

WORKER'S COMPENSATION RATES PER \$100 OF PAYROLL EFFECTIVE JANUARY 1, 2011

Rates in DEV. RATE columns are to be used for the June 30, 2011 and Dec. 31, 2011 IC-4010A PREMIUM TAX REPORTS

CLASS CODE	NCCI RATE	DEV. RATE	CLASS CODE	NCCI RATE	DEV. RATE	CLASS CODE	NCCI RATE	DEV. RATE	CLASS CODE	NCCI RATE	DEV. RATE	CLASS CODE	NCCI RATE	DEV. RATE
0005X	3.71	3.376	0914SP	40.00	36.400	1860	2.66	2.421	2172	2.49	2.266	2600	3.51	3.194
0008	3.12	2.839	0917	5.17	4.705	1924	3.80	3.458	2174	4.11	3.740	2623	6.68	6.079
0016	8.02	7.298	1005	5.12	4.659	1925	5.89	5.360	2211	8.35	7.599	2651	3.74	3.403
0034	4.58	4.168	1164E	6.88	6.261	2001	4.72	4.295	2220	3.57	3.249	2660	2.91	2.648
0035	4.17	3.795	1165E	3.85	3.504	2002	5.28	4.805	2286	2.69	2.448	2670	4.08	3.713
0036	3.99	3.631	1320	2.85	2.594	2003	4.72	4.295	2288	4.05	3.686	2683	3.35	3.049
0037X	5.90	5.369	1322	10.69	9.728	2014	8.75	7.963	2300	3.40	3.094	2688	6.11	5.560
0042	5.63	5.123	1430	8.21	7.471	2016	3.09	2.812	2302	5.46	4.969	2702X	20.60	18.746
0050	9.27	8.436	1438	4.71	4.286	2021	4.92	4.477	2305	5.01	4.559	2710	9.55	8.691
0059D	0.45	0.410	1452	3.41	3.103	2039	3.55	3.231	2361	2.25	2.048	2714	5.46	4.969
0065D	0.09	0.082	1463	15.06	13.705	2041	4.06	3.695	2362	2.60	2.366	2731	7.98	7.262
0066D	0.09	0.082	1472	4.54	4.131	2065	4.15	3.777	2380	3.46	3.149	2735	5.58	5.078
0067D	0.09	0.082	1605DX	15.10	13.741	2070	5.46	4.969	2386	2.15	1.957	2759	10.31	9.382
0079	5.66	5.151	1624E	6.35	5.779	2081	9.66	8.791	2388	2.72	2.475	2790	2.26	2.057
0083X	10.62	9.664	1642	4.72	4.295	2089	6.25	5.688	2402	3.97	3.613	2797	7.54	6.861
0106	14.35	13.059	1654	10.17	9.255	2095	6.88	6.261	2413	3.17	2.885	2799	3.30	3.003
0113	4.24	3.858	1655	6.01	5.469	2105	3.85	3.504	2416	2.15	1.957	2802	8.18	7.444
0124X	7.00	6.370	1699	4.15	3.777	2110	3.29	2.994	2417	2.72	2.475	2812	6.88	6.261
0170	3.30	3.003	1701	5.65	5.142	2111	3.91	3.558	2501	3.26	2.967	2835	3.88	3.531
0251	5.28	4.805	1710E	7.16	6.516	2112	4.18	3.804	2503	1.58	1.438	2836	3.92	3.567
0400	9.82	8.936	1741E	4.59	4.177	2114	3.21	2.921	2534	3.95	3.595	2841	6.55	5.961
0401	12.78	11.630	1747	4.40	4.004	2121	3.48	3.167	2570	4.26	3.877	2881	4.14	3.767
0766N	0.66	0.601	1748	5.61	5.105	2130	3.61	3.285	2585	6.38	5.806	2883	6.88	6.261
0771N	0.63	0.573	1803D	11.54	10.501	2131	3.95	3.595	2586	3.05	2.776	2913	7.15	6.507
0908P	238.00	216.580	1852D	4.37	3.977	2143	4.69	4.268	2587	5.17	4.705	2915	4.49	4.086
0913P	495.00	450.450	1853	4.78	4.350	2157	5.06	4.605	2589	2.57	2.339	2916	6.84	6.224

RISK RATES - PERIODS ENDING 06-30-10 and 12-31-10

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2923	7.01	6.379	3131	2.31	2.102	3373	5.15	4.687	3803	3.69	3.358	4114	4.81	4.377
2942	4.31	3.922	3132	4.92	4.477	3383	2.06	1.875	3807	3.85	3.504	4130	5.68	5.169
2960	8.03	7.307	3145	2.95	2.685	3385	1.55	1.411	3808	4.28	3.895	4131	4.45	4.050
3004	3.60	3.276	3146	3.25	2.958	3400	7.85	7.144	3821	8.77	7.981	4133	4.06	3.695
3018	3.81	3.467	3169	3.89	3.540	3507	5.58	5.078	3822	7.52	6.843	4149	0.97	0.883
3022	4.83	4.395	3175D	3.34	3.039	3515	2.54	2.311	3824	7.89	7.180	4206	5.31	4.832
3027	3.81	3.467	3179	2.62	2.384	3548	1.86	1.693	3826	1.06	0.965	4207	1.63	1.483
3028	4.38	3.986	3180	3.40	3.094	3559	4.31	3.922	3827	2.11	1.920	4239	2.92	2.657
3030	9.61	8.745	3188	2.69	2.448	3574	2.54	2.315	3830	1.80	1.638	4240	3.66	3.331
3040	8.63	7.853	3220	2.94	2.675	3581	2.40	2.184	3851	3.74	3.403	4243	2.88	2.621
3041	7.95	7.235	3223	5.08	4.623	3612	6.58	5.988	3865	2.86	2.603	4244	3.51	3.194
3042	6.55	5.961	3224	4.77	4.341	3620	7.15	6.507	3881	8.23	7.489	4250	2.57	2.339
3064X	4.98	4.532	3227	5.01	4.559	3629	2.54	2.311	4000	5.80	5.278	4251	3.54	3.221
3069	7.94	7.225	3240	3.26	2.967	3632	4.97	4.523	4021	5.54	5.041	4263	11.40	10.374
3076	5.29	4.814	3241	4.91	4.468	3634	2.71	2.466	4024E	4.58	4.168	4273	3.98	3.622
3081D	10.65	9.692	3255	3.05	2.776	3635	4.29	3.904	4034	9.03	8.217	4279	4.00	3.640
3082D	7.02	6.388	3257	3.86	3.513	3638	2.63	2.393	4036	3.41	3.103	4282	3.26	2.967
3085D	6.43	5.851	3270	3.06	2.785	3642	1.43	1.301	4038	4.85	4.414	4283	4.45	4.050
3110	5.23	4.759	3300	7.48	6.807	3643	6.17	5.615	4053	3.95	3.595	4299	2.94	2.675
3111	6.50	5.915	3303	4.06	3.695	3647	3.94	3.585	4061	7.37	6.707	4304	5.98	5.442
3113	2.32	2.111	3307	4.43	4.031	3648	2.23	2.029	4062	2.75	2.503	4307	1.86	1.693
3114	3.43	3.121	3315	6.01	5.469	3681	0.71	0.646	4101	3.34	3.039	4351	1.31	1.192
3118	12.88	11.721	3334	4.66	4.241	3685	1.86	1.693	4109	1.14	1.037	4352	1.85	1.684
3119	2.29	2.084	3336	4.28	3.895	3719	2.19	1.993	4110	1.48	1.347	4360	1.62	1.474
3122	3.94	3.585	3365	8.77	7.981	3724	5.87	5.342	4111	3.41	3.103	4361	1.76	1.602
3126	3.74	3.403	3372	4.25	3.868	3726	5.40	4.914	4113	2.26	2.057	4362	1.62	1.474

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4410	4.06	3.695	4717	3.03	2.757	5191	1.10	1.001	5551	22.62	20.584	6260D	8.84	8.044
4420	5.23	4.759	4720	3.09	2.812	5192	4.26	3.877	5606	1.48	1.347	6306	9.37	8.527
4431	2.23	2.029	4740	3.60	3.276	5213	11.76	10.702	5610	7.65	6.962	6319	4.99	4.541
4432	2.38	2.166	4741	2.91	2.648	5215	5.99	5.451	5645	13.38	12.176	6325	7.17	6.525
4439	3.13	2.848	4751	3.00	2.730	5221	5.76	5.242	5651	12.77	11.621	6400	8.08	7.353
4452	4.69	4.268	4766NX	4.86	4.423	5222	8.58	7.808	5703	32.75	29.803	6503	3.52	3.203
4459	3.89	3.540	4771NX	3.58	3.258	5223	4.66	4.241	5705	13.14	11.957	6504	3.52	3.203
4470	2.97	2.703	4777	6.71	6.106	5348	6.84	6.224	5951	0.95	0.865	6702M*	10.97	9.983
4484	3.92	3.567	4825	1.14	1.037	5402	5.61	5.105	6003	9.30	8.463	6703M*	14.31	13.022
4493	3.66	3.331	4828	2.40	2.184	5403	10.55	9.601	6005	5.68	5.169	6704M*	12.19	11.093
4511	1.39	1.265	4829	1.06	0.965	5437	6.43	5.851	6017	7.40	6.734	6801F	7.88	7.171
4557	2.86	2.603	4902	2.71	2.466	5443	6.29	5.724	6018	3.66	3.331	6811	5.76	5.242
4558	2.75	2.503	4923	1.58	1.438	5445	7.12	6.479	6045	3.13	2.848	6824F	13.24	12.048
4568	3.75	3.413	5020	6.17	5.615	5462	9.63	8.763	6204	21.69	19.738	6826F	11.03	10.037
4581	1.80	1.638	5022	7.80	7.098	5472	8.36	7.608	6206	4.22	3.840	6834	6.38	5.806
4583	4.14	3.767	5037	32.19	29.293	5473	8.72	7.935	6213	2.70	2.457	6836	4.36	3.968
4611	1.49	1.356	5040	32.97	30.003	5474	8.43	7.671	6214	4.32	3.931	6843F	14.34	13.049
4635	3.71	3.376	5057	8.02	7.298	5478	6.48	5.897	6216	7.71	7.016	6845F	17.75	16.153
4653	2.37	2.157	5059	32.12	29.229	5479	7.67	6.980	6217X	7.06	6.425	6854	6.86	6.243
4665	12.31	11.202	5069	41.48	37.747	5480	13.57	12.349	6229	5.93	5.396	6872F	16.94	15.415
4670	7.46	6.789	5102	8.55	7.781	5491	3.44	3.130	6233	4.41	4.013	6874F	31.04	28.246
4683	5.15	4.687	5146	6.67	6.070	5506	6.54	5.951	6235	9.19	8.363	6882	4.93	4.486
4686	2.81	2.557	5160	3.63	3.303	5507	4.08	3.713	6236	15.23	13.859	6884	13.96	12.704
4692	0.63	0.573	5183	4.27	3.886	5508D	13.43	12.221	6237	2.16	1.966	7016M	13.52	12.303
4693	1.08	0.983	5188	4.48	4.077	5535	8.92	8.117	6251D	10.18	9.264	7024M	15.02	13.668
4703	2.75	2.503	5190	3.47	3.158	5537	7.21	6.561	6252D	11.75	10.693	7038M	6.35	5.779

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7046M	10.67	9.710	7382	5.68	5.169	7610	0.59	0.537	8047	1.19	1.083	8304	9.89	9.000
7047M	17.63	16.043	7390	5.75	5.233	7611	7.25	6.598	8058	5.18	4.714	8350	5.94	5.405
7050M	8.28	7.535	7394M	9.07	8.254	7612	7.19	6.543	8072	1.69	1.538	8380	3.30	3.003
7090M	7.05	6.416	7395M	10.08	9.173	7613	7.86	7.153	8102	3.19	2.903	8381	3.10	2.821
7098M	11.86	10.793	7398M	11.83	10.765	7705	6.62	6.024	8103	5.13	4.668	8385	4.42	4.022
7099M	13.92	12.667	7402	0.27	0.246	7710	3.80	3.458	8105	4.80	4.368	8392	5.28	4.805
7133	5.79	5.269	7403	3.80	3.458	7711	3.80	3.458	8106	7.04	6.406	8393	2.85	2.594
7151M	7.03	6.397	7405N	2.21	2.011	7720	3.59	3.267	8107	3.62	3.294	8500	7.05	6.416
7152M	9.18	8.354	7420	12.38	11.266	7855	9.03	8.217	8111	3.85	3.504	8601	0.75	0.683
7153M	7.82	7.116	7421	2.78	2.530	8001	3.33	3.030	8116	3.54	3.221	8602	0.75	0.683
7219X	9.25	8.418	7422	3.47	3.158	8002	2.54	2.311	8203	8.64	7.862	8603	0.27	0.246
7222	9.29	8.454	7425	6.83	6.215	8006	3.40	3.094	8204	5.21	4.741	8606	3.81	3.467
7230	7.11	6.470	7431N	2.29	2.084	8008	1.83	1.665	8209X	5.69	5.178	8709F	7.98	7.262
7231	6.51	5.924	7445N	1.19	1.083	8010	2.16	1.966	8215	5.06	4.605	8719	4.23	3.849
7232	9.10	8.281	7453N	1.23	1.119	8013	0.45	0.410	8227	5.68	5.169	8720	3.03	2.757
7309F	25.26	22.987	7502	3.46	3.149	8015	1.00	0.910	8232X	5.76	5.242	8721	0.41	0.373
7313F	6.15	5.597	7515	1.50	1.365	8017X	2.18	1.984	8233	6.52	5.933	8725	3.03	2.757
7317F	12.72	11.575	7520	4.42	4.022	8018	3.71	3.376	8235	4.83	4.395	8726F	6.35	5.779
7327FX	18.10	16.471	7538	7.52	6.843	8021	7.39	6.725	8263	9.45	8.600	8734M	0.68	0.619
7333M	5.76	5.242	7539	2.06	1.875	8031	3.39	3.085	8264	5.55	5.051	8737M	0.61	0.555
7335M	6.40	5.824	7540	5.03	4.577	8032	3.61	3.285	8265	7.66	6.971	8738M	0.79	0.719
7337M	7.51	6.834	7580	3.31	3.012	8033	2.94	2.675	8279	34.54	31.431	8742	0.50	0.455
7350FX	15.58	14.178	7590	4.47	4.068	8037	2.18	1.984	8288X	6.83	6.215	8745	5.55	5.051
7360X	5.83	5.305	7600	2.47	2.248	8039	2.54	2.311	8291	4.10	3.731	8748	0.89	0.810
7370	6.10	5.551	7601	5.49	4.996	8044	4.42	4.022	8292X	5.82	5.296	8755	0.48	0.437
7380	5.88	5.351	7605	2.51	2.284	8046	3.85	3.504	8293	12.59	11.457	8799	1.51	1.374

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8800	1.60	1.456	8832	0.53	0.482	9033	2.87	2.612	9093	2.11	1.920	9410	1.33	1.210
8803	0.11	0.100	8833*	1.58	1.438	9040*	4.62	4.204	9101	4.96	4.514	9501X	4.71	4.286
8805M	0.36	0.328	8835	4.83	4.395	9052	3.30	3.003	9102	4.39	3.995	9505	3.37	3.067
8810	0.27	0.246	8842	3.10	2.821	9058	2.11	1.920	9154	1.75	1.593	9516	4.16	3.786
8811S	0.27	0.246	8864	2.98	2.712	9060	2.08	1.893	9156	3.69	3.358	9519	3.69	3.358
8814M	0.33	0.300	8868	0.60	0.546	9061	1.91	1.738	9170	5.74	5.223	9521	5.21	4.741
8815M	0.43	0.391	8869X	1.65	1.502	9063	1.35	1.229	9178	7.60	6.916	9522	2.88	2.621
8818S	5.80	5.278	8871	0.42	0.382	9077F	2.69	2.448	9179	29.41	26.763	9534	6.64	6.042
8820	0.30	0.273	8901	0.50	0.455	9078X	4.17	3.795	9180	9.51	8.654	9554	7.42	6.752
8824	7.29	6.634	9012	1.58	1.438	9082	2.42	2.202	9182	3.06	2.785	9586	1.12	1.019
8825	2.89	2.630	9014	4.80	4.368	9083	2.12	1.929	9186	15.60	14.196	9600	4.40	4.004
8826	4.13	3.758	9015	4.12	3.749	9084	3.43	3.121	9220	6.81	6.197	9620	1.17	1.065
8829	5.42	4.932	9016	4.64	4.222	9088a	a	0.000	9402	7.39	6.725			
8831	1.90	1.729	9019	2.45	2.230	9089	1.33	1.210	9403	11.10	10.101			

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FOOTNOTES

- a Rate for each individual risk must be obtained from NCCI Customer Service or the Rating Organization having jurisdiction.
- A Minimum Premium \$100 per ginning location for policy minimum premium computation, subject to a \$150 overall minimum premium.
- D Rate for classification already includes the specific disease loading shown in the table below. See **Basic Manual** Rule 3-A-7
- E Rate for classification already includes the specific disease loading shown in the table below.

Disease			Disease			Disease		
Code No.	Loading	Symbol	Code No.	Loading	Symbol	Code No.	Loading	Symbol
0059D	0.45	S	1624E	0.06	S	3085D	0.09	S
0065D	0.09	S	1710E	0.05	S	3175D	0.05	S
0066D	0.09	S	1741E	0.50	S	4024E	0.04	S
0067D	0.09	S	1803D	0.63	S	5508D	0.08	S
1164E	0.08	S	1852D	0.11	Asb	6251D	0.06	S
1165E	0.04	S	3081D	0.10	S	6252D	0.09	S
1605DX	0.05	S	3082D	0.10	S	6260D	0.07	S

Asb=Asbestos

S=Silica

- F Rate provides for coverage under the United States Longshore and Harbor Workers Compensation Act and its extensions. Rate includes a provision for USL & HW Assessment.
- M Risks are subject to Admiralty Law or Federal Employers Liability Act (FELA). However, the published rate is for risks that voluntarily purchase standard workers compensation and employers liability coverage. A provision for the USL & HW assessment is included for those classifications under Program II USL Act. The listed codes of 6702, 6703, 6704, 7151, 7152, 7153, 8734, 8737, 8738, 8805, 8814, and 8815 under the Federal Employers' Liability Act (FELA) for employees of interstate railroads are not applicable in the residual market.
- N This code is part of a ratable / non-ratable group shown below. The statistical non-ratable code and corresponding rate are applied in addition to the basic classification when determining premium.

Class Code	Non-Ratable Element Code
4766	0766
4771	0771
7405	7445
7431	7453

- P Classification is computed on a per capita basis.
- S Classification is a State Fund code.
- X Refer to special classification phraseology in these pages which is applicable in this state.

*** Class Codes with Specific Footnotes**

- 6702 Rate and rating values only appropriate for laying or relaying of tracks or maintenance of way - no work on elevated railroads. Otherwise, assign appropriate construction or erection code rate and elr each x 1.215.
- 6703 Rate and rating values only appropriate for laying or relaying of tracks or maintenance of way - no work on elevated railroads. Otherwise, assign appropriate construction or erection class rate x 1.585 and elr at 1.530.
- 6704 Rate and rating values only appropriate for laying or relaying of tracks or maintenance of way - no work on elevated railroads. Otherwise, assign appropriate construction or erection class rate and elr each x 1.35.
- 8833 The ex-medical rate for this classification is \$ 0.79.
- 9040 The ex-medical rate for this classification is \$2.26.

REFER TO UPDATE PAGE FOR ALL SUBSEQUENT REVISIONS TO ALL CLASS CODES.

MISCELLANEOUS VALUES

An Assigned Risk Surcharge of 50% is to be applied to all Assigned Risk policies.

Basis of Premium applicable in accordance with **Basic Manual** footnote instructions for Code 7370-"Taxicab Co":

Employee operated vehicles	\$52,893.00
Leased or rented vehicles	\$35,262.00

Catastrophic (other than Certified Acts of Terrorism) (Voluntary)	0.01
Catastrophic (other than Certified Acts of Terrorism) (Assigned Risk)	0.01

Loss Sensitive Rating Plan (LSRP) - Applicable to assigned risk policies only. The factors which are used in the calculation of the LSRP are as follows:

Basic Premium Factor	0.30
Minimum Premium Factor	0.75
Maximum Premium Factor	1.75
Loss Conversion Factor	1.132
Tax Multiplier	1.046

Loss Development Factors:	
1st Adjustment	0.16
2nd Adjustment	0.10
3rd Adjustment	0.08
4th Adjustment	0.00

Maximum Payroll applicable in accordance with **Basic Manual** footnote instructions for Code 9178 - "Athletic Sports or Park: Non-Contact Sports," Code 9179 --"Athletic Sports or Park: Contact Sports," and Code 9186 - "Carnival-Traveling" \$2,700.00

Maximum Payroll applicable in accordance with **Basic Manual** Rule 2-E-1 -" Executive Officers" \$2,600.00

Minimum Payroll applicable in accordance with **Basic Manual** Rule 2-E-1 -" Executive Officers" \$650.00

Per Passenger Seat Surcharge - In accordance with **Basic Manual** footnote instructions for Code 7421, the surcharge is:
 Maximum surcharge per aircraft \$1,000.00
 Per passenger seat \$100.00

Premium Determination for Partners and Sole Proprietors in accordance with **Basic Manual** Rule 2-E-3 per Idaho Statute 41-1612(3) \$13,000.00

Premium Discount Percentages - (See **Basic Manual** Rule 3-A-19-a.) The following premium discounts are applicable to Standard Premiums:

			Type A*	Type B*
First	\$10,000.00	-	0.00%	0.00%
Next	\$190,000.00	a	9.10%	5.10%
Next	\$1,550,000.00	b	11.30%	6.50%
Over	\$1,750,000.00	c	12.30%	7.50%

* Discounts vary based on the type of production system employed by a carrier.

Terrorism (Voluntary)	0.02
Terrorism (Assigned Risk)	0.02

United States Longshore and Harbor Workers Compensation Coverage Percentage applicable only in connection with **Basic Manual** Rule 3-A-4. 19%

(Multiply a Non-F classification rate by a factor of 1.21 to adjust for differences in benefits and loss-based expenses. This factor is the product of the adjustment for differences in benefits (1.13) and the adjustment for differences in loss-based expenses (1.074).)

EXPERIENCE RATING ELIGIBILITY

A risk is eligible for intrastate experience rating when the payrolls or other exposures developed in the last year or last two years of the experience period produced a premium of at least \$6,000. If more than two years, an average annual premium of at least \$3,000 is required. Page A-1 of the **Experience Rating Plan Manual** should be referenced for the latest approved eligibility amounts by state.

EXAMPLE COMPUTATION OF SEMI-ANNUAL PREMIUM DISCOUNT

Total Premiums First Six Months (Should agree with Line 8 on IC 4010A)	137,214.78
Projected Premiums for Second Six Months	<u>137,214.78</u>
Annualized Premium	<u><u>274,429.56</u></u>

Discount Basis	Applied Percentage	Total Premium	Computed Discount
First \$10,000 of Premium	0.00%	10,000.00	\$ -
Next \$190,000 of Premium	9.10%	190,000.00	\$ 17,290.00
Next \$1,550,000 of Premium	11.30%	74,429.56	\$ 8,410.54
Over \$1,750,000 of Premium	12.30%	0.00	\$ -
		<u>\$ 274,429.56</u>	<u>\$ 25,700.54</u>
Divided for one-half year			<u>50%</u>
Semi-Annual Premium Discount			<u><u>\$12,850.27</u></u>

COMPUTATION OF PREMIUM TAX DUE

Total Premiums First Six Months (Should agree with Line 8 on IC 4010A)	\$137,214.78
Semi-Annual Premium Discount (Should agree with Line 9 on IC 4010A)	<u>(12,850.27)</u>
Net Premium Equivalent (Should agree with Line 10 on IC 4010A)	124,364.51
Tax Rate (2.5%)	<u>2.50%</u>
Premium Tax Due (Should agree with Line 12 on IC 4010A)	<u><u>\$3,109.11</u></u>