



State of New Mexico
WORKERS' COMPENSATION ADMINISTRATION

MICHELLE LUJAN GRISHAM
GOVERNOR

LORETTA LOPEZ
DIRECTOR

October 21, 2020

SELF-INSURED GROUP

VIA EMAIL

Dear GROUP ADMINISTRATOR

This letter is written to clarify the status of the collection of group self-insured premium taxes. Previously, that tax was collected by the Office of the Superintendent of Insurance (OSI). Specific arrangements for the collection of the premium tax for group self-insurers under §52-6-13 were not addressed in legislative amendments that made Taxation and Revenue (TRD) responsible for the collection of premium taxes. Until further notice the Workers' Compensation Administration, OSI, and TRD have agreed the WCA will be responsible for the continued collection of the premium tax in the amount of 0.9%. We will keep you apprised of any legislative changes.

As before, premium tax is due quarterly on January 15, April 15, July 15, and October 15 of each year. A final reconciling report for each calendar year's quarterly submissions is required on April 15. An email was sent on October 15, 2020 asking you to hold the submission due on that day until further instructions were issued. You should arrange to make the 3rd quarter 2020 payment to the WCA by October 30, 2020. Quarterly and reconciling forms are attached. Please remit your payment using the attached form to:

New Mexico Workers' Compensation Administration
Attention: Clerk of the Court
PO Box 27198
Albuquerque, NM 87125-7198

Finally, in order to complete the transition, please provide copies of any 2020 reports filed with either OSI or TRD. You may email those copies to my attention at leigh.martinez@state.nm.us.

If you have any questions, please call me at 505-228-7435.

Best Regards,

A handwritten signature in black ink that reads "Leigh A. Martinez".

Leigh Martinez
Executive Deputy Director
New Mexico Workers' Compensation Administration