

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

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.

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 taxⁱ
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 Surchargeⁱⁱ
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

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

ⁱ Illinois incomes tax is calculated as follows for retaliatory purposes:

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

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

ⁱⁱ 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 2020).