271. Rules Governing Reporting Indemnity Payments And Making Payment Of Industrial Special Indemnity Fund Assessment.

307. RULE GOVERNING REPORTING INDEMNITY AND MEDICAL PAYMENTS AND MAKING PAYMENT OF INDUSTRIAL SPECIAL INDEMNITY FUND ASSESSMENT.

Pursuant to Section 72-327, Idaho Code, the state insurance fund and every authorized insurance carrier authorized to transact workers’ compensation insurance, and self-insured employer in Idaho shall report annually to the Industrial Commission the total gross amount of medical only and indemnity benefits paid on Idaho workers’ compensation claims during the applicable reporting period. This report is used to calculate the pro rata share of the annual assessment for the ISIF, under Section 72-327, Idaho Code.

01. Filing. The report of indemnity and medical payments shall be filed with the Industrial Commission simultaneously with the first Semi-Annual Premium Tax Report, which, pursuant to Section 72-523, Idaho Code, is due each year on March 3rd.

02. Form. The report of indemnity and medical payments shall be submitted in writing on, or in a format substantially the same as Form IC327, “Report of Indemnity Payments,” the current Form IC3-327, available upon request from the Fiscal Bureau of the Industrial Commission, telephone (208) 334-6000, or on the Commission’s website at www.iic.idaho.gov.

03. Report Required When No Indemnity Paid. If an entity required to report under this rule has no claims against which indemnity or medical payments have been made during the reporting period, a report shall be filed so indicating.

04. Penalty for Late Filing. A penalty shall be assessed by the Commission for filing the report of indemnity and medical payments later than March 33rd each year.

a. A penalty of two hundred dollars ($200) shall be assessed for late filing of seven (7) days or less.

b. A penalty of one hundred dollars ($100) per day shall be assessed for late filing of more than seven (7) days.

c. A penalty assessed by the Commission shall be payable to the Industrial Commission and shall be submitted with the April 1 payment of the industrial special indemnity fund assessment, following notice by the Commission of the penalty assessment.

05. Estimating Indemnity Payments for Entities That Fail to Report Timely. If an entity required to report indemnity payments under these rules fails to report within the time allowed in these rules, the Commission will estimate the indemnity payments for that entity by using the indemnity amount reported for the preceding reporting period and adding twenty percent (20%).

06. Adjustment for Overpayments or Underpayments. Overpayments or
underpayments, including those resulting from estimating the indemnity payments of entities that fail to report timely, will be adjusted on the billing for the subsequent period.