DIVISION OF WORKERS' COMPENSATION

3315 West Truman Boulevard, Room 131
P.O. Box 58
Jefferson City, MO 65102-0058
Phone: 573-751-4231
Fax: 573-751-2012
www.labor.mo.gov/DWC
E-mail: workerscomp@labor.mo.gov

To: All Workers' Compensation Insurance Companies, Self-Insured Employers, Group Trusts, and Third-Party Administrators

From: Julie Gibson, Acting Director
Missouri Department of Labor and Industrial Relations

John M. Huff, Director
Missouri Department of Insurance, Financial Institutions and Professional Registration

Date: October 31, 2013

Subject: Workers' Compensation Administrative Tax, Administrative Surcharge, Second Injury Fund Surcharge, and Second Injury Fund Supplemental Surcharge for the 2014 Calendar Year

As required by Section 287.690, 287.715, and 287.716, RSMo., the State of Missouri shall impose a workers' compensation administrative tax, administrative surcharge, Second Injury Fund surcharge, and a Second Injury Fund supplemental surcharge. For calendar year 2014, the administrative tax will be 1.0 percent, the administrative surcharge will be 1.0 percent, the Second Injury Fund surcharge will be 3.0 percent, and the Second Injury Fund supplemental surcharge will be 3.0 percent.

Section 287.690, RSMo., authorizes the imposition of an administrative tax not to exceed two percent. Section 287.716, RSMo., authorizes the imposition of an administrative surcharge at the same rate as the administrative tax. The revenue from the administrative tax and the administrative surcharge is used to fund expenses associated with the administration of the Missouri Workers' Compensation law.

Section 287.715, RSMo., authorizes the imposition of a second Injury Fund surcharge that shall not exceed three percent. Effective January 1, 2014, Section 287.715.6, RSMo., authorizes the imposition of a Second Injury Fund supplemental surcharge not to exceed three percent. The Second Injury Fund supplemental surcharge may be collected for calendar years 2014 to 2021. The revenue generated by the Second Injury Fund surcharge and the Second Injury Fund supplemental surcharge is used to pay benefit and expense liabilities of the fund.

For more information about the functions and services of the Division of Workers' Compensation and the Second Injury Fund, visit http://labor.mo.gov/DWC/.

The Department of Labor and Industrial Relations and the Department of Insurance, Financial Institutions and Professional Registration look forward to working with you in 2014. If you have questions or need additional information, contact the Division of Workers' Compensation at 800-775-2667 or the Department of Insurance, Financial Institutions and Professional Registration at 800-394-0964.

Missouri Division of Workers' Compensation is an equal opportunity employer program.
Auxiliary aids and services are available upon request to individuals with disabilities.