

AUDIT INFORMATION SUMMARY

STATE	EXECUTIVE PAYROLL LIMITATION				INDIVIDUAL & PARTNERS ANNUAL REMUNERATION LIMITATION				NOTES
	wc		gl		wc		gl		
	min/wk	max/wk	flat annual		wc		gl		
01 AL	A	A			BC				
	350(A/AR) 3-1-10	3,100(A/AR) 3-1-13			41,000(A/AR) 3-1-14				
	750(A/AR) 3-1-11	3,200(A/AR) 3-1-14			41,300(A/AR) 3-1-15				
54 AK	A	A			BC				
	400(A/AR) 1-1-08	1,700(A/AR) 1-1-10			30,800(A/AR) 1-1-14				
	450(A/AR) 1-1-11	1,800(A/AR) 1-1-11	36,400	8-15-87	31,700(A/AR) 1-1-15				
02 AZ	A	A			BC				
	900(A/AR) 1-1-11	3,900(A/AR) 1-1-13			600/ 4,256.94(A/AR)* 1-1-14				
	950(A/AR) 1-1-12	4,000(A/AR) 1-1-15	26,400	7-1-84	600/ 4,337.82(A/AR)* 1-1-15				WC: Lodging and meals not included. Average monthly wage agreed to, subject to minimum and maximum limitations (Rule 2-E-3).
03 AR	A	A							
	300(A/AR) 7-1-03	2,800(A/AR) 7-1-13			37,800(A/AR) 7-1-14				
	700(A/AR) 7-1-11	2,900(A/AR) 7-1-14	24,000	7-1-84	38,500(A/AR) 7-1-15				WC: Effective 7-3-93, partners and sole proprietors are covered. May elect to be excluded.
04 CA	A	A							
	42,900* 1-1-14	109,200* 1-1-14			42,900/ 109,200* 1-1-14				
	44,200* 1-1-15	111,800* 1-1-15	33,600	D 7-1-84	44,200/ 111,800* 1-1-15				WC: Competitive rating eff. 1-1-95. Officers of private or quasi-public corp. providing services for pay are statutorily included, but may opt out if a stockholder. If the officers and board of directors are the sole shareholders, they are statutorily excluded, but can opt in if providing services for pay. Officers providing services without remuneration are statutorily excluded and cannot be covered. Inactive officers, even if paid, cannot be covered. Partners, including working general partners or managers receiving wages irrespective of profits, must elect coverage. Min/max per year.
05 CO	A	A							
	50,000(A)* 1-1-14	50,000(A)* 1-1-14			50,000(A) 1-1-14				
	50,400(A)* 1-1-15	50,400(A)* 1-1-15	31,500	D 10-1-84	50,400(A) 1-1-15				WC: Executives officers owning at least 10% of corporation stock can opt out per CRS 8-41-202. Flat amount per year.
06 CT	A	A							
	1,150(A/AR) 1-1-13	2,300(A/AR) 1-1-14			61,600(A/AR) 1-1-14				
	1,200(A/AR) 1-1-14	2,400(A/AR) 1-1-15	100/300*		61,100(A/AR) 1-1-15				WC: Effective 7-1-93, partners are covered. May elect to be excluded. Min/max per week.
07 DE	A	A							
	600 12-1-13	2,400 12-1-12			600 / 2,500* 12-1-13				
	700 12-1-14	2,500 12-1-13	25,300	11-1-84	700 / 2,500* 12-1-14				WC: Overtime is not deducted. Effective 7-20-99, up to 8 employees who are both officers and stockholders may elect not to be subject to the law (previously up to 4). Effective 7-17-07, only 4 executive officers who are contractors can be excluded. Effective 7-20-99, immediate family members of individuals and partners are no longer covered. They can elect coverage (applies to new, renewal, & outstanding policies). Effective 8-16-01, immediate family members of individuals and partners are covered. They may be excluded (new, renewal, & outstanding policies). Effective 7-17-07, sole proprietors and partners who are contractors must be covered, either by electing coverage or being covered by the entity hiring them. Min/max per week, if receiving payroll (draws are not payroll); otherwise SAWW: 7-1-14 \$ 998.35 7-1-15 \$1,019.44 7-1-16 \$1,034.18
08 DC	A	A							
	1,350(A/AR) 11-1-11	5,700(A/AR) 11-1-12			75,000(A/AR) 11-1-14				
	1,400(A/AR) 11-1-12	5,800(A/AR) 11-1-14	30,000	7-1-84	76,100(A/AR) 11-1-15				WC: Active officers not receiving remuneration can elect to be covered. Use minimum. Applies only to executive officers employed by construction risks regardless of whether the individual executive officer is assigned to a construction or non-construction classification.
09 FL	A	A							
	400 / 200* 1-1-11	2,300 1-1-11			42,400 1-1-14				
	800 / 400* 1-1-13	2,400 1-1-13	16,700	9-1-84	43,000 1-1-15				
10 GA	A	A							
	850(A/AR) 3-1-12	3,600(A/AR) 3-1-14			47,000(A/AR) 3-1-14				
	900(A/AR) 3-1-13	3,700(A/AR) 3-1-15	24,400	7-1-84	47,500(A/AR) 3-1-15				WC: Effective 7-1-95, corp. may exempt no more than five corp. officers.
52 HI	A	A							
	400(A) 1-1-09	2,900(A) 1-1-12			39,600(A) 1-1-14				
	750(A) 1-1-11	3,000(A) 1-1-13	100 / 1,000*		40,400(A) 1-1-15				WC: Effective 7-8-93, an executive who owns at least 50% of the corp. is not covered, but may elect coverage. Min/max per week.
11 ID	A	A							
	300 1-1-02	2,600 1-1-11			40,900(A) 1-1-16				
	650 1-1-11	2,700 1-1-14	26,300	D 7-1-84	13,000 1-1-97				WC: Corp. officer who owns not less than 10% of stock of corp. is excluded, unless endorsed on.
12 IL	A	A							
	950(A/AR) 1-1-12	3,900(A/AR) 1-1-13			51,900(A/AR) 1-1-14				
	1,000(A/AR) 1-1-14	4,000(A/AR) 1-1-14	33,500	D 11-1-84	52,300(A/AR) 1-1-15				WC: Sole proprietors & partners are statutorily excluded, but can elect coverage (ILCS 820/305/1). Effective 8-14-99, if in an extra-hazardous occupation (see ILCS 820/305/3), they are covered, but can opt out. IL issues advisory rates, loss costs (A), and assigned risk rates (AR). The values for executive officers and sole proprietors/partners for advisory rates are identical to the assigned risk (AR) values.
13 IN	A	A							
	585(A/AR) 1-1-11	3,100(A/AR) 1-1-13			650 / 3,100(A/AR)* 1-1-13				
	650(A/AR) 1-1-12	3,200(A/AR) 1-1-14	27,300	7-1-84	700 / 3,200(A/AR)* 1-1-14				WC: IN issues advisory rates, loss costs (A), and assigned risk rates (AR). The values for executive officers and sole proprietors/partners for advisory rates are identical to the assigned risk (AR) values. Effective 5-13-09, an executive officer of a single-officer corporation can elect to be excluded. Definition of employee does not include officers of charitable, religious, educational, or other nonprofit corp., gov. subdivisions, or municipal corp. Effective 7-1-14, an officer who is an employee, can elect to be excluded. ((C-22-3-6-1). Min/max per week.
14 IA	A	A							
	349(A/AR) 1-1-10	3,100(A/AR) 1-1-14			400 / 3,100(A/AR)* 1-1-14				
	350(A/AR) 1-1-11	3,300(A/AR) 1-1-16	28,800	8-1-84	400 / 3,300(A/AR)* 1-1-16				WC: Up to four executive officers, other than a family farm corporation, can elect to be excluded. Effective 1-1-02, each sole proprietor or partner treated as an employee selects "payroll." Must be within the min/max limit for executives shown on the misc. values page (Rule 2-E-3). Effective 7-1-02, each executive selects "payroll." Must be within the min/max limit (Rule 2-E-1). Min/max per week.

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	wc		gl		wc		gl		
	min/wk	max/wk	flat annual						
15 KS	A	A			BC				WC: Employees, including executive officers, must own at least 10% of stock in order to elect to be excluded. Holiday pay, vacation pay, sick pay (not third party) is excluded provided the insured's records show separately by employee and in summary by classification (Rule 2-B).
	750(A/AR) 1-1-11	3,100(A/AR) 1-1-14			41,200(A/AR) 1-1-15				
	800(A/AR) 1-1-14	3,200(A/AR) 1-1-15	30,300	7-1-84	42,300(A/AR) 1-1-16		13,300	7-1-84	
16 KY	A	A			BC				WC: Pay or allowance for hand tools is excluded.
	700(A) 10-1-10	3,000(A) 10-1-13			40,000(A) 10-1-14				
	750(A) 10-1-12	3,100(A) 10-1-14	27,000	D 7-1-84	40,200(A) 10-1-15		27,000	D 7-1-84	
17 LA	A	A			BC				WC: Corporate officers who own 10% or more of stock of corporation may reject coverage. Partners and sole proprietor covered. May elect to be excluded. Max./week for stevedoring codes (7309, 7313, 7317, 7327, 7350, 8709, 8726) 5-1-13 \$1,600 5-1-14 \$3,200 5-1-15 eliminated (see BB 07-14-17) Effective 5-1-06, state special rules 2-B-1-c and 2-B-2-n were deleted and all bonus pay is now included. Previously, unanticipated bonus pay was excluded. GL: \$300/week maximum per employee (\$150/week for stevedoring classes). Eff. 5-1-95, maximum is actual, not average.
	750(A) 5-1-11	2,400(A) 5-1-12			43,000(A) 5-1-14				
	800(A) 5-1-12	2,500(A) 5-1-14	15,600	2-1-86	43,700(A) 5-1-15		15,600	2-1-86	
18 ME	A	A			BC				WC: Effective 1-1-91, employee who owns 20% of voting stock, or shareholder of professional corp., may submit a waiver to the WC Commission.
	350(A) 1-1-10	2,800(A) 1-1-10			37,900(A) 4-1-14				
	700(A) 1-1-11	2,900(A) 1-1-13	22,600	10-1-84	38,600(A) 4-1-15		22,600	10-1-84	
19 MD	A	A			BC				WC: Executive officers are covered if providing services for monetary compensation (MCA 9-206-a). The following may reject coverage: (1) officers of a close corporation; (2) an officer owning 20% or more of the capital stock of a corporation that earns 75% or more of its income from farm operations; (3) an officer of a professional corporation who performs a professional service and owns 20% or more of the capital stock; (4) a member of an LLC who owns 20% or more interest in the profits. Effective 10-1-10, up to five officers of a corporation, other than a close corporation, may also opt out of coverage.
	950(A) 1-1-11	3,900(A) 1-1-13			51,900(A) 1-1-15				
	1,000(A) 1-1-14	4,000(A) 1-1-14	28,100	7-1-84	52,300(A) 1-1-16		28,100	7-1-84	
20 MA	A	A			BC				WC: Weekly payroll limitation per employee for Admiralty and FELA classifications (Rule XIII-E). Original \$300 10-1-16 \$360 If covered, spouse of sole proprietor, partner, or corp. officer included at minimum \$200/week. Effective 10-23-02, executive officers owning 25% or more of stock can opt out. If a corporation has no non-exempt employees, the corporation does not need WC insurance. Effective 10-23-02, sole proprietors, partners, and members of a LLC or LLP can elect to be covered; previously not covered. GL: Board - \$1/day; lodging - \$3/week; tips - if no record, use \$10/week (\$2/day)
	200 1-1-91	1,000 1-1-91			44,200 10-1-14				
	210 10-1-16	1,030 10-1-16	28,600	7-1-84	45,700 10-1-15		28,600	7-1-84	
21 MI	A	A			BC				WC: Executive may be excluded if corp. has ten or fewer shareholders and executive owns at least 10% of stock. Partner covered, but may be excluded. Sole proprietor is not covered. Spouse (working full-time with specified rate of pay), parents, and children of sole proprietor are covered.
	447(AR) 1-1-15	1,700(AR) 1-1-13			18,300(AR) 1-1-15				
	455(AR) 1-1-16	1,800(AR) 1-1-14	29,700	7-1-84	18,700(AR) 1-1-16		29,700	7-1-84	
22 MN	A	A			BC				WC: Executive who owns 25% of stock of a closely held corp. (less than 22,880 hours of payroll) is excluded, but may elect to be covered. No other executives excluded. Min/max per week.
	788(AR) 4-1-14	3,780(AR) 4-1-14			788 / 3,780(AR)* 4-1-14				
	961(A) 1-1-15	3,844(A) 1-1-15	30,800	7-1-84	961 / 3,844(A)* 1-1-15		30,800	7-1-84	
23 MS	A	A			BC				WC: Effective 5-15-92, employees who own 15% or more of stock in the corporation may elect to be excluded. Min/max per week.
	650(A/AR) 3-1-11	2,100(A/AR) 3-1-12			35,000(A/AR) 3-1-14				
	700(A/AR) 3-1-15	2,300(A/AR) 3-1-15	100 / 500*		35,500(A/AR) 3-1-15		10,400		
24 MO	A	A			BC				WC: Corp. with no more than two owners, who are the only employees, may elect to be excluded. Family Farm - executive covered only if approved by Board of Directors. Effective 7-1-07, officers, members of LLCs, partners, and sole proprietors "may" assign 10% of their payroll to code 8810 or 8742 (Rule 2-E). Effective 7-1-09, "may" was changed to "must." Flat amount per year.
	38,000(AR)* 7-1-14	38,000(AR)* 7-1-14			38,000(AR)* 7-1-14				
	38,400(A)* 1-1-15	38,400(A)* 1-1-15	28,400	7-1-84	38,400(A)* 1-1-15		28,400	7-1-84	
25 MT	A	A			BC				WC: Board - \$1.50/day; lodging - \$3.50/week. The following officers are excluded, but can elect coverage: (1) an officer who does not receive pay for performing duties of a worker; (2) an officer who engages primarily in household employment; (3) an officer who owns 20% or more of corp.; (4) an officer owning less than 20%, but when combined with #5 below, total shares equal 20% or more; (5) an officer who is spouse, child, adopted child, step-child, mother, father, son/daughter-in-law, brother, sister, niece, nephew of an officer of 3 or 4. statewide average weekly wage (SAWW) x 1.5 7-1-14 \$708.37 x 1.5 = \$1,063 7-1-15 \$733.47 x 1.5 = \$1,100 7-1-16 \$755.76 x 1.5 = \$1,134 Min = monthly value x 12; Max = SAWW x 1.5 x 52 7-1-14 min = \$900 x 12 = \$10,800 7-1-14 max = \$1,063 x 52 = \$55,276 7-1-15 min = \$900 x 12 = \$10,800 7-1-15 max = \$1,100 x 52 = \$57,200 7-1-16 min = \$900 x 12 = \$10,800 7-1-16 max = \$1,134 x 52 = \$58,968
	100(A) 7-1-96	1,063(A)* 7-1-14			57,200(A)* 7-1-15				
	200(A) 7-1-96	1,134(A)* 7-1-16	18,800		10,800 / 55,276(A)* 7-1-14		15,700		

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STATE	EXECUTIVE PAYROLL LIMITATION				INDIVIDUAL & PARTNERS ANNUAL REMUNERATION LIMITATION				NOTES		
	wc		gl		wc		gl				
	min/wk	max/wk	flat annual		wc		gl				
26 NE	353(A) 700(A) 750(A)	2-1-10 2-1-11 2-1-14	2,800(A) 2,900(A) 3,000(A)	2-1-10 2-1-14 2-1-15	27,400	7-1-84	37,900(A) 38,800(A) 39,600(A)	2-1-14 2-1-15 2-1-16	27,400	7-1-84	WC: Assigned risk program eliminated 7-1-97. Effective 1-1-03, executive owning 25% or more of the common stock of a corporation, or an executive of a non-profit corp. receiving annual compensation of \$1,000 or less, is not considered an employee and must elect coverage. Previously was covered, but could elect to be excluded. Executive officers can no longer opt out (footnote A deleted).
27 NV	6,000(A/AR)*	7-1-99	36,000(A/AR)*	7-1-99	29,300	8-1-84	300(A/AR)**	7-1-99	29,300	8-1-84	WC: Monopolistic prior to 7-1-99. Payroll limitation - \$36,000/year per employee. Payroll limitation is pro-rated only when the policy period is other than annual. Overtime, tips, and severance not deducted. Executives receiving compensation are automatically covered; if not compensated, may be excluded by endorsement. If not excluded, include at: \$6,000/year (A/AR) 7-1-99 Effective 7-1-03, an exec. officer who receives pay for services and owns the corp. can be excluded. Sole proprietor or partner electing higher benefits: \$1,800/month (A/AR) 7-1-99 * Min/max per year. ** Per month.
28 NH	900(A/AR) 450(A/AR)* 450(A/AR) 225(A/AR)* 500(A/AR) 250(A/AR)*	A 1-1-12 1-1-12 1-1-13 1-1-13 1-1-16 1-1-16	3,700(A/AR) 1,800(A/AR)* 3,700(A/AR) 1,900(A/AR)* 3,900(A/AR) 2,000(A/AR)*	1-1-14 1-1-14 1-1-15 1-1-15 1-1-16 1-1-16	26,800	8-1-84	24,000(A/AR) 24,300(A/AR) 25,500(A/AR)	1-1-14 1-1-15 1-1-16	26,800	8-1-84	WC: Applies to executive officers of an unincorporated association (Rule 2-E-1). Effective 1-4-08, up to 3 exec. officers of a corp. or 3 members of a LLC can be excluded, including those performing onsite work (rescinds 9-14-07). Effective 9-14-07, executive officers of corporations and members of LLC's who are "actively" engaged in onsite construction work cannot be excluded (new and renewal policies).
29 NJ	590 610 615	1-1-14 1-1-15 1-1-16	2,370 2,420 2,450	1-1-14 1-1-15 1-1-16	32,300	7-1-84	590 / 2,370* 610 / 2,420* 615 / 2,450*	1-1-14 1-1-15 1-1-16	32,300	7-1-84	WC: Board - \$15/week; lodging - \$10/week. Tips, if no record use \$10/week (\$2/day). All active executive officers are included in the premium base; cannot be excluded (3:3:40). Tips, if no record use \$10/week (\$2/day). Effective 4-13-00, sole proprietor and partners (must be all partners) may elect coverage (previously could not). * Min/max per week.
30 NM	700(A/AR) 750(A/AR) 800(A/AR)	1-1-11 1-1-12 1-1-16	2,900(A/AR) 3,000(A/AR) 3,100(A/AR)	1-1-12 1-1-13 1-1-15	27,900	7-1-84	39,500(A/AR) 39,700(A/AR) 40,800(A/AR)	1-1-14 1-1-15 1-1-16	27,900	7-1-84	WC: Executives owning 10% or more of the stock of a corporation may elect to be excluded. Sole proprietors are statutorily included, but may opt out.
31 NY	625 325* 675 325* 675 350*	10-1-13 10-1-13 10-1-15 10-1-15 10-1-16 10-1-16	1,900 2,000 2,050 Construction Industry See Notes	10-1-13 10-1-15 10-1-16 See Notes	27,500	D 7-1-84	625 / 1,900** 675 / 2,000** 675 / 2,050** Construction Industry See Notes	10-1-13 10-1-15 10-1-16	27,500	D 7-1-84	WC: Construction Employment Payroll Limitation Law (Rules IV, V, VI, IX, XII) weekly payroll limitation (includes officers, partners, sole proprietors): 7-1-14 \$1,212.98 7-1-15 \$1,266.44 7-1-16 \$1,296.48 Sole executive officer may be excluded by endorsement. Two executives who own all of the stock (each executive must own at least one share) may be excluded by endorsement. If statutorily excluded, they may elect coverage. Inactive executive officers are included at an annual payroll of \$100 per officer. Effective 1-1-94, either one or both executive officers of a two-person corp. may be excluded by endorsement. * Applies to executive officers of not-for-profit unincorporated associations. ** Min/max per week. Payroll does not include draws.
32 NC	355(A/AR) 800(A/AR) 850(A/AR)	4-1-10 4-1-11 4-1-16	1,400(A/AR) 1,600(A/AR) 1,700(A/AR)	4-1-09 4-1-11 4-1-16	24,800	7-1-84	41,800(A/AR) 42,700(A/AR) 43,500(A/AR)	4-1-14 4-1-15 4-1-16	24,800	7-1-84	
33 ND					24,200	7-1-84			24,200	7-1-84	WC: Monopolistic.
34 OH					36,900	7-1-84			36,900	7-1-84	WC: Monopolistic.
35 OK	750(A) 800(A) 850(A)	1-1-13 1-1-14 1-1-16	3,200(A) 3,300(A) 3,400(A)	1-1-14 1-1-15 1-1-16	10,400 / 38,100*	6-1-91	41,700(A) 42,400(A) 43,800(A)	1-1-14 1-1-15 1-1-16	19,200	6-1-91	WC: Stockholder-employees of corp. who own 10% or more stock are excluded unless endorsed on. * Min/max per year.
36 OR	850(A/AR) 900(A/AR) 850(A/AR)	1-1-12 1-1-15 1-1-17	3,600(A/AR) 3,700(A/AR) 3,900(A/AR)	1-1-15 1-1-16 1-1-17	31,100	8-1-84	46,200(A/AR) 47,900(A/AR) 50,600(A/AR)	1-1-15 1-1-16 1-1-17	31,100	8-1-84	WC: Bonuses rewarding workers for safe working practices, unanticipated bonuses, vacation pay, and profit sharing excluded. Coverage for certain executives of close corp. if elected.
37 PA	650 750 850	4-1-14 4-1-15 4-1-16	2,300 2,350 2,400	4-1-14 4-1-15 4-1-16	40 / 200*		650 / 2,300* 750 / 2,350* 850 / 2,400*	4-1-14 4-1-15 4-1-16	5,200		WC: Overtime is not deducted. GL: Board - \$1/day; lodging - \$3/week. * Min/max per week, if receiving payroll (draws are not payroll); otherwise, SAW/W: 1-1-14 \$932 1-1-15 \$951 1-1-16 \$978 ** Effective 8/31/93. *** Effective 8/29/11, sole proprietors and partners can elect coverage (applies to outstanding policies). Previously, were not covered by the PA WC Act.
38 RI	850(A) 900(A) 950(A)	7-1-12 8-1-14 8-1-16	3,400(A) 3,500(A) 3,700(A)	7-1-12 8-1-13 8-1-16	26,700	7-1-84			26,700	7-1-84	WC: Effective 1-1-99, president, one vice-president, secretary, and treasurer are excluded from coverage. They may elect coverage. Effective 1-1-02, most executive officers are covered. They may elect to be excluded. Executive appointed between 1-1-99 and 12-31-01 who was not previously an employee of corporation is excluded, but may elect coverage. * Sole proprietor and partners are not covered and cannot elect coverage (RIGL, effective 11-1-96).

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STATE	EXECUTIVE PAYROLL LIMITATION				INDIVIDUAL & PARTNERS				NOTES
	wc		gl		ANNUAL REMUNERATION LIMITATION				
	min/wk	max/wk	flat annual		wc	gl			
39 SC	A 700(A/R) 7-1-11 750(A) 9-1-12 750(A/R) 2-1-13 400(A/R) 9-1-14	2,900(A) 9-1-12 2,900(A/R) 2-1-13 3,000(A) 9-1-13 3,000(A/R) 9-1-14 3,100(A/R) 9-1-15	A 9-1-12 2-1-13 9-1-13 9-1-14		24,100 7-1-84	39,100(A/R) 9-1-14 39,800(A/R) 9-1-15 40,800(A/R) 9-1-16		24,100 7-1-84	
40 SD	A 650(A/R) 7-1-11 700(A/R) 7-1-14 750(A/R) 7-1-16	2,700(A/R) 7-1-13 2,800(A/R) 7-1-14 2,900(A/R) 7-1-16	A 7-1-13 7-1-14 7-1-16		25,800 7-1-84	35,900(A/R) 7-1-14 36,700(A/R) 7-1-15 38,100(A/R) 7-1-16		25,800 7-1-84	WC: Jury duty, holiday, vacation, and sick pay are excluded if shown in the records (Rule 2-B-2-n).
41 TN	A 800(A/R) 3-1-13 400(A/R)+ 3-1-13 850(A/R) 3-1-14 400(A/R)+ 3-1-14 850(A/R) 3-1-16 450(A/R)+ 3-1-16	3,300(A/R) 3-1-14 1,200(A/R)+ 3-1-14 3,400(A/R) 3-1-15 1,250(A/R)+ 3-1-15 3,400(A/R) 3-1-16 1,260(A/R)+ 3-1-16	A 3-1-14 3-1-14 3-1-15 3-1-15 3-1-16 3-1-16		100 / 500+*	43,400(A/R)+ 3-1-14 44,100(A/R)+ 3-1-15 44,600(A/R)+ 3-1-16	BC 3-1-14	13,300 2-1-82	* Construction industry only ** Construction industry min/max (Rule 2-E-3) 3-1-14 20,800 / 63,800 (A/R) 3-1-15 20,800 / 64,800 (A/R) 3-1-16 23,400 / 65,600 (A/R) *** Min/max per week. WC: Effective 12-31-09, construction workers are required to be covered; includes officers, partners, sole proprietors. If a partnership or sole proprietorship has no employees and is paid directly by the property owner, the partners or sole proprietor are not required to have coverage. Effective 1-22-10, the law enacted on 12-31-09 is suspended. Sole proprietors and partners in the construction industry are no longer statutorily covered, but may elect coverage (Refer to LB 03-10-01). Effective 3-1-11, law enacted on 12/31/09 reinstated; however, an officer, partner, sole proprietor, or LLC member may opt out if they own at least 30% of the company and serve exclusively in a supervisory role at a jobsite (Refer to LB 07-10-09).
42 TX	150 5-1-82	1,200 5-1-84			31,900 12-1-84	55,900+ 10-1-14 58,200+ 10-1-15 59,300+ 10-1-16		31,900 12-1-84	WC: Effective 1-1-97, sole proprietor, partners, and executives are automatically covered, but can be excluded by endorsement (previously were excluded, but could elect coverage). Executives with less than 25% ownership equity may also be excluded at insurer's option. Average weekly wage x 1.25 x 52, rounded to nearest \$100 (Appendix F): 10-1-14 \$860.52 10-1-15 \$895.08 10-1-16 \$912.69
43 UT	A 373(A) 12-1-09 750(A) 12-1-10 800(A) 12-1-13	3,000(A) 12-1-09 3,100(A) 12-1-13 3,200(A) 12-1-14	A 12-1-09 12-1-13 12-1-14		30,700 7-1-84	40,700(A) 12-1-13 41,100(A) 12-1-14 42,200(A) 12-1-15	BC 12-1-13	30,700 7-1-84	WC: Prior to 6-1-08, the premium portion of overtime was not excluded. Effective 05/14/13, corporations identified under section 34A-2-104(4)(b)(ii) of the Utah WC Act may exclude up to 5 directors and/or executive officers. For other corporations, there is no limitation.
44 VT	A 354(A/R) 4-1-10 750(A/R) 4-1-11 800(A/R) 4-1-14	3,100(A/R) 4-1-13 3,200(A/R) 4-1-15 3,300(A/R) 4-1-16	A 4-1-13 4-1-15 4-1-16		100 / 300*	40,400(A/R) 4-1-14 41,500(A/R) 4-1-15 42,400(A/R) 4-1-16	BC 4-1-14	10,400 8-15-88	WC: Effective 5-26-04, if all executives elect to be excluded, and the corporation has no other employees, then the corporation is not required to purchase a WC policy. * Min/max per week.
45 VA	A 405(A/R) 4-1-10 450(A/R) 4-1-11 500(A/R) 4-1-14	1,800(A/R) 4-1-11 1,900(A/R) 4-1-13 2,000(A/R) 4-1-16	A 4-1-11 4-1-13 4-1-16		26,300 10-1-84	49,700(A/R) 4-1-14 50,300(A/R) 4-1-15 50,700(A/R) 4-1-16	BC 4-1-14	26,300 10-1-84	
46 WA	A				17,800 8-1-85			17,800 8-1-85	WC: Monopolistic. GL: Employee max average: \$600/week. WC: Monopolistic prior to 7-1-08.
47 WV	A 700(A/R) 11-1-10 750(A/R) 11-1-12 800(A/R) 11-1-15	2,800(A/R) 11-1-10 3,000(A/R) 11-1-12 3,100(A/R) 11-1-15	A 11-1-10 11-1-12 11-1-15		31,800 7-1-84	39,500(A/R) 11-1-14 40,500(A/R) 11-1-15 40,900(A/R) 11-1-16		31,800 7-1-84	WC: Only four executive officers (pres., v.p., sec., treas.) may be excluded. Sole proprietors and partners are statutorily covered. May elect to be exempt.
48 WI	268 10-1-14 273 10-1-15 281 10-1-16	1,338 10-1-14 1,367 10-1-15 1,404 10-1-16	10-1-14 10-1-15 10-1-16		31,600 7-7-84	46,384 10-1-14 47,372 10-1-15 48,672 10-1-16	BC 10-1-14	31,600 7-1-84	WC: Rule V-B.2: Effective 10-1-14 Lodging - \$123.91/week, or \$17.70/day, Board - \$111.57/week or \$5.31/meal. Effective 10-1-15 Lodging - \$126.95/week, or \$18.08/day, Board - \$113.95/week or \$5.43/meal. Effective 10-1-16 Lodging - \$130.02/week, or \$18.57/day, Board - \$117.08/week or \$5.58/meal. Executive officer of closely held corp. may be excluded by endorsement.
49 WY					19,500 D 6-1-84			16,200 D 6-1-84	WC: Monopolistic
58 PR					28,000 12-1-84			28,000 12-1-84	

LEGEND

(A) - Advisory Basis Only
(AR) - Assigned Risk Policies Only

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FOOTNOTES

- A — Executives may be excluded by endorsement.
- B — Partners covered only if endorsed on policy. The following states require a notice of election form to be filed with the state: AL(WC 14), FL (DWC 251), IN, KS (D-WC 113), TN (I-4), UT.
- C — Sole proprietor covered only if endorsed on policy. The following states require a notice of election form to be filed with the state: AL(WC 14), FL (DWC 251), IN, KS (D-WC 113), TN (I-4), UT.
- D — Companies may elect to use this revision. Effective date is established by each company.
- E — Sole proprietorship or partnership with employees may elect coverage for the sole proprietor or partners by filing an election with the carrier. A notice of election is not required when the sole proprietorship or partnership has no employees. In such an instance, coverage is effected by obtaining a WC policy.
- F — Construction industry only (eff. 1-1-04), no more than three officers may elect to be exempt from coverage and each must own at least 10% of stock. Construction industry only (eff. 1-1-04), sole proprietor or partners are automatically covered and cannot opt out. Use flat amount shown or amount reported on IRS form Schedule C.
- G — Partners in construction not electing to come under the law — use \$400/week for any week or part of a week with jobsite exposure (eff. 4-1-91).
- H — Sole proprietor or partners licensed as sub and working under the direction of principle contractor is included at \$500/month (A/R), eff. 7-1-99.
- I — Construction employments (eff. 10-1-99); refer to Rule IX-A-6-a(7) for the maximum remuneration of executive officers, and Rule IX-B-4-b for individuals and partners.