WSR 26-17-086
PERMANENT RULES
DEPARTMENT OF
LABOR AND INDUSTRIES

[Order 26-04—Filed August 18, 2026, 8:48 a.m., effective October 1, 2026]

Effective Date of Rule: October 1, 2026.

Purpose: The purpose of this rule making is to create additional means of calculating administrative assessments for active self-insured employers, and in doing so, facilitate fair and equitable funding for current and future self-insurance projects.

Citation of Rules Affected by this Order: Amending WAC 296-15-223.

Statutory Authority for Adoption: RCW 51.44.145 and 51.44.150 (chapter 57, Laws of 2025).

Adopted under notice filed as WSR 26-10-061 on May 5, 2026.

A final cost-benefit analysis is available by contacting Starla Treznoski, Department of Labor and Industries, Insurance Services, Self-Insurance, P.O. Box 44890, Olympia, WA 98504-4890, phone 360-902-5668, fax 360-902-6900, email Starla.Treznoski@Lni.wa.gov, website https://www.lni.wa.gov/rulemaking-activity/?query=296-15&cardNo=AO26-04.

Number of Sections Adopted in Order to Comply with Federal Statute: New 0, Amended 0, Repealed 0; Federal Rules or Standards: New 0, Amended 0, Repealed 0; or Recently Enacted State Statutes: New 0, Amended 1, Repealed 0.

Number of Sections Adopted at the Request of a Nongovernmental Entity: New 0, Amended 0, Repealed 0.

Number of Sections Adopted on the Agency's own Initiative: New 0, Amended 0, Repealed 0.

Number of Sections Adopted in Order to Clarify, Streamline, or Reform Agency Procedures: New 0, Amended 0, Repealed 0.

Number of Sections Adopted using Negotiated Rule Making: New 0, Amended 0, Repealed 0; Pilot Rule Making: New 0, Amended 0, Repealed 0; or Other Alternative Rule Making: New 0, Amended 0, Repealed 0.

Date Adopted: August 18, 2026.

Joel Sacks
Director

RDS-7135.1

AMENDATORY SECTION (Amending WSR 09-13-018, filed 6/5/09, effective 7/6/09)

WAC 296-15-223 Self-insurance administrative assessment. (1) The administrative assessment covers the department's administrative costs, including direct and indirect expenses of each department division, the University of Washington environmental research facility, and the board of industrial insurance appeals. The assessment is paid quarterly at the same time a self-insurer submits its quarterly report.

(2) The administrative assessment rate is determined annually for each fiscal year. Each self-insured employer uses one of three rates:

(a) The base administrative rate is based on the actual costs of the previous fiscal year and the anticipated costs of the upcoming fiscal year. This rate is used by any active self-insured employer certified after the fiscal year used for calculation.

(b) The adjusted administrative assessment rate includes the base rate with adjustments for over or under collections from prior periods. This rate is used by any active self-insured employer certified during or prior to the fiscal year used for calculation.

(c) Employers who have voluntarily surrendered their self-insurance certificate must pay the inactive rate until one year after all self-insurance liabilities and responsibilities are terminated. Usually, administrative assessment payments for inactive self-insurers can stop after reporting total claims costs of zero dollars for four consecutive quarters. Payments may again be due if any future costs are reported.

(3) In addition to the above rates, the department may bill active and inactive self-insured employers for the administrative costs of one-time projects requested by self-insured employers that will support the self-insured employer program per RCW 51.44.145. The director will calculate the assessment based on the most appropriate of the following method(s):

(a) To all self-insured employers, restricted to:

(i) Industry, business type, or NAICS code;

(ii) Risk classifications as described in chapter 296-17A WAC; or

(iii) Public entity, private, or group as defined by RCW 51.14.150; and

(b) Proportioned to each subject employer by:

(i) Total claims costs;

(ii) Total number of worker hours reported;

(iii) Total number of employees;

(iv) Total number or cost amount of pensions;

(v) Total payroll; or

(vi) Equal share.

(4) Except for assessments listed in subsection (3) of this section, the total administrative assessment due each quarter is calculated by multiplying the self-insurer's rate by their total claims costs during that quarter.

((~~(4)~~)) (5) The minimum quarterly administrative assessment for all self-insured employers is ((~~twenty-five dollars~~)) $25, unless the self-insurer is not required to make payment (see subsection (2)(c) of this section).

(6) Any self-insured employer who fails to pay this assessment will be subject to a penalty in accordance with RCW 51.48.210.