

# List of fees, assessments and surcharges subject to retaliation, by state<sup>1</sup>

Your Washington State premium tax filing should report at least the items listed below for your state of domicile.

## Alabama

Workers Comp Admin Trust Fund

## Alaska

Second Injury Fund

## Arizona

Automobile Theft Authority Fund

Workers' Compensation

Health Care Appeals Fund

## Arkansas

Company Financial Regulatory Fee

CID Antifraud Assessment

## California

Disability fee (per person)

Workers Occupational Health and Education Fund

## Colorado

Subsequent Injury Fund

Major Medical Insurance Fund

Workers' Compensation Premium Surcharge

Fraud Fee

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<sup>1</sup> This list of retaliatory items is not meant to be exhaustive, but represents the most common retaliatory fees that must be included on the Washington State premium tax return. For questions about fees, taxes, or items not listed, please contact OIC's premium tax experts.

## Connecticut

Workers' Compensation Administrative Fund  
Second Injury fund

## Delaware

Workers' compensation tax  
Second Injury Fund

## District of Columbia

Workers' Compensation Administration Assessment  
Insurance Regulatory Trust Fund

## Florida

Portion of Workers' Compensation Assessment NOT taken as credit  
Special Disability (Second Injury) Assessment  
Florida Hurricane Catastrophe Fund Assessment (when levied)

## Georgia

Workers' Compensation Board Assessment  
County/Municipal Tax

## Hawaii

Second Injury fund (when assessed)

## Idaho

Workers' Compensation assessment  
Idaho Immunization Fund Assessment

## Illinois

Workers' Compensation Quarterly Surcharge  
Privilege tax  
Income tax<sup>i</sup>  
Financial Regulation Fee  
Workers' Compensation Rate Adjustment Fund Fee  
Second Injury Fund Fee

## Indiana

Workers' Compensation Benefit  
Second Injury Fund

## Iowa

Second Injury Fund

## Kansas

Firefighter relief fund  
Insurance Department Regulation Fund Assessment (when assessed; none in 2022)  
Workers' Compensation Second Injury Fund  
Workers' Compensation Administration Fund (2.75% in 2022)

## Kentucky

Operation of the Department of Insurance assessment, when assessed (none in 2022)  
Local government premium taxes  
Workers' Compensation Assessment

## Louisiana

Rating and Commission assessment  
Workers' Compensation Administration Fund  
Second Injury Fund  
Fraud Assessment

## Maine

Insurance Bureau Assessment (when assessed; none in 2022)  
Workers' Compensation Board Administrative Fund  
Employment Rehabilitation fund (when assessed)

## Maryland

Health Care Regulatory Fund  
Insurance Regulation Fund  
Workers' Compensation Commission  
Subsequent Injury Fund  
Maryland Healthcare Access Act

## Massachusetts

Department of Fire Services Administration  
Insurance Division Operating Fund Assessment  
State Rating Bureau Assessment  
State Rating Bureau Assessment – Workers Comp  
State Rating Bureau Assessment – Medical Malpractice  
Maintenance Assessment against life insurers  
Auto Fraud Assessment  
Medical Malpractice Analysis Bureau  
Workers' Compensation Fraud Assessment

## Michigan

Operating fee  
Assigned claims plan  
Workers' Compensation Special Fund  
Safety, Education and Training Fund

## Minnesota

Fraud Fee  
Surcharge on premiums to restore deficiency in special fund

## Mississippi

Privilege Tax  
Insurance Rating Bureau expenses assessment  
Insurance Department Fund  
Workers' Compensation Fund administration assessment  
Second Injury fund

## Missouri

Workers' Compensation tax  
Second Injury fund surcharge

## Montana

Genetic Program  
Workers' Compensation Administrative Fund  
Workers' Compensation Subsequent Injury Fund  
Industrial Accident rehab account

## Nebraska

Compensation Court Cash Fund  
Professional Association Mutual Administrative Fee  
Portion of income tax NOT taken as credit

## Nevada

Nevada Essential Insurance Association  
Department of Industrial Relations assessment  
Fraudulent Insurance Investigation Fund  
Fund for Insurance Administration and Enforcement assessment

## New Hampshire

Workers' Compensation Administration Fund  
Subsequent Injury Fund  
Administrative Expenses of Insurance Department assessment  
Federal Riot Reinsurance assessment

## New Jersey

Insurance Fraud Assessment  
Insurance Department Special Purpose Apportionment  
Workers' Compensation Admin Fund  
Workers' Compensation Security Guaranty Fund

## New Mexico

Fraud Assessment

## New York

Franchise tax  
MTA Surcharge<sup>ii</sup>  
Public Motor Vehicle Liability Security fund  
Motor Vehicle Financial Security Act  
Motor Vehicle Safety Responsibility Act  
Workers' Compensation Security Fund (when assessed; no assessment in 2022)

## North Carolina

Insurance Regulatory Charge

Second Injury Fund (when assessed)

### North Dakota

Minimum tax of \$200

### Ohio

Minimum tax of \$250

### Oklahoma

Workers' Compensation fund

Multiple Injury Trust Fund

Special Occupational Health and Safety Fund assessment

### Oregon

Assessment to Fund Operations of the Oregon Insurance

Oregon Corporate Activities Tax (CAT)

Division Workers' Compensation Assessment

Health Benefit Plan assessment (2% in 2022)

### Pennsylvania

Financial Responsibility Assigned Claims Plan

Workers' Compensation Security Fund assessment

Auto Theft Prevention Fund

Insurance Fraud Prevention Trust Fund

### Rhode Island

Actuary expenses

Workers' Compensation Administrative Assessment

Residual Risk Fund, when assessed (none in 2022) Fraud

Assessment

Immunization Assessment

Medical Malpractice JUA assessment

### South Carolina

Second Injury Fund

## South Dakota

Workers' Compensation per-policy fee

Annual exam assessment

Subsequent injury Fund, when assessed (no assessment in 2022)

## Tennessee

Workers' Compensation Surcharge

## Texas

Casualty and fidelity maintenance tax (0.044%)

Motor vehicle insurance maintenance tax (0.042%)

Workers' Compensation maintenance tax (0.07%)

Additional tax due on Workers comp (additional .4% for a total of 2%)

Workers comp research maintenance tax (0.033%)

Aircraft policy maintenance tax, when assessed (not assessed in 2022)

Life, Annuities, Accident and Health maintenance tax (0.04%)

Title insurance maintenance tax (0.044%)

Office of Public Insurance Counsel assessment

## Utah

Additional Workers' Compensation tax

Relative Value Study tax

Fraud Assessment

Service Fee

## Vermont

Fire Service Training Council Assessment

## Virginia

Assessment for Holding Deposits

HEAT Fund assessment

Maintenance of Bureau of Insurance

Insurance Fraud Investigation Unit assessment

Workers' Compensation Administrative fund

Second Injury Fund

Uninsured Employers Fund

Flood Prevention and Protection Assistance Fund

West Virginia

Exam assessment

Fire and casualty policy surcharge

Wisconsin

Workers' Compensation Department Assessment

Wyoming

Insurance Department Assessment

<sup>i</sup> Illinois incomes tax is calculated as follows for retaliatory purposes:

$$\text{Stand-alone company filing} \quad \frac{\text{Washington State Schedule T Premiums}}{\text{Total Schedule T premiums}} \times \text{Illinois income tax due for previous calendar year}$$

$$\text{Company from a unified return is filing} \quad \frac{\text{Washington State Schedule T Premiums}}{\text{Total Schedule T premiums}} \times \frac{\text{WA authorized insurer base income}}{\text{unified group base income}} \times \text{Illinois income tax due for previous calendar year}$$

<sup>ii</sup> MTA surcharge is calculated as follows for retaliatory purposes:

Insurer's WA premiums subject to tax \* NY franchise tax rate \* Insurer's NY MTA allocation % (CT-33-M Line 4) \* MTA rate (17% in 2021).