

Guidelines for preparation of the Special Compensation Fund *Report of Workers' Compensation Benefits Paid*

1. Line 1 reports indemnity amounts paid during the 12-month reporting period.

Include in line 1:

- temporary total benefits;
- temporary partial benefits;
- permanent total benefits;
- permanent partial benefits;
- impairment compensation benefits;
- economic recovery compensation benefits;
- retraining benefits;
- dependency benefits;
- monitoring period benefits;
- attorney fees deducted from the employee's benefits;
- burial expense;
- where wages are paid instead of workers' compensation, that portion, which is determined to be the equivalent to workers' compensation;
- indemnity benefits reimbursable by the second-injury fund;
- benefits reimbursable by a reinsurer;
- that portion of indemnity benefits that will later be reimbursed under a deductible policy;
- where there is a stipulated settlement, that portion which represents the above types of benefits; and
- amounts paid to other Minnesota workers' compensation insurers for the above types of benefits as a result of contribution claims against your insurance company.

Exclude from line 1:

- supplementary benefits;
- interest paid to claimants;
- additional attorney fees awarded to claimants pursuant to Minnesota Statutes 176.018, Subd. 7;
- rehabilitation expenses;
- attorney taxable costs; and
- payments to an out-of-state compensation carrier, where jurisdiction rests in another state.

Deduct from line 1:

- amounts recovered for the above payments as a result of contribution claims against other Minnesota workers' compensation insurers.

Do not deduct from line 1:

- recoveries of supplementary benefits;
- recoveries of second-injury benefits;
- recoveries from a reinsurance policy;
- recoveries from an out-of-state compensation carrier where jurisdiction rests in Minnesota; and
- recoveries received from your insured under a deductible policy.

2. Line 2 reports medical and **statutory** rehabilitation expenses paid during the reporting period (exclude non-statutory rehabilitation).

3. Line 3 reports the total amount paid for workers' compensation benefits (add lines 1 and 2).

4. Line 4 reports total reimbursement received from employers under deductible policies that were below deductible limits.

5. Line 5 reports total reimbursements paid back to employers under deductible policies because of recoveries from third parties.

6. Line 6 reports the portion of indemnity benefits reported in **Section A, Item 1**, assumed and paid by an insurer on behalf of a formerly self-insured employer under a replacement policy.