

**INSTRUCTIONS FOR FILING TDI 2016 – 2017
“EMPLOYER’S PREMIUM STATEMENT”**

Reporting Period

Include all information for the pay period stated on your billing/Employer’s Premium Statement form.

Section A

Enter the number of male and female employees for each month in the billing period.

Section B

1. Total Wages

This amount includes total of gross wages of all employees covered.

2. Covered Wages

This amount includes total of gross wages of all employees covered, up to, but not exceeding the maximum taxable wage **PER PERSON**. Use the following to determine the “Maximum Taxable Wage” per person.

Weekly	Monthly	Quarterly	Annually
\$982.36	\$4,256.89	\$12,770.68	\$51,082.72

EXAMPLE: Employee “A” has an annual gross wage of \$52,000.00. Since \$52,000.00 exceeds the **maximum covered wage** of \$51,082.72, you would use only \$51,082.72 for employee “A”. Employee “B” has an annual gross wage of \$30,000.00. Since this does not meet the **maximum covered wage** you will use \$30,000.00 for employee “B”. So, the total on line 2 for the two employees will be \$81,082.72. If all covered employees have the annual **covered wage** of \$51,082.72 or less, the amount on line 2 will be the same as line 1.

3. 2016 Premium

The premium due is calculated by multiplying the covered wage by the rate. If the amount is less than the minimum annual premium due of \$120.00, then the premium due will be the minimum of \$120.00 per year or \$10.00 per month.

4. 2016 Estimated Premium Already Paid

This amount was paid in January of 2016 and should be deducted from line 3.

5. Subtotal

This amount is the credit or balance due for 2016, after subtracting line 4 from line 3.

6. 2017 Estimated Premium

This amount should be the same as line 3, unless you began filing after January of 2016. Then this amount is calculated by estimating payroll from January 1 thru December 31, 2017, multiplied by rate, but not less than the minimum annual premium of \$120.00 or \$10.00 per month. If you are filing for the complete year of 2016 and line 6 is less than line 3, give brief explanation below line 8. (i.e. business closing, downsizing, etc.)

7. Total Premium Due

To calculate, add lines 5 and 6, and this is the amount due for 2016 premium and 2017 estimated premium.

**8. Amount of Premium Paid by:
Employees**

Enter amount of TDI contribution paid by employees, if any, but not more than one half of the premium cost.

Employer

Enter amount of TDI contribution paid by employer.

After completing the audit retain one copy for your records and send one copy along with payment to Pacific Guardian Life. Please remit by **January 31, 2017**. Please make checks payable to: Pacific Guardian Life. To apply any payments received ALL information **must be completed**. Thank you.