

Assessment Overview

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Montana Department of
LABOR & INDUSTRY

2026 Assessment Rates

Fiscal Year	Admin	Safety	SIF	SAW/RTW
Plan 1	.017759	.010376	.007238	0.00000
Plan 2	.005443	.004922	.003844	0.00000
Plan 3-0	.017759		.007238	0.00000
Plan 3-n	.005443	.004922	.003844	0.00000

Presentation Objective

I will describe the assessment process, the change to expenditure reporting, and clarify what benefits to report

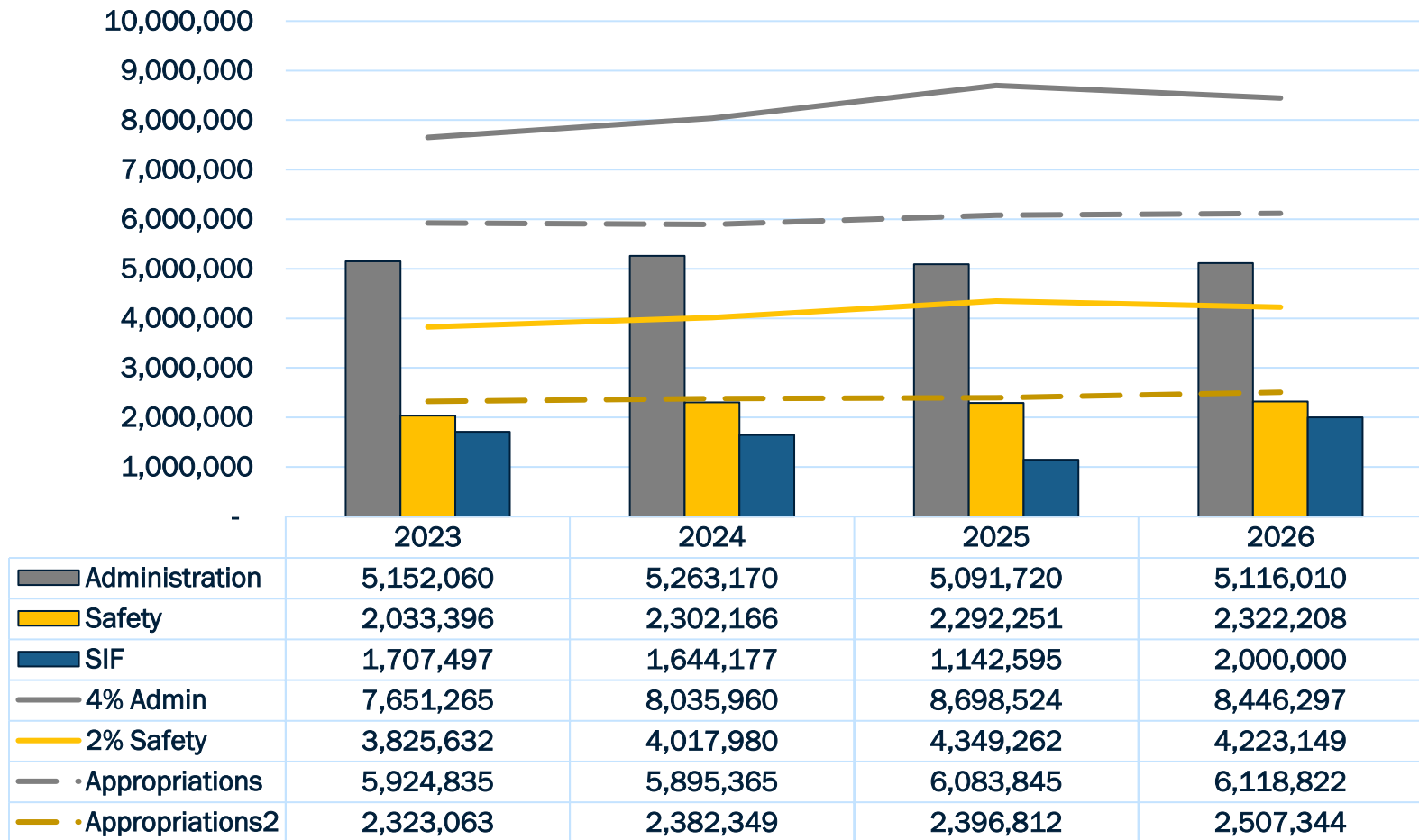


Assessment

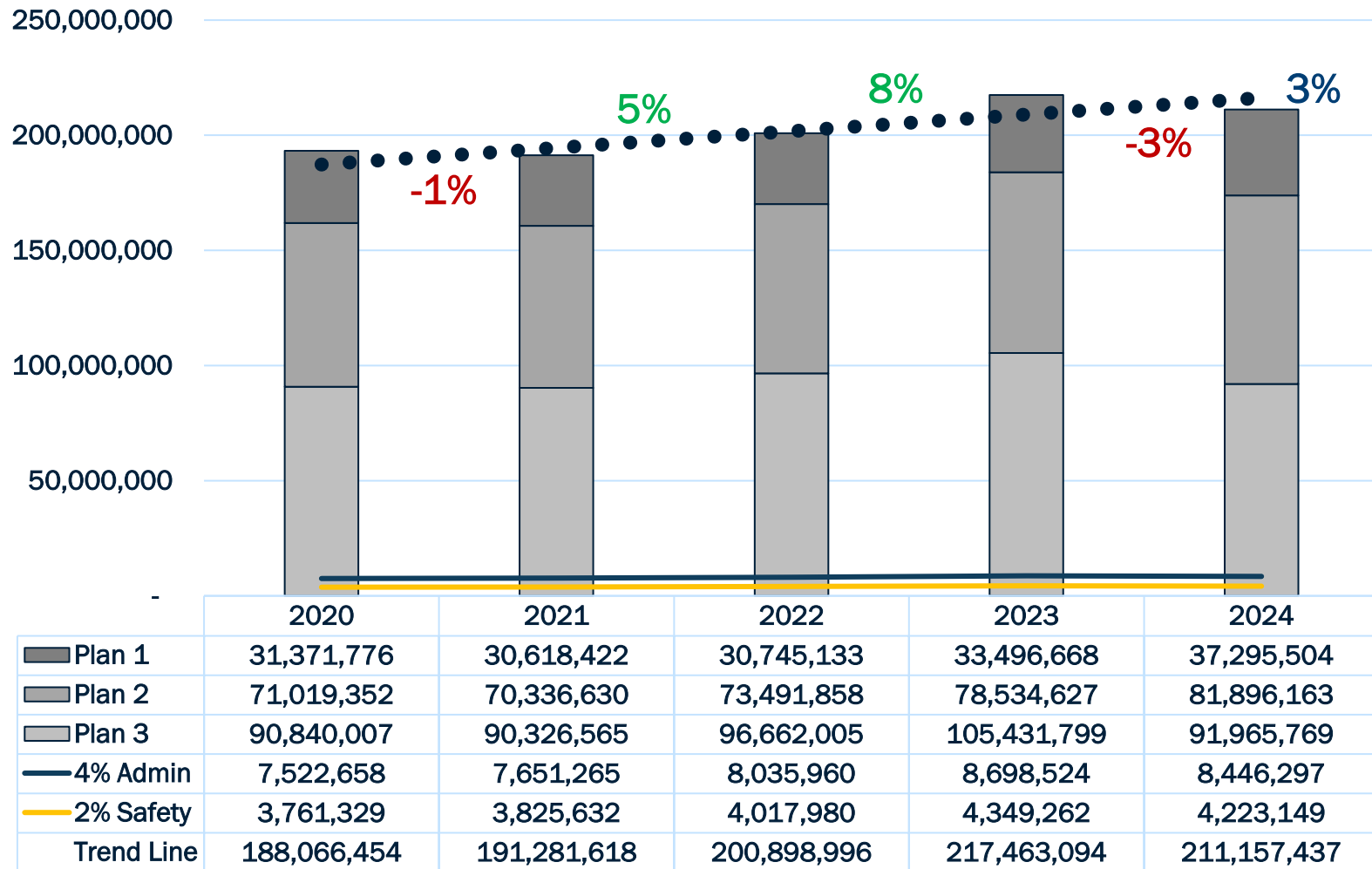
- The Montana Department of Labor and Industry, Employment Standards Division administers the Montana Workers' Compensation Act
- 39-71-201 (1) establishes a fund to cover administering the Workers' Compensation Act
- 39-71-201 (4) each employer shall pay its proportionate share determined by losses paid in the preceding calendar year



Actual and Projected Expenditures for the Admin Fund (02455), Safety Fund (02347), and SIF Fund (06040)



Benefits Paid and Assessment Caps by Calendar Year



Process Overview

Expenditure Report	Quarter 1 is 1-Jan through 31-Mar	Due 15-Apr
	Quarter 2 is 1-Apr through 30-Jun	Due 15-Jul
	Quarter 3 is 1-Jul through 30-Sep	Due 15-Oct
	Quarter 4 is 1-Oct through 31-Dec	Due 15-Jan
	Annual 1-Jan through 31-Dec	
Calculate Assessment	Expenditure Reconciliation	Due 1-Mar
	Calculate assessments	
	Post new rates and mail out invoices	Due 30-Apr
Revenue Collection	Initial assessment payment	Due 1-Jul
	Quarter 1 surcharge 1-Jul through 30-Sep	Due 20-Oct
	Quarter 2 surcharge 1-Oct through 31-Dec	Due 20-Jan
	Optional 2 nd assessment payment	Due 31-Dec
	Quarter 3 surcharge 1-Jan through 31-Mar	Due 20-Apr
	Quarter 4 surcharge 1-Apr through 30-Jun	Due 20-Jul
Year End	Revenue reconciliation	Due 18-Jul

Expenditure Reporting

- Compensation
- Medical
- Miscellaneous
- Total
- Medical in excess of \$200,000 per claim



Calculating Paid Loss

Medical benefits

+

Indemnity benefits

–

Medical benefits more than \$200,000 for an individual claim

= Paid losses for apportioning fund expenditures



Questions