

New Mexico Taxation and Revenue Department

Workers' Compensation Fee Form

WHO MUST FILE: Every employer who is covered by the Workers' Compensation Act, whether by requirement or election, must file and pay the New Mexico Workers' Compensation Fee and file Form RPD-41054, Worker's Compensation Fee Form. See the instructions for requirements.

***IMPORTANT:** On Line 1, enter the number of workers (employees) to whom the Workers' Compensation Fee applies. This is the number of covered employees you employed on the last working day of the calendar quarter. If you have no covered employees, enter zero.

WHEN TO FILE: The Workers' Compensation Fee is due on or before the last day of the month following the close of the report period. A report period is a calendar quarter ending March 31, June 30, September 30 and December 31.

Upon completion of this form, sign, date and enter your phone number and email address on the form. Make the check or money order payable to Taxation and Revenue Department.

Mail the bottom portion of this form with payment to **New Mexico Taxation and Revenue Department, P.O. Box 2527, Santa Fe, NM 87504-2527**. Retain the top portion for your records. For assistance call (505) 827-0832.

A. FEIN:
B. NMBTIN:
C. EAN:
NAME:
STREET/BOX:
CITY, STATE, ZIP:

REPORT PERIOD:

Beginning (mm-dd-yy) Ending (mm-dd-yy)

1. *Number of covered workers at close of report period

2. Assessment fee

3. Penalty

4. Interest

5. Total due

1.	
2.	\$
3.	\$
4.	\$
5.	\$

PLEASE CUT AND INCLUDE THE BOTTOM PORTION WITH YOUR PAYMENT
RETAIN THE UPPER PORTION FOR YOUR RECORDS

WORKERS' COMPENSATION FEE

A. FEIN:
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1.	
2.	\$
3.	\$
4.	\$
5.	\$

Check if amended ☐

Signature _____ Phone _____ Date _____ E-mail address _____

Mail to: Taxation and Revenue Department, P.O. Box 2527, Santa Fe, NM 87504-2527

WKC

New Mexico Taxation and Revenue Department
Workers' Compensation Fee Instructions

Quarterly Worker's Compensation Fee Table			
Calendar Quarters	Employer Portion	Employee Portion	Total Fee
Prior to July 1, 2025	\$2.30	\$2.00	\$4.30
Beginning July 1, 2025 and prior to July 1, 2028	\$2.55	\$2.25	\$4.80
Beginning July 1, 2028 and prior to July 1, 2033	\$2.68	\$2.38	\$5.06
Beginning July 1, 2033	\$2.80	\$2.50	\$5.30
Thirty cents (\$0.30) supplies funds for the Workers' Compensation Uninsured Employers' Fund. The Workers' Compensation Uninsured Employers' Fund provides medical and indemnity benefits to injured workers whose employers fail to maintain workers' compensation coverage. The fund is maintained by the recovery of costs from uninsured employers and is supplemented by the uninsured employers' fund fee.			

EMPLOYER: The workers' compensation fee is paid by employers and workers (employees). The revenue the fee generates is used primarily to fund the operation of the New Mexico Workers' Compensation Administration which regulates, adjudicates, and provides information and advisory services to the workers' compensation system.

The fee is paid to the Taxation and Revenue Department. You must pay the fee quarterly and separately from other taxes. The fee is not the same as the workers' compensation insurance premium. It is not a substitute for a workers' compensation insurance policy. Paying the fee does not mean that the employer has workers' compensation insurance coverage.

WHO MUST PAY: Every employer covered by the New Mexico Workers' Compensation Act, whether by requirement or election, must file and pay the New Mexico Workers' Compensation Fee and file Form RPD-41054.

Employers covered by requirement are those with three or more employees, including out-of-state employers having New Mexico employees, with the following exceptions:

1. employers engaged in activities required to be licensed under the Construction Industries Licensing Act are covered regardless of the number of employees;
2. domestic servants and real estate salespersons are exempt.

Executive employees of a corporation or a limited liability company who are corporate officers or partners owning ten (10) percent or more of the corporation or company are exempt from the fee only if they have previously waived insurance coverage by filing an executive employee exemption form through their insurance agent. For further clarification, contact the Workers' Compensation Administration. If the corporation or company has no employees other than exempt executive employees, the corporation or company may exempt itself from filing the Form RPD-41054.

Employers covered by election are employers in exempt categories who voluntarily provide workers' compensation coverage for their employees.

AMOUNT DUE: Review the Quarterly Worker's Compensation Fee Table for the total fee per quarter for each covered

employee employed on the last working day of the calendar quarter. The employee portion should be deducted from the wages of the employee, and the employer portion should be paid by the employer. No fee is due for exempt employees.

LINE INSTRUCTIONS:

Lines A-C are required, if any of these lines are left blank it will result in an improper return and the return will be rejected.

Line A. FEIN (Federal Employer Identification Number). This is the number assigned to you by the Internal Revenue Service for reporting purposes.

Line B. NMBTIN (New Mexico Business Tax Identification Number). This is the identification number assigned to you by the Taxation and Revenue Department for your New Mexico gross receipts, compensating and state withholding taxes.

Line C. EAN (Employer Account Number). Also called unemployment insurance number, this is the identification number assigned to you by the New Mexico Department of Workforce Solutions. The EAN is mandatory only for employers who must report to the Department of Workforce Solutions.

REPORT PERIOD. Enter the month, day and year of the first and last day of the calendar quarter for which you are filing this report (for example, if filing for the first quarter of 2017, enter 01-01-17 to 03-31-17).

Line 1. Number of covered workers at close of report period. Enter the number of workers (employees) to whom the Workers' Compensation Fee applies. This is the number of covered employees you employed on the last working day of the calendar quarter. If you have no covered employees, enter zero.

Line 2. Assessment Fee. Multiply line 1 by the total fee due from the Quarterly Worker's Compensation Fee Table. If you have no covered employees, enter zero.

Line 3. Penalty. 2% of line 2 for each month or partial month the payment is late, up to a maximum of 20% of the amount due, or a minimum of \$5, whichever is greater. **THE MINIMUM \$5.00 PENALTY IS IMPOSED FOR FAILURE TO**

New Mexico Taxation and Revenue Department
Workers' Compensation Fee Instructions

FILE A TIMELY REPORT EVEN IF NO TAX IS DUE.

Line 4. Interest. The daily interest rate for the quarter of line 2 is computed on a daily basis, at the rate established by the U.S. Internal Revenue Code (IRC), of the unpaid amount for each day the payment is late. The formula for calculating daily interest is:

Tax Due x the Daily Interest Rate for the Quarter x Number of Days Late = Interest Due

Example: Employer's fee due on line 2 is \$1,000. The payment is five days late. To calculate interest owed, multiply \$1,000 by the daily interest rate for the quarter. The result is the amount of interest due for one day. Multiply that amount by five (the number of days the payment is late). The result is the interest due. Enter this amount on line 4.

\$1,000 x daily interest rate for the quarter x 5 = interest due

NOTE: You are not liable for interest if the total interest is less than \$1.00.

Interest is computed on a daily basis, at the rate established by the U.S. Internal Revenue Code (IRC). The IRC rate changes quarterly. The IRC rate for each quarter is announced by the Internal Revenue Service in the last month of the previous quarter. The annual and daily interest rates for each quarter will be posted on our website at <https://www.tax.newmexico.gov/individuals/file-your-taxes-overview/penalty-interest-rates/>.

Line 5. Total due. Add lines 2, 3 and 4. Make check or money order payable to New Mexico Taxation and Revenue Department. Indicate "WKC" and enter your NMBTIN on your check. WKC payments should not be sent with any other payments to the Department.

Signature. The Form RPD-41054 is not complete until the employer or employer's agent has signed and dated the report. Enter your phone number and e-mail address.

SEND BOTTOM PORTION OF FORM ONLY. The top portion is for your records. Do not send photocopies of a pre-printed form. Photocopies will delay the processing of this form.

IF YOUR BUSINESS IS NOT REQUIRED TO FILE THE RPD-41054. If you are no longer in business or are not required to file, you must close your account on the Taxpayer Access Point (TAP) or complete a registration update, Form ACD-31015, Business Tax Registration Application and Update Form, to cancel your account. You must reactivate your account with the Department by completing the registration update should you become subject to the Workers' Compensation Act either by requirement or by election. **NOTE:** To cancel or change an EAN, you must contact the New Mexico Department of Workforce Solutions.

QUESTIONS. Questions regarding the Workers' Compensation Fee should be directed to the Taxation and Revenue

Department in Santa Fe, your local district office, or the Workers' Compensation Administration in Albuquerque.

If you have questions about workers' compensation insurance coverage, call the Workers' Compensation Administration at any of the phone numbers listed, and ask to speak with a Compliance Officer. Please note that the Workers' Compensation Administration does not process the assessment fee. The Taxation and Revenue Department processes the filing of Form RPD-41054 and the fee.

FOR DETAILED INFORMATION: The Workers' Compensation Administration has published **Employer Guidebook and Guia Para Empleadores** that provides detailed information about the Workers' Compensation Fee and other matters related to workers' compensation. The guidebook is available online at the Workers' Compensation Administration website, <https://workerscomp.nm.gov/>.

Please mail all returns to:

New Mexico Taxation and Revenue Department
Workers' Compensation Fee
P.O. Box 2527
Santa Fe, NM 87504-2527

For any questions call our call center 1-866-285-2996.

District Tax Offices

Albuquerque

10500 Copper Ave NE Suite C
Albuquerque, New Mexico 87123

Farmington

3501 E. Main Street Suite N
Farmington, New Mexico 87402

Las Cruces

2540 El Paseo, Bldg. 2
Las Cruces, New Mexico 88001

Roswell

400 North Pennsylvania, Suite 200
Roswell, New Mexico 88202

Santa Fe

Manuel Lujan Senior Building
1200 S. St. Francis Dr.
Santa Fe, New Mexico 87505

WORKERS' COMPENSATION ADMINISTRATION OFFICES

Albuquerque

2410 Centre Ave. SE
Albuquerque, New Mexico 87106
Telephone: 505-841-6000
or 1-800-255-7965

Farmington Office

2700 Farmington Ave., Bldg. E, Suite 2
Farmington, New Mexico 87401
Telephone: 505-599-9746

New Mexico Taxation and Revenue Department
Workers' Compensation Fee Instructions

or 1-800-568-7310

Hobbs Office

James M. Murray Building
2120 North Alto, Unit 3
Hobbs, New Mexico 88240
Telephone: 575-397-3425
or 1-800-934-2450

Las Cruces Office

2407 W. Picacho, Suite D
Las Cruces, New Mexico 88007
Telephone: 575-524-6246
or 1-800-870-6826

Las Vegas Office

32 NM 65
Las Vegas, New Mexico 87701
Telephone: 505-454-9251
or 1-800-281-7889

Roswell Office

400 N. Pennsylvania Ave., Suite 425
Roswell, New Mexico 88201
Telephone: 575-623-3997
or 1-866-311-8587

Santa Fe Office

Aspen Plaza Building
1596 Pacheco St., Suite. 202
Santa Fe, New Mexico 87505
Telephone: 505-476-7381