



NCCI Miscellaneous Values – Effective May 1, 2026

LWCC is adopting the following miscellaneous values for policies with an effective date on or after **May 1, 2026**. Changes from the last filing are identified in **green**.

EXPENSE CONSTANT

\$160

Applicable in accordance with Basic Manual Rule 3-A-11.

PRIMARY/EXCESS LOSS SPLIT POINT *(previously \$39,500)*

\$40,500

EXPERIENCE RATING SUBJECT PREMIUM ELIGIBILITY AMOUNTS *(effective 11/01/26)*

Column A **\$13,500** *(previously \$13,000)*

Column B **\$6,750** *(previously \$6,500)*

PREMIUM DETERMINATION FOR PARTNERS AND SOLE PROPRIETORS

\$60,800

Applicable in accordance with Basic Manual Rule 2-E-3

(previously \$58,600)

MAXIMUM PAYROLL

(previously \$3,400)

\$3,500

Footnote instructions for **Code 9178** – Athletic Sports or Park: Non-Contact Sports and **Code 9179** – Athletic Sports or Park: Contact Sports

Applicable in accordance with Basic Manual Rule 2-E-1 – Executive Officer

MINIMUM PAYROLL

\$1,150

Applicable in accordance with Basic Manual Rule 2-E-1 – Executive Officer

(previously \$1,100)

BASIS OF PREMIUM

Applicable in accordance with the footnote instructions for **Code 7370** – Taxicab Co.

Employee operated vehicle

(previously \$87,900)

\$91,200

Leased or rented vehicle

(previously \$58,600)

\$60,800

TERRORISM SURCHARGE (PER \$100 OF PAYROLL)

\$0.02

EMPLOYERS' LIABILITY INCREASED LIMITS PERCENTAGES

Liability Limits

\$500k / \$500k / \$500k

\$1m / \$1m / \$1m

Percentage

1.1%

1.4%

Minimum Premium

\$100

\$150



NCCI Payroll Limitations

LEGAL ENTITY		EFFECTIVE 05/01/24	EFFECTIVE 05/01/25	EFFECTIVE 05/01/26
Corporation, LLC, Subchapter S	Minimum	\$57,200	\$59,800	\$59,800
	Maximum	\$171,600	\$176,800	\$182,000
Partnership, LLP, Sole Proprietor		\$56,600	\$58,600	\$60,800
	Per Month	\$4,717	\$4,883	\$5,067
	Per Quarter	\$14,150	\$14,650	\$15,200