

KENTUCKY WORKERS' COMPENSATION GROUP SELF-INSURED QUARTERLY PREMIUMS REPORT

(KRS 342.122)

<input type="checkbox"/>	Original Filing
<input type="checkbox"/>	Amended Filing

Company Name Address (Number, P.O. Box) <input type="checkbox"/> New Address City State Zip	Report for: Quarter Year Federal Employer's ID (FEIN) Contact Person (Person Preparing Report) <input type="checkbox"/> Contact Change Name: Title: Phone # () - Email Address:
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* **Mandatory Field for proper Credit**
 Have you elected to be treated as an Insurance Company pursuant to 342.122 (4) ? Yes No
 Please complete report in accordance with instructions. Report and payment must be received in the office of the Funding Commission, or postmarked by the United States Postal Service no later than 30 days following the end of the calendar quarter reporting period. Related companies must submit separate reports and checks. Make check payable to and mail report and check to:

Kentucky Workers' Compensation Funding Commission
42 Millcreek Park, P.O. Box 1128, Frankfort, Kentucky 40602-1128

(1) All Employers Special Fund Assessment

(3) Group Fund Year (Policy Effective Date)	(4) Premium Received	(5) Adjustment For Deductible Policies	(6) Assessment - Schedule Ratings (Deductible Policies)	(7) Assessment Premium Base [(4) + (5) ± (6)]	(8) % Rate	(9) All Employers Assessment [(7) x (8)]
On or Before 3-31-1989					23.30%	
4-1-1989 Through 12-31-1991					16.90%	
1-1-1992 Through 12-31-1993					11.68%	
1-1-1994 Through 12-31-1994					12.30%	
1-1-1995 Through 12-31-1995					9.70%	
1-1-1996 Through 12-31-1996					9.00%	
1-1-1997 Through 12-31-1997					9.00%	
1-1-1998 Through 12-31-1998					9.00%	
1-1-1999 Through 12-31-1999					9.00%	
1-1-2000 Through 12-31-2000					9.00%	
1-1-2001 Through 12-31-2001					9.00%	
1-1-2002 Through 12-31-2002					11.50%	
1-1-2003 Through 12-31-2003					11.50%	
1-1-2004 Through 12-31-2004					11.50%	
1-1-2005 Through 12-31-2005					9.00%	
1-1-2006 Through 12-31-2006					6.50%	
1-1-2007 Through 12-31-2007					6.50%	
1-1-2008 Through 12-31-2008					6.50%	
1-1-2009 Through 12-31-2009					6.50%	
1-1-2010 Through 12-31-2010					6.50%	
1-1-2011 Through 12-31-2011					6.50%	
1-1-2012 Through 12-31-2012					6.28%	
1-1-2013 Through 12-31-2013					6.28%	
1-1-2014 Through 12-31-2014					6.28%	
1-1-2015 Through 12-31-2015					6.17%	
1-1-2016 Through 12-31-2016					5.51%	
(16) Total All Employers Assessment						
(17) Total Coal Additional Assessment [from back of form]						
(18) Total Assessment Due [(16) + (17)]						
(19) Adjustment From Previous Report [Attach Detailed Explanation]						
(20) TOTAL AMOUNT DUE [(18) ± (19)] [See Payment Info Below]						

IMPORTANT PAYMENT INFORMATION: In order to properly credit your account, each reporting entity **MUST** submit a separate check per individual quarterly filing to the amount computed on line 20 above.

The undersigned certifies that this return has been examined and is, to the best of the undersigned's knowledge and belief, a true, correct and complete report made in good faith.

President or Other Authorized Representative	Title	Date
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(2) Additional Assessment - Severance or Processing of Coal

(3) Group Fund Year (Policy Effective Date)	(10) Premium Received	(11) Adjustment For Deductible Policies	(12) Assessment - Schedule Ratings (Deductible Policies)	(13) Assessment Premium Base [(10) + (11) ± (12)]	(14) % Rate	(15) All Employers Assessment [(13) x (14)]
On or Before 3-31-1989					40.00%	
4-1-1989 Through 12-31-1991					47.00%	
1-1-1992 Through 12-31-1993					47.28%	
1-1-1994 Through 12-31-1994					48.90%	
1-1-1995 Through 12-31-1995					25.70%	
1-1-1996 Through 12-31-1996					24.00%	
1-1-1997 Through 12-31-1997					3.00%	
1-1-1998 Through 12-31-1998					1.00%	
1-1-1999 Through 12-31-1999					1.00%	
1-1-2000 Through 12-31-2000					1.00%	
1-1-2001 Through 12-31-2001					1.00%	
1-1-2002 Through 12-31-2002					1.00%	
1-1-2003 Through 12-31-2003					1.00%	
1-1-2004 Through 12-31-2004					.50%	
1-1-2005 Through 12-31-2005					.50%	
1-1-2006 Through 12-31-2006					.50%	
1-1-2007 Through 12-31-2007					.50%	
1-1-2008 Through 12-31-2008					.00%	
1-1-2009 Through 12-31-2009					.00%	
1-1-2010 Through 12-31-2010					.50%	
1-1-2011 Through 12-31-2011					.50%	
1-1-2012 Through 12-31-2012					.00%	
1-1-2013 Through 12-31-2013					.00%	
1-1-2014 Through 12-31-2014					2.54%	
1-1-2015 Through 12-31-2015					5.18%	
1-1-2016 Through 12-31-2016					14.82%	
(17) Total Coal Additional Assessment						

**GROUP SELF-INSURERS
DEFINITIONS AND INSTRUCTIONS**

- (1) **All Employers Special Fund Assessments** A Special Fund assessment is imposed upon premiums written or received by every insurance company, group self-insurer and self-insured employer providing coverage in accordance with the Kentucky Workers' Compensation Law (KRS 342). The Special Fund assessment is not imposed upon premiums written or received: (a) On contracts between insurers and reinsurers; (b) From excess or catastrophic coverage for self-insurers approved under the provisions of KRS 342; (c) From Federal Black Lung or other Federal workers' compensation provided individual self-insurers; and (d) From Longshoremen's and Harbor Workers' Compensation Act.
- (2) **Additional Assessment – Severance or Processing of Coal** In addition to the assessment imposed in (1) above, an additional Special Fund assessment is imposed upon premiums from employers engaged in the severance or processing of coal. This additional assessment is to be applied to the total premium, including administrative and selling functions, of any employer with any employees on its payroll engaged in any activity performed in Kentucky at underground, auger and surface mining sites, any activity performed at tipple or processing plants that clean, break, size or treat coal or any activity performed at coal loading facilities for trucks, railroads and barges, provided: (a) This additional assessment shall not apply to acts performed by final consumer at site of final consumption; (b) This additional assessment shall not apply to acts performed by independent truckers not otherwise affiliated with an employer engaged in the above coal severance or processing activities; (c) A business entity which is engaged in a separate business activity not related to coal, for which a separate premium charge is not made, shall be deemed to be engaged in the severance or processing of coal only to the extent that the number of employees engaged in the severance or processing of coal bears to the total number of employees.
- (3) **Policy Effective Dates** Annual effective date of insurance policy or self-insurance year.
- (4) **Premium Received** "Premium" for every group of self-insurers means any and all assessments levied on its members by such group or contributed to it by the members thereof. For Special Fund assessment purposes, "premium" also includes any and all membership dues, fees, or other payments by members of the group to associations or other entities used for underwriting, claims handling, loss control, premium audit, actuarial, or other services associated with the maintenance or operation of the self-insurance group. Groups are to remit assessments on additional group self-insurers' assessments at the rate in effect on the effective date of the relative policy or self-insurance year. Groups shall take credit for premiums returned due to endorsements, retrospective or audit adjustments, cancellation of unearned premium or dividends at the rate in effect on the effective date of the relative policy or self-insurance year.
- (5) & (11) **Adjustment For Deductible Policies** Adjustments to amounts listed in Columns (4) and (10) producing a Special Fund assessment premium base equal to the following:
- (a) **Deductible policies with effective dates on or after January 1, 2002** – Premium received plus any and all deductible reimbursements made to the fund, including premiums charged off or deferred.
 - (b) **Deductible policies with effective dates on or after January 1, 1995** – Calculated cost for coverage, including experience modification and premium volume discount, but excluding any schedule ratings, prior to any reduction for deductibles. Refund of assessments or additional assessments shall be based on the amount of premium that would have existed for the same or similar policy written without the deductible.
 - (c) **Deductible policies with effective dates on or after January 1, 1994** – Calculated cost for coverage, including experience modification and discount, prior to any reduction for deductibles. Refund of assessments or additional assessments shall be based on the amount of premium that would have existed for the same or similar policy written without the deductible.
 - (d) **Deductible policies with effective dates of May 6, 1993, through December 31, 1993** – (a) Calculated cost for coverage, including experience modification and discount, prior to any reduction for deductibles; or (b) the net deductible premium as reported in the annual statement to the Kentucky Department of Insurance, plus any reimbursements invoiced for losses, expenses, and fees charged under the deductible. Refund of assessments or additional assessments for policies assessed in accordance with (a) above shall be based on the amount of premium that would have existed for the same or similar policy written without the deductible.
 - (e) **Deductible policies with effective dates on or before May 5, 1993** – Net deductible premium as reported in the annual statement to the Kentucky Department of Insurance, plus premiums charged off or deferred.
- (6) & (12) **Adjustment For Schedule Ratings** For policies with provisions for deductibles effective on or after January 1, 1995, the premium base for Special Fund assessments shall not be modified by any schedule rating debits or credits. Enter in columns (6) and (12) increases or decreases to the calculated premium due to schedule rating debits or credits for deductible policies.
- (10) **Premium Received** Amount in Column (10) for employers engaged in the severance or processing of coal as defined in (2) above.
- (19) **Adjustment From Previous Reports (Attach Explanation)** If the amount of premium returned results in a negative amount due on the Quarterly Report, this amount can either be requested by letter from the Kentucky Workers' Compensation Funding Commission, or can be deducted from subsequent Quarterly Report(s). If deducted from subsequent reports, indicate quarter for which credit is being taken. Premiums that were levied or contributed to during previous reporting periods but which were unreported or incorrectly reported are to be reported separately on amended Quarterly Premiums Report(s).

Penalty and Interest Penalty and interest shall be applied to quarterly payments not received in the office of the Funding Commission or post-marked by the United States Postal Service by the 30th day of the month following the end of the calendar quarter. Interest shall be applied at the rate of 6% per annum for calendar year 2016. A penalty of 1.5% per month shall be charged for any portion of any month that payment is past due without proration.