

Program Budget Comparison

The following table summarizes the total proposed budget by year, type of expenditure, and source of funding.

Program Budget Comparison								
Budget Item	Base Fiscal 2014	Approp. Fiscal 2015	Budget Fiscal 2016	Budget Fiscal 2017	Biennium Fiscal 14-15	Biennium Fiscal 16-17	Biennium Change	Biennium % Change
FTE	120.60	120.60	118.06	118.06	120.60	118.06	(2.54)	(2.11)%
Personal Services	7,331,777	8,660,951	8,928,180	8,940,007	15,992,728	17,868,187	1,875,459	11.73 %
Operating Expenses	3,176,136	2,887,381	4,930,579	5,079,304	6,063,517	10,009,883	3,946,366	65.08 %
Equipment & Intangible Assets	10,941	90,810	10,941	10,941	101,751	21,882	(79,869)	(78.49)%
Benefits & Claims	100,389	91,464	100,389	100,389	191,853	200,778	8,925	4.65 %
Total Costs	\$10,619,243	\$11,730,606	\$13,970,089	\$14,130,641	\$22,349,849	\$28,100,730	\$5,750,881	25.73 %
General Fund	978,772	1,047,414	1,439,020	1,437,643	2,026,186	2,876,663	850,477	41.97 %
State/Other Special Rev. Funds	8,894,116	9,648,864	11,758,508	11,917,159	18,542,980	23,675,667	5,132,687	27.68 %
Federal Spec. Rev. Funds	746,355	1,034,328	772,561	775,839	1,780,683	1,548,400	(232,283)	(13.04)%
Total Funds	\$10,619,243	\$11,730,606	\$13,970,089	\$14,130,641	\$22,349,849	\$28,100,730	\$5,750,881	25.73 %

Program Description

The Employment Relations Division (ERD) provides five service areas to the public: 1) Workers' Compensation (WC) Regulation Bureau, which regulates WC insurance coverage requirements, policy compliance, medical regulations, contractor registration, and independent contractor exemptions; 2) WC Claims Assistance Bureau, which assists organizations and individuals to arrive at early, less expensive settlements of their disputes, and provides management information on the workers' compensation system; 3) Labor Standards Bureau (and administratively attached Board of Personnel Appeals), which enforces state and federal labor laws related to the payment of wages and provides collective bargaining mediation; 4) Safety and Health Bureau, which administers federal and state industrial safety laws; and 5) Human Rights Bureau (and administratively attached Human Rights Commission), which enforces the Montana Human Rights Act and Governmental Code of Fair Practices through investigations, conciliation, hearings, and education.

Program Highlights

Employment Relations Division Major Budget Highlights
<ul style="list-style-type: none"> • Executive proposes to increase budget 25.7% between the 2015 and 2017 biennia • Human Rights Bureau requests restoration of \$250,000 in general fund • Employment Relations Division transferred \$10.00 FTE and \$1.9 million in authority to the newly formed Technology Services Division • Increased operating costs primarily due to a proposal to implement proprietary rates for TSD
Major LFD Issues
<ul style="list-style-type: none"> • Ongoing vacancies indicate additional positions within the division may be eliminated • Misclassification of a new proposal as present law • Budget for administrative assessments based on statutory changes that have not been approved by the legislature

Program Discussion -

Comparison of FY 2015 Legislative Base to FY 2015 Adjusted Base

The following table highlights the differences between the executive’s implementation of FY 2015 appropriations as shown in the budget comparison table compared to the FY 2015 legislative appropriations used for purposes of the budget base.

Department of Labor & Industry - Employment Relations Division							
FY 2015 Appropriation Transactions							
Program	Legislative Approps	Legislative App OTO	House Adjustment	Operating Plan	Program Transfers	Reorgs	Total Exec. Implement
Personal Services	8,876,654			200,000		(540,702)	8,535,952
Operations	4,219,799	225,000		(200,000)	(189)	(1,357,229)	2,887,381
Equipment	90,810						90,810
Benefits	91,464						91,464
Program Total	\$13,278,727	\$225,000	\$0	\$0	(\$189)	(\$1,897,931)	\$11,605,607

The total executive implementation in the figure above does not tie to the FY 2015 appropriation on the program budget comparison table because the executive inadvertently included \$124,999 of general fund from SB 410. As part of the reorganization to create TSD the Employment Relations Division transferred 10.00 FTE, \$0.5 million in personal services authority, and \$1.4 million in operating expenses. ERD also transferred \$200,000 out of operating expenses to personal services.

Comparison of the FY 2014 Actual Expenditures to FY 2015 Legislative Appropriations

Actual FY 2014 expenditures are \$2.7 million below the FY 2015 legislative appropriation. The primary reasons for the differences are:

- Reorganization that occurred in FY 2014 that transferred \$1.9 million in authority to the new division
- High number of vacancies, especially in occupational health specialists, in FY 2014, which impacts personal services

Executive Request

The program budget comparison table shows the impacts of the budget after the transfers of appropriation authority are taken into account. As shown the Employment Relations Division personal services increase \$1.6 million each year of the biennium when compared to FY 2014 actual spending. In addition to increases that result from the implementation of pay raises and health insurance contributions included in HB 13 other changes include:

- Market, proficiency agreement progression, competency, and reclassification increases granted throughout FY 2014 that are annualized for the 2017 biennium
- Vacancy savings that were 13.1% in FY 2014 compared to a budgeted rate of 6.0%; the budget proposes full funding of positions that were unfilled during all or a portion of FY 2014
- Employee attainment of longevity milestones in the 2017 biennium
- Reclassification of 11 positions between biennia
- Changes in employer retirement contributions

LFD ISSUE	• <u>Ongoing Vacancies in Employment Relations Division Indicate Additional Positions May Be Eliminated</u>
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As discussed in the LFD Issue on vacancies in the Agency Discussion, the Employment Relations Division experienced a high number of vacancies during FY 2014. This is part of the reason for the increase of \$1.6 million in personal services each year of the 2017 biennium as shown in the program budget comparison table. As part of its compliance with the HB 2 boilerplate language the bureau has already reduced 2.54 FTE. Of the 9.00 FTE identified as vacant for all of FY 2014, 2.00 FTE are within the Employment Relations Division including:

- 1.00 FTE occupational health specialist
- 1.00 FTE insurance claims technician

The executive proposes to fund these positions over the biennium at a cost of \$229,632. In addition, 11.00 FTE at a biennial cost of \$1.3 million were filled less than 50% of FY 2014.

Legislative Option

If the legislature wishes to more closely align spending on personal services with estimated costs for the 2017 biennium it can reduce funding by \$229,632 over the biennium for personal services supporting the 2.0 FTE that were vacant all of FY 2014. The legislature may wish to further discuss the need for the 11.00 FTE that were filled less than half of the time in FY 2014.

When compared to FY 2014 actual spending, operating costs increase by \$2.2 million each year of the biennium. About \$1.9 million is due to the proposal to implement proprietary rates for the Technology Services Division. As shown on the figure on the previous page, ERD transferred \$1.9 million in FY 2014 related to information technology services. Cost increases for these services are discussed in the "Proprietary Rates" narrative of the Technology Services Division.

The remaining increase is related to the executive's proposal to increase the proprietary rates for the Commissioner's Office and general fund for the Human Rights Bureau.

LFD ISSUE

Proposal to Restore General Fund to the Human Rights Bureau Should Be a New Proposal

The executive proposes to restore general fund for the Human Right Bureau and includes the decision in as present law. The legislature reduced general fund in the 2015 biennium to ensure that a fund balance in the federal funds supporting this program were fully utilized. This change was designated as one-time-only. Based on statutory requirements, requests for budget authority for functions that were not funded on an ongoing basis (one-time-only) are considered new proposal in the following budget.

Legislative Option

If the legislature decides to adopt the executive's proposal for general fund to support the Human Rights Bureau it may wish to direct staff to re-categorize the proposal as a new proposal.

Funding

The following table shows proposed program funding by source from all sources of authority.

Department of Labor & Industry, 04-Employment Relations Division					
Funding by Source of Authority					
Funds	HB2	Non-Budgeted Proprietary	Statutory Appropriation	Total All Sources	% Total All Funds
01100 General Fund	2,876,663	0	0	2,876,663	9.24 %
02252 DoLI Operations Acct	0	0	0	0	0.00 %
02258 Employment Security Account	3,214,147	0	0	3,214,147	12.73 %
02263 Subsequent Injury Admin	72,051	0	0	72,051	0.29 %
02315 DLI Info Exchange/Rental	10,990	0	0	10,990	0.04 %
02346 Contractor Registration	2,741,497	0	0	2,741,497	10.86 %
02455 Workers Comp Regulation	14,384,462	0	0	14,384,462	56.96 %
02941 Uninsured Employer Fund	3,252,520	0	1,579,942	4,832,462	19.13 %
State Special Total	\$23,675,667	\$0	\$1,579,942	\$25,255,609	81.11 %
03122 EEOC	416,031	0	0	416,031	26.87 %
03130 Coal Mine Safety	0	0	0	0	0.00 %
03195 On-Site Consultation	1,132,369	0	0	1,132,369	73.13 %
Federal Special Total	\$1,548,400	\$0	\$0	\$1,548,400	4.97 %
06040 Subsequent Injury-Trust Fund	0	1,456,752	0	1,456,752	100.00 %
06096 Stay at work/return to work	0	0	0	0	0.00 %
Proprietary Total	\$0	\$1,456,752	\$0	\$1,456,752	4.68 %
Total All Funds	\$28,100,730	\$1,456,752	\$1,579,942	\$31,137,424	

HB 2 Funding

General fund supports the personal services and general operating costs of the Human Rights Bureau and a small percentage of the overall administration of the division. State special revenue funds include:

- Employment security funds generated through an assessment charged to employers as a percentage of their payroll
- An annual administrative assessment of 3% of all compensation and medical benefits (excluding costs above \$200,000 per claim) paid during the previous calendar year that funds workers' compensation regulation.
- Contractor registration funding supporting the Workers' Compensation Regulation Bureau and a portion of administration. Registration fees for independent contractor exemptions and construction contractor application fees are deposited into the fund
- Uninsured employer fund assessments statutorily set at the premium uninsured employers would have paid had they been carrying workers' compensation insurance, with a minimum penalty of \$200. The funds are used to provide benefits to employees injured on the job while working for an employer that does not carry workers' compensation insurance as required by law

**LFD
ISSUE**

Budget for Administrative Assessments Based on Statutory Changes

The administrative assessment discussed above funds a number of programs within DOLI including the Workforce Services Division, the Commissioner's Office, the Employment Relations Division, and the Workers' Compensation Court. The majority of the funds are allocated to the Employment Relations Division and include:

- Workers' Compensation Regulation Bureau \$2,259,306
- Management Services Bureau \$807,971
- Workers' Compensation Assistance Bureau \$7,116,438
- Safety and Health Bureau \$4,200,747

The funding shown above is for the 2017 biennium. It should be noted that statute requires the fund to be used for the worker's compensation administrative and regulatory functions of DOLI as well as the Worker's Compensation Court.

Statute does not include safety and health functions in the definition of required services. The Safety and Health Bureau provides education, training, and outreach to employers on reducing workplace injuries.

The figure below shows the proposed uses of the fund for the 2017 biennium as well as the actual and appropriated funds in the 2015 biennium.

Department of Labor and Industry Employment Relations Division Workers' Compensation Regulation				
	FY 2014	FY 2015	FY 2016	FY 2017
Beginning Fund Balance	\$5,095,202	\$4,799,010	\$2,835,434	\$1,064,308
Revenues				
Licenses and Permits	35,750	35,750	35,750	35,750
Charges for Services	34,067	37,500	37,500	37,500
Fines and Forfeitures	5,118	7,600	7,600	7,600
Sale of Documents/Mdse/Prop	2,220	0	0	0
Contributions/Premiums	6,962,544	5,887,180	6,123,641	7,894,615
BOI Investment Earning	1,450	0	0	0
Total Revenues	7,041,149	5,968,030	6,204,491	7,975,465
Expenditures				
Workforce Services Division	74,396	87,530	113,634	113,737
Commissioner's Office	6,348	154,801	8,346	8,356
Employment Relation Division	4,978,884	5,502,867	7,113,946	7,270,516
Technology Services Division	1,618,162	1,510,785	0	0
Workers' Compensation Court	632,178	675,623	739,691	738,738
Total Expenditures	7,309,968	7,931,606	7,975,617	8,131,347
Adjustments	(27,373)			
Ending Fund Balance	<u>\$4,799,010</u>	<u>\$2,835,434</u>	<u>\$1,064,308</u>	<u>\$908,426</u>

As shown, the projected revenues from the administrative assessment, shown as contributions/premiums, jumps significantly in FY 2017. The executive's revenue estimate assumes that LC 533, a bill to increase the assessment from 3% to 5% and create a separate assessment to fund the functions of the Safety and Health Bureau within the Employment Relations Bureau, will be passed by the 2015 Legislature.

Without passage of the bill the fund would have a negative fund balance of almost \$1.0 million at the end of FY 2017. If the legislature chooses to fund the bureau from this source it may wish to consider making the funding in FY 2017 contingent on the passage and approval of a bill that increases the amount of revenues to the fund.

Legislative Option

The legislature may wish to make the funding for the Safety and Health Bureau contingent on passage and approval of LC 533.

Proprietary Funds

The division oversees the subsequent injury fund, a proprietary account that assists disabled persons in becoming employed by offering a financial incentive to the employers who hire them. The fund rate is based on the total amount of paid losses reimbursed by the fund in the preceding calendar year.

Statutory Appropriations

Payments for indemnity and medical benefits for workers injured while working for a business that does not carry workers' compensation insurance are statutorily appropriated to the division. The costs of administering the program are included as part of HB 2 appropriations.

Budget Summary by Category

The following summarizes the total budget utilizing the FY 2015 Legislative base, present law adjustments, and new proposals.

Budget Summary by Category								
	-----General Fund-----				-----Total Funds-----			
Budget Item	Leg. Budget Fiscal 2016	Leg. Budget Fiscal 2017	Leg. Biennium Fiscal 16-17	Percent of Budget	Leg. Budget Fiscal 2016	Leg. Budget Fiscal 2017	Leg. Biennium Fiscal 16-17	Percent of Budget
2015 Budget	1,070,848	1,070,848	2,141,696	74.45 %	13,278,727	13,278,727	26,557,454	94.51 %
PL Adjustments	345,520	344,143	689,663	23.97 %	(852,805)	(693,368)	(1,546,173)	(5.50)%
New Proposals	22,652	22,652	45,304	1.57 %	1,544,167	1,545,282	3,089,449	10.99 %
Total Budget	\$1,439,020	\$1,437,643	\$2,876,663		\$13,970,089	\$14,130,641	\$28,100,730	

Present Law Adjustments -

The "Present Law Adjustments" table shows the changes from FY 2015 legislative appropriation to the budget proposed by the executive. PSPL adjusts all personal services. LGPL provides for adjustments to other expenditures such as operating expenses. Each is discussed in the narrative that follows. Total funds in the Present Law Adjustments table do not include proprietary funds budgeted in House Bill 2.

Present Law Adjustments										
	-----Fiscal 2016-----					-----Fiscal 2017-----				
	FTE	General Fund	State Special	Federal Special	Total Funds	FTE	General Fund	State Special	Federal Special	Total Funds
DP 98 - LEG. Personal Services Present Law	0.00	(1,027,851)	1,120,269	(40,892)	51,526	0.00	(1,020,667)	1,130,509	(46,489)	63,353
DP 99 - LEG. Present Law	0.00	1,373,371	(2,401,727)	124,025	(904,331)	0.00	1,364,810	(2,254,431)	132,900	(756,721)
Grand Total All Present Law Adjustments	0.00	\$345,520	(\$1,281,458)	\$83,133	(\$852,805)	0.00	\$344,143	(\$1,123,922)	\$86,411	(\$693,368)

DP 98 - LEG. Personal Services Present Law -

The following table outlines various components of the changes included in the PSPL adjustment.

Personal Services Present Law Adjustments					
	FY 2016				
CP 98 PSPL Item	FTE	General Fund	State Special	Federal Special	Total Funds
State Share Health Insurance	118.06	\$6,499	\$47,589	\$3,289	\$57,377
Executive Implementation of 2015 Pay Increase		18,575	125,127	9,479	153,181
Fully Fund 2015 Legislatively Authorized FTE		-	137,149	-	137,149
Other					
Reorganization	0.00	(7,890)	(529,209)	(3,063)	(540,162)
Restore general fund for Human Rights Bureau	0.00	99,471	-	-	99,471
Remainder of Other	0.00	(1,144,506)	1,339,613	(50,597)	144,510
Total Other	0.00	(1,052,925)	810,404	(53,660)	(296,181)
Personal Services Present Law Adjustments	118.06	(\$1,027,851)	\$1,120,269	(\$40,892)	\$51,526
Personal Services Present Law Adjustments					
	FY 2017				
CP 98 PSPL Item	FTE	General Fund	State Special	Federal Special	Total Funds
State Share Health Insurance	118.06	\$6,499	\$47,589	\$3,289	\$57,377
Executive Implementation of 2015 Pay Increase		18,472	125,125	9,584	153,181
Fully Fund 2015 Legislatively Authorized FTE		-	137,149	-	137,149
Other					
Reorganization	0.00	(7,890)	(529,209)	(3,603)	(540,702)
Restore general fund for Human Rights Bureau	0.00	99,471	-	-	99,471
Remainder of Other	0.00	(1,137,219)	1,349,855	(55,759)	156,877
Total Other	0.00	(1,045,638)	820,646	(59,362)	(284,354)
Personal Services Present Law Adjustments	118.06	(\$1,020,667)	\$1,130,509	(\$46,489)	\$63,353

To determine the funding that should be included as part of the personal services adjustment, changes to the funding were calculated using the funding ratios included in the executive's adjustments to personal service costs. As shown in the table a funding shift from general fund and federal revenues to state special revenues is included in the adjustment as part of the other line of the table. This reflects the funding of the positions in FY 2014 that is carried forward into the 2017 biennium. As shown below the reduction is offset by changes included for the funding of other expenses such as operating costs.

DP 99 - LEG. Present Law -

As shown in the present law adjustment table on the previous page, the executive proposes decreased funding for operating expenses when compared to the 2015 legislative base budget. The table below shows the components of the changes that occurred in FY 2014 and that are now proposed for the 2017 biennium. It should be noted that part of the proposal is to increase general fund support for the program. The net impact of the funding shifts contained in the two present law adjustments is an overall increase in general fund support for the program of \$345,500 while state special revenues supporting the program are decreased.

Legislative Present Law Adjustments				
	General	State	Federal	Total
	Fund	Special	Special	Funds
CP 99 Item				
HB 334 Generally Revise WC	\$0	\$51,200	\$0	\$51,200
Reorganization	(15,543)	(1,337,411)	(4,275)	(1,357,229)
Rent Adjustment	1,965	15,919	973	18,857
CAP Rate Adjustment	16,473	116,471	8,174	141,118
Other	1,370,476	(1,247,906)	119,153	241,723
Legislative Present Law Adjustments	\$1,373,371	(\$2,401,727)	\$124,025	(\$904,331)
	General	State	Federal	Total
	Fund	Special	Special	Funds
CP 99 Item				
HB 334 Generally Revise WC	\$0	\$51,200	\$0	\$51,200
Reorganization	(15,543)	(1,337,411)	(4,275)	(1,357,229)
Rent Adjustment	2,912	16,396	1,014	20,322
CAP Rate Adjustment	16,416	116,728	8,287	141,431
Other	1,361,025	(1,101,344)	127,874	387,555
Legislative Present Law Adjustments	\$1,364,810	(\$2,254,431)	\$132,900	(\$756,721)

New Proposals -

Total funds in the New Proposals table do not include proprietary funds budgeted in House Bill 2.

New Proposals	-----Fiscal 2016-----				-----Fiscal 2017-----					
	FTE	General Fund	State Special	Federal Special	Total Funds	FTE	General Fund	State Special	Federal Special	Total Funds
DP 404005 - TSD Funding Switch	0.00	22,652	1,497,673	23,842	1,544,167	0.00	22,652	1,498,788	23,842	1,545,282
DP 404006 - Coal Mine Safety Fund Switch	0.00	0	151,620	(151,620)	0	0.00	0	151,620	(151,620)	0
Total	0.00	\$22,652	\$1,649,293	(\$127,778)	\$1,544,167	0.00	\$22,652	\$1,650,408	(\$127,778)	\$1,545,282

DP 404005 - TSD Funding Switch -

The Employment Relations Division proposes \$1,544,167 in FY 2016 and \$1,545,282 in FY 2017 for operating expenses related the reorganization of the Technology Services Division. These costs are the estimated amount the Employment Relations Division will be assessed through Technology Services Division rates. This decision package is related to DP6001 of Technology Services Division.

DP 404006 - Coal Mine Safety Fund Switch -

The Employment Relations Division is requesting a federal fund switch of \$151,620 in both years of the biennium. The Mine Safety and Health Administration (MSHA) has notified the division that Montana will not be receiving any additional federal mining funds. However, this will not change the current level services for the Safety Bureau of the Montana Department of Labor and Industry. With the lack of federal funding, the Workers' Compensation Fund will have to support the current mine consultation services provided by the Safety Bureau, that was previously paid for using federal MSHA funds.

Other Issues -

Proprietary Rates

Subsequent Injury Trust Fund - 06040

Proprietary Program Description

The Subsequent Injury Fund was established in 1973 to assist disabled persons in becoming employed by offering a financial incentive to the employers who hire them. The incentive has a limit of 104 weeks of benefits paid by their Workers' Compensation carrier in the event of an on-the-job injury to the certified employee, thus minimizing workers' compensation expenses. Beginning July 1, 1999, the fund is maintained by annual assessment of all Montana Workers' Compensation insurers, including self-insured employers, private insurers, and the State Fund. The asset balance is maintained at approximately \$700,000 to provide an operating balance for payment of benefits and administrative costs (39-71-901-920, MCA).

The 2017 Biennium Report on Internal Service and Enterprise Funds is presented on the following page.

2017 Biennium Report on Internal Service and Enterprise Funds							
Fund	Fund Name	Agency #	Program Name				
6040	Subsequent Injury Fund	66020	Employment Relations Division				
				Actual	Budgeted	Budgeted	Budgeted
				FY14	FY15	FY16	FY17
Operating Revenues							
Fees and Charges							
Fee Revenue A	Subsequent Injury Fund Assessment (and Surch		1,018,105	1,500,000	1,500,000	1,500,000	1,500,000
Other Operating Revenues							
Revenue A	Investment Earnings		53	1,000	1,000	1,000	1,000
Revenue B	Securities Lending Income		-				
Revenue C	Other Operating Revenues		302	600	600	600	600
Total Operating Revenues			1,018,460	1,501,600	1,501,600	1,501,600	1,501,600
Expenses							
Personal Services							
Other Operating Expense							
Expense A	Benefits and Claims		689,262	1,000,000	1,250,000	1,250,000	1,250,000
Total Operating Expense			689,262	1,000,000	1,250,000	1,250,000	1,250,000
Operating Income (Loss)			329,198	501,600	251,600	251,600	251,600
Income (Loss) Before Contributions and Transfers			329,198	501,600	251,600	251,600	251,600
Transfers Out			(37,843)	(32,500)	(33,966)	(34,363)	(34,363)
Change in Net Position			291,355	469,100	217,634	217,237	217,237
Beginning Net Position - July 1			(3,484,166)	(3,192,811)	(2,723,711)	(2,506,077)	(2,506,077)
Prior Period Adjustments							
Change in Net Position			291,355	469,100	217,634	217,237	217,237
Ending Net Position - June 30			(3,192,811)	(2,723,711)	(2,506,077)	(2,288,840)	(2,288,840)

It should be noted that the negative fund balance is related to liabilities established for long-term claims payable of \$2.0 million. By statute, insurers are assessed the costs of the benefits, claims, and administration from the preceding year. So in FY 2015 the insurers would be expected to pay \$689,262.

Proprietary Rates

This program is funded with an enterprise type proprietary fund. As such, the legislature does not appropriate funds or approve rates for the program. Instead, the legislature reviews the report for the enterprise fund and identifies any concerns with the financial position of the fund. The estimate rates for the program are shown on the following page.

Requested Rates for Internal Service Funds Fee/Rate Information				
	Actual FY14	Budgeted FY15	Budgeted FY16	Budgeted FY17
Admin Assessment and Surcharge				
Plan I - Insureds (Admin cots & benefits paid to certified claimants)	127,827	216,815	216,815	216,815
Plan II - Insureds (Admin cots & benefits paid to certified claimants)	365,563	574,592	574,592	574,592
Plan III - Old Insureds (Admin cots & benefits paid to certified claimants)	17,557	25,595	25,595	25,595
Plan III - New Insureds (Admin cots & benefits paid to certified claimants)	430,675	682,998	682,998	682,998
The rates are based on the four Workers' Compensation (WC) insurance plans' share of the WC market as compared to the net outlay of the Subsequent Injury Fund (SIF) in a calendar year. Please see 39-71-915, MCA, for particular details.				