

# SELF-INSURED WORKERS' COMPENSATION GROUP FUNDS

**COMPANY NAME:** \_\_\_\_\_ **NAIC Company Code:** \_\_\_\_\_

**Contact:** \_\_\_\_\_ **Telephone:** \_\_\_\_\_

**REQUIRED FILINGS IN THE STATE OF:** North Carolina **Filings Made During the Year 2026**

(1) Check list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES *	(5) DUE DATE	(6) FORM SOURCE **	(7) APPLICABLE NOTES
		<b>I. NAIC FINANCIAL STATEMENTS</b>				
	1	Annual Statement (8 ½" x 14")	3#	3/1	NAIC	A,B,C,D,E,F,G,H,I,J,M
	1.1	Printed Investment Schedule detail (Pages E01-E30)	2	3/1	NAIC	A,B,C,D,E,F,G,H,I,J,M, O
	2	Quarterly Financial Statement (8 ½" x 14")	2#	5/15, 8/15, 11/15	NAIC	A,B,C,D,E,F,G,H,I,J,M
		<b>II. NAIC SUPPLEMENTS</b>				
	3	Statement of Actuarial Opinion	3	3/1	Company	A,B,C,D,E,H,L,M
	4	Actuarial Opinion Summary	2	3/15	Company	A,B,C,D,E,H
	5	Insurance Expense Exhibit	2	4/1	NAIC	A,B,C,D,G,H,J,M
	6	Management Discussion & Analysis	2	4/1	Company	A,B,C,D,G,H,M
	7	Reinsurance Attestation Supplement	2	3/1	Company	A,B,C,D,E,G,H,J,M
	8	Exceptions to Reinsurance Attestation Supplement	2	3/1	Company	A,B,C,D,E,G,H,J,M
	9	Reinsurance Summary Supplement	2	3/1	NAIC	A,B,C,D,E,G,H,J,M
	10	Risk-Based Capital Report	1	3/1	NAIC	A,B,C,D,E,G,H,M,P
	11	Supplemental Compensation Exhibit	2	3/1	NAIC	A,B,C,D,G,H,J,M
	12	Supplemental Investment Risk Interrogatories	2	4/1	NAIC	A,B,C,D,G,H,J,M
		<b>III. AUDIT/INTERNAL CONTROL RELATED REPORTS</b>				
	13	Request for an Exemption from Annual Financial Reporting Law	1	10/1	Company	A,B,C,D,H
	14	Independent CPA (change)	See Line 15		State	K
	15	CPA Designation Letter	1	10/1	State	A,B,C,D,H
	16	Accountant Awareness Letter	1	10/1	State	A,B,C,D,H
	17	Request for an Exemption Annual Financial Reporting Law's Independence of Services	1	10/1	Company	A,B,C,D,H
	18	Relief from the five-year rotation requirement for lead audit partner	1	11/30	Company	A,B,C,D,H
	19	Relief from the one-year cooling off period for independent CPA	1	11/30	Company	A,B,C,D,H,
	20	Relief from Requirements for Audit Committees	1	11/30	Company	A,B,C,H,
	21	Designation of Audit Committee	1	5/21	State	A,B,C,D,H
	22	Request for Extension for Filing Annual Audited Financial Report	1	5/21	Company	A,B,C,D,H
	23	Audited Financial Reports	2#	6/1	Company	A,B,C,D,H,M
	24	Accountants Letter of Qualifications	2	6/1	State	A,B,C,D,H,M
	25	Communication of Internal Control Related Matters from the CPA's (Noted in Audit)	2	8/1	Company	A,B,C,D,H,M
	26	Management's Report of Internal Control Over Financial Reporting	2	8/1	Company	A,B,C,D,H
	27	Audited Financial Reports Exemption Affidavit	2	3/1	Company	A,B,C,E,M
	28	Notification of Adverse Financial Condition	2	Within 5 days of receipt from CPA	Company	A,B,C,D
		<b>IV. STATE REQUIRED FILINGS***</b>				
	29	Corporate Governance Annual Disclosure ***	1	6/1	Company	A,B,C,D,E,H
	30	Premium Tax	1	3/15	State	A,B,E
	31	Signed Jurat	3	3/1, 5/15, 8/15, 11/15	NAIC	A,B,C,D,E,F,G,I
	32	Pledged Asset Supplement (G.S. 58-13-25(b))	2	3/1, 5/15, 8/15, 11/15	State	A,B,C,D,E,K
	33	Management Agreement Supplement (G.S. 58-34-10(d))	2	3/1	State	A,B,C,D,E,K
	34	License Update Form	1	3/1	State	A,B,C,D
	35	Printed State Page Exhibit (Statutory Page 14 Data)	2	3/1	NAIC	A,B,C,D,G,H,J,M,N
	36	Request for Exemption from Filing Actuarial Opinion	1	10/1	Company	A,B,C,H,K
	37	Affidavit for Actuarial Opinion Exemption	2	3/1	Company	A,B,C,E,M
	38	Required Minimum Surplus Disclosure Form	1	3/1	State	A,B,C,E,Q
	39	IRIS Ratio Calculations	1	3/1	NAIC	A,B,C
	40	Annual Payroll Information (G.S. 58-47-75 (b)(3))	1	Within 90 days after close of fiscal year	Company	A,B,C,D,R

	41	Evidence of Excess Insurance or Reinsurance Coverage, and any amendments (G.S. 58-47-95 (c))	1	<b>Within 30 days after effective date</b>	Designated Form from Carrier	A,B,C,D

\*If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state. EO (electronic only filing).

\*\*If Form Source is NAIC, the form should be obtained from the appropriate vendor.

\*\*\* Effective July 1, 2019, North Carolina adopted the NAIC Corporate Governance Annual Disclosure Model Act, an annual disclosure is required of all insurers or insurance groups by June 1. The Corporate Governance Annual Disclosure is a state filing only and should not be submitted by the company to the NAIC. Note, however, that this filing is intended to be submitted to the lead state if filed at the insurance group level. For more information on lead states, see the following NAIC URL: [http://www.naic.org/public\\_lead\\_state\\_report.htm](http://www.naic.org/public_lead_state_report.htm).

**NOTE: A copy of the group level Corporate Governance Annual Disclosure is to be filed with North Carolina.**

# In addition to the required number of hardcopies, an electronic copy of the Annual Statement, Quarterly Statements, and Audited Financial Statement is required to be submitted at [financialanalysis@ncdoi.gov](mailto:financialanalysis@ncdoi.gov).

	<b>NOTES AND INSTRUCTIONS</b>	
A	Required Filings Contact Person:	<p><b><u>LICENSE UPDATE FORM:</u></b>  <a href="mailto:financialanalysisissubmissions@ncdoi.gov">financialanalysisissubmissions@ncdoi.gov</a></p> <p><b><u>DOMESTIC COMPANY FILINGS:</u></b>  <a href="mailto:financialanalysisissubmissions@ncdoi.gov">financialanalysisissubmissions@ncdoi.gov</a></p> <p><b><u>DOMESTIC AUDITED FINANCIAL STATEMENTS AND RELATED SUPPLEMENTAL FILINGS:</u></b>  Mr. Matt Erickson (919) 807-6641  <a href="mailto:financialanalysisissubmissions@ncdoi.gov">financialanalysisissubmissions@ncdoi.gov</a></p> <p><b><u>PREMIUM TAX FILINGS:</u></b>  North Carolina Department of Revenue  1-877-308-9103</p>
B	Mailing Address:	<p><b><u>PREMIUM TAX FILINGS:</u></b>  <b>For U. S. Postal Delivery</b>  North Carolina Department of Revenue  Insurance Premium Tax Unit  P.O. Box 25000  Raleigh, NC 27640-0300</p> <p><b>For Other than US Postal Service Delivery</b>  North Carolina Department of Revenue  Insurance Premium Tax Unit  501 North Wilmington Street  Raleigh, NC 27604</p> <p><b><u>ALL OTHER FILINGS:</u></b>  <b>For U. S. Postal Delivery</b>  North Carolina Department of Insurance  Company Services Group  Financial Analysis Division  1203 Mail Service Center  Raleigh, NC 27699-1203</p> <p><b>For Other Than U. S. Postal Service Delivery</b>  North Carolina Department of Insurance  Company Services Group  Financial Analysis Division  3200 Beechleaf Court  Raleigh, NC 27604</p>
C	Delivery Instructions:	<p>All filings must be <b><u>RECEIVED</u></b> at the appropriate address provided in <b>Note B</b> no later than the indicated due date. If the due date falls on a weekend or holiday, then the deadline is extended to the next business day.</p> <p>Hand deliveries are <b><u>NOT</u></b> accepted.</p> <p><b>Electronic filings will <u>NOT</u> be accepted by the Department in 2026. However, an electronic copy of the Annual Statement, Quarterly Statements, and Audited Financial Statement is required in addition to the hardcopy filings.</b></p>
D	Late Filings:	Penalties under <b>G.S. 58-2-70</b> may apply.
E	Original Signatures:	Original “wet” signatures are required on <b>all</b> filings.
F	Signature/Notarization/Certification:	The annual and quarterly statements are

			<p>required to be signed by three (3) trustees, one being the Chairperson of the Board of Trustees or the equivalent thereof, and the others being trustees and officers of the Group.</p> <p><b>All</b> signatures must be notarized and corporate seal, if any, affixed.</p>
	G	Amended Filings:	<p>A properly executed Jurat page must accompany any amended pages, which must be filed <b>within 10 days</b> of the amendment.</p> <p>The Jurat page accompanying the amended filing must include the amendment number, the amendment date, and the number of pages amended.</p>
	H	Exceptions from normal filings:	<p>Requests for extensions must be submitted via email <b>at least 10 days prior</b> to the indicated due date.</p> <p>Exemption requests are to be submitted via email by the due date specified in Column 5 in the table above.</p> <p>For additional filing instructions regarding the audited financial statement and supplements, refer to:</p> <p><a href="https://www.ncdoi.gov/insurance-industry/financial-analysis/annual-financial-reporting-law">https://www.ncdoi.gov/insurance-industry/financial-analysis/annual-financial-reporting-law</a></p>
	I	Signed Jurat:	Annual and quarterly statements are required to be filed in hardcopy. A properly executed Jurat Page must accompany the hardcopy filings.
	J	“NONE” Filings:	Follow NAIC Annual Statement Instructions.
	K	Filings new, discontinued, or modified materially:	<p><b>New</b> – Line 14 – Independent CPA (change)</p> <p><b>Modified</b> – Line 32 – Pledged Asset Supplement – This filing form was updated mid-year.</p> <p><b>Modified</b> – Line 33 – Management Agreement Supplement – This filing form was updated mid-year.</p> <p><b>New</b> – Line 36 – Request for Exemption from Filing Actuarial Opinion</p>
	L	Statement of Actuarial Opinion:	One <b>(1)</b> original and two <b>(2)</b> copies of the actuarial opinion must be filed with this Department.
	M	Statements/Electronic Filings:	<p>Hardcopy annual and quarterly statements are required to be filed with this Department. The annual and quarterly statements must be securely bound in “book” fashion with a cover similar in color (yellow) to the required NAIC Property and Casualty annual and quarterly statement blanks.</p> <p>To be properly bound, this must be by means other than staples or clips. If an annual or quarterly statement is not properly bound, this Department will require it to be refiled.</p>

			<p><b>Note:</b> Amendments and RBC reports are not required to be bound.</p> <p>The Annual Statement, Quarterly Statements, and Audited Financial Statement are also required to be filed electronically at <a href="mailto:financialanalysis submissions@ncdoi.gov">financialanalysis submissions@ncdoi.gov</a>.</p>
	N	Statutory Page 14 Data:	<p>A schedule should be prepared and submitted to the state of domicile for each jurisdiction in which the company has written direct business, has direct losses paid, direct losses incurred or direct losses unpaid.</p> <p>If this information is provided with the bound Annual Statement, a separate unbound copy is not required.</p>
	O	Printed Investment Schedule Detail (Pages E01-E30)	<p>If this information is provided with the bound Annual Statement, a separate unbound copy is not required.</p>
	P	Risk-Based Capital Report:	<p>The Risk Based Capital Report is only required for those Groups choosing Surplus Option 1 on the Minimum Required Surplus Disclosure Form.</p> <p>This report should <b>NOT</b> be included in the bound Annual Statement but submitted separately.</p>
	Q	Minimum Required Surplus Disclosure Form:	<p>This should be completed by the individual responsible for the Annual Statement filing.</p> <p>This form should <b>NOT</b> be included in the bound Annual Statement but submitted separately.</p>
	R	Annual Payroll Information:	<p>This report summarizes the payroll by annual amount paid and by classifications using the rules, classifications, and rates set forth in the most recently approved Workers' Compensation and Employers' Liability Insurance Manual governing audits of payrolls and adjustments of premiums.</p>

**General Instructions  
For Companies to Use Checklist**

**Please Note:** This state's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will not be sending their own checklist this year.

**Electronic filing is intended to be filing(s) submitted to the NAIC via the NAIC Internet Filing Site which eliminates the need for a company to submit diskettes or CD-ROM to the NAIC. Companies are not required to file hard copy filings with the NAIC.**

**Column (1) (Checklist)**

Companies may use the checklist to submit to a state, if the state requests it. Companies should copy the checklist and place an "x" in this column when mailing information to the state.

**Column (2) (Line #)**

Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

**Column (3) (Required Filings)**

Name of item or form to be filed.

The ***Annual Statement Electronic Filing*** includes the annual statement data and all supplements due March 1, per the *Annual Statement Instructions*. This includes all detail investment schedules and other supplements for which the *Annual Statement Instructions* exempt printed detail.

The ***March .PDF Filing*** is the .pdf file for annual statement data, detail for investment schedules and supplements due March 1.

The ***Risk-Based Capital Electronic Filing*** includes all risk-based capital data.

The ***Risk-Based Capital .PDF Filing*** is the .pdf file for risk-based capital data.

The ***Supplemental Electronic Filing*** includes all supplements due April 1, per the *Annual Statement Instructions*.

The ***Supplemental .PDF Filing*** is the .pdf file for all supplemental schedules and exhibits due April 1.

The ***Quarterly Statement Electronic Filing*** includes the complete quarterly statement data.

The ***Quarterly Statement .PDF Filing*** is the .pdf file for quarterly statement data.

The ***Combined Annual Statement Electronic Filing*** includes the required pages of the combined annual statement and the combined Insurance Expense Exhibit.

The ***Combined Annual Statement .PDF Filing*** is the .pdf file for the Combined annual statement data and the combined Insurance Expense Exhibit.

The ***June .PDF Filing*** is the .pdf file for the Audited Financial Statements and Accountants Letter of Qualifications.

**Column (4) (Number of Copies)**

Indicates the number of copies that each foreign or domestic company is required to file for each type of form. The Blanks (EX) Task Force modified the 1999 *Annual Statement Instructions* to waive paper filings of certain NAIC supplements and certain investment schedule detail, if such investment schedule data is available to the states via the NAIC database. The checklists reflect this action taken by the Blanks (EX) Task Force. XXX appears in the "Number of Copies" "Foreign" column for the appropriate schedules and exhibits. **Some states have chosen to waive printed quarterly and annual statements from their foreign insurers and to rely upon the NAIC database for these filings. This waiver could include supplemental annual statement filings. The XXX in this column might signify that the state has waived the paper filing of the annual statement and all supplements.**

**Column (5) (Due Date)**

Indicates the date on which the company must file the form.

**Column (6) (Form Source)**

This column contains one of three words: “NAIC,” “State,” or “Company.” If this column contains “NAIC,” the company must obtain the forms from the appropriate vendor. If this column contains “State,” the state will provide the forms with the filing instructions. If this column contains “Company,” the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions*.

**Column (7) (Applicable Notes)**

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing.