MATT BLUNT
GOVERNOR

MISSOURI DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS
P.O. BOX 504
JEFFERSON CITY, MO 65102-0504
PHONE: 573-751-9691 FAX: 573-751-4135
www.dolir.mo.gov E-mail: diroffice@dolir.mo.gov

OMAR D. DAVIS
DEPARTMENT DIRECTOR

MEMORANDUM

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

FROM: Omar D. Davis, Director
Missouri Department of Labor and Industrial Relations

Douglas Ommen, Director
Missouri Department of Insurance, Financial Institutions and Professional Registration

DATE: October 29, 2007

SUBJECT: Workers' Compensation Administrative Tax, Administrative Surcharge and Second Injury Fund Surcharge for the 2008 Calendar Year

As required by Sections 287.690, 287.716 and 287.715, RSMo, the state of Missouri shall impose a workers' compensation administrative tax, administrative surcharge and Second Injury Fund surcharge. For calendar year 2008, the administrative tax will be **1.0 percent**, the administrative surcharge will be **1.0 percent,** and the Second Injury Fund 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 the expenses associated with the administration of the Missouri Workers' Compensation law.

The revenue generated by the Second Injury Fund surcharge is used to pay benefit and expense liabilities of the fund. Pursuant to Section 287.715, RSMo, the Second Injury Fund surcharge shall not exceed three percent.

Additional information about the functions and services of the Division of Workers' Compensation and the Second Injury Fund may be found at **www.dolir.mo.gov/wc**. Commercial insurers may obtain the second injury fund surcharge quarterly reporting forms from that web site.

The Department of Labor and Industrial Relations and the Department of Insurance, Financial Institutions and Professional Registration look forward to working with you in 2008. If you have questions or need additional information, contact the Division of Workers' Compensation at 888-837-6069 or the Department of Insurance, Financial Institutions and Professional Registration at 800-394-0964.