



## INSTRUCTIONS AND TAX RATES

Use this form to report workers' compensation related taxes payable pursuant to an order of the Oklahoma Workers' Compensation Court or Commission. Mandatory inclusion of social security and/or federal identification numbers is required on forms filed with the Oklahoma Tax Commission pursuant to Title 68 of the Oklahoma statutes and regulations thereunder, for identification purposes, and is deemed part of the confidential files and records of the Oklahoma Tax Commission.

Total Number of Pages: List the total number of supplemental pages at the top of the form.

Column 1. List the Court Number as it appears on the Court Order or Commission Order.

Column 2. List the insured employees in alphabetical order by last name, first name and middle initial.

Column 3. List the employer.

Column 4. List the total taxable amount of the award.

Column 5. **Special Occupational Health and Safety Fund**

Every insurance carrier, individual self-insured employer, group self-insurance and "no insurance" employers shall pay an Occupational Health and Safety Fund Tax up to the sum equal to three-fourths of one percent (0.75%) of each taxable award excluding medical payments and temporary total disability compensation. The tax shall be paid by the carrier, self-insurer or "no insurance" employer. No deduction shall be made from the award.

Column 6. **Multiple Injury Trust Fund (A)**

Uninsured employers (those who do not secure their workers' compensation obligations) are assessed five percent (5%) of their total compensation paid for permanent disability and death awards.

Column 7. **Multiple Injury Trust Fund (B)**

Every awarded Claimant shall pay an assessment up to the sum equal to 3% of each taxable award. This deduction shall be taken from the award. The tax shall be collected by the insurance carrier, individual self-insured employer, group self-insurance and "no insurance" employers and paid to the Oklahoma Tax Commission.

### Self-Insured-Only

Column 8. **Insurance Premium Assessment**

Every authorized self-insured employer, including group self-insurance association, shall be assessed at a rate equal to two percent (2%) of the total compensation for permanent total disability, permanent partial disability and death benefits. The tax shall be paid by the self-insured employer. No deduction shall be made from the award.

TOTAL - Total all supplemental pages. Enter on "Total from Supplemental Page(s)" line on Form WC-3.