

MACo WORKERS' COMPENSATION TRUST
2715 Skyway Drive, Helena, MT 59602
(406) 449-4370

MAY 12 2014

Ravalli County Commissioners

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DATE: May 7, 2014

TO: Commissioners, Clerks and Recorders, Nursing Home/Medical Ctr Directors and Accounting/Finance

FROM: Greg Jackson, Shannon Shanholtzer, Emelia McEwen and Sara McGowan

RE: MACo Workers' Compensation Class Code Rates and Modification Factors
 Effective for the upcoming policy year of July 1, 2014 – June 30, 2015

After careful consideration, the MACo Workers' Compensation Trust Trustees adopted **new rates** as presented by the actuary **that will take effect July 1, 2014,** with the first payment to be included with the Payroll Report for the **quarter ending September 30, 2014.**

The new Class Code rates for the reporting year of July 1, 2014 – June 30, 2015 are as follows:

<u>Class Code</u>	<u>Description</u>	<u>Current Rate/\$100</u> <u>(7/1/13-6/30/14)</u>	<u>New Rate/\$100</u> <u>(7/1/14-6/30/15)</u>
7704-vol.	Firemen and Drivers – (volunteer)	\$130/yr Annual	\$130/yr Annual
7704-paid	Firemen and Drivers – (paid)	\$12.03	\$11.23
7720	Policemen and Drivers	\$4.21	\$4.63
8743	Professional or Administrative Employees	\$0.80	\$0.71
8810	Clerical Office Employees	\$1.23	\$1.32
8824	Nursing Homes	\$21.37	\$21.92
9016	Amusement Park Employees	\$6.11	\$7.07
9040	Blended Nursing Home/Hospital Patient Care Handlers	\$18.43	\$20.60
9410	Administrative or Non-professional Employees	\$5.96	\$5.96
9420	All Other Employees and Drivers	\$7.29	\$8.19

Effective July 1, 2014-June 30, 2015 the MOD FACTOR for

Ravalli County is 1.25

Additionally, the Trust requests your cooperation with the following items:

1. Please forward a copy of this letter to the appropriate payroll/accounting/finance personnel to insure that the accounting system is updated for the new rate and mod factor as of July 1, 2014.
2. Please carefully review and follow the Guidelines and Reporting Requirements regarding Volunteers, including search and rescue, sheriff reserve, firefighters, ambulance personnel, and other county volunteers.
3. If you are paying for election judges, please add that payroll to any other payroll in class code 8743. Do not list them separately on the report.
4. If you are reporting individuals who have performed community service, please add that assumed payroll to any other payroll in the appropriate class code. Do not list them separately on the report.
5. When reporting your firefighters, either volunteer or paid, please include them in the reporting form under class code 7704. (The paid firefighters' amounts need to flow through the form like all the other class codes and have the modification factor applied as well.). You must submit your total roster of active volunteer firefighters to our office with each quarter's report and pay the annual premium for the policy year (\$130.00 for July 1, 2014- June 30, 2015) for all volunteer firefighters on the roster with the payroll report covering July 1st – September 30th of each year. If you then add any additional firefighter(s) during the fiscal year, you must report them and pay the annual premium on them during the quarter they are added. **We will need to have a roster of the firefighters names with each Work Comp quarterly report.** You will not need to track firefighters hours any longer. New legislation allows the setting of an annual premium, which has been set at \$130.
The County's "Mod Factor" will not be applied to the annual premium for Volunteer Firefighters.
6. Please wait until the end of the quarter to cut your premium check. Your accounting system should be able to hold each month's workers' compensation liability due as an accrued liability, which should be paid all at once for the entire three month period. Also, please do not cut separate checks for each class code.
7. Please complete and email the electronic version of the payroll report back to Shannon Shanholtzer (smsr@mtcounties.org) no later than the 15th of the month following the end of the quarter. *If you are experiencing difficulties completing the electronic form and emailing the attachment, please contact Emelia McEwen at MACo (406-449-4370).*
8. Please mail to Sara McGowan no later than the 15th of the month following the end of the quarter: 2 copies of your one-page Payroll Report, your premium check, and 1 copy of all of your back-up detailed payroll and volunteer information reports.
9. If you subsequently find an error in your reported payrolls or premiums paid for a previous quarter, you must file an amended Payroll Report and supporting documentation for that quarter.
10. Please call us at any time with your questions. We want to help you and make this process as easy as possible for all involved.