



30 S 17th Street, Suite 1500  
Philadelphia, PA 19103

# INFORMATION BULLETIN

January 5, 2026

## PCRB Information Bulletin #034

To all members of the PCRB:

### **RE: Workers' Compensation Security Fund: 2003 Assessment Refund Opportunity**

The Pennsylvania Compensation Rating Bureau (PCRB) is issuing this Information Bulletin to advise member carriers of a recently published [notice](#) from the Pennsylvania Insurance Department announcing the availability of refunds related to the 2003 Workers' Compensation Security Fund (WCSF) assessment. This bulletin summarizes the key provisions of the notice and highlights the information carriers will need if they choose to pursue a refund.

Pursuant to Act 45 of 2025, the Insurance Department is required to issue refunds of the 2003 WCSF assessment, upon request, to carriers that paid the assessment in accordance with the Workers' Compensation Security Fund Act (77 P.S. §§ 1051—1066). Carriers that paid the 2003 assessment and satisfy the eligibility requirements may apply for a refund of the full amount paid, without interest. Carriers are encouraged to consult their own tax advisors regarding any potential tax implications associated with receiving a refund.

### **Eligibility and Scope**

The Insurance Department's published notice identifies the carriers that paid the 2003 Workers' Compensation Security Fund assessment. Only those carriers—or their corporate successors—that made the original payment are eligible to request a refund. Where applicable, carriers seeking a refund as a corporate successor must provide documentation establishing successor status, such as approved merger or acquisition filings.

### **Refund Amount**

The refund amount will equal the carrier's original 2003 WCSF assessment payment. No interest will be paid. The refund applies exclusively to the 2003 assessment under

the Workers' Compensation Security Fund Act and does not affect any other assessments or contributions.

### **Application Process and Deadline**

Eligible carriers must submit a complete and accurate online application no later than **5:00 p.m. on April 27, 2026**. A separate application is required for each carrier that was assessed in 2003.

Refunds will be issued within 60 days after an application is received and verified. An application is considered received only after all required information has been submitted and eligibility has been confirmed by the Fund.

Required information includes, but is not limited to:

- 2003 NAIC number, company name, and FEIN of the assessed carrier
- Amount of the carrier's 2003 WCSF assessment payment
- Current NAIC number, company name, and FEIN of the assessed carrier or its corporate successor
- Documentation establishing successor entitlement, if applicable
- Current contact name, mailing address, telephone number, and email address
- ACH payment information (routing number, account number, and bank country)

Carriers are encouraged to assemble the required documentation well in advance of the deadline to promote timely and efficient processing.

### **Online Application**

The online refund application is available through the Pennsylvania government portal [here](#). Carriers should follow the instructions provided on that page to access and complete the application.

### **Questions and Contact Information**

Questions regarding eligibility, the refund process, or completion of the application should be directed to the Insurance Department's Bureau of Special Funds:

Benjamin A. Lorah  
Director, Bureau of Special Funds  
Workers' Compensation Security Fund  
Pennsylvania Insurance Department  
901 North 7th Street  
Harrisburg, PA 17102

Phone: (717) 886-2082

Email: [RA-IN-WCSFAssessRef@pa.gov](mailto:RA-IN-WCSFAssessRef@pa.gov)

The PCRB is providing this Information Bulletin to notify member carriers of the refund opportunity and applicable deadlines. The PCRB does not review applications, determine eligibility, or otherwise participate in the refund process administered by the Pennsylvania Insurance Department.