Appendix
Payment Due Dates

Due dates for previous year assessments or payroll adjustments are due 30 days from the Statement of Account (SOA) date.

Due dates for penalties are 30 days from the SOA date, regardless of whether they apply to the current or previous year.

An employer may not be eligible for an alternate payment schedule based on the premium amount and assessment date.

Due date(s) for current year premiums are based on the date of assessment and premium amount:

<u>One Annual Payment</u>

Assessment Date March 2 or earlier	**Assessment Date March 3 to July 31**	**Assessment Date after July 31**
Total amount due April 1	Total amount due September 1	Total due in 30 days

<u>Semi-Annual Payment</u>

<table>
<tr><th>Total Premium Amount</th><th>Assessment Date
March 2 or earlier</th><th>Assessment Date
March 3 to July 31</th><th>Assessment Date
after July 31</th></tr>
<tr><td>Less than $125</td><td>Total amount due April 1</td><td>Total due 30 days</td><td rowspan="3">Total due in 30 days</td></tr>
<tr><td>$125 – $200</td><td>April 1 = $100
September 1 = remainder</td><td>30 days = $100
September 1 = remainder</td></tr>
<tr><td>Greater than $200</td><td>April 1 = half of total
September 1 = half of total</td><td>30 days = half of total
September 1 = half of total</td></tr>
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Quarterly Payment Plan

Total Premium Amount	Assessment Date March 2 or earlier	Assessment Date March 3 to April 30	Assessment Date after May 1
Greater than or equal to $1,000	April 1 = 25% of total June 1 = 25% of total August 1 = 25% of total October 1 = 25% of total	30 days = 25% of total June 1 = 25% of total August 1 = 25% of total October 1 = 25% of total	Not Eligible

Eight-Month Payment Plan

Total Premium Amount	Assessment Date February 28 or earlier	Assessment Date After March 1
Greater than or equal to $16,000	April 1 = 12.5% of total May 2 = 12.5% of total June 1 = 12.5% of total July 2 = 12.5% of total August 1 = 12.5% of total September 1 = 12.5% of total October 2 = 12.5% of total November 1 = 12.5% of total	Not Eligible

Monthly Payment Plan

Total Premium Amount	**Assessment Date** **January 31 or earlier**	**Assessment Date** **After February 1**
Greater than or equal to $100,000	February 1 = 8.33% of total March 3 = 8.33% of total April 1 = 8.33% of total May 2 = 8.33% of total June 1 = 8.33% of total July 2 = 8.33% of total August 1 = 8.33% of total September 1 = 8.33% of total October 2 = 8.33% of total November 1 = 8.33% of total December 2 = 8.33% of total January 1 = 8.37% of total	Not Eligible