**Legal Title**  
Workers’ Compensation Return-to-Work Fund

**Legal Citation/Authority**  
Chapter 6, Statutes of 2002  
Labor Code section 139.48(i)

**Purpose**  
Chapter 6, Statutes of 2002 (AB 749), authorizes the Department of Industrial Relations to establish and maintain the Return-to-Work program to encourage, facilitate, and educate employers to promote the early and sustained return to work of the employee following an occupational injury or illness.

The Workers’ Compensation Return-to-Work Fund was created for the support of the Return-to-Work Program. Employers will be reimbursed from this fund for the return of an (qualified) injured employee to work, and for expenses incurred to make workplace modifications to accommodate the employee’s return to modified or alternative work. The maximum reimbursement to an employer for these accommodations is $2,500.

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

**Major Revenue Source**  
Per Chapter 6, Statutes of 2002 (AB 749), it is the intent of the Legislature that this fund be supported by the gross premium tax collected from insurers under Section 12201 of the Revenue and Taxation Code.

**Disposition of Fund (upon abolition)**  
The unencumbered balance remaining in the fund as of January 1, 2009, will revert to the General Fund.

** Appropriation Authority**  
Upon appropriation by the Legislature, only for purposes of implementing this section. Per subdivision (k): “This section shall not be implemented unless and until funds are appropriated by the Legislature for this purpose in the annual Budget Act or other statute commencing with the 2004-05 fiscal year.”

**State Appropriations Limit**  
**Always Excluded** – The major revenue source is transferred from another fund which has already been counted in an included fund, the General Fund (0001), and should not be double counted.

**Comments/Historical Information**  
This section will be operative on July 1, 2004. This section will remain in effect only until January 1, 2009, and as of that date is repealed, unless a later enacted statute deletes or extends that date. This fund is repealed as of 1/1/2010 by its own terms.