	Power User	10/17/24 9:20 AM	Download Report	Reopen	
HQ	Completed	Power User	10/17/24 9:24 AM	Download Report	Reopen	

1 to 1 of 1 items

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IMPORTANT: After all reporting units have completed their reports, the member must resume reporting at the member-level to finalize their submission.

See [How to complete an Exposure Adjustment Report for a Self-Insured Member \(Leader Flow\)](#) training document for additional instructions.

WCRA Portal Calculators PowerUser

Home Claims Policy Data Reporting Reports User Management

Exposure Adjustment

Member: [Search Box]

Policy Year: All Status: All (6) Assigned To: All Filter Reset

Member Name	Policy Year	Due Date	Status	Assigned To	Submitted Date / Time	
[Member Name]	2024	12/31/2024	In Progress	Power User <small>Reassign</small>		Resume ^
Reporting Unit Name	Audit Status	Assigned To Contact	Submitted Date			
Shop	Completed	Power User	12/23/24 11:43 AM			Download Report Reopen
HQ	Completed	Power User	12/23/24 11:50 AM			Download Report Reopen
International Paper Company	2023	Reported Late	Submitted	3/26/24 3:29 AM		Download Report

1 to 2 of 2 items

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