

## Special Compensation Fund: Procedure for reporting permanent total disability benefits under Minn. Stat. § 176.1292 for dates of injury before Oct. 1, 1995

### A. Purpose

This describes the procedure to be used by workers' compensation insurers and self-insured employers (payers) to report permanent total disability (PTD) benefits paid to injured workers for purposes of obtaining the relief under Minnesota Statutes § 176.1292 from Special Compensation Fund assessments on additional PTD benefits paid because of the elimination of the non-Social Security retirement benefit offset.<sup>i</sup>

### B. Applicability

This procedure applies only to dates of injury before Oct. 1, 1995.

### C. Procedure

- 1. Due date for annual reports:** The Special Compensation Fund assessments are based on the total weekly indemnity benefits paid during the prior calendar year. The payer must submit the *Annual Report* form showing actual benefits paid for the calendar year. The form must be submitted together to the Minnesota Department of Labor and Industry by May 15 every year.
- 2. How to submit annual forms:** The annual forms are to be submitted via email to [ekdahl.hartwig.submissions.dli@state.mn.us](mailto:ekdahl.hartwig.submissions.dli@state.mn.us).
- 3. Contact information:** For questions about this procedure, contact the Workers' Compensation Division Help Desk at 651-284-5005 (press 3), 800-342-5354 (press 3) or [helpdesk.dli@state.mn.us](mailto:helpdesk.dli@state.mn.us).

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<sup>i</sup>Minnesota Statutes § 176.1292 was enacted, effective May 31, 2017, in response to the Minnesota Supreme Court decisions in *Ekdahl v. Independent School District #213, et al.*, 851 N.W.2d 874, and *Hartwig v. Traverse Care Center, et al.*, 852 N.W.2d 251. See 2017 Minn. Laws, Ch. 94, Art. 4.