### KENTUCKY WORKERS’ COMPENSATION

**SEVERED COAL QUARTERLY ASSESSMENT REPORT**

(KRS 342.122)

<table>
<thead>
<tr>
<th>Name of Company</th>
<th>Report for</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address (Number, Street, Post Office Box)</td>
<td>* Federal Employer’s ID Number</td>
<td>Coal Tax Account No.</td>
</tr>
<tr>
<td>Contact Person (Person Preparing Report)</td>
<td>Contact Change</td>
<td></td>
</tr>
<tr>
<td>Name:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Title:</td>
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<tr>
<td>Phone Number: ( ) -</td>
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<tr>
<td>Email Address:</td>
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</tbody>
</table>

**Please Check One of the Choices Below:**

* Workers’ Compensation Coverage provided by:  
  - Self Insured  
  - Insurance Company

* Mandatory Field for Proper Credit  
  * Insurance Company Name: ________________

Please complete report in accordance with instructions on reverse side. **Report and payment, and copies of the Coal Tax Returns 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.**

**Kentucky Workers’ Compensation Funding Commission**

#42 Mill Creek Park, Frankfort, Kentucky  40601

### KENTUCKY COAL WORKERS’ PNEUMOCONIOSIS FUND ASSESSMENT

Enter Total Number of Tons Severed during Calendar Quarter Reporting Period  
*(See Instructions Below)*

<table>
<thead>
<tr>
<th>(1) Tons Severed in</th>
<th>(4) Total Tons Severed during Quarter Reporting Period [Add Lines (1) through (3)]</th>
</tr>
</thead>
<tbody>
<tr>
<td>(2) Tons Severed in</td>
<td></td>
</tr>
<tr>
<td>(3) Tons Severed in</td>
<td></td>
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</tbody>
</table>

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(4) Total Tons Severed during Quarter Reporting Period
    [Add Lines (1) through (3)]

(5) Coal Workers’ Pneumoconiosis Assessment Rate
    (0.02¢ per ton)

(6) Quarterly Coal Workers’ Pneumoconiosis Assessment Due
    [Multiply Line (4) by Line (5)] (See Payment Info Below)

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**IMPORTANT PAYMENT INFORMATION:** In order to properly credit your account, each reporting entity MUST submit a separate check per individual quarterly filing equal to the amount computed on line 6 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
Definitions and Instructions for Severed Coal Quarterly Assessment Report

Kentucky coal workers' pneumoconiosis fund -- Liability for and manner of making payments for awards for coal workers' pneumoconiosis -- Assessments to finance fund -- When assessments cease.

KRS 342.1242

(3) (a) For the purpose of funding the liabilities of the Kentucky coal workers' pneumoconiosis fund and financing the administration and operation of the Kentucky coal workers' pneumoconiosis fund, as reflected in the budget of the Commonwealth enacted by the General Assembly, a Kentucky coal workers' pneumoconiosis fund assessment at the rate of three percent (3%) is hereby imposed upon the amount of workers' compensation premiums received on and after January 1, 1997, through December 31, 1997, by every insurance carrier writing workers' compensation insurance in the Commonwealth and by every self-insured group operating under the provisions of KRS 342.350(4) and Chapter 304, from employers engaged in the severance or processing of coal. Likewise, on and after January 1, 1997, through December 31, 1997, an assessment at the rate of three percent (3%) of premium shall be paid by every employer engaged in the severance or processing of coal who is carrying his or her own risk.

(b) In addition to the assessment imposed in paragraph (a) of this subsection, an additional Kentucky coal workers' pneumoconiosis fund assessment at the rate of two and one-half cents ($0.025) per ton is hereby imposed upon the total annual amount of tons of coal severed on or after January 1, 1997, through December 31, 1997, by every entity engaged in the severance of coal as required pursuant to KRS Chapter 143.

(c) As of June 30, 2018, and each year thereafter until the liabilities of the fund are fully funded, the Funding Commission and the Kentucky Employers' Mutual Insurance Authority shall determine the assets of the fund and the claim liability incurred by the fund for all previous years and shall establish the rates under the provisions of paragraphs (a) and (b) of this subsection necessary as of January 1 of the next year to fund claim liabilities through December 31 of the next year of operations. The assessment rate authorized by this section for premiums received and tons of coal severed shall be set so as to receive fifty percent (50%) of the needed revenue from each assessment. Notice of any rate changes shall be provided no later than October 1 of the year preceding the rate change.

(4) All assessments imposed by this section shall be paid to the Kentucky Workers' Compensation Funding Commission and shall be transferred to the Kentucky Employers' Mutual Insurance Authority, which is administering the coal workers' pneumoconiosis fund. In addition, the powers and responsibilities of the Kentucky Workers' Compensation Funding Commission including its fiduciary duties and responsibilities relating to assessments collected for the special fund pursuant to KRS 342.122, 342.1222, 342.1223, 342.1226, 342.1229, and 342.1231 shall apply to assessments collected for the Kentucky coal workers' pneumoconiosis fund created pursuant to this section. Each entity subject to assessments for the Kentucky coal workers' pneumoconiosis fund shall provide any and all information requested by the Kentucky Workers' Compensation Funding Commission necessary to carry out its powers and responsibilities relating thereto. (5) These assessments shall be paid quarterly not later than the thirtieth day of the month following the end of the quarter in which the premium is received or the coal is processed or severed. Receipt shall be considered timely through actual physical receipt or by postmark by the United States Postal Service. Employers carrying their own risk and employers defined in KRS 342.630(2) shall pay the annual assessments in four (4) equal quarterly installments. Penalty and interest penalties imposed pursuant to KRS 342.1221 and the authority of the Kentucky Workers' Compensation Funding Commission to waive part or all of the penalty shall apply to assessments for the Kentucky coal workers' pneumoconiosis fund in the same manner and amount as they are imposed on assessments for the special fund under KRS 342.122.

KRS 143.010

(3) "Severed", "Severing", or "Severance" means the physical removal of coal from the earth.

(4) "Ton" means a short ton of 2,000 pounds. The number of tons shall be determined at the first point at which the coal is weighed.

Copies of the related Coal Tax Returns (Kentucky Revenue form 55A100) must be included with the Funding Commission's Quarterly Report - Severed Coal.

Penalty and Interest:

Penalty and interest shall be applied to quarterly payments not received in the office of the Funding Commission or postmarked 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. A penalty of 1.5% per month shall be charged for any portion of any month that payment is past due without proration.