

**WORKERS' COMPENSATION BOARD
SELF-INSUREDS ASSESSMENT CALCULATIONS
FY 2027**

1. Assessment on Self-Insured Employers:
From 39-A MRSA 154 (4)

Every self-insured employer must pay an assessment on aggregate benefits paid. This assessment must be a dollar amount.

2. Pro Rata Share of Disabling Cases
From 39-A MRSA 154 (5)

The assessment must be distributed between insurance companies or associations and self-insured employers in direct proportion to the pro rata share of disabling cases attributable to each group for the most recent calendar year for which data is available.

Pro rata share of disabling cases:

Insurance Companies	7,039 (57.2276422764)
Self-Insured Employers	5,261 (42.7723577236)
TOTAL	12,300 (100.00%)

3. Amount of Assessment.

Total FY 2027 Assessment: \$16,594,563.00

Note that the Board has voted to reduce the amount of this assessment by \$2,900,000 dollars. This reduced the assessment that employers ultimately have to pay to \$13,694,563.00 .

4. Assessment Distribution.
(Pro rata share x total assessment = assessment distribution)

Insurance Companies: 57.2276422764% x \$13,694,563.00 = \$7,837,076.00

Self-Insured Employers: 42.7723577236% x \$13,694,563.00 = \$5,857,487.00

5. Individual Assessment.
From 39-A MRSA 154 (4)

Each member shall pay an assessment on aggregate benefits paid.

Total Assessed Amount for Self Insured Employers / Total Aggregate Benefits Paid = Individual Percentage

$$\$5,857,487.48 / \$80,015,292 = 7.3204600379\%$$

This percentage is multiplied by the aggregate benefits paid as reported by each self-insured employer to determine the individual self-insured assessment dollar amount due.

Payments are due June 1 from all self-insured employers.

May 2026