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**Loss Control: Activities to Prevent Accidents or Reduce the Cost of Accidents in the Workplace**

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## Workers' Compensation Administration Revolving Fund (WCARF)

The Workers' Compensation Administration Revolving Fund (WCARF) was created along as a special account in the State Treasury. Money in the fund may be expended by the department, upon appropriation by the Legislature

The assessment covers the following funds

<b>2009 Fund Assessment Against WC Premium</b>	<b>%</b>
♦ <b>Workers' Compensation Administration Revolving Fund</b> (WCARF) - Funds the Workers' Compensation Administration	<b>1.3583%</b>
♦ <b>Subsequent Injuries Fund</b> - Provides Compensation to Injured Workers Who Already Had a Disability or Impairment at the Time Of Injury.	<b>0.0827%</b>
♦ <b>Uninsured Employers Fund</b> - Pays Benefits To Injured Workers Whose Employers Were Illegally Uninsured	<b>0.2241%</b>
♦ <b>Fraud Surcharge</b> - Funds Antifraud Efforts By The California Department Of Insurance And Local District Attorneys	<b>0.3956%</b>
♦ <b>Occupational Safety And Health Fund</b> - Legislation in 2008 created a new fund to be Included with The Annual WCARF Assessment – Funds a Portion of Cal-OSHA Program Operations	<b>0.1185%</b>

Labor Code section 62.5 requires insurers to collect money from employers. Insurers must pay the funding due to the state for policy holders and recover those funds from policy holders through workers' compensation policy surcharges and assessments.

The California Division of Workers' Compensation (DWC) has posted the fiscal year 2008-2009 assessment rates for the Workers' Compensation Administration Revolving Fund (WCARF) and other funds on its Web site. Insurance companies and self-insured employers will also receive assessment notices in the mail. The assessments are authorized by Labor Code section 62.5.

For Details and Statewide Total Assessment Values go to

[http://www.dir.ca.gov/dwc/DWC\\_RevolvingFundAssessment/08UFund.pdf](http://www.dir.ca.gov/dwc/DWC_RevolvingFundAssessment/08UFund.pdf)

Employers with an Experience Modification Factor of 125% and greater will also be assessed by the Target Inspection and Consultation Fund

See the Loss Control Guide - What is the 2009 TICF Assessment?