

Department of Finance		Fund: 0223
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> Workers' Compensation Administration Revolving Fund		
<u>Legal Citation/Authority</u> Chapter 324, Statutes of 2009 (SB 73) Labor Code section 62.5(a)(1)		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds	<u>Fund Classification</u> <u>Legal Basis</u> Governmental/Other Governmental Cost Funds	
<u>Purpose</u> This fund was established for the administration of the Worker's Compensation Program (Section 3200 et seq.), other than the activities specified in Section 3702.5, and the enforcement of the insurance coverage program established and maintained by the Labor Commissioner pursuant to Labor code section 90.3 may not be used or borrowed for any other purpose. Pursuant to Subdivision (f)(1): This fund will consist of surcharges made levied by the director upon all employers, as defined in Section 3300, for purposes of deposit in the Workers' Compensation Administration Revolving Fund, the Uninsured Employers Benefits Trust Fund, the Subsequent Injuries Benefits Trust Fund, the Occupational Safety and Health Fund, and Labor Enforcement and Compliance Fund. The total amount of the surcharges will be allocated between self-insured employers and insured employers in proportion to payroll respectively paid in the most recent year for which payroll information is available. Chapter 6, Statutes of 2002, redirected the deposit of civil and administrative penalties assessed and collected pursuant to Labor Code sections 129.5 and 4628, for deposit into the Workers' Compensation Administration Revolving Fund. Former legislation provided for these funds to be deposited into the Workplace Health and Safety Revolving Fund (0222). Chapter 639, Statutes of 2003, redirected all revenues from fees paid pursuant to Labor Code section 139.2 (n), for deposit into the Workers' Compensation Administration Revolving Fund. Former legislation provided for these funds to be deposited into the Industrial Medicine Fund (0079).		
<u>Administering Agency/Organization Code</u> Department of Industrial Relations/Org 7350		
<u>Major Revenue Source</u> Surcharges levied on all employers, as defined in section 3300 and penalties collected pursuant to section 3722 as a result of the insurance coverage program established under section 90.3 of the Labor Code.		
<u>Disposition of Fund (upon abolishment)</u> Pursuant to Government Code 16346, absent language that identifies a successor fund, any balance remaining in this fund upon abolishment shall be transferred to the General Fund.		

Appropriation Authority

Money in this fund is to be expended by the department upon appropriation by the Legislature.

State Appropriations Limit

Always Excluded - The major revenue source is transferred from another fund, which has already been counted or will be counted in an included fund, the General Fund, and should not be double counted.

Comments/Historical Information

Chapter 892, Statutes of 1989 originally set this fund to be abolished effective 1/1/99. Chapter 746, Statutes of 1999 reestablished this fund and removed the abolishment date.

Chapter 712, Statutes of 2010, Per Labor Code section 139.48 the Return to Work program sunset as of January 1, 2010. The remaining balance of Fund 3031 (Return to Work Fund) was transferred to the Workers' Compensation Administration Revolving Fund.