### Legal Title
Self-Insurance Plans Fund

### Legal Citation/Authority
Chapter 532, Statutes of 1992 (AB 2771)
Labor Code section 3702.5(b)

### Fund Classification
- **GAAP Basis**: Governmental/Special Revenue Funds
- **Legal Basis**: Governmental/Other Governmental Cost Funds

### Purpose
Per Labor Code section 3702.5(b) this fund was created for the administration of the private self-insurance program.

### Administering Agency/Organization Code
Department of Industrial Relations/Org 7350

### Major Revenue Source
Per Labor Code section 3702.5(b) all revenue from fees and penalties paid by private self-insured employers shall be deposited into this fund. Pursuant to Labor Code section 3702.5(a), certificate fees shall be established by the Director of the Department of Industrial Relations in ranges based on the number of employees insured by the private self-insurers and the number of adjusting locations. The Director may also assess other fees as necessary to cover the costs of special audits or other services rendered to self-insured employers and a civil penalty for late filing as set forth in Labor Code section 3702.9(a).

### Disposition of Fund (upon abolishment)
Pursuant to Government Code 16346, in absence of 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 upon appropriation by the Legislature.

### State Appropriations Limit
**Excluded** – Revenues in this fund are not proceeds of taxes; however, when transferred, may become proceeds of taxes. These revenues are used to provide direct services or products to the payers.

### Comments/Historical Information
Chapter 1758, Statutes of 1971 created this fund.

Chapter 118, Statutes of 1992 amended the last sentence of subdivision (a) from “The director may assess a penalty for late filing which shall not exceed 10 percent per month, or fraction thereof, of the amount of the fee due.”; added the last sentence of subdivision (b); and added the last paragraph.