



ST. THOMAS
2353 Kronprindsens Gade
St. Thomas, VI 00802
(340) 776-3700



ST. CROIX
4401 Sion Farm STE1
Christiansted, VI 00820-4245
(340) 773-1994

DEPARTMENT OF LABOR

WORKERS' COMPENSATION ADMINISTRATION

November 8, 2024

Dear Policyholder:

Enclosed are the necessary forms for filing the calendar year **2024 ACTUAL** and **2025 ESTIMATED EMPLOYER'S REPORT TO THE COMMISSIONER OF LABOR**.

The information submitted will be used to determine the amount of premium due for Worker's Compensation Trust Fund Insurance as mandated under Title 24, Chapter 11, and Section 273 of the Virgin Islands Code. Both reports **MUST** be filed with the office of the Underwriting Unit of Workers Compensation or before before **September 30th** (the 9month ACTUAL) Although that date has passed, please file as soon as possible since payment is due by **December 31, 2024**. Employers must then submit a stamped copy of the 4th Qtr. VIESA by **January 31st**.

KINDLY OBSERVE THE FOLLOWING CHANGES REQUESTED ON YOUR REPORTS:

- **INSTRUCTIONS FOR COMPLETING THE REPORT CAN BE FOUND IN THE "HANDBOOK ON WORKERS' COMPENSATION TRUST FUND" PAGES 40-42 OR AT THE FOLLOWING WEBSITE VIDOL.GOV**
- **ESTIMATED PREMIUMS SHALL BE CALCULATED BASED ON Wages of \$ 8,424.00 FOR EACH EMPLOYEE.**
- **THE ACTUAL REPORT WILL REFLECT EACH EMPLOYEE SALARY NOT TO EXCEED \$ 8,424.00 FOR THE PREVIOUS YEAR.**
- **A FEDERAL EMPLOYER'S IDENTIFICATION NUMBER (E.I.N.) AND OR SOCIAL SECURITY NUMBER OF THE EMPLOYER MUST BE ON EACH REPORT.**
- **GOVERNMENT AGENCIES MUST CALL THE OFFICE OF WORKERS' COMPENSATION TRUST FUND FOR CLASSIFICATION CODES, WHEN ISSUING PREMIUM PAYMENT.**
- **FAILURE TO COMPLY WITH GWORKERS' COMPENSATION TRUST FUND POLICIES WILL RESULT IN BEING LEVIED UPON.**
- **COMPLETED REPORTS CAN BE MAILED TO:**

On St. Croix
Department of Labor
Workers' Compensation Trust Fund
4401 Sion Farm STE1
Christiansted, VI 00820-4245

On St. Thomas
Department of Labor
Workers' Compensation Trust Fund
2353 Kronprindsens Gade
St. Thomas, VI 00802

- **A CONTRACTOR SHALL BE DEEMED THE EMPLOYER OF A SUB- CONTRACTOR'S EMPLOYEES IF THE SUB-CONTRACTOR FAILS TO OBTAIN WORKERS' COMPENSATION TRUST FUND, AND MUST FILE A 1099 WITH THE INTERNAL REVENUE BUREAU. AS MANDATED UNDER TITLE 24, CHAPTER 11, SECTION 284 OF THE VIRGIN ISLANDS CODE.**
- **ALL POLICY HOLDERS DOING BUSINESS IN THE ST. THOMAS/ST. JOHN DISTRICT SHOULD FILE IN THAT DISTRICT; AND POLICY HOLDERS DOING BUSINESS IN THE ST. CROIX DISTRICT SHOULD FILE IN THAT DISTRICT.**
- **IF THE BUSINESS CLOSED DURING 2024, PLEASE INDICATE "FINAL ACTUAL REPORT" ON THE REPORT.**
- **PREMIUM PAYMENTS MUST ACCOMPANY REPORTS BASED ON ESTIMATED PROJECTIONS. ALL ADJUSTMENTS TO THE PREMIUMS (IF NECESSARY) WILL BE MADE BY THE WORKERS' COMPENSATION TRUST FUND AND COMMUTED TO YOU. ALL PREMIUMS DUE MUST BE PAID BY DECEMBER 31, 2024 OR HALF OF THE PREMIUM IF THE PAYMENT OPTION WAS SELECTED. A BILL WILL BE SENT OUT UPON RECEIPT OF THE 4TH QTR. VIESA FILING FILED WITH THE DOL BY JANUARY 31ST, 2025.**
- **NO CERTIFICATES OF INSURANCE WILL BE ISSUED WITHOUT PAYMENT.**

If any additional information or assistance in the preparation and submission of these reports are required, please feel free to contact WORKERS' COMPENSATION TRUST FUND offices on St. Thomas at (340) 776-3700 and on St. Croix at (340) 773-1994 or via email workerscomptrustfund@dol.vi.gov

Sincerely,

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Assistant Director Workers' Compensation Trust

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A proud partner of the  network