



## INSTRUCTIONS AND TAX RATES

Use this form to report workers' compensation related taxes payable pursuant to an order of the Oklahoma Workers' Compensation Court. 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.

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

Column 2. List the insured employees in alphabetical order by last 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 including CompSource Oklahoma, 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 (3/4 of 1%) of each taxable award excluding medical payments and temporary total disability compensation. The tax shall be paid by the carrier, CompSource Oklahoma, self-insurer or "no insurance" employer. No deduction shall be made from the award.

Column 6. **Multiple Injury Trust Fund**  
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.

### Self-Insured-Only

Column 7. **Workers' Compensation Administration Fund**  
Every authorized self-insured employer, including group self-insurance association, shall pay a Workers' Compensation Administration Fund Tax equal to two percent (2%) of each taxable award 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.

Column 8. **Individual Self-Insured Guaranty Fund** (applicable when Fund is below \$750,000)  
Every individual self-insured employer shall pay a tax equal to one percent (1%) of each taxable award for permanent partial disability. This tax shall be paid by the individual self-insured employer. No deduction shall be made from the award.

Column 9. **Group Self-Insurance Association Guaranty Fund** (applicable when Fund is below \$750,000)  
Every group self-insurance association carrying its own risk shall pay a tax at the rate of one percent (1%) of the total compensation for permanent partial disability awards. This tax shall be paid by each group self-insurance association carrying its own risk. No deduction shall be made from the award.

Payment of the above taxes to the Oklahoma Tax Commission shall be made no later than the fifteenth (15th) day of the month following the close of each quarter of the calendar year in which compensation is paid or became payable.

For proper credit, please submit one check for the page total of each fund.