

DEPARTMENT OF INDUSTRIAL RELATIONS

Office of the Director
 1515 Clay Street, Suite 2208
 Oakland, CA 94612
 Tel: (510) 286-7087 Fax: (510) 622-3265



DATE: November 29, 2022

TO: California Self-Insured Employer

FROM: Katrina S. Hagen, Director, Department of Industrial Relations

SUBJECT: Fiscal Year 2022/2023 Assessments:

- Workers' Compensation Administration Revolving Fund Assessment (WCARF)
- Subsequent Injuries Benefits Trust Fund Assessment (SIBTF)
- Uninsured Employers Benefits Trust Fund Assessment (UEBTF)
- Occupational Safety and Health Fund Assessment (OSHF)
- Labor Enforcement and Compliance Fund Assessment (LECF)
- Workers' Compensation Fraud Account Assessment (FRAUD)

Labor Code Sections 62.5 and 62.6 authorize the Department of Industrial Relations to assess employers for the costs of the administration of the workers' compensation, health and safety and labor standards enforcement programs. These assessments provide a stable funding source to the support operations of the courts, to ensure safe and healthy working conditions on the job, to ensure the enforcement of labor standards and requirements for workers' compensation coverage.

The purpose of this letter is to inform you that you will be receiving an invoice for your share of the assessments authorized by Labor Code Sections 62.5 and 62.6. The Labor Code requires allocation of the total assessment between insured and self-insured employers in proportion to payroll for the most recent year available.

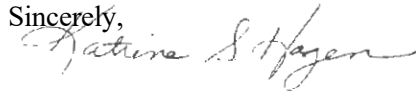
Authority	Type	Total Assessment for all Payers	2023 Self-Insured Employer Assessment Factor
Labor Code § 62.5	Workers' Compensation Administration Revolving Fund Assessment(WCARF)	\$ 617,034,931	0.049462
Labor Code § 62.5	Subsequent Injuries Benefits Trust Fund Assessment(SIBTF)	\$ 430,900,000	0.030192
Labor Code § 62.5	Uninsured Employers Benefits Trust Fund Assessment(UEBTF)	\$ 49,304,051	0.002335
Labor Code § 62.5	Occupational Safety and Health Fund Assessment(OSHF)	\$ 195,438,707	0.013072
Labor Code § 62.5	Labor Enforcement and Compliance Fund Assessment(LECF)	\$ 187,857,815	0.014319
Labor Code § 62.6	Workers' Compensation Fraud Account Assessment(FRAUD)	\$ 87,842,896	0.008878

Attached is a worksheet detailing the methodology used to compute the Workers' Compensation Administration Revolving Fund, Subsequent Injuries Benefits Trust Fund, Uninsured Employers Benefits Trust Fund, Occupational Safety and Health Fund, Labor Enforcement and Compliance Fund allocation and Workers' Compensation Fraud Account Assessment and to allocate the assessment between insured and self-insured employers.

Your share of the various assessments will be calculated by multiplying the self-insured employer assessment factors for each assessment by the total indemnity paid by your organization.

If you have any questions, please contact the Office of Self-Insurance Plans in Sacramento at (916) 464-7000.

Sincerely,

A handwritten signature in cursive script that reads "Katrina S. Hagen".

Katrina S. Hagen
Director

Enclosure

DEPARTMENT OF INDUSTRIAL RELATIONS

Office of the Director
 1515 Clay Street, Suite 2208
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 Tel: (510) 286-7087 Fax: (510) 622-3265



DATE: November 29, 2022

TO: California Legally Uninsured Employer

FROM: Katrina S. Hagen, Director, Department of Industrial Relations

SUBJECT: Fiscal Year 2022/2023 Assessments:

- Workers' Compensation Administration Revolving Fund Assessment (WCARF)
- Subsequent Injuries Benefits Trust Fund Assessment (SIBTF)
- Uninsured Employers Benefits Trust Fund Assessment (UEBTF)
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Labor Code Sections 62.5 and 62.6 authorize the Department of Industrial Relations to assess employers for the costs of the administration of the workers' compensation, health and safety and labor standards enforcement programs. These assessments provide a stable funding source to the support operations of the courts, to ensure safe and healthy working conditions on the job, to ensure the enforcement of labor standards and requirements for workers' compensation coverage.

The purpose of this letter is to inform you that you will be receiving an invoice for your share of the assessments authorized by Labor Code Sections 62.5 and 62.6. The Labor Code requires allocation of the total assessment between insured and self-insured employers in proportion to payroll for the most recent year available.

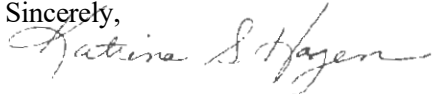
Authority	Type	Total Assessment for all Payers	2023 Legally Uninsured Employer Assessment Factor
Labor Code § 62.5	Workers' Compensation Administration Revolving Fund Assessment(WCARF)	\$ 617,034,931	0.049462
Labor Code § 62.5	Subsequent Injuries Benefits Trust Fund Assessment(SIBTF)	\$ 430,900,000	0.030192
Labor Code § 62.5	Uninsured Employers Benefits Trust Fund Assessment(UEBTF)	\$ 49,304,051	0.002335
Labor Code § 62.5	Occupational Safety and Health Fund Assessment(OSHF)	\$ 195,438,707	0.013072
Labor Code § 62.5	Labor Enforcement and Compliance Fund Assessment(LECF)	\$ 187,857,815	0.014319
Labor Code § 62.6	Workers' Compensation Fraud Account Assessment(FRAUD)	\$ 87,842,896	0.008878

Attached is a worksheet detailing the methodology used to compute the Workers' Compensation Administration Revolving Fund, Subsequent Injuries Benefits Trust Fund, Uninsured Employers Benefits Trust Fund, Occupational Safety and Health Fund, Labor Enforcement and Compliance Fund allocation and Workers' Compensation Fraud Account Assessment and to allocate the assessment between insured and self-insured employers.

Your share of the various assessments will be calculated by multiplying the self-insured employer assessment factors for each assessment by the total indemnity paid by your organization.

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Sincerely,

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Katrina S. Hagen
Director

Enclosure

California Department of Industrial Relations

2022-2023 Workers' Compensation Administration Revolving Fund Assessment,
Subsequent Injuries Benefits Trust Fund Assessment,
Uninsured Employers Benefits Trust Fund Assessment,
Occupational Safety and Health Fund Assessment,
Labor Enforcement and Compliance Fund Assessment, and
Workers' Compensation Fraud Account Assessment

METHODOLOGY

Labor Code Sections 62.5 and 62.6 require the Department of Industrial Relations to levy the total amounts of the Workers' Compensation Administration Revolving Fund Assessment, Uninsured Employers Benefits Trust Fund Assessment, Subsequent Injuries Trust Fund Assessment, Occupational Safety and Health Fund Assessment, Labor Enforcement and Compliance Fund Assessment, and Workers' Compensation Fraud Account Assessment between insured employers and self-insured employers in proportion to payroll paid in the most recent year for which information is available.

Step 1: Determine Total Assessments Required for 2022-2023

(1.1) Workers' Compensation Administration Revolving Fund Assessment (Labor Code § 62.5) ...		\$617,034,931
Total Assessment Required:	\$617,034,931	
Fund Balance:	(\$159,258,946)	
Insured Over/Undercollection:	\$115,255,700	
Self-Insured Over/Undercollection:.....	\$44,003,246	
	<u>\$617,034,931</u>	
(1.2) Subsequent Injuries Benefits Trust Fund Assessment (Labor Code § 62.5) ...		\$430,900,000
Total Assessment Required:	\$430,900,000	
Fund Balance:	(\$151,464,370)	
Insured Over/Undercollection:	\$109,614,765	
Self-Insured Over/Undercollection:.....	\$41,849,605	
	<u>\$430,900,000</u>	
(1.3) Uninsured Employers Benefits Trust Fund Assessment (Labor Code § 62.5) ...		\$49,304,051
Total Assessment Required:	\$49,304,051	
Fund Balance:	(\$27,693,761)	
Insured Over/Undercollection:	\$20,041,975	
Self-Insured Over/Undercollection:.....	\$7,651,786	
	<u>\$49,304,051</u>	
(1.4) Occupational Safety and Health Fund Assessment (Labor Code § 62.5) ...		\$195,438,707
Total Assessment Required:	\$195,438,707	
Fund Balance:	(\$74,455,901)	
Insured Over/Undercollection:	\$53,883,736	
Self-Insured Over/Undercollection:.....	\$20,572,165	
	<u>\$195,438,707</u>	

California Department of Industrial Relations

**2022-2023 Workers' Compensation Administration Revolving Fund Assessment,
Subsequent Injuries Benefits Trust Fund Assessment,
Uninsured Employers Benefits Trust Fund Assessment,
Occupational Safety and Health Fund Assessment,
Labor Enforcement and Compliance Fund Assessment and
Workers' Compensation Fraud Account Assessment**

(1.5) Labor Enforcement and Compliance Fund Assessment (Labor Code § 62.5) ...		\$187,857,815
Total Assessment Required:	\$187,857,815	
Fund Balance:	(\$55,334,549)	
Insured Over/Undercollection:	\$40,045,613	
Self-Insured Over/Undercollection:.....	\$15,288,936	
	<hr/>	
	\$187,857,815	
(1.6) Workers' Compensation Fraud Account Assessment (Labor Code § 62.6) ... The Workers' Compensation Fraud Account assessment is established by the Department of Insurance, Fraud Commission		\$87,842,896
Total Assessment Required:	\$87,842,896	
Fund Balance:	(\$5,676,418)	
Insured Over/Undercollection:	\$4,108,024	
Self-Insured Over/Undercollection:.....	\$1,568,394	
	<hr/>	
	\$87,842,896	

* Fund balance amounts reflect the best available information for use in decision-making for this assessment. Additional review and reconciliation will occur on an ongoing basis and adjustments will be made to future assessments as necessary.

Step 2: Determine Payroll Amounts

(2.1) Total payroll for insured employers		<u>\$801,423,969,976</u>
Source: California Workers' Compensation Insurance Rating Bureau (WCIRB) policy year 2020		
(2.2) Payroll for self-insured employers		\$283,218,706,837¹
(2.2.1) 2021-22 Fiscal Year for Public Sector*	\$139,533,864,237	
(2.2.2) 2021 for Private Sector *	\$143,684,842,600	
* Source: Department of Industrial Relations, Office of Self-Insurance Plans (excludes State of California)		
(2.3) Payroll for State of California (including SCIF)**		<u>\$22,821,591,499</u>
** Source: Department of Industrial Relations, Office of Self-Insurance Plans		
(2.4) Total payroll for self-insured employers		<u>\$306,040,298,336²</u>
(2.5) Total combined payroll		<u>\$ 1,107,464,268,312³</u>
(Insured and self-insured employers)		

¹ **(2.2) Payroll for Self-Insured Employers** = sum of Methodology Section (2.2.1) and Methodology Section (2.2.2)

² **(2.4) Total Payroll for Self-Insured Employers** = sum of Methodology Section (2.2) and Methodology Section (2.3)

³ **(2.5) Total Combined Payroll** = sum of Methodology Section (2.1) and Methodology Section (2.4)

California Department of Industrial Relations

**2022-2023 Workers' Compensation Administration Revolving Fund Assessment,
Subsequent Injuries Benefits Trust Fund Assessment,
Uninsured Employers Benefits Trust Fund Assessment,
Occupational Safety and Health Fund Assessment,
Labor Enforcement and Compliance Fund Assessment and
Workers' Compensation Fraud Account Assessment**

Step 3: Calculate Proportional Payroll for Insured and Self-Insured Employers

(3.1) Insured Employers:

<u>Insured Employer Payroll</u>	=	<u>Methodology Section (2.1)</u>	=	\$ 801,423,969,976	=	<u>72.37%</u>
Total Combined Payroll		Methodology Section (2.5)		\$ 1,107,464,268,312		

(3.2) Self-Insured Employers:

<u>Self-Insured Employer Payroll</u>	=	<u>Methodology Section (2.4)</u>	=	\$ 306,040,298,336	=	<u>27.63%</u>
Total Combined Payroll		Methodology Section (2.5)		\$ 1,107,464,268,312		

Step 4: Determine the Total Assessments for Insured and Self-Insured Employers

Workers' Compensation Administration Revolving Fund (WCARF) Assessment

Calculation for Insured Employers:

(WCARF Assessment) X 72.37% = \$ 617,034,931 X 72.37%	\$ 446,548,180
INCREASED by credits due individual insurers which undercollected against previous advances [CCR § 15609]	\$ 74,563,610
DECREASED by insurer overcollection [pursuant to CCR § 15606(f)]	(\$ 115,255,700)
(4.1) Resulting Final Insured Employers WCARF Assessment	<u>\$ 405,856,090</u>

Calculation for Self-Insured Employers:

(WCARF Assessment) X 27.63% = \$ 617,034,931 X 27.63%	\$ 170,486,751
DECREASED by the Self-Insurer overcollection from prior year	(\$ 44,003,246)
(4.2) Resulting Final Self-Insured Employers WCARF Assessment	<u>\$ 126,483,505</u>

Subsequent Injuries Benefits Trust Fund (SIBTF) Assessment

Calculation for Insured Employers:

(SIBTF Assessment) X 72.37% = \$ 430,900,000 X 72.37%	\$ 311,842,330
INCREASED by credits due individual insurers which undercollected against previous advances [CCR § 15609]	\$ 18,384,904
DECREASED by insurer overcollection [pursuant to CCR § 15606(f)]	(\$ 109,614,765)
(4.3) Resulting Final Insured Employers SIBTF Assessment	<u>\$ 220,612,469</u>

Calculation for Self-Insured Employers:

(SIBTF Assessment) X 27.63% = \$ 430,900,000 X 27.63%	\$ 119,057,670
DECREASED by the Self-Insurer overcollection from prior year	(\$ 41,849,605)
(4.4) Resulting Final Self-Insured Employers SIBTF Assessment	<u>\$ 77,208,065</u>

California Department of Industrial Relations

**2022-2023 Workers' Compensation Administration Revolving Fund Assessment,
Subsequent Injuries Benefits Trust Fund Assessment,
Uninsured Employers Benefits Trust Fund Assessment,
Occupational Safety and Health Fund Assessment,
Labor Enforcement and Compliance Fund Assessment and
Workers' Compensation Fraud Account Assessment**

Uninsured Employers Benefits Trust Fund (UEBTF) Assessment

Calculation for Insured Employers:

(UEBTF Assessment) X 72.37% = \$ 49,304,051 X 72.37%	\$ 35,681,342
INCREASED by credits due individual insurers which undercollected against previous advances [CCR § 15609]	\$ 6,452,884
DECREASED by insurer overcollection [pursuant to CCR § 15606(f)]	(\$ 20,041,975)
(4.5) Resulting Final Insured Employers UEBTF Assessment	<u>\$ 22,092,251</u>

Calculation for Self-Insured Employers:

(UEBTF Assessment) X 27.63% = \$ 49,304,051 X 27.63%	\$ 13,622,709
DECREASED by the Self-Insurer overcollection from prior year	(\$ 7,651,786)
(4.6) Resulting Final Self-Insured Employers UEBTF Assessment	<u>\$ 5,970,923</u>

Occupational Safety and Health Fund (OSHF) Assessment

Calculation for Insured Employers:

(OSHF Assessment) X 72.37% = \$ 195,438,707 X 72.37%	\$ 141,438,992
INCREASED by credits due individual insurers which undercollected against previous advances [CCR § 15609]	\$ 18,255,672
DECREASED by insurer overcollection [pursuant to CCR § 15606(f)]	(\$ 53,883,736)
(4.7) Resulting Final Insured Employers OSHF Assessment	<u>\$ 105,810,928</u>

Calculation for Self-Insured Employers:

(OSHF Assessment) X 27.63% = \$ 195,438,707 X 27.63%	\$ 53,999,715
DECREASED by the Self-Insurer overcollection from prior year	(\$ 20,572,165)
(4.8) Resulting Final Self-Insured Employers OSHF Assessment	<u>\$ 33,427,550</u>

Labor Enforcement and Compliance Fund (LECF) Assessment

Calculation for Insured Employers:

(LECF Assessment) X 72.37% = \$ 187,857,815 X 72.37%	\$ 135,952,701
INCREASED by credits due individual insurers which undercollected against previous advances [CCR § 15609]	\$ 16,970,877
DECREASED by insurer overcollection [pursuant to CCR § 15606(f)]	(\$ 40,045,613)
(4.9) Resulting Final Insured Employers LECF Assessment	<u>\$ 112,877,965</u>

Calculation for Self-Insured Employers:

(LECF Assessment) X 27.63% = \$ 187,857,815 X 27.63%	\$ 51,905,114
DECREASED by the Self-Insurer overcollection from prior year	(\$ 15,288,936)
(4.10) Resulting Final Self-Insured Employers LECF Assessment	<u>\$ 36,616,178</u>

California Department of Industrial Relations

**2022-2023 Workers' Compensation Administration Revolving Fund Assessment,
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Uninsured Employers Benefits Trust Fund Assessment,
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Labor Enforcement and Compliance Fund Assessment and
Workers' Compensation Fraud Account Assessment**

Workers' Compensation Fraud Account (FRAUD) Assessment

Calculation for Insured Employers:

(FRAUD Assessment) X 72.37% = \$ 87,842,896 X 72.37%	\$ 63,571,904
INCREASED by credits due individual insurers which undercollected against previous advances [CCR § 15609]	\$ 15,873,596
DECREASED by insurer overcollection [pursuant to CCR § 15606(f)]	(\$ 4,108,024)
(4.11) Resulting Final Insured Employers Workers' Compensation Fraud Account Assessment	<u>\$ 75,337,476</u>

Calculation for Self-Insured Employers:

(FRAUD Assessment) X 27.63% = \$ 87,842,896 X 27.63%	\$ 24,270,992
DECREASED by the Self-Insurer overcollection from prior year	(\$ 1,568,394)
(4.12) Resulting Final Self-Insured Employers Workers' Compensation Fraud Account Assessment	<u>\$ 22,702,598</u>

Step 5: Calculate the Assessment Factors

Workers' Compensation Administration Revolving Fund Assessment Factor

(5.1) Calculation for Insured Employers:

$$\frac{\text{Total Insured Employers Assessment}}{\text{Total Direct Workers' Compensation}^*} = \frac{\$ 405,856,090}{\$ 16,100,000,000} = \underline{0.025208}$$

*Estimated Premium (Source: WCIRB estimate for 2022 Policy Year)

(5.2) Calculation for Self-Insured Employers:

$$\frac{\text{Total Self-Insured Employers Assessment}}{\text{Total Amt. of Workers' Comp. Indemnity Pd}^{**}} = \frac{\$ 126,483,505}{\$ 2,557,194,149} = \underline{0.049462}$$

**SOURCE: Dept. of Industrial Relations, Office of Self-Insurance Plans [sum of Methodology Sections (5.2.1) to (5.2.3)]:

(5.2.1) 2021-22 Public Sector.....	\$ 1,584,615,177
(5.2.2) 2021 Private Sector.....	\$ 676,397,922
(5.2.3) 2021-22 State of California.....	\$ 296,181,050

Subsequent Injuries Benefits Trust Fund Assessment Factor

(5.3) Calculation for Insured Employers:

$$\frac{\text{Total Insured Employers Assessment}}{\text{Total Direct Workers' Compensation}^*} = \frac{\$ 220,612,469}{\$ 16,100,000,000} = \underline{0.013703}$$

*Estimated Premium (Source: WCIRB estimate for 2022 Policy Year)

(5.4) Calculation for Self-Insured Employers:

$$\frac{\text{Total Self-Insured Employers Assessment}}{\text{Total Amt. of Workers' Comp. Indemnity Pd}^{**}} = \frac{\$ 77,208,065}{\$ 2,557,194,149} = \underline{0.030192}$$

**SOURCE: Dept. of Industrial Relations, Office of Self-Insurance Plans [sum of Methodology Sections (5.2.1) to (5.2.3)]:

California Department of Industrial Relations

2022-2023 Workers' Compensation Administration Revolving Fund Assessment,
Subsequent Injuries Benefits Trust Fund Assessment,
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Occupational Safety and Health Fund Assessment,
Labor Enforcement and Compliance Fund Assessment and
Workers' Compensation Fraud Account Assessment

Uninsured Employers Benefits Trust Fund Assessment Factor

(5.5) Calculation for Insured Employers:

$$\frac{\text{Total Insured Employers Assessment}}{\text{Total Direct Workers' Compensation}^*} = \frac{\$ 22,092,251}{\$ 16,100,000,000} = \underline{0.001372}$$

*Estimated Premium (Source: WCIRB estimate for 2022 Policy Year)

(5.6) Calculation for Self-Insured Employers:

$$\frac{\text{Total Self-Insured Employers Assessment}}{\text{Total Amt. of Workers' Comp. Indemnity Pd}^{**}} = \frac{\$ 5,970,923}{\$ 2,557,194,149} = \underline{0.002335}$$

**SOURCE: Dept. of Industrial Relations, Office of Self-Insurance Plans [sum of Methodology Sections (5.2.1) to (5.2.3)]:

Occupational Safety and Health Fund Assessment Factor

(5.7) Calculation for Insured Employers:

$$\frac{\text{Total Insured Employers Assessment}}{\text{Total Direct Workers' Compensation}^*} = \frac{\$ 105,810,928}{\$ 16,100,000,000} = \underline{0.006572}$$

*Estimated Premium (Source: WCIRB estimate for 2022 Policy Year)

(5.8) Calculation for Self-Insured Employers:

$$\frac{\text{Total Self-Insured Employers Assessment}}{\text{Total Amt. of Workers' Comp. Indemnity Pd}^{**}} = \frac{\$ 33,427,550}{\$ 2,557,194,149} = \underline{0.013072}$$

**SOURCE: Dept. of Industrial Relations, Office of Self-Insurance Plans [sum of Methodology Sections (5.2.1) to (5.2.3)]:

Labor Enforcement and Compliance Fund Assessment Factor

(5.9) Calculation for Insured Employers:

$$\frac{\text{Total Insured Employers Assessment}}{\text{Total Direct Workers' Compensation}^*} = \frac{\$ 112,877,965}{\$ 16,100,000,000} = \underline{0.007011}$$

*Estimated Premium (Source: WCIRB estimate for 2022 Policy Year)

(5.10) Calculation for Self-Insured Employers:

$$\frac{\text{Total Self-Insured Employers Assessment}}{\text{Total Amt. of Workers' Comp. Indemnity Pd}^{**}} = \frac{\$ 36,616,178}{\$ 2,557,194,149} = \underline{0.014319}$$

**SOURCE: Dept. of Industrial Relations, Office of Self-Insurance Plans [sum of Methodology Sections (5.2.1) to (5.2.3)]:

Workers' Compensation Fraud Account Assessment Factor

(5.11) Calculation for Insured Employers:

$$\frac{\text{Total Insured Employers Assessment}}{\text{Total Direct Workers' Compensation}^*} = \frac{\$ 75,337,476}{\$ 16,100,000,000} = \underline{0.004679}$$

*Estimated Premium (Source: WCIRB estimate for 2022 Policy Year)

(5.12) Calculation for Self-Insured Employers:

$$\frac{\text{Total Self-Insured Employers Assessment}}{\text{Total Amt. of Workers' Comp. Indemnity Pd}^{**}} = \frac{\$ 22,702,598}{\$ 2,557,194,149} = \underline{0.008878}$$

**SOURCE: Dept. of Industrial Relations, Office of Self-Insurance Plans [sum of Methodology Sections (5.2.1) to (5.2.3)]:

California Department of Industrial Relations

2022-2023 Workers' Compensation Administration Revolving Fund Assessment,
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Occupational Safety and Health Fund Assessment,
Labor Enforcement and Compliance Fund Assessment and
Workers' Compensation Fraud Account Assessment

Step 6: Determine Individual Employer's Workers' Compensation Administration Revolving Fund Assessment

6.1 Individual Insured Employers:

Assessment Factor [0.025208] X Employer's Expected Assessable Premium*

6.2 Calculation for Individual Self-Insured Employers:

Assessment Factor [0.049462] X Total Indemnity Paid by the Employer

Step 7: Determine Individual Employer's Subsequent Injuries Benefits Trust Fund Assessment

7.1 Individual Insured Employers:

Assessment Factor [0.013703] X Employer's Expected Assessable Premium*

7.2 Calculation for Individual Self-Insured Employers:

Assessment Factor [0.030192] X Total Indemnity Paid by the Employer

Step 8: Determine Individual Employer's Uninsured Employers Benefits Trust Fund Assessment

8.1 Individual Insured Employers:

Assessment Factor [0.001372] X Employer's Expected Assessable Premium*

8.2 Calculation for Individual Self-Insured Employers:

Assessment Factor [0.002335] X Total Indemnity Paid by the Employer

Step 9: Determine Individual Employer's Occupational Safety and Health Fund Assessment

9.1 Individual Insured Employers:

Assessment Factor [0.006572] X Employer's Expected Assessable Premium*

9.2 Calculation for Individual Self-Insured Employers:

Assessment Factor [0.013072] X Total Indemnity Paid by the Employer

Step 10: Determine Individual Employer's Labor Enforcement and Compliance Fund Assessment

10.1 Individual Insured Employers:

Assessment Factor [0.007011] X Employer's Expected Assessable Premium*

10.2 Calculation for Individual Self-Insured Employers:

Assessment Factor [0.014319] X Total Indemnity Paid by the Employer

California Department of Industrial Relations

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Step 11: Determine Individual Employer's Workers' Compensation Fraud Account Assessment

11.1 Individual Insured Employers:

Assessment Factor [0.004679] X Employer's Expected Assessable Premium*

11.2 Calculation for Individual Self-Insured Employers:

Assessment Factor [0.008878] X Total Indemnity Paid by the Employer

*** Assessable Premium**

The premium the insured is charged after all rating adjustments (experience rating, schedule rating, premium discounts, expense constants, etc.) except for adjustments resulting from the application of deductible plans, retrospective rating or the return policyholder dividends.