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STATE OF HAWAII | KA MOKU'ĀINA 'O HAWAII
DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS
KA 'OIHANA PILI KĀLEPA
INSURANCE DIVISION
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NADINE Y. ANDO
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SCOTT K. SAIKI
INSURANCE COMMISSIONER

December 23, 2025

**TO: INSURERS AUTHORIZED TO WRITE WORKERS' COMPENSATION INSURANCE
IN HAWAII**

SUBJECT: WORKERS' COMPENSATION SPECIAL COMPENSATION FUND

Section 386-152, Hawaii Revised Statutes, requires a levy to finance the Special Compensation Fund when the cash balance of the Fund falls below an amount deemed necessary to meet the Fund's current and projected obligations.

The Director of Labor and Industrial Relations who administers the Special Compensation Fund advises that the Fund balance was insufficient to meet the required level of funding as of December 31, 2025. For 2026, the levy to be assessed insurers writing Workers' Compensation insurance shall be 2.9% of the 2025 gross premiums.

Insurers are required to file premium tax statements electronically and pay premium taxes electronically. The Division will accept only electronic tax filings and payments submitted through OPTins.

Insurers may continue using TriTech software for tax statements and payments, which will be routed to the Division through OPTins. However, insurers must register with OPTins to file and pay electronically. For more information regarding registration, please contact OPTins by email at optinsmktg@naic.org or by phone at (816) 783-8787.

Please contact the Certification & Agency Exam Section at insscert@dcca.hawaii.gov for more information.

TO BE FILED ON OR BEFORE MARCH 15, 2026

ONLY insurers reporting workers' compensation gross premiums written are required to file Form 315.

IF THE WORKERS' COMPENSATION PREMIUMS ARE \$0, THE FORM IS NOT REQUIRED.