California Department of Industrial Relations  
2021-2022 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

**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 2021-2022**

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<th>Workers’ Compensation Administration Revolving Fund Assessment (Labor Code § 62.5)</th>
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*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………………………………………………………………………… $817,620,774,661
Source: California Workers’ Compensation Insurance Rating Bureau (WCIRB) policy year 2019

(2.2) Payroll for self-insured employers …………………………………………………………………………… $266,331,088,479 1

(2.2.1) 2020-21 Fiscal Year for Public Sector* ……………………………………… $139,945,939,165
(2.2.2) 2020 for Private Sector………………………………………………………… $126,385,149,314
Source: Department of Industrial Relations, Office of Self-Insurance Plans (excludes State of California)

(2.3) Payroll for State of California (including SCIF)**………………………………………………………………………… $20,150,870,297
Source: Department of Industrial Relations, Office of Self-Insurance Plans (excludes State of California)

(2.4) Total payroll for self-insured employers………………………………………………………………………… $286,481,958,776 2

(2.5) Total combined payroll……………………………………………………………………………………………… $1,104,102,733,437 3
(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) $817,620,774,661 = 74.05% Total Combined Payroll Methodology Section (2.5) $1,104,102,733,437

(3.2) Self-Insured Employers:
Self-Insured Employer Payroll = Methodology Section (2.4) $286,481,958,776 = 25.95% Total Combined Payroll Methodology Section (2.5) $1,104,102,733,437

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

Workers’ Compensation Administration Revolving Fund Assessment

Calculation for Insured Employers:

► ( WCARF Assessment) X 74.05% = $562,924,500 X 74.05% ……………………… $416,845,592
► INCREASED by credits due individual insurers which undercollected against previous advances (CCR § 15609)……………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………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Uninsured Employers Benefits Trust (UEBT) Fund Assessment

Calculation for Insured Employers:

\[ \text{(UEBTF Assessment)} \times 74.05\% = \$52,692,900 \times 74.05\% \]

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

\[ $5,013,991 \]

\[ \text{DECREASED by insurer overcollection [pursuant to CCR § 15606(f)]} \]

\[ ($23,523,067) \]

\[ \text{(4.3) Resulting Final Insured Employers UEBT Fund Assessment} \]

\[ $20,510,017 \]

Calculation for Self-Insured Employers:

\[ \text{(UEBTF Assessment)} \times 25.95\% = \$52,692,900 \times 25.95\% \]

\[ \text{DECREASED by the Self-Insurer overcollection from prior year} \]

\[ ($8,243,398) \]

\[ \text{(4.4) Resulting Final Self-Insured Employers UEBT Fund Assessment} \]

\[ $5,430,410 \]

Subsequent Injuries Benefits Trust (SIBT) Fund Assessment

Calculation for Insured Employers:

\[ \text{(SIBTF Assessment)} \times 74.05\% = \$372,069,914 \times 74.05\% \]

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

\[ $11,380,941 \]

\[ \text{DECREASED by insurer overcollection [pursuant to CCR § 15606(f)]} \]

\[ ($40,844,401) \]

\[ \text{(4.5) Resulting Final Insured Employers SIBT Fund Assessment} \]

\[ $246,054,311 \]

Calculation for Self-Insured Employers:

\[ \text{(SIBTF Assessment)} \times 25.95\% = \$372,069,914 \times 25.95\% \]

\[ \text{DECREASED by the Self-Insurer overcollection from prior year} \]

\[ ($14,313,467) \]

\[ \text{(4.6) Resulting Final Self-Insured Employers SIBT Fund Assessment} \]

\[ $82,238,676 \]

Occupational Safety and Health Fund (OSHF) Assessment

Calculation for Insured Employers:

\[ \text{(OSHF Assessment)} \times 74.05\% = \$168,104,708 \times 74.05\% \]

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

\[ $17,335,821 \]

\[ \text{DECREASED by insurer overcollection [pursuant to CCR § 15606(f)]} \]

\[ ($12,423,847) \]

\[ \text{(4.7) Resulting Final Insured Employers OSH Fund Assessment} \]

\[ $129,393,510 \]

Calculation for Self-Insured Employers:

\[ \text{(OSHF Assessment)} \times 25.95\% = \$168,104,708 \times 25.95\% \]

\[ \text{DECREASED by the Self-Insurer overcollection from prior year} \]

\[ ($4,353,799) \]

\[ \text{(4.8) Resulting Final Self-Insured Employers OSH Fund Assessment} \]

\[ $39,269,373 \]

Labor Enforcement and Compliance Fund (LECF) Assessment

Calculation for Insured Employers:

\[ \text{(LECF Assessment)} \times 74.05\% = \$143,662,000 \times 74.05\% \]

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

\[ $15,244,055 \]

\[ \text{DECREASED by insurer overcollection [pursuant to CCR § 15606(f)]} \]

\[ ($21,481,764) \]

\[ \text{(4.9) Resulting Final Insured Employers LEC Fund Assessment} \]

\[ $100,144,002 \]

Calculation for Self-Insured Employers:

\[ \text{(LECF Assessment)} \times 25.95\% = \$143,662,000 \times 25.95\% \]

\[ \text{DECREASED by the Self-Insurer overcollection from prior year} \]

\[ ($7,528,045) \]

\[ \text{(4.10) Resulting Final Self-Insured Employers LEC Fund Assessment} \]

\[ $29,752,244 \]
### Calculation for Insured Employers:

- **Workers' Compensation Fraud Account Assessment**
  - **Calculation**:
    \[
    \text{Assessment} = (\text{Total Direct Workers' Compensation} \times 74.05\%) + \text{credits due individual insurers which undercollected against previous advances [pursuant to CCR § 15609]} - \text{insurer overcollection [pursuant to CCR § 15606(f)]}
    \]
  - **Result**: $77,909,442 \times 74.05\% = $57,691,942

### Calculation for Self-Insured Employers:

- **Workers’ Compensation Fraud Account Assessment**
  - **Calculation**:
    \[
    \text{Assessment} = (\text{Total Direct Workers' Compensation} \times 25.95\%) - \text{self-insurer overcollection from prior year}
    \]
  - **Result**: $77,909,442 \times 25.95\% = $20,217,500

### Step 5: Calculate the Assessment Factors

#### Workers' Compensation Administration Revolving Fund Assessment Factor

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<td>Total Amt. of Workers' Comp. Indemnity Pd**</td>
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**SOURCE**: Dept. of Industrial Relations, Office of Self-Insurance Plans [§ of Methodology Sections (5.2.1) to (5.2.3)]

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

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<td>Total Direct Workers' Compensation*</td>
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**SOURCE**: Dept. of Industrial Relations, Office of Self-Insurance Plans [§ of Methodology Sections (5.2.1) to (5.2.3)]

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

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<tr>
<td></td>
<td>Total Self-Insured Employer Assessment</td>
<td>$82,238,676</td>
</tr>
<tr>
<td></td>
<td>Total Amt. of Workers' Comp. Indemnity Pd**</td>
<td>$2,360,103,569</td>
</tr>
<tr>
<td></td>
<td>Factor</td>
<td>0.034845</td>
</tr>
</tbody>
</table>

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

2021-2022 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

Occupational Safety and Health Fund (OSHF) Assessment Factor

(5.7) Calculation for Insured Employers:
Total Insured Employers Assessment = $129,393,510
Total Direct Workers' Compensation* = $14,100,000,000

*Estimated Premium (Source: WCIRB estimate for 2021 Policy Year)

(5.8) Calculation for Self-Insured Employers:
Total Self-Insured Employer Assessment = $39,269,373
Total Amt. of Workers' Comp. Indemnity Pd.** = $2,360,103,569

** SOURCE: Dept. of Industrial Relations, Office of Self-Insurance Plans [1 of Methodology Sections (5.2.1) to (5.2.3)]

Labor Enforcement and Compliance Fund (LECF) Assessment Factor

(5.9) Calculation for Insured Employers:
Total Insured Employers Assessment = $100,144,002
Total Direct Workers' Compensation* = $14,100,000,000

*Estimated Premium (Source: WCIRB estimate for 2021 Policy Year)

(5.10) Calculation for Self-Insured Employers:
Total Self-Insured Employer Assessment = $29,752,244
Total Amt. of Workers' Comp. Indemnity Pd.** = $2,360,103,569

** SOURCE: Dept. of Industrial Relations, Office of Self-Insurance Plans [1 of Methodology Sections (5.2.1) to (5.2.3)]

Workers' Compensation Fraud Account Assessment Factor

(5.11) Calculation for Insured Employers:
Total Insured Employer Surcharge = $68,470,338
Total Direct Workers' Compensation* = $14,100,000,000

*Estimated Premium (Source: WCIRB estimate for 2021 Policy Year)

(5.12) Calculation for Self-Insured Employers:
Total Self-Insured Employer Surcharge = $19,301,305
Total Amt. of Workers' Comp. Indemnity Pd.** = $2,360,103,569

** SOURCE: Dept. of Industrial Relations, Office of Self-Insurance Plans [1 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 [ 0.019277 ] X Employer's Expected Assessable Premium*

(6.2) Calculation for Individual Self-Insured Employers:
Assessment Factor [ 0.031386 ] 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 [ 0.001455 ] X Employer's Expected Assessable Premium*

(7.2) Calculation for Individual Self-Insured Employers:
Assessment Factor [ 0.002301 ] 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 [0.017451] X Employer’s Expected Assessable Premium*

(8.2) Calculation for Individual Self-Insured Employers:
Assessment Factor [0.034845] 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 [0.009177] X Employer’s Expected Assessable Premium*

(9.2) Calculation for Individual Self-Insured Employers:
Assessment Factor [0.016639] 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 [0.007102] X Employer’s Expected Assessable Premium*

(10.2) Calculation for Individual Self-Insured Employers:
Assessment Factor [0.012606] 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 [0.004856] X Employer’s Expected Assessable Premium*

(11.2) Calculation for Individual Self-Insured Employers:
Assessment Factor [0.008178] 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.