



**THE COMMONWEALTH OF MASSACHUSETTS**  
**EXECUTIVE OFFICE OF LABOR & WORKFORCE DEVELOPMENT**

*Department of Industrial Accidents*

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CIRCULAR LETTER NO. 348

TO: All Interested Insurers  
FROM: Linda Edmonds Turner, Director  
RE: Revised Assessment Filing Process  
Date: April 29, 2015

In accordance with M.G.L. c.152, §§ 65(4) and (5), the Department of Industrial Accidents (“Department”) must annually determine the Special Fund and Workers’ Compensation Trust Fund assessment rates to be used in order to correctly assess eligible Massachusetts insured and self-insured employers. In order to ensure compliance with the requirements of M.G.L. c. 152, §§ 65(4) and (5), and as explicitly authorized by the provisions of M.G.L. c. 152, § 65(12), the Department will adopt the following amended practices and procedures in the assessment data filing process:

- Establish an automated algorithm that will be used to calculate the value of the policy listings provided as back-up data by each insurance company (“insurer”) or self-insurance group (“SIG”). This information will be verified against the amount listed on the Form 50 (insurers) or Form 51 (self-insurance groups) filing to ensure that the figures agree. This verification of the data will significantly reduce submission errors.
- Institute a **thirty-six (36) month cap** on all insurance policy adjustments. This will allow insurers and SIGs to make adjustments only during the first thirty-six (36) months after the inception date of the policy or experience period.
- Require that all adjustments be filed separately on a new form. For insurers, that form will be the Form 50X. For self-insurance groups, that form will be the Form 51X. The adjustments claimed on these forms must be approved by the Department prior to being included in the assessment calculation due for the quarter.
- Require that insurers and SIGs report and calculate the net premium based only on premium earned and billed during the current filing period. This information

must be reported on the Form 50 or Form 51, respectively. Premiums for any quarter that were earned and billed during any previous quarter or any quarter not yet completed may not be included in the calculations for the current filing period.

- A new on-line assessment reporting template will be available for use by all insurers and SIGs on or about July 1, 2015 and will be mandatory for all assessment filings beginning with the quarter ending September 30, 2015.
- A copy of the Form 50X or 51X, along with technical instructions, will be sent under separate cover to all insurers and SIGs.

The goal of The Department is to implement these changes in a transparent, straightforward way. We will ensure the highest level of communication and keep all interested parties thoroughly informed throughout this entire process. The Department will respond to any requests for additional information as quickly and directly as possible.



Linda Edmonds Turner  
Director