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 2018-2019

(1.1) Workers’ Compensation Administration Revolving Fund Assessment (Labor Code § 62.5).................. $325,501,751
   Total Assessment Required................................................. $482,621,751
   Fund Balance................................................................... ($157,120,000)
   DWC 1718 Undercollection............................................... ($1,658,800)
   SIP 1718 Overcollection................................................... $1,658,800
   $325,501,751

(1.2) Uninsured Employers Benefits Trust Fund Assessment (Labor Code § 62.5)............................... $36,449,338
   Total Assessment Required.............................................. $55,157,838
   Fund Balance................................................................... ($35,467,000)
   DWC 1718 Overcollection.................................................. $14,318,173
   SIP 1718 Overcollection................................................... $2,440,327
   $36,449,338

(1.3) Subsequent Injuries Benefits Trust Fund Assessment (Labor Code § 62.5)................................. $78,990,000
   Total Assessment Required.............................................. $106,862,000
   Fund Balance................................................................... ($41,187,000)
   DWC 1718 Overcollection.................................................. $12,153,085
   SIP 1718 Overcollection................................................... $1,161,915
   $78,990,000

(1.4) Occupational Safety and Health Fund Assessment (Labor Code § 62.5)............................... $88,181,903
   Total Assessment Required.............................................. $122,981,952
   Fund Balance................................................................... ($39,443,000)
   DWC 1718 Overcollection.................................................. $4,419,608
   SIP 1718 Overcollection................................................... $223,343
   $88,181,903

(1.5) Labor Enforcement and Compliance Fund Assessment (Labor Code § 62.5)............................... $82,502,214
   Total Assessment Required.............................................. $107,587,614
   Fund Balance................................................................... ($29,588,400)
   DWC 1718 Overcollection.................................................. $3,092,229
   SIP 1718 Overcollection................................................... $1,410,771
   $82,502,214
California Department of Industrial Relations
2018-2019 Workers’ Compensation Administration Revolving Fund Assessment,
Uninsured Employers Benefits Trust Fund Assessment,
Subsequent Injuries Benefits Trust Fund Assessment,
Occupational Safety and Health Fund Assessment,
Labor Enforcement and Compliance Fund Assessment and
Workers’ Compensation Fraud Account Assessment

(1.6) Workers’ Compensation Fraud Account Assessment (Labor Code § 62.6)………………………… $66,870,974

The workers’ compensation fraud account assessment is established by the Department of Insurance, Fraud Commission.

Total Assessment Required………………………………………………………………………………………… $66,609,696
Fund Balance…………………………………………………………………………………………………… ($4,225,831)
DWC 1718 Overcollection………………………………………………………………………………………………… $4,075,542
SIP 1718 Overcollection…………………………………………………………………………………………………… $411,567

$66,870,974

Step 2: Determine Payroll Amounts

(2.1) Total payroll for insured employers…………………………………………………………………………………………………… $634,634,608,741
Source: California Workers’ Compensation Insurance Rating Bureau (WCIRB) policy year 2015

(2.2) Payroll for self-insured employers ………………………………………………………………………………………………… $226,410,040,600

(2.2.1) 2017-18 Fiscal Year for Public Sector *……………………………………………………………………………………………… $123,084,572,006
(2.2.2) 2017 for Private Sector………………………………………………………………………………………………… $103,325,468,594

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

(2.3) Payroll for State of California (including SCIF)**…………………………………………………………………………………………………… $18,515,471,237

** Source: Department of Personnel Administration, Fiscal Year 2017-18

(2.4) Total payroll for self-insured employers…………………………………………………………………………………………………… $244,925,511,837

(2.5) Total combined payroll…………………………………………………………………………………………………… $879,560,120,578

(Insured and self-insured employers)

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

(3.1) Insured Employers:

Insured Employer Payroll = Methodology Section (2.1) = $634,634,608,741
Total Combined Payroll = Methodology Section (2.5) = $879,560,120,578

= 72.15%

(3.2) Self-Insured Employers:

Self-Insured Employer Payroll = Methodology Section (2.4) = $244,925,511,837
Total Combined Payroll = Methodology Section (2.5) = $879,560,120,578

= 27.85%

1. Payroll for Self-Insured Employers = Σ of Methodology Section (2.2.1) and Methodology Section (2.2.2)
2. Total Payroll for Self-Insured Employers = Σ of Methodology Section (2.2) and Methodology Section (2.3)
3. Total Combined Payroll = Σ of Methodology Section (2.1) and Methodology Section (2.4)
Step 4: Determine the Total Assessments for Insured and Self-Insured Employers

### Workers' Compensation Administration Revolving Fund Assessment

**Calculation for Insured Employers:**

- \((\text{WCARF Assessment}) \times 72.15\% = 325,501,751 \times 72.15\% \quad \ldots \quad \$234,849,513\)

- INCREASED by credits due individual insurers which undercollected against previous advances [CCR § 15609] \quad \ldots \quad \$15,427,191

- INCREASED by insurer undercollection 1718 [pursuant to CCR § 15606(f)] \quad \ldots \quad \$1,658,800

\((4.1)\) Resulting Final Insured Employers Workers' Compensation User Funding Assessment \quad \ldots \quad \$251,935,504

**Calculation for Self-Insured Employers:**

- \((\text{WCARF Assessment}) \times 27.85\% = 325,501,751 \times 27.85\% \quad \ldots \quad \$90,652,238\)

- DECREASED by the Self-Insurer overcollection from prior year \quad \ldots \quad \$1,658,800

\((4.2)\) Resulting Final Self-Insured Employers Workers' Compensation User Funding Assessment \quad \ldots \quad \$88,993,438

### Uninsured Employers Benefits Trust (UEBT) Fund Assessment

**Calculation for Insured Employers:**

- \((\text{UEBTF Assessment}) \times 72.15\% = 36,449,338 \times 72.15\% \quad \ldots \quad \$26,298,197\)

- INCREASED by credits due individual insurers which undercollected against previous advances [CCR § 15609] \quad \ldots \quad \$2,485,858

- DECREASED by insurer overcollection 1617 [pursuant to CCR § 15606(f)] \quad \ldots \quad \$14,318,173

\((4.3)\) Resulting Final Insured Employers UEBT Fund Assessment \quad \ldots \quad \$14,465,882

**Calculation for Self-Insured Employers:**

- \((\text{UEBTF Assessment}) \times 27.85\% = 36,449,338 \times 27.85\% \quad \ldots \quad \$10,151,141\)

- DECREASED by the Self-Insurer overcollection from prior year \quad \ldots \quad \$2,440,327

\((4.4)\) Resulting Final Self-Insured Employers UEBT Fund Assessment \quad \ldots \quad \$7,710,814

### Subsequent Injuries Benefits Trust (SIBT) Fund Assessment

**Calculation for Insured Employers:**

- \((\text{SIBTF Assessment}) \times 72.15\% = 78,990,000 \times 72.15\% \quad \ldots \quad \$56,991,285\)

- INCREASED by credits due individual insurers which undercollected against previous advances [CCR § 15609] \quad \ldots \quad \$2,777,290

- DECREASED by insurer overcollection 1617 [pursuant to CCR § 15606(f)] \quad \ldots \quad \$12,153,085

\((4.5)\) Resulting Final Insured Employers SIBT Fund Assessment \quad \ldots \quad \$47,615,490

**Calculation for Self-Insured Employers:**

- \((\text{SIBTF Assessment}) \times 27.85\% = 78,990,000 \times 27.85\% \quad \ldots \quad \$21,998,715\)

- DECREASED by the Self-Insurer overcollection from prior year \quad \ldots \quad \$1,161,915

\((4.6)\) Resulting Final Self-Insured Employers SIBT Fund Assessment \quad \ldots \quad \$20,836,800
Occupational Safety and Health Fund (OSHF) Assessment

Calculation for Insured Employers:

- (OSHF Assessment) \times 72.15\% = \$88,181,903 \times 72.15\% = \$63,623,243
- INCREASED by credits due individual insurers which undercollected against previous advances [CCR § 15609]……………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………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Step 5: Calculate the Assessment Factors

### Workers' Compensation Administration Revolving Fund Assessment Factor

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

<table>
<thead>
<tr>
<th>Total Insured Employers Assessment</th>
<th>=</th>
<th>$251,935,504</th>
<th>=</th>
<th>0.014479</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Direct Workers' Compensation*</td>
<td>=</td>
<td>$17,400,000,000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Estimated Premium (Source: WCIRB estimate for 2017 Policy Year)

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

<table>
<thead>
<tr>
<th>Total Self-Insured Employer Assessment</th>
<th>=</th>
<th>$88,993,438</th>
<th>=</th>
<th>0.043810</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Amt. of Workers' Comp. Indemnity Pd**</td>
<td>=</td>
<td>$2,031,360,396</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

- (5.2.1) 2017-18 Public Sector………………………………………………………. $1,206,282,172
- (5.2.2) 2017 Private Sector……………………………………………………………… $614,499,454
- (5.2.3) 2017-18 State of California***…………………………………………………… $210,578,770

***SOURCE: Department of Personnel Administration

### Uninsured Employers Benefits Trust (UEBT) Fund Assessment Factor

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

<table>
<thead>
<tr>
<th>Total Insured Employers Assessment</th>
<th>=</th>
<th>$14,465,882</th>
<th>=</th>
<th>0.000831</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Direct Workers' Compensation*</td>
<td>=</td>
<td>$17,400,000,000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Estimated Premium (Source: WCIRB estimate for 2017 Policy Year)

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

<table>
<thead>
<tr>
<th>Total Self-Insured Employer Assessment</th>
<th>=</th>
<th>$7,710,814</th>
<th>=</th>
<th>0.003796</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Amt. of Workers' Comp. Indemnity Pd **</td>
<td>=</td>
<td>$2,031,360,396</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

### Subsequent Injuries Benefits Trust (SIBT) Fund Assessment Factor

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

<table>
<thead>
<tr>
<th>Total Insured Employers Assessment</th>
<th>=</th>
<th>$47,615,490</th>
<th>=</th>
<th>0.002737</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Direct Workers' Compensation*</td>
<td>=</td>
<td>$17,400,000,000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Estimated Premium (Source: WCIRB estimate for 2018 Policy Year)

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

<table>
<thead>
<tr>
<th>Total Self-Insured Employer Assessment</th>
<th>=</th>
<th>$20,836,800</th>
<th>=</th>
<th>0.010258</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Amt. of Workers' Comp. Indemnity Pd **</td>
<td>=</td>
<td>$2,031,360,396</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

### Occupational Safety and Health Fund (OSHF) Assessment Factor

#### (5.7) Calculation for Insured Employers:

<table>
<thead>
<tr>
<th>Total Insured Employers Assessment</th>
<th>=</th>
<th>$65,510,311</th>
<th>=</th>
<th>0.003765</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Direct Workers' Compensation*</td>
<td>=</td>
<td>$17,400,000,000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Estimated Premium (Source: WCIRB estimate for 2018 Policy Year)
Calumet Department of Industrial Relations

2018-2019 Workers' Compensation Administration Revolving Fund Assessment,
Uninsured Employers Benefits Trust Fund Assessment,
Subsequent Injuries 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:

\[
\frac{\text{Total Self-Insured Employer Assessment}}{\text{Total Amt. of Workers' Comp. Indemnity Pd.**}} = \frac{24,335,317}{2,031,360,396} = 0.011980
\]

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

(5.9) Labor Enforcement and Compliance Fund (LECF) Assessment Factor

(5.10) Calculation for Insured Employers:

\[
\frac{\text{Total Insured Employers Assessment}}{\text{Total Direct Workers' Compensation*}} = \frac{59,695,619}{17,400,000,000} = 0.003431
\]

*Estimated Premium (Source: WCIRB estimate for 2018 Policy Year)

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

(5.11) Workers' Compensation Fraud Account Assessment Factor

(5.12) Calculation for Self-Insured Employers:

\[
\frac{\text{Total Self-Insured Employer Surcharge}}{\text{Total Amt. of Workers' Comp. Indemnity Pd.**}} = \frac{21,566,096}{2,031,360,396} = 0.010617
\]

** SOURCE: Dept. of Industrial Relations, Office of Self-Insurance Plans [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 [ 0.014479 ] X Employer's Expected Assessable Premium*

(6.2) Calculation for Individual Self-Insured Employers:

Assessment Factor [ 0.043810 ] X Total Indemnity Paid by the Employer

Step 7: Determine Individual Employers Uninsured Employers Benefits Trust (UEBT) Fund Assessment

(7.1) Individual Insured Employers:

Assessment Factor [ 0.000831 ] X Employer's Expected Assessable Premium*

(7.2) Calculation for Individual Self-Insured Employers:

Assessment Factor [ 0.003796 ] X Total Indemnity Paid by the Employer
Step 8: Determine Individual Employers Subsequent Injuries Benefit Trust (SIBT) Fund Assessment

(8.1) Individual Insured Employers:
Assessment Factor [ 0.002737 ] X Employer's Expected Assessable Premium*

(8.2) Calculation for Individual Self-Insured Employers:
Assessment Factor [ 0.010258 ] X Total Indemnity Paid by the Employer

Step 9: Determine Individual Employers Occupational Safety and Health (OSHF) Fund Assessment

(9.1) Individual Insured Employers:
Assessment Factor [ 0.003765 ] X Employer's Expected Assessable Premium*

(9.2) Calculation for Individual Self-Insured Employers:
Assessment Factor [ 0.011980 ] X Total Indemnity Paid by the Employer

Step 10: Determine Individual Employers Labor Enforcement and Compliance (LECF) Fund Assessment

(10.1) Individual Insured Employers:
Assessment Factor [ 0.003431 ] X Employer's Expected Assessable Premium*

(10.2) Calculation for Individual Self-Insured Employers:
Assessment Factor [ 0.010617 ] 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 [ 0.002878 ] X Employer's Expected Assessable Premium*

(11.2) Calculation for Individual Self-Insured Employers:
Assessment Factor [ 0.008965 ] 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.