

DEPARTMENT OF INDUSTRIAL RELATIONS  
Office of the Director

**Jennifer Osborn**

Director  
1750 Howe Avenue, Suite 130  
Sacramento, CA 95825



DATE: November 25, 2025

TO: California Self-Insured Employers

FROM: Jennifer Osborn, Director, Department of Industrial Relations

SUBJECT: Fiscal Year 2025/2026 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 Section 62.5 authorizes 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, and 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 Section 62.5. 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 | 2026 Self-Insured Employer Assessment Factor |
|-------------------|--|---------------------------------|--|
| Labor Code § 62.5 | Workers' Compensation Administration Revolving Fund Assessment (WCARF) | \$ 626,800,865                  | 0.019047                                     |
| Labor Code § 62.5 | Subsequent Injuries Benefits Trust Fund Assessment (SIBTF)             | \$ 859,625,257                  | 0.036777                                     |
| Labor Code § 62.5 | Uninsured Employers Benefits Trust Fund Assessment (UEBTF)             | \$ 45,022,715                   | 0.000008                                     |
| Labor Code § 62.5 | Occupational Safety and Health Fund Assessment (OSHF)                  | \$ 216,993,660                  | 0.007979                                     |
| Labor Code § 62.5 | Labor Enforcement and Compliance Fund Assessment (LECF)                | \$ 197,851,278                  | 0.007165                                     |
| Labor Code § 62.5 | Workers' Compensation Fraud Account Assessment (FRAUD)                 | \$ 92,235,040                   | 0.007136                                     |

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, and Workers' Compensation Fraud Account assessments 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 black ink, appearing to read "Jennifer Osborn", with a stylized, flowing script.

Jennifer Osborn  
Director

Enclosure

DEPARTMENT OF INDUSTRIAL RELATIONS  
Office of the Director

**Jennifer Osborn**

Director  
1750 Howe Avenue, Suite 130  
Sacramento, CA 95825

DATE: November 25, 2025

TO: California Legally Uninsured Employers

FROM: Jennifer Osborn, Director, Department of Industrial Relations

SUBJECT: Fiscal Year 2025/2026 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 Section 62.5 authorizes 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, and 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 Section 62.5. 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 | 2026 Legally Uninsured Employer Assessment Factor |
|-------------------|--|---------------------------------|---|
| Labor Code § 62.5 | Workers' Compensation Administration Revolving Fund Assessment (WCARF) | \$ 626,800,865                  | 0.019047  |
| Labor Code § 62.5 | Subsequent Injuries Benefits Trust Fund Assessment (SIBTF)             | \$ 859,625,257                  | 0.036777  |
| Labor Code § 62.5 | Uninsured Employers Benefits Trust Fund Assessment (UEBTF)             | \$ 45,022,715                   | 0.000008  |
| Labor Code § 62.5 | Occupational Safety and Health Fund Assessment (OSHF)                  | \$ 216,993,660                  | 0.007979  |
| Labor Code § 62.5 | Labor Enforcement and Compliance Fund Assessment (LECF)                | \$ 197,851,278                  | 0.007165  |
| Labor Code § 62.5 | Workers' Compensation Fraud Account Assessment (FRAUD)                 | \$ 92,235,040                   | 0.007136  |

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, and Workers' Compensation Fraud Account assessments and to allocate the assessment between insured and self-insured employers.

Your share of the various assessments will be calculated by multiplying the legally uninsured 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 black ink, appearing to read "Jennifer Osborn", with a long horizontal flourish extending to the right.

Jennifer Osborn  
Director

Enclosure

California Department of Industrial Relations

**2025-2026 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 Section 62.5 requires 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 2025-2026**

|              |   |                      |
|--------------|---|----------------------|
| <b>(1.1)</b> | <b>Workers' Compensation Administration Revolving Fund Assessment (Labor Code § 62.5) ...</b> | <b>\$626,800,865</b> |
|              | Total Assessment Required: .....  | \$626,800,865        |
|              | Fund Balance: .....   | ( \$416,670,300)     |
|              | Insured Over/Undercollection: .....   | \$301,044,292        |
|              | Self-Insured Over/Undercollection: .....  | \$115,626,008        |
|              |   | <b>\$626,800,865</b> |
| <b>(1.2)</b> | <b>Subsequent Injuries Benefits Trust Fund Assessment (Labor Code § 62.5) ...</b>             | <b>\$859,625,257</b> |
|              | Total Assessment Required: .....  | \$859,625,257        |
|              | Fund Balance: .....   | ( \$453,897,009)     |
|              | Insured Over/Undercollection: .....   | \$327,940,589        |
|              | Self-Insured Over/Undercollection: .....  | \$125,956,420        |
|              |   | <b>\$859,625,257</b> |
| <b>(1.3)</b> | <b>Uninsured Employers Benefits Trust Fund Assessment (Labor Code § 62.5) ...</b>             | <b>\$45,022,715</b>  |
|              | Total Assessment Required: .....  | \$45,022,715         |
|              | Fund Balance: .....   | ( \$44,936,103)      |
|              | Insured Over/Undercollection: .....   | \$32,466,333         |
|              | Self-Insured Over/Undercollection: .....  | \$12,469,770         |
|              |   | <b>\$45,022,715</b>  |
| <b>(1.4)</b> | <b>Occupational Safety and Health Fund Assessment (Labor Code § 62.5) ...</b>                 | <b>\$216,993,660</b> |
|              | Total Assessment Required: .....  | \$216,993,660        |
|              | Fund Balance: .....   | ( \$128,962,659)     |
|              | Insured Over/Undercollection: .....   | \$93,175,521         |
|              | Self-Insured Over/Undercollection: .....  | \$35,787,138         |
|              |   | <b>\$216,993,660</b> |

California Department of Industrial Relations

2025-2026 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

|   |                      |
|---|----------------------|
| <b>(1.5)</b> Labor Enforcement and Compliance Fund Assessment (Labor Code § 62.5) ... | <b>\$197,851,278</b> |
| Total Assessment Required: .....  | \$197,851,278        |
| Fund Balance: .....   | ( \$118,810,949)     |
| Insured Over/Undercollection: .....   | \$85,840,911         |
| Self-Insured Over/Undercollection:.....   | \$32,970,038         |
|   | <b>\$197,851,278</b> |

|  |                     |
|--|---------------------|
| <b>(1.6)</b> Workers' Compensation Fraud Account Assessment (Labor Code § 62.5) ...  | <b>\$92,235,040</b> |
| <i>The Workers' Compensation Fraud Account assessment is established by the Department of Insurance, Fraud Assessment Commission</i> |                     |
| Total Assessment Required: .....   | \$92,235,040        |
| Fund Balance: .....  | ( \$13,508,011)     |
| Insured Over/Undercollection: .....  | \$9,759,538         |
| Self-Insured Over/Undercollection:.....  | \$3,748,473         |
|  | <b>\$92,235,040</b> |

\* 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

|  |   |
|--|---|
| <b>(2.1)</b> Total payroll for insured employers .....   | <b><u>\$946,000,000,000</u></b>                 |
| <i>Source: California Workers' Compensation Insurance Rating Bureau (WCIRB) policy year 2023</i>                   |   |
| <b>(2.2)</b> Payroll for self-insured employers .....  | <b><u>\$337,166,384,704</u></b> <sup>1</sup>    |
| <b>(2.2.1)</b> 2024-25 Fiscal Year for Public Sector* ....   | <b>\$186,353,309,467</b>                        |
| <b>(2.2.2)</b> 2024 for Private Sector .....   | <b><u>\$150,813,075,237</u></b>                 |
| <i>* Source: Department of Industrial Relations, Office of Self-Insurance Plans (excludes State of California)</i> |   |
| <b>(2.3)</b> Payroll for State of California (including SCIF)** .....  | <b><u>\$26,113,591,422</u></b>                  |
| <i>** Source: Department of Industrial Relations, Office of Self-Insurance Plans</i>                               |   |
| <b>(2.4)</b> Total payroll for self-insured employers .....  | <b><u>\$363,279,976,126</u></b> <sup>2</sup>    |
| <b>(2.5)</b> Total combined payroll .....  | <b><u>\$ 1,309,279,976,126</u></b> <sup>3</sup> |
| (Insured and self-insured employers)   |   |

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

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

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

California Department of Industrial Relations

2025-2026 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:**

$$\frac{\text{Insured Employer Payroll}}{\text{Total Combined Payroll}} = \frac{\text{Methodology Section (2.1)}}{\text{Methodology Section (2.5)}} = \frac{\$ 946,000,000,000}{\$ 1,309,279,976,126} = \underline{72.25\%}$$

**(3.2) Self-Insured Employers:**

$$\frac{\text{Self-Insured Employer Payroll}}{\text{Total Combined Payroll}} = \frac{\text{Methodology Section (2.4)}}{\text{Methodology Section (2.5)}} = \frac{\$ 363,279,976,126}{\$ 1,309,279,976,126} = \underline{27.75\%}$$

**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 72.25% = \$ 626,800,865 X 72.25%  | \$ 452,863,625        |
| INCREASED by credits due individual insurers which undercollected against previous advances [ CCR § 15609] | \$ 93,488,653         |
| DECREASED by insurer overcollection [pursuant to CCR § 15606(f)]   | (\$ 301,044,292)      |
| <b>(4.1) Resulting Final Insured Employers WCARF Assessment</b>  | <b>\$ 245,307,986</b> |

**Calculation for Self-Insured Employers:**

|  |                      |
|--|----------------------|
| (WCARF Assessment) X 27.75% = \$ 626,800,865 X 27.75%                | \$ 173,937,240       |
| DECREASED by the Self-Insurer overcollection from prior year         | (\$ 115,626,008)     |
| <b>(4.2) Resulting Final Self-Insured Employers WCARF Assessment</b> | <b>\$ 58,311,232</b> |

**Subsequent Injuries Benefits Trust Fund (SIBTF) Assessment**

**Calculation for Insured Employers:**

|  |                       |
|--|-----------------------|
| (SIBTF Assessment) X 72.25% = \$ 859,625,257 X 72.25%  | \$ 621,079,248        |
| INCREASED by credits due individual insurers which undercollected against previous advances [ CCR § 15609] | \$ 41,875,821         |
| DECREASED by insurer overcollection [pursuant to CCR § 15606(f)]   | (\$ 327,940,589)      |
| <b>(4.3) Resulting Final Insured Employers SIBTF Assessment</b>  | <b>\$ 335,014,480</b> |

**Calculation for Self-Insured Employers:**

|  |                       |
|--|-----------------------|
| (SIBTF Assessment) X 27.75% = \$ 859,625,257 X 27.75%                | \$ 238,546,009        |
| DECREASED by the Self-Insurer overcollection from prior year         | (\$ 125,956,420)      |
| <b>(4.4) Resulting Final Self-Insured Employers SIBTF Assessment</b> | <b>\$ 112,589,589</b> |

**Uninsured Employers Benefits Trust Fund (UEBTF) Assessment**

**Calculation for Insured Employers:**

|  |                      |
|--|----------------------|
| (UEBTF Assessment) X 72.25% = \$ 45,022,715 X 72.25%   | \$ 32,528,912        |
| INCREASED by credits due individual insurers which undercollected against previous advances [ CCR § 15609] | \$ 15,614,283        |
| DECREASED by insurer overcollection [pursuant to CCR § 15606(f)]   | (\$ 32,466,333)      |
| <b>(4.5) Resulting Final Insured Employers UEBTF Assessment</b>  | <b>\$ 15,676,862</b> |

California Department of Industrial Relations

2025-2026 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) X 27.75% = \$ 45,022,715 X 27.75% .....           | \$ 12,493,803    |
| DECREASED by the Self-Insurer overcollection from prior year .....   | (\$ 12,469,770)  |
| <b>(4.6) Resulting Final Self-Insured Employers UEBTF Assessment</b> | <b>\$ 24,033</b> |

Occupational Safety and Health Fund (OSHF) Assessment

Calculation for Insured Employers:

|  |                      |
|--|----------------------|
| (OSHF Assessment) X 72.25% = \$ 216,993,660 X 72.25% .....   | \$ 156,777,919       |
| INCREASED by credits due individual insurers which undercollected against previous advances [ CCR § 15609] ..... | \$ 29,511,327        |
| DECREASED by insurer overcollection [pursuant to CCR § 15606(f)] .....   | (\$ 93,175,521)      |
| <b>(4.7) Resulting Final Insured Employers OSHF Assessment</b>   | <b>\$ 93,113,725</b> |

Calculation for Self-Insured Employers:

|   |                      |
|---|----------------------|
| (OSHF Assessment) X 27.75% = \$ 216,993,660 X 27.75% .....          | \$ 60,215,741        |
| DECREASED by the Self-Insurer overcollection from prior year .....  | (\$ 35,787,138)      |
| <b>(4.8) Resulting Final Self-Insured Employers OSHF Assessment</b> | <b>\$ 24,428,603</b> |

Labor Enforcement and Compliance Fund (LECF) Assessment

Calculation for Insured Employers:

|  |                      |
|--|----------------------|
| (LECF Assessment) X 72.25% = \$ 197,851,278 X 72.25% .....   | \$ 142,947,548       |
| INCREASED by credits due individual insurers which undercollected against previous advances [ CCR § 15609] ..... | \$ 29,829,448        |
| DECREASED by insurer overcollection [pursuant to CCR § 15606(f)] .....   | (\$ 85,840,911)      |
| <b>(4.9) Resulting Final Insured Employers LECF Assessment</b>   | <b>\$ 86,936,085</b> |

Calculation for Self-Insured Employers:

|  |                      |
|--|----------------------|
| (LECF Assessment) X 27.75% = \$ 197,851,278 X 27.75% .....           | \$ 54,903,730        |
| DECREASED by the Self-Insurer overcollection from prior year .....   | (\$ 32,970,038)      |
| <b>(4.10) Resulting Final Self-Insured Employers LECF Assessment</b> | <b>\$ 21,933,692</b> |

Workers' Compensation Fraud Account (FRAUD) Assessment

Calculation for Insured Employers:

|  |                      |
|--|----------------------|
| (FRAUD Assessment) X 72.25% = \$ 92,235,040 X 72.25% .....   | \$ 66,639,816        |
| INCREASED by credits due individual insurers which undercollected against previous advances [ CCR § 15609] ..... | \$ 18,388,384        |
| DECREASED by insurer overcollection [pursuant to CCR § 15606(f)] .....   | (\$ 9,759,538)       |
| <b>(4.11) Resulting Final Insured Employers Workers' Compensation Fraud Account Assessment</b>                   | <b>\$ 75,268,662</b> |

Calculation for Self-Insured Employers:

|   |                      |
|---|----------------------|
| (FRAUD Assessment) X 27.75% = \$ 92,235,040 X 27.75% .....  | \$ 25,595,224        |
| DECREASED by the Self-Insurer overcollection from prior year .....                                  | (\$ 3,748,473)       |
| <b>(4.12) Resulting Final Self-Insured Employers Workers' Compensation Fraud Account Assessment</b> | <b>\$ 21,846,751</b> |



California Department of Industrial Relations

2025-2026 Workers' Compensation Administration Revolving Fund Assessment,  
Subsequent Injuries Benefits Trust Fund Assessment,  
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Occupational Safety and Health Fund Assessment,  
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Workers' Compensation Fraud Account Assessment

Step 5: Calculate the Assessment Factors

Workers' Compensation Administration Revolving Fund Assessment Factor

(5.1) Calculation for Insured Employers:

$$\frac{\text{Total Insured Employers Assessment}}{\text{Total Direct Workers' Compensation}^*} = \frac{\$ 245,307,986}{\$ 16,400,000,000} = 0.014958$$

\*Estimated Premium (Source: WCIRB estimate for 2025 Policy Year)

(5.2) Calculation for Self-Insured Employers:

$$\frac{\text{Total Self-Insured Employers Assessment}}{\text{Total Amt. of Workers' Comp. Indemnity Pd}^{**}} = \frac{\$ 58,311,232}{\$ 3,061,438,719} = 0.019047$$

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

(5.2.1) 2024-25 Public Sector.....\$ 1,893,118,307  
(5.2.2) 2024 Private Sector.....\$ 829,616,246  
(5.2.3) 2024-25 State of California.....\$ 338,704,166

Subsequent Injuries Benefits Trust Fund Assessment Factor

(5.3) Calculation for Insured Employers:

$$\frac{\text{Total Insured Employers Assessment}}{\text{Total Direct Workers' Compensation}^*} = \frac{\$ 335,014,480}{\$ 16,400,000,000} = 0.020428$$

\*Estimated Premium (Source: WCIRB estimate for 2025 Policy Year)

(5.4) Calculation for Self-Insured Employers:

$$\frac{\text{Total Self-Insured Employers Assessment}}{\text{Total Amt. of Workers' Comp. Indemnity Pd}^{**}} = \frac{\$ 112,589,589}{\$ 3,061,438,719} = 0.036777$$

\*\*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:

$$\frac{\text{Total Insured Employers Assessment}}{\text{Total Direct Workers' Compensation}^*} = \frac{\$ 15,676,862}{\$ 16,400,000,000} = 0.000956$$

\*Estimated Premium (Source: WCIRB estimate for 2025 Policy Year)

(5.6) Calculation for Self-Insured Employers:

$$\frac{\text{Total Self-Insured Employers Assessment}}{\text{Total Amt. of Workers' Comp. Indemnity Pd}^{**}} = \frac{\$ 24,033}{\$ 3,061,438,719} = 0.000008$$

\*\*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:

$$\frac{\text{Total Insured Employers Assessment}}{\text{Total Direct Workers' Compensation}^*} = \frac{\$ 93,113,725}{\$ 16,400,000,000} = 0.005678$$

\*Estimated Premium (Source: WCIRB estimate for 2025 Policy Year)

California Department of Industrial Relations

2025-2026 Workers' Compensation Administration Revolving Fund Assessment,  
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Workers' Compensation Fraud Account Assessment

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

$$\frac{\text{Total Self-Insured Employers Assessment}}{\text{Total Amt. of Workers' Comp. Indemnity Pd**}} = \frac{\$ 24,428,603}{\$ 3,061,438,719} = 0.007979$$

\*\*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:**

$$\frac{\text{Total Insured Employers Assessment}}{\text{Total Direct Workers' Compensation*}} = \frac{\$ 86,936,085}{\$ 16,400,000,000} = 0.005301$$

\*Estimated Premium (Source: WCIRB estimate for 2025 Policy Year)

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

$$\frac{\text{Total Self-Insured Employers Assessment}}{\text{Total Amt. of Workers' Comp. Indemnity Pd**}} = \frac{\$ 21,933,692}{\$ 3,061,438,719} = 0.007165$$

\*\*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:**

$$\frac{\text{Total Insured Employers Assessment}}{\text{Total Direct Workers' Compensation*}} = \frac{\$ 75,268,662}{\$ 16,400,000,000} = 0.004590$$

\*Estimated Premium (Source: WCIRB estimate for 2025 Policy Year)

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

$$\frac{\text{Total Self-Insured Employers Assessment}}{\text{Total Amt. of Workers' Comp. Indemnity Pd**}} = \frac{\$ 21,846,751}{\$ 3,061,438,719} = 0.007136$$

\*\*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 [ 0.014958 ] X Employer's Expected Assessable Premium\*

**(6.2) Calculation for Individual Self-Insured Employers:**

Assessment Factor [ 0.019047 ] 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 [ 0.020428 ] X Employer's Expected Assessable Premium\*

**(7.2) Calculation for Individual Self-Insured Employers:**

Assessment Factor [ 0.036777 ] X Total Indemnity Paid by the Employer

California Department of Industrial Relations

2025-2026 Workers' Compensation Administration Revolving Fund Assessment,  
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**Step 8: Determine Individual Employer's Uninsured Employers Benefits Trust Fund Assessment**

**(8.1) Individual Insured Employers:**

**Assessment Factor [ 0.000956 ] X Employer's Expected Assessable Premium\***

**(8.2) Calculation for Individual Self-Insured Employers:**

**Assessment Factor [ 0.000008 ] 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 [ 0.005678 ] X Employer's Expected Assessable Premium\***

**(9.2) Calculation for Individual Self-Insured Employers:**

**Assessment Factor [ 0.007979 ] 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 [ 0.005301 ] X Employer's Expected Assessable Premium\***

**(10.2) Calculation for Individual Self-Insured Employers:**

**Assessment Factor [ 0.007165 ] 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 [ 0.004590 ] X Employer's Expected Assessable Premium\***

**(11.2) Calculation for Individual Self-Insured Employers:**

**Assessment Factor [ 0.007136 ] 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.