

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 300(A/AR) 350(A/AR)	A 2,500(A/AR) 2,600(A/AR) 2,700(A/AR)	A 3-1-06 3-1-07 3-1-08		18,300	6-1-84	BC 46,700(A/AR) 50,800(A/AR) 52,200(A/AR)	3-1-06 3-1-07 3-1-08	18,300	6-1-84	
54 AK	A 350(A/AR) 400(A/AR)	A 1,400(A/AR) 1,500(A/AR)	A 1-1-03 1-1-03 1-1-07		36,400	8-15-87	BC 23,600(A/AR) 25,300(A/AR) 26,400(A/AR)	1-1-06 1-1-07 1-1-08	36,400	8-15-88	
02 AZ	A 321(A/AR) 343(A/AR) 345(A/AR)	A 2,600(A/AR) 2,700(A/AR) 2,800(A/AR)	A 10-1-05 10-1-06 10-1-07		26,400	7-1-84	BC 600/ 2,400(A/AR)* 600/ 3,000(A/AR)*	10-1-02 10-1-02 1-1-08	26,400	7-1-84	WC: Lodging and meals not included. * Average monthly wage agreed to, subject to minimum and maximum limitations (Rule 2-E-3).
03 AR	A 200(A/AR) 300(A/AR)	A 2,200(A/AR) 2,400(A/AR)	A 7-1-04 7-1-07		24,000	7-1-84	BC 28,500(A/AR) 29,800(A/AR) 30,800(A/AR)	7-1-05 7-1-06 7-1-07	24,000	7-1-84	WC: Eff. 7-3-93, partners and sole proprietors are covered. May elect to be excluded.
04 CA	32,500* 33,800* 35,100*	87,100* 89,700* 92,300*	1-1-06 1-1-07 1-1-08		33,600	D 7-1-84	C 32,500 / 87,100* 33,800 / 89,700* 35,100 / 92,300*	1-1-06 1-1-07 1-1-08	33,600	D 7-1-84	WC: Competitive rating eff. 1-1-95. In private corp., where officers and directors own all the stock, executives owning stock and rendering service for pay must elect coverage. Executives not owning stock, but rendering service for pay, are included. Partners, including working general partners or managers receiving wages irrespective of profits, must elect coverage. * Min/max per year.
05 CO	A 43,800(A)* 49,800(A)*	A 43,800(A)* 49,800(A)*	A 1-1-05 1-1-08		31,500	D 10-1-84	BC 43,800(A)* 49,800(A)*	1-1-05 1-1-08	31,500	D 10-1-84	* Flat amount per year.
06 CT	A 385(A/AR) 416(A/AR) 413(A/AR)	A 500(A/AR) 750(A/AR) 1,000(A/AR)	A 1-1-01 1-1-07 1-1-08		100/300*		C 52,000(A/AR) 56,200(A/AR) 55,900(A/AR)	1-1-06 1-1-07 1-1-08	10,400		WC: Eff. 7-1-93, partners are covered. May elect to be excluded. * Min/max per week.
07 DE	A 400 450	A 2,050 2,150 2,200	A 12-1-05 12-1-06 12-1-07		25,300	11-1-84	BC** 400 / 2,050* 450 / 2,150* 450 / 2,200*	12-1-05 12-1-06 12-1-07	25,300	11-1-84	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. * Min/max per week. ** Statewide average weekly wage (Rule IX-B.3): \$760.21 8-1-03 \$785.75 8-1-04 Eff. 12-1-04, Rule IX-B.3.b was revised to delete the exception regarding the use of the statewide average weekly wage when payroll could not be determined for a sole proprietor or partner.
08 DC	A 400(A/AR) 500(A/AR)	A 3,300(A/AR) 3,600(A/AR) 3,800(A/AR)	A 11-1-05 11-1-06 11-1-07		30,000	7-1-84	BC** 43,400(A/AR) 46,600(A/AR) 49,900(A/AR)	11-1-05 11-1-06 11-1-07	30,000	7-1-84	
09 FL	AF 300 / 125* 350 / 125*	AF 2,000 2,100 2,300	AF 1-1-06 1-1-07 1-1-08		16,700	9-1-84	BCF 43,700 45,800 48,900	1-1-06 1-1-07 1-1-08	16,700	9-1-84	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.
10 GA	A 300(A/AR) 400(A/AR)	A 2,600(A/AR) 2,900(A/AR)	A 7-1-05 5-1-08		24,400	7-1-84	BC 50,200(A/AR) 57,500(A/AR)	7-1-05 5-1-08	24,400	7-1-84	WC: Eff. 7-1-95, corp. may exempt no more than five corp. officers.
52 HI	(AR)** 200(A/AR) (AR)** 300(A)	(AR)** 2,500(A) 2,700(A) 2,800(A)	(AR)** 7-20-97 1-1-04 1-1-07 1-1-08		100 / 1,000*		BC (AR)** 38,000(A) 41,200(A) 42,000(A)	7-20-97 1-1-06 1-1-07 1-1-08	15,600		WC: Eff. 7-8-93, an executive who owns at least 50% of the corp. is not covered, but may elect coverage. * Min/max per week. ** Assigned risk program eliminated.
11 ID	A 200 300	A 2,100 2,400 2,500	A 1-1-05 1-1-07 1-1-08		26,300	D 7-1-84	BC 13,000	1-1-97	26,300	D 7-1-84	WC: Corp. officer who owns not less than 10% of stock of corp. is excluded, unless endorsed on.
12 IL	A 350(A/AR) 400(A/AR)	A 2,700(A/AR) 2,900(A/AR) 3,100(A/AR)	A 1-1-04 1-1-07 1-1-08		33,500	D 11-1-84	BC 46,000(A) 46,000(AR) 49,400(A/AR) 51,600(A/AR)	1-1-06 1-5-06 1-1-07 1-1-08	33,500	D 11-1-84	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 319(A/AR) 336(A/AR) 335(A/AR)	A 2,500(A/AR) 2,700(A/AR)	A 1-1-04 1-1-07 1-1-08		27,300	7-1-84	BC 43,400(A/AR) 45,800(A/AR) 45,600(A/AR)	1-1-05 1-1-07 1-1-08	27,300	7-1-84	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.

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		
14 IA	301(A/AR) 1-1-06 312(A/AR) 1-1-07 321(A/AR) 1-1-08	2,400(A/AR) 1-1-06 2,500(A/AR) 1-1-07 2,600(A/AR) 1-1-08	28,800	8-1-84	301/2,400(A/AR) 1-1-06 312/2,500(A/AR) 1-1-07 321/2,600(A/AR) 1-1-08	28,800	8-1-84	WC: Eff. 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). Eff. 7-1-02, each executive selects "payroll." Must be within the min/max limit (Rule 2-E-1).	
15 KS	250(A/AR) 1-1-98 300(A/AR) 1-1-02	2,400(A/AR) 1-1-05 2,500(A/AR) 1-1-06 2,700(A/AR) 1-1-07	30,300	7-1-84	35,600(A/AR) 1-1-06 37,900(A/AR) 1-1-07 38,900(A/AR) 1-1-08	13,300	7-1-84	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).	
16 KY	293(A) 10-1-05 313(A) 10-1-06 324(A) 10-1-07	2,300(A) 9-1-02 2,500(A) 10-1-06 2,600(A) 10-1-07	27,000	D 7-1-84	40,900(A) 10-1-05 43,600(A) 10-1-06 45,200(A) 10-1-07	27,000	D 7-1-84	WC: Pay or allowance for hand tools is excluded.	
17 LA	100(A/AR)	1,600(A) 5-1-06 1,700(A) 5-1-07 1,800(A) 5-1-08	15,600	2-1-86	41,800(A) 5-1-06 46,000(A) 5-1-07 50,600(A) 5-1-08	15,600	2-1-86	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) and aviation (7420); includes 7409 prior to 7/1/06): Stevedoring Aviation \$900 \$500 5-1-06 \$1,000 \$600 5-1-07 \$1,100 \$700 5-1-08 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. Assigned risk program eliminated effective 3-1-94. GL: \$300/week maximum per employee (\$150/week for stevedoring classes). Eff. 5-1-95, maximum is actual, not average.	
18 ME	282(A) 1-1-05 292(A) 1-1-06 324(A) 1-1-08	2,300(A) 1-1-04 2,600(A) 1-1-08	22,600	10-1-84	29,300(A) 1-1-05 30,300(A) 1-1-06 33,700(A) 1-1-08	22,600	10-1-84	WC: Eff. 1-1-91, employee who owns 20% of voting stock, or shareholder of professional corp., may submit a waiver to the WC Commission.	
19 MD	300(A) 1-1-96 400(A) 1-1-05	2,900(A) 1-1-05 3,200(A) 1-1-07 3,300(A) 1-1-08	28,100	7-1-84	49,700(A) 1-1-06 54,500(A) 1-1-07 55,300(A) 1-1-08	28,100	7-1-84	WC: Only officers of a close corporation may reject coverage.	
20 MA	200 1-1-91	1,000 1-1-91	28,600	7-1-84	49,800 10-1-05 52,000 10-1-06 36,400* 8-1-07 38,000 10-1-07	28,600	7-1-84	WC: Payroll limitation \$300/week (Rule XII - Admiralty). 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. • Applies to new and renewal business, and as a mid-term adjustment to outstanding policies. GL: Board - \$1/day; lodging - \$3/week; tips - if no record, use \$10/week (\$2/day)	
21 MI	382(AR) 1-1-06 392(AR) 1-1-07 401(AR) 1-1-08	1,400(AR) 1-1-02 1,500(AR) 1-1-05	29,700	7-1-84	15,600(AR) 16,700(AR) 1-1-06	29,700	7-1-84	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.	
22 MN	230(AR) 4-1-06 280(AR) 4-1-07 330(AR) 4-1-08	1,550(AR) 4-1-06 1,565(AR) 4-1-07 1,615(AR) 4-1-08	30,800	7-1-84	230/1,550(AR)* 4-1-06 280/1,565(AR)* 4-1-07 330/1,615(AR)* 4-1-08	30,800	7-1-84	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.	
23 MS	100	1,800(A/AR) 3-1-05 1,900(A/AR) 3-1-07 2,000(A/AR) 3-1-08	100 / 500*		24,200(A/AR) 3-1-05 27,800(A/AR) 3-1-06 32,000(A/AR) 3-1-07	10,400		WC: Eff. 5-15-92, employees, including executive officers, who own 15% or more of stock in corporation may elect to be excluded. • Min/max per week.	
24 MO	315(A) 1-1-05 315(AR) 7-1-05 322(A) 1-1-06 322(AR) 7-1-06 333(A) 1-1-07 359.62(A/AR) 7-1-07 426.92(A) 7-1-08	500(A) 7-1-02	28,400	7-1-84	15,600(A/AR) 18,700(A/AR) 7-1-07 22,200(A) 7-1-08	28,400	7-1-84	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 LLC's, partners, and sole proprietors may assign 10% of their payroll to code 8810 or 8742 (Rule 2-E).	
25 MT	100(A) 200(A) 7-1-96	700(A) 7-1-01 800(A) 7-1-04	18,800		10,800/ 40,600(A)* 7-1-05 10,800/ 41,700(A)* 7-1-06 10,800/ 44,000(A)* 7-1-07	15,700		WC: Board - \$1.50/day; lodging - \$3.50/week. An executive who does not receive pay for performing duties of a worker, or engages primarily in household employment, or owns 20% or more of the corp., or is the spouse, child, adopted child, step-child, mother, father, son/daughter-in-law, brother, sister, niece, or nephew of an executive who owns 20% or more is excluded, but can elect coverage. • Min/max per year.	

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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	A 295(A) 2-1-06 311(A) 2-1-07 312(A) 2-1-08	A 2,300(A) 2-1-04 2,400(A) 2-1-06 2,500(A) 2-1-07	27,400	7-1-84	BC 30,600(A) 2-1-06 32,300(A) 2-1-07 32,500(A) 2-1-08	27,400	7-1-84	WC: Assigned risk program eliminated 7-1-97. Eff. 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.	
27 NV	6,000(A/AR)* 7-1-99	36,000(A/AR)* 7-1-99	29,300	8-1-84	BCH 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 Eff. 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	A 368(A/AR) 1-1-06 184(A/AR)* 1-1-06 388(A/AR) 1-1-07 194(A/AR)* 1-1-07 406(A/AR) 1-1-08 203(A/AR)* 1-1-08	A 2,900(A/AR) 1-1-06 1,500(A/AR)* 1-1-06 3,100(A/AR) 1-1-07 1,600(A/AR)* 1-1-07 3,200(A/AR) 1-1-08 1,600(A/AR)* 1-1-08	26,800	8-1-84	BC 55,000(A/AR) 1-1-06 58,100(A/AR) 1-1-07 60,800(A/AR) 1-1-08	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	480 1-1-06 490 1-1-07 510 1-1-08	1,900 1-1-06 1,970 1-1-07 2,030 1-1-08	32,300	7-1-84	** 480 / 1,900* 1-1-06 490 / 1,970* 1-1-07 510 / 2,030* 1-1-08	32,300	7-1-84	WC: Board - \$15/week; lodging - \$10/week. Tips, if no record use \$10/week (\$2/day). Eff. 4-13-00, sole proprietor and partners (must be all partners) may elect coverage (previously could not). * Min/max per week. ** Min/max for covered spouses (Rule 3:3-41).	
30 NM	A 200(A/AR) 1-1-97 300(A/AR) 1-1-02	A 2,300(A/AR) 1-1-06 2,400(A/AR) 1-1-07 2,600(A/AR) 1-1-08	27,900	7-1-84	B 29,400(A/AR) 1-1-06 31,600(A/AR) 1-1-07 33,300(A/AR) 1-1-08	27,900	7-1-84	WC: Executives owning 10% or more of the stock of a corp. may elect to be excluded.	
31 NY	I 500 10-1-05 250* 10-1-05 550 10-1-07 275* 10-1-07	I 1,450 10-1-05 1,625 10-1-07	27,500	D 7-1-84	EI 500/1,450** 10-1-05 550/1,625** 10-1-07	27,500	D 7-1-84	WC: Construction Employment Payroll Limitation Law (Rules IV, V, VI, IX, XII) weekly payroll limitation: 10-1-02 \$750* 7-1-08 \$825* * greater of amount listed or weekly wage used to determine maximum weekly benefit 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. Eff. 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	A 312(A/AR) 4-1-06 326(A/AR) 4-1-07 331(A/AR) 4-1-08	A 1,200(A/AR) 4-1-04 1,300(A/AR) 4-1-07	24,800	7-1-84	BC 32,700(A/AR) 4-1-06 34,300(A/AR) 4-1-07 34,700(A/AR) 4-1-08	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	250(A) 12-1-99 300(A) 1-1-07	2,100(A) 12-1-02 2,300(A) 1-1-07	10,400/ 38,100*	6-1-91	BC 26,800(A) 12-1-02 30,000(A) 1-1-07	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	300(AR) 1-1-85 300(A) 10-1-85	2,500(A/AR) 1-1-03 2,600(A/AR) 1-1-06 2,700(A/AR) 1-1-07	31,100	8-1-84	BCG 20,800(A) 8-1-82 20,800(AR) 8-1-84	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	A** 350 4-1-03 400 4-1-08	A** 1,800 4-1-06 1,850 4-1-07 1,950 4-1-08	40 / 200*		***	5,200		WC: Overtime is not deducted. GL: Board - \$1/day; lodging - \$3/week. * Min/max per week. ** Effective 8/31/93. *** Sole proprietor and partners are not covered by the PA WC Act.	

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STATE	EXECUTIVE PAYROLL LIMITATION				INDIVIDUAL & PARTNERS ANNUAL REMUNERATION LIMITATION				NOTES
	wc		gl		wc		gl		
	min/wk	max/wk	flat annual						
38 RI	(AR)* 1-1-93 313(A) 1-1-05 319(A) 1-1-06 337(A) 2-1-07	(AR)* 1-1-93 2,500(A) 1-1-05 2,600(A) 1-1-06 2,700(A) 2-1-07	26,700	7-1-84		**	26,700	7-1-84	WC: Eff. 1-1-99, president, one vice-president, secretary, and treasurer are excluded from coverage. They may elect coverage. Eff. 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. * Assigned risk program eliminated. ** Sole proprietor and partners are not covered and cannot elect coverage (RIGL, effective 11-1-96).
39 SC	A 250(A/AR) 5-1-99 300(A) 4-1-03 300(AR) 2-15-05	A 1,900(A/AR) 5-1-99 2,200(A) 4-1-03 2,400(A) 7-1-04 2,400(AR) 2-15-05 2,500(A/AR) 12-1-06	24,100	7-1-84	24,500(A/AR) 5-1-99 29,400(A) 4-1-03 31,100(A) 7-1-04 31,100(AR) 2-15-05 32,300(A/AR) 12-1-06		24,100	7-1-84	
40 SD	A 200(A/AR) 7-1-98 300(A/AR) 7-1-03	A 2,100(A/AR) 7-1-03 2,200(A/AR) 7-1-06 2,300(A/AR) 7-1-07	25,800	7-1-84	38,200(A/AR) 7-1-05 39,800(A/AR) 7-1-06 41,300(A/AR) 7-1-07		25,800	7-1-84	WC: Pay for sickness, holiday and vacation is excluded.
41 TN	A 200(A/AR) 1-1-93 300(A/AR) 3-1-00	2,300(A/AR) 3-1-03 2,500(A/AR) 7-1-05 2,600(A/AR) 3-1-08	100 / 500*		48,400(A/AR) 3-1-06 48,100(A/AR) 3-1-07 49,200(A/AR) 3-1-08		13,300	2-1-82	* Min/max per week.
42 TX	150 5-1-82	1,200 5-1-84	31,900	12-1-84	35,100* 9-1-05 43,800* 10-1-06 46,300* 10-1-07		31,900	12-1-84	WC: Eff. 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 (Rule V-F): \$540.00 9-1-05 \$673.80 10-1-06 \$712.11 10-1-07
43 UT	A 293(A) 12-1-05 305(A) 12-1-06 318(A) 12-1-07	A 2,300(A) 12-1-04 2,400(A) 12-1-06 2,500(A) 12-1-07	30,700	7-1-84	2,700(A)* 12-1-05 2,800(A)* 12-1-06 2,900(A)* 12-1-07		30,700	7-1-84	WC: Overtime is not deducted. * Per month.
44 VT	A 315(A/AR) 4-1-06 321(A/AR) 4-1-07 338(A/AR) 4-1-08	A 2,500(A/AR) 4-1-06 2,600(A/AR) 4-1-07 2,700(A/AR) 4-1-08	100 / 300*		34,000(A/AR) 4-1-06 35,000(A/AR) 4-1-07 36,200(A/AR) 4-1-08		10,400		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 150(A/AR) 1-1-95 225(A/AR) 4-1-08	A 500(A/AR) 1-1-95 750(A/AR) 4-1-08	26,300	10-1-84	15,700(A/AR) 1-1-95 19,600(A/AR) 4-1-08		26,300	10-1-84	
46 WA			17,800	8-1-85			17,800	8-1-85	WC: Monopolistic. GL: Employee max average: \$600/week.
47 WV			31,800	7-1-84			31,800	7-1-84	WC: Monopolistic.
48 WI	213 10-1-05 223 10-1-06 233 10-1-07	1,067 10-1-05 1,116 10-1-06 1,166 10-1-07	31,600	7-7-84	36,972 10-1-05 38,688 10-1-06 40,404 10-1-07		31,600	7-1-84	WC: Rule V-B.2: Eff. 10-1-05, Lodging - \$98.78/week, or \$14.11/day, Board - \$88.91/week or \$4.23/meal. Eff. 10-1-06, Lodging - \$103.36/week, or \$14.77/day, Board - \$93.04/week or \$4.43/meal. Eff. 10-1-07, Lodging - \$107.94/week, or \$15.42/day, Board - \$97.17/week or \$4.63/meal. Executive officer of closely held corp. may be excluded by endorsement.
49 WY	164 4-1-85	1,300 4-1-85	19,500	D 6-1-84	17,400 4-1-85		16,200	D 6-1-84	WC: Monopolistic state; applies to Employers Liability coverage only. EL: "Extrahazardous Occupations" provided exclusively through Ind. Accident Fund.
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/AR), 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.