



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	(previously \$1,100)	\$1,150
Applicable in accordance with Basic Manual Rule 2-E-1 – Executive Officer		
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	Percentage	Minimum Premium
\$500k / \$500k / \$500k	1.1%	\$100
\$1m / \$1m / \$1m	1.4%	\$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