

List of fees, assessments and surcharges subject to retaliation, by state¹

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

Connecticut

Workers' Compensation Administrative Fund
Second Injury fund

¹ 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.

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
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 2019)

Workers' Compensation Second Injury Fund

Workers' Compensation Administration Fund (none in 2019)

Kentucky

Operation of the Department of Insurance assessment, when assessed (none in 2019)

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 2019)

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 Surcharge²
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 2019)

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 Division

² MTA surcharge is calculated as follows for retaliatory purposes: insurer's NY premiums subject to MTA surcharge / insurer's NY total premiums x insurer's WA state premiums * MTA rate (0.17% in 2019).

Workers' Compensation Assessment
Health Benefit Plan assessment (1.5% in 2019)

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 2019)
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 2019)

Tennessee

Workers' Compensation Surcharge
Additional tax due for workers comp (additional 1.5%)

Texas

Casualty and fidelity maintenance tax (0.053%)
Motor vehicle insurance maintenance tax (0.049%)
Workers' Compensation maintenance tax (0.069%)
Additional tax due on Workers comp (additional .4% for a total of 2%)
Works comp research maintenance tax (0.034%)
Aircraft policy maintenance tax, when assessed (not assessed in 2019)
Life, Annuities, Accident and Health maintenance tax (0.04%)
Title insurance maintenance tax (0.078%)
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