



MITCHELL E. DANIELS, Jr., GOVERNOR
Lori A. Torres, Commissioner

402 West Washington St., Room W195
Indianapolis, IN 46204-2751

Phone: (317) 232-2655
Fax (317) 233-3790

Advancing the safety, health and prosperity of Hoosiers in the workplace.

TO: All Insurance Carriers and Self-Insured Employers
RE: INSafe Dedicated Monetary Assessment (Indiana Code 22-8-1.1-45 through 48)

REMITTANCE DUE: APRIL 10, 2009

In accordance with Indiana Code 22-8-1.1-45 through 48, part of the Indiana Occupational Safety and Health Act of 1971, **each** insurance carrier writing worker's compensation coverage for Indiana employers and **each** self-insured employer is required to pay an assessment to the INSafe Division when the balance in the special dedicated fund becomes less than \$600,000 by April 1st of the year. The assessment, together with annual federal grants, is the funding source which allows INSafe, the safety and education division, to deliver services to Indiana employers, labor organizations, trade associations and Hoosier workers. INSafe services, which are free of charge to employers, include group training and seminars, on-site consultations, educational publications and training materials.

I.C. 22-8-1.1-47 states: The annual tax shall be an amount equal to three-fourths of one percent (0.75%) of the total worker's compensation benefits paid in this state by the insurance carrier and self-insured employers...during the preceding calendar year, excluding medical payments.

INSafe's dedicated fund is currently below \$600,000 dollars and so, in accordance with Indiana Law, you are being assessed for the worker's compensation benefits for calendar year 2008.

Enclosed in this letter are two additional documents. One document provides the relevant statutes delegating authority to INSafe to make this assessment. The second document defines the calculation formula and serves as an affidavit that the information your company provides the Indiana Department of Labor is accurate and true.

Your company will be responsible for calculating the assessment and we will then verify that total in July when the Indiana Compensation Rating Bureau and Workers Compensation Board have the official data for calendar year 2008. If, when we receive the validated 2008 data, there are discrepancies, you will either owe the difference or receive a refund should your company underpay or overpay an assessment.

Please mail your check and affidavit by APRIL 10, 2009 to:

INSafe (2009 Assessment)
Indiana Department of Labor
402 W. Washington Street, Rm. W195
Indianapolis, IN 46204

If you have any questions or have alternative contact information that you would like us to use to send the assessment letter, please contact me via e-mail at insafeassessment@dol.in.gov.

Sean M. Keefer Deputy Commissioner INSafe,
Indiana Department of Labor

IC 22-8-1.1

Chapter 1.1. Indiana Occupational Safety and Health Act (IOSHA)

IC 22-8-1.1-45

Safety and health consultation service for employers; tax levy

Sec. 45. If the balance in the special fund for safety and health consultation service on April 1 of each year is less than six hundred thousand dollars (\$600,000) an annual tax is imposed to finance the safety and health consultation service for employers under section 41 of this chapter. (Formerly: Acts 1971, P.L.356, SEC.1; Acts 1975, P.L.255, SEC.3.) As amended by Acts 1982, P.L.95, SEC.10; P.L.37-1985, SEC.41; P.L.34-1988, SEC.16.

IC 22-8-1.1-46

Tax; worker's compensation insurance carriers and self-insured employers

Sec. 46. The tax is imposed upon:

- (1) each insurance carrier licensed to do worker's compensation business in the state; and
- (2) each self-insured employer.

(Formerly: Acts 1971, P.L.356, SEC.1.) As amended by P.L.28-1988, SEC.70.

IC 22-8-1.1-47

Tax; amount; loss for purpose of worker's compensation insurance rates

Sec. 47. The annual tax shall be an amount equal to three-fourths of one percent (0.75%) of the total worker's compensation benefits paid in this state by the insurance carrier and self-insured employers as provided in section 46 of this chapter during the preceding calendar year, excluding medical payments. The tax shall constitute an element of loss for the purpose of establishing worker's compensation insurance rates.

(Formerly: Acts 1971, P.L.356, SEC.1.) As amended by

P.L.144-1986, SEC.177; P.L.28-1988, SEC.71.

IC 22-8-1.1-48

Use of tax revenues; appropriations; payment date

Sec. 48. (a) The tax shall be paid directly to the director who shall deposit the revenues in a special fund to be used solely for safety and health consultation, education, and training services for employer groups and for onsite consultation service as provided in section 41 of this chapter. These revenues shall not be transferable to any other fund and shall not revert to the general fund at the end of any fiscal year.

(b) Tax revenues as provided for in section 47 of this chapter shall be made available to INSafe only by appropriation of the general assembly based upon the needs of INSafe as determined by the department and submitted in the form of a budget in the manner provided by law.

(c) The annual tax payment is due and payable on or before April 10 of each year in which the tax is imposed.

(Formerly: Acts 1971, P.L.356, SEC.1; Acts 1975, P.L.255, SEC.4.) As amended by Acts 1982, P.L.95, SEC.11; P.L.37-1985, SEC.42; P.L.34-1988, SEC.17; P.L.32-2008, SEC.6.



CALCULATION AND CERTIFICATION OF ASSESSMENT FOR INSAFE, A DIVISION OF THE INDIANA DEPARTMENT OF LABOR

Calculating your assessment :

This assessment will be in the amount of: "...three-fourths of one percent (0.75%) of the total worker's compensation benefits paid in this state by the insurance carrier and self-insured employers...during the preceding calendar year [2008], excluding medical payments." The assessment shall constitute an element of loss for the purpose of establishing worker's compensation insurance rates. See Indiana Code 22-8-1.1-45 through 48.

If you are an insurance carrier, you may be remitting one (1) check covering several different employers/clients. However, you will need to fill out this certification form separately **for each company** which you represent. Your remittance is due on or before April 10, 2009. Please note that this three-fourths of one percent (.075%) assessed is separate and not related to the annual Second Injury Fund tax required by the Worker's Compensation Board of Indiana.

Affidavit/Certification of INSafe assessment for Insurance Carriers and Self Insured companies:

County and State of: _____

I, _____, hereby CERTIFY that I am _____
(Official Title)

representing _____ and that I have knowledge of the worker's compensation records of this company. I further CERTIFY that the amount of compensation, excluding medical payments, paid under the Indiana Worker's Compensation Act to injured employees, or their beneficiaries, during the calendar year 2008 was \$_____. I further CERTIFY that the enclosed sum of \$_____ represents the statutory assessment of .75% of these payments which is due and payable to the Indiana Department of Labor for the INSafe special fund to provide safety and health consultations, training, and educational services to employers who work in Indiana.

<p style="text-align: center;">CERTIFICATION OF CALCULATION</p> <p>_____ Signature</p> <p>_____ Date</p> <p>_____ E-mail</p>	<p>STATE OF INDIANA)) :SS COUNTY OF _____)</p> <p>Before me, a Notary Public in and for the State of Indiana, personally appeared _____, who acknowledged execution of the foregoing instrument.</p> <p>WITNESS my hand and notarial seal this _____ day of _____, 2009.</p> <p>Signature: _____</p> <p>Printed Name: _____</p> <p>My Commission Expires: _____</p> <p>Resident of _____ County Indiana.</p>
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