DATE: November 29, 2023

TO: California Self-Insured Employer

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

SUBJECT: Fiscal Year 2023/2024 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.

<table>
<thead>
<tr>
<th>Authority</th>
<th>Type</th>
<th>Total Assessment for all Payers</th>
<th>2024 Self-Insured Employer Assessment Factor</th>
</tr>
</thead>
<tbody>
<tr>
<td>Labor Code § 62.5</td>
<td>Workers' Compensation Administration Revolving Fund Assessment (WCARF)</td>
<td>$ 661,491,124</td>
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<tr>
<td>Labor Code § 62.5</td>
<td>Subsequent Injuries Benefits Trust Fund Assessment (SIBTF)</td>
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<td>0.030953</td>
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<tr>
<td>Labor Code § 62.5</td>
<td>Uninsured Employers Benefits Trust Fund Assessment (UEBTF)</td>
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<td>0.002588</td>
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<td>Labor Code § 62.5</td>
<td>Occupational Safety and Health Fund Assessment (OSHF)</td>
<td>$ 217,831,327</td>
<td>0.013699</td>
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<tr>
<td>Labor Code § 62.5</td>
<td>Labor Enforcement and Compliance Fund Assessment (LECF)</td>
<td>$ 192,542,166</td>
<td>0.013552</td>
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<td>Workers' Compensation Fraud Account Assessment (FRAUD)</td>
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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,

Katrina S. Hagen
Director

Enclosure
DATE: November 29, 2023

TO: California Legally Uninsured Employer

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

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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,

Katrina S. Hagen
Director

Enclosure
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, 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 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 2023-2024

(1.1) Workers' Compensation Administration Revolving Fund Assessment (Labor Code § 62.5)...
     Total Assessment Required: .................. $661,491,124
     Fund Balance: ......................... ($202,961,551)
     Insured Over/Undercollection: .......... $149,704,440
     Self-Insured Over/Undercollection:..... $53,257,111
     $661,491,124

(1.2) Subsequent Injuries Benefits Trust Fund Assessment (Labor Code § 62.5)...
     Total Assessment Required: .............. $488,000,000
     Fund Balance: ......................... ($160,373,484)
     Insured Over/Undercollection: .......... $118,291,481
     Self-Insured Over/Undercollection:..... $42,082,003
     $488,000,000

(1.3) Uninsured Employers Benefits Trust Fund Assessment (Labor Code § 62.5)...
     Total Assessment Required: .............. $54,965,700
     Fund Balance: ......................... ($27,570,781)
     Insured Over/Undercollection: .......... $20,336,208
     Self-Insured Over/Undercollection:..... $7,234,573
     $54,965,700

(1.4) Occupational Safety and Health Fund Assessment (Labor Code § 62.5)...
     Total Assessment Required: .............. $217,831,327
     Fund Balance: ......................... ($72,832,445)
     Insured Over/Undercollection: .......... $53,721,211
     Self-Insured Over/Undercollection:..... $19,111,234
     $217,831,327
California Department of Industrial Relations


(1.5) Labor Enforcement and Compliance Fund Assessment (Labor Code § 62.5) .............................................. $192,542,166

Total Assessment Required: .................. $192,542,166
Fund Balance: .................................. ( $49,092,769)
Insured Over/Undercollection: ........ $36,210,827
Self-Insured Over/Undercollection:........ $12,881,942

$192,542,166

(1.6) Workers’ Compensation Fraud Account Assessment (Labor Code § 62.6) ........................................... $86,985,892

The Workers’ Compensation Fraud Account assessment is established by the Department of Insurance, Fraud Commission

Total Assessment Required: .................. $86,985,892
Fund Balance: .................................. ( $14,690,899)
Insured Over/Undercollection: ........ $10,836,007
Self-Insured Over/Undercollection:........ $3,854,892

$86,985,892

* 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 .......................................................... $905,400,000,000
Source: California Workers’ Compensation Insurance Rating Bureau (WCIRB) policy year 2021

(2.2) Payroll for self-insured employers ............................................................ $298,458,101,971

(2.2.1) 2022-23 Fiscal Year for Public Sector* .... $162,097,250,113
(2.2.2) 2022 for Private Sector .................. $136,360,851,858

* Source: Department of Industrial Relations, Office of Self-Insurance Plans (excludes State of California)

(2.3) Payroll for State of California (including SCIF)** ........................................ $23,644,237,406

** Source: Department of Industrial Relations, Office of Self-Insurance Plans

(2.4) Total payroll for self-insured employers ................................................... $322,102,339,377

(2.5) Total combined payroll ................................................................. $ 1,227,502,339,377
(Insured and self-insured employers)

1 Payroll for Self-Insured Employers = sum of Methodology Section (2.2.1) and Methodology Section (2.2.2)
2 Total Payroll for Self-Insured Employers = sum of Methodology Section (2.2) and Methodology Section (2.3)
3 Total Combined Payroll = sum of Methodology Section (2.1) and Methodology Section (2.4)
Step 3: Calculate Proportional Payroll for Insured and Self-Insured Employers

(3.1) Insured Employers:

<table>
<thead>
<tr>
<th>Insured Employer Payroll</th>
<th>Methodology Section (2.1)</th>
<th>$ 905,400,000,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Combined Payroll</td>
<td>Methodology Section (2.5)</td>
<td>$ 1,227,502,339,377</td>
</tr>
</tbody>
</table>

73.76%  

(3.2) Self-Insured Employers:

<table>
<thead>
<tr>
<th>Self-Insured Employer Payroll</th>
<th>Methodology Section (2.4)</th>
<th>$ 322,102,339,377</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Combined Payroll</td>
<td>Methodology Section (2.5)</td>
<td>$ 1,227,502,339,377</td>
</tr>
</tbody>
</table>

26.24%  

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 $ 661,491,124 X 73.76%  

$ 487,915,853  

INCREASED by credits due individual insurers which undercollected against previous advances [ CCR § 15609]  

$ 52,992,563  

DECREASED by insurer overcollection [pursuant to CCR § 15606(f)]  

($ 149,704,440)  

(4.1) Resulting Final Insured Employers WCARF Assessment  

$ 391,203,976  

Calculation for Self-Insured Employers:

(WCARF Assessment) X $ 661,491,124 X 26.24%  

$ 173,575,271  

DECREASED by the Self-Insurer overcollection from prior year  

($ 53,257,111)  

(4.2) Resulting Final Self-Insured Employers WCARF Assessment  

$ 120,318,160

Subsequent Injuries Benefits Trust Fund (SIBTF) Assessment

Calculation for Insured Employers:

(SIBTF Assessment) X $ 322,102,339,377 X 73.76%  

$ 359,498,800  

INCREASED by credits due individual insurers which undercollected against previous advances [ CCR § 15609]  

$ 11,012,723  

DECREASED by insurer overcollection [pursuant to CCR § 15606(f)]  

($ 118,291,481)  

(4.3) Resulting Final Insured Employers SIBTF Assessment  

$ 252,670,042  

Calculation for Self-Insured Employers:

(SIBTF Assessment) X $ 322,102,339,377 X 26.24%  

$ 128,051,200  

DECREASED by the Self-Insurer overcollection from prior year  

($ 42,082,003)  

(4.4) Resulting Final Self-Insured Employers SIBTF Assessment  

$ 85,969,197

Uninsured Employers Benefits Trust Fund (UEBTF) Assessment

Calculation for Insured Employers:

(UEBTF Assessment) X $ 322,102,339,377 X 73.76%  

$ 40,542,700  

INCREASED by credits due individual insurers which undercollected against previous advances [ CCR § 15609]  

$ 3,725,000  

DECREASED by insurer overcollection [pursuant to CCR § 15606(f)]  

($ 20,336,208)  

(4.5) Resulting Final Insured Employers UEBTF Assessment  

$ 23,931,492
California Department of Industrial Relations

2023-2024 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

Calculation for Self-Insured Employers:

(UEBTF Assessment) \times 26.24\% = \$54,965,700 \times 26.24\% \quad \text{Resulting Final Self-Insured Employers UEBTF Assessment} \quad \$14,423,000

DECREASED by the Self-Insurer overcollection from prior year \quad (\$7,234,573)

(4.6) Resulting Final Self-Insured Employers UEBTF Assessment \quad (\$7,188,427)

Occupational Safety and Health Fund (OSHF) Assessment

Calculation for Insured Employers:

(OSHF Assessment) \times 73.76\% = \$217,831,327 \times 73.76\% \quad \text{Resulting Final Insured Employers OSHF Assessment} \quad \$160,672,387

INCREASED by credits due individual insurers which undercollected against previous advances [CCR § 15609] \quad (\$8,572,112)

DECREASED by insurer overcollection [pursuant to CCR § 15606(f)] \quad (\$53,721,211)

(4.7) Resulting Final Insured Employers OSHF Assessment \quad \$115,523,288

Calculation for Self-Insured Employers:

(OSHF Assessment) \times 26.24\% = \$217,831,327 \times 26.24\% \quad \text{Resulting Final Self-Insured Employers OSHF Assessment} \quad \$57,158,940

DECREASED by the Self-Insurer overcollection from prior year \quad (\$19,111,234)

(4.8) Resulting Final Self-Insured Employers OSHF Assessment \quad \$38,047,706

Labor Enforcement and Compliance Fund (LECF) Assessment

Calculation for Insured Employers:

(LECF Assessment) \times 73.76\% = \$192,542,166 \times 73.76\% \quad \text{Resulting Final Insured Employers LECF Assessment} \quad \$142,019,102

INCREASED by credits due individual insurers which undercollected against previous advances [CCR § 15609] \quad (\$7,222,549)

DECREASED by insurer overcollection [pursuant to CCR § 15606(f)] \quad (\$36,210,827)

(4.9) Resulting Final Insured Employers LECF Assessment \quad \$113,030,824

Calculation for Self-Insured Employers:

(LECF Assessment) \times 26.24\% = \$192,542,166 \times 26.24\% \quad \text{Resulting Final Self-Insured Employers LECF Assessment} \quad \$50,523,064

DECREASED by the Self-Insurer overcollection from prior year \quad (\$12,881,942)

(4.10) Resulting Final Self-Insured Employers LECF Assessment \quad \$37,641,122

Workers' Compensation Fraud Account (FRAUD) Assessment

Calculation for Insured Employers:

(FRAUD Assessment) \times 73.76\% = \$86,985,892 \times 73.76\% \quad \text{Resulting Final Insured Employers Workers' Compensation Fraud Account Assessment} \quad \$64,160,794

INCREASED by credits due individual insurers which undercollected against previous advances [CCR § 15609] \quad (\$12,214,253)

DECREASED by insurer overcollection [pursuant to CCR § 15606(f)] \quad (\$10,836,007)

(4.11) Resulting Final Insured Employers Workers' Compensation Fraud Account Assessment \quad \$65,539,040

Calculation for Self-Insured Employers:

(FRAUD Assessment) \times 26.24\% = \$86,985,892 \times 26.24\% \quad \text{Resulting Final Self-Insured Employers Workers' Compensation Fraud Account Assessment} \quad \$22,825,098

DECREASED by the Self-Insurer overcollection from prior year \quad (\$3,854,892)

(4.12) Resulting Final Self-Insured Employers Workers' Compensation Fraud Account Assessment \quad \$18,970,206
Step 5: Calculate the Assessment Factors

### Workers' Compensation Administration Revolving Fund Assessment Factor

**(5.1) Calculation for Insured Employers:**

\[
\frac{\text{Total Insured Employers Assessment}}{\text{Total Direct Workers' Compensation}^*} = \frac{391,203,976}{15,900,000,000} = 0.024604
\]

*Estimated Premium (Source: WCIRB estimate for 2023 Policy Year)

**(5.2) Calculation for Self-Insured Employers:**

\[
\frac{\text{Total Self-Insured Employers Assessment}}{\text{Total Amt. of Workers' Comp. Indemnity Pd}^{**}} = \frac{120,318,160}{2,777,450,697} = 0.043320
\]

**SOURCE:** Dept. of Industrial Relations, Office of Self-Insurance Plans [sum of Methodology Sections (5.2.1) to (5.2.3)]:
- (5.2.1) 2022-23 Public Sector……………………………………………………………………………$ 1,744,498,727
- (5.2.2) 2022 Private Sector………………………………………………………………………………$ 721,637,985
- (5.2.3) 2022-23 State of California……………………………………………………………$ 311,313,985

### Subsequent Injuries Benefits Trust Fund Assessment Factor

**(5.3) Calculation for Insured Employers:**

\[
\frac{\text{Total Insured Employers Assessment}}{\text{Total Direct Workers' Compensation}^*} = \frac{252,670,042}{15,900,000,000} = 0.015891
\]

*Estimated Premium (Source: WCIRB estimate for 2023 Policy Year)

**(5.4) Calculation for Self-Insured Employers:**

\[
\frac{\text{Total Self-Insured Employers Assessment}}{\text{Total Amt. of Workers' Comp. Indemnity Pd}^{**}} = \frac{85,969,197}{2,777,450,697} = 0.030953
\]

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

### Uninsured Employers Benefits Trust Fund Assessment Factor

**(5.5) Calculation for Insured Employers:**

\[
\frac{\text{Total Insured Employers Assessment}}{\text{Total Direct Workers' Compensation}^*} = \frac{23,931,492}{15,900,000,000} = 0.001505
\]

*Estimated Premium (Source: WCIRB estimate for 2023 Policy Year)

**(5.6) Calculation for Self-Insured Employers:**

\[
\frac{\text{Total Self-Insured Employers Assessment}}{\text{Total Amt. of Workers' Comp. Indemnity Pd}^{**}} = \frac{7,188,427}{2,777,450,697} = 0.002588
\]

**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:**

\[
\frac{\text{Total Insured Employers Assessment}}{\text{Total Direct Workers' Compensation}^*} = \frac{115,523,288}{15,900,000,000} = 0.007266
\]

*Estimated Premium (Source: WCIRB estimate for 2023 Policy Year)
California Department of Industrial Relations

2023-2024 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

(5.8) Calculation for Self-Insured Employers:
\[
\text{Total Self-Insured Employers Assessment} = \frac{\$ 38,047,706}{\$ 2,777,450,697} = 0.013699
\]

**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:
\[
\text{Total Insured Employers Assessment} = \frac{\$ 113,030,824}{\$ 15,900,000,000} = 0.007109
\]

*Estimated Premium (Source: WCIRB estimate for 2023 Policy Year)

Workers' Compensation Fraud Account Assessment Factor

(5.10) Calculation for Self-Insured Employers:
\[
\text{Total Self-Insured Employers Assessment} = \frac{\$ 37,641,122}{\$ 2,777,450,697} = 0.013552
\]

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

(5.11) Calculation for Insured Employers:
\[
\text{Total Insured Employers Assessment} = \frac{\$ 65,539,040}{\$ 15,900,000,000} = 0.004122
\]

*Estimated Premium (Source: WCIRB estimate for 2023 Policy Year)

(5.12) Calculation for Self-Insured Employers:
\[
\text{Total Self-Insured Employers Assessment} = \frac{\$ 18,970,206}{\$ 2,777,450,697} = 0.006830
\]

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

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

(6.1) Individual Insured Employers:
Assessment Factor [ 0.024604 ] X Employer's Expected Assessable Premium*
(6.2) Calculation for Individual Self-Insured Employers:
Assessment Factor [ 0.043320 ] 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 [ 0.015891 ] X Employer's Expected Assessable Premium*
(7.2) Calculation for Individual Self-Insured Employers:
Assessment Factor [ 0.030953 ] 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 [ 0.001505 ] X Employer’s Expected Assessable Premium*
(8.2) Calculation for Individual Self-Insured Employers:
Assessment Factor [ 0.002588 ] 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 [ 0.007266 ] X Employer’s Expected Assessable Premium*
(9.2) Calculation for Individual Self-Insured Employers:
Assessment Factor [ 0.013699 ] 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 [ 0.007109 ] X Employer’s Expected Assessable Premium*
(10.2) Calculation for Individual Self-Insured Employers:
Assessment Factor [ 0.013552 ] X Total Indemnity Paid by the Employer

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

(11.1) Individual Insured Employers:
Assessment Factor [ 0.004122 ] X Employer’s Expected Assessable Premium*
(11.2) Calculation for Individual Self-Insured Employers:
Assessment Factor [ 0.006830 ] 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.