

ADVISORY LOSS COSTS - NOT RATES**NORTH CAROLINA**

Advisory loss costs exclude all expense provisions except loss adjustment expense.

Exhibit III

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Effective April 1, 2027

CLASS CODE	LOSS COST	ELR	D RATIO	CLASS CODE	LOSS COST	ELR	D RATIO	CLASS CODE	LOSS COST	ELR	D RATIO
0005	0.937	0.756	0.43	2089	0.803	0.640	0.43	2881	0.967	0.830	0.47
0008	0.828	0.667	0.43	2095	0.912	0.702	0.40	2883	1.115	0.896	0.43
0016	1.430	0.987	0.36	2105	1.370	1.179	0.47	2915	1.044	0.716	0.36
0034	1.087	0.838	0.40	2110	1.172	0.942	0.43	2916	1.148	0.788	0.36
0035	0.945	0.739	0.40	2111	0.756	0.602	0.43	2923	0.534	0.460	0.47
0036	1.405	1.122	0.43	2112	1.439	1.153	0.43	2960	1.600	1.230	0.40
0037	1.291	0.887	0.36	2114	0.765	0.659	0.47	3004	0.509	0.323	0.33
0042	1.351	1.042	0.40	2121	0.505	0.436	0.47	3018	0.989	0.628	0.33
0050	1.834	1.259	0.36	2130	0.761	0.589	0.40	3022	1.295	1.037	0.43
0059	—	—	—	2131	0.682	0.545	0.43	3027	0.781	0.533	0.36
0065	—	—	—	2143	0.807	0.693	0.47	3028	1.133	0.778	0.36
0066	—	—	—	2157	1.484	1.178	0.43	3030	1.393	0.955	0.36
0067	—	—	—	2172	0.713	0.487	0.36	3040	1.393	1.071	0.40
0079	0.748	0.579	0.40	2174	1.186	0.960	0.43	3041	1.213	0.933	0.40
0083	1.510	1.170	0.40	2211	2.717	1.865	0.36	3042	0.841	0.647	0.40
0106	3.658	2.328	0.33	2220	0.992	0.766	0.40	3064	1.070	0.828	0.40
0113	1.165	0.937	0.43	2288	1.571	1.266	0.43	3076	0.834	0.667	0.43
0170	0.893	0.715	0.43	2302	0.667	0.517	0.40	3081	1.186	0.912	0.40
0251	1.624	1.258	0.40	2305	0.979	0.672	0.36	3082	1.407	0.966	0.36
0401	2.408	1.532	0.33	2361	0.745	0.581	0.40	3085	1.785	1.385	0.40
0771N	0.148	—	—	2362	0.986	0.791	0.43	3110	1.175	0.907	0.40
0908P	55.000	42.542	0.40	2380	0.860	0.692	0.43	3111	0.889	0.715	0.43
0913P	157.000	120.894	0.40	2388	0.444	0.383	0.47	3113	0.591	0.456	0.40
0917	1.026	0.879	0.47	2402	0.777	0.534	0.36	3114	0.799	0.620	0.40
1005	2.209	1.242	0.31	2413	0.823	0.637	0.40	3118	0.628	0.541	0.47
1164	1.422	0.809	0.31	2416	0.974	0.785	0.43	3119	0.250	0.226	0.50
1165X	1.073	0.609	0.31	2417	0.505	0.407	0.43	3122	0.697	0.598	0.47
1320	0.762	0.480	0.33	2501	0.785	0.631	0.43	3126	0.651	0.502	0.40
1322	3.541	2.016	0.31	2503	0.391	0.316	0.43	3131	0.580	0.447	0.40
1430	1.550	1.064	0.36	2570	1.293	1.029	0.43	3132	0.779	0.628	0.43
1438	1.178	0.805	0.36	2585	1.126	0.869	0.40	3145	0.642	0.497	0.40
1452	0.602	0.411	0.36	2586	1.495	1.203	0.43	3146	0.654	0.507	0.40
1463	2.771	1.581	0.31	2587	1.334	1.059	0.43	3169	0.869	0.694	0.43
1472	1.041	0.713	0.36	2589	0.745	0.579	0.40	3179	0.589	0.468	0.43
1624	1.010	0.637	0.33	2600	1.407	1.120	0.43	3180	0.661	0.530	0.43
1642	1.173	0.801	0.36	2623	1.760	1.213	0.36	3188	0.523	0.404	0.40
1654	2.342	1.595	0.36	2651	0.521	0.417	0.43	3220	0.592	0.454	0.40
1699	1.202	0.825	0.36	2660	0.659	0.569	0.47	3224	1.057	0.905	0.47
1701	1.008	0.637	0.33	2688	0.715	0.574	0.43	3227	1.267	1.013	0.43
1710	1.892	1.291	0.36	2702	7.100	4.051	0.31	3241	1.114	0.890	0.43
1747	0.973	0.661	0.36	2705X*	19.598	12.367	0.33	3255	0.837	0.717	0.47
1748	1.397	0.967	0.36	2709	2.402	1.510	0.33	3257	1.058	0.848	0.43
1803	1.724	1.183	0.36	2710	1.824	1.250	0.36	3270	0.657	0.526	0.43
1924	1.128	0.900	0.43	2714	1.555	1.263	0.43	3300	1.292	1.115	0.47
1925	1.191	0.920	0.40	2727X	3.681	2.321	0.33	3303	0.950	0.762	0.43
2002	1.336	1.065	0.43	2731	1.616	1.292	0.43	3307	0.904	0.699	0.40
2003	1.259	0.967	0.40	2735	1.703	1.373	0.43	3315	1.117	0.893	0.43
2014	1.639	1.122	0.36	2759	1.985	1.600	0.43	3334	1.389	1.057	0.40
2016	0.970	0.769	0.43	2790	0.675	0.582	0.47	3336	0.727	0.560	0.40
2021	0.996	0.767	0.40	2797	1.394	1.207	0.47	3365	2.031	1.279	0.33
2039	1.146	0.915	0.43	2799	2.498	1.927	0.40	3372	0.996	0.769	0.40
2041	0.900	0.718	0.43	2802	1.336	1.030	0.40	3373	1.585	1.268	0.43
2065	0.727	0.558	0.40	2835	0.824	0.710	0.47	3383	0.510	0.407	0.43
2070	2.088	1.592	0.40	2836	0.904	0.777	0.47	3385	0.374	0.301	0.43
2081	1.094	0.942	0.47	2841	1.146	0.922	0.43	3400	1.050	0.844	0.43

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Effective April 1, 2027

CLASS CODE	LOSS COST	ELR	D RATIO	CLASS CODE	LOSS COST	ELR	D RATIO	CLASS CODE	LOSS COST	ELR	D RATIO
3507	0.781	0.600	0.40	4244	0.854	0.584	0.36	5102	2.028	1.281	0.33
3515	0.590	0.457	0.40	4250	0.706	0.544	0.40	5146	1.703	1.164	0.36
3548	0.529	0.424	0.43	4251	0.905	0.725	0.43	5160	0.821	0.466	0.31
3559	0.651	0.502	0.40	4263	1.208	0.928	0.40	5183	1.174	0.739	0.33
3574	0.332	0.266	0.43	4273	0.915	0.706	0.40	5188	1.624	1.026	0.33
3581	0.342	0.273	0.43	4279	1.151	0.790	0.36	5190	1.185	0.749	0.33
3612	0.633	0.488	0.40	4283	0.672	0.539	0.43	5191	0.353	0.241	0.36
3620	1.007	0.693	0.36	4299	0.592	0.456	0.40	5192	1.211	0.930	0.40
3629	0.506	0.391	0.40	4304	1.404	1.086	0.40	5213	1.823	1.043	0.31
3632	0.731	0.564	0.40	4307	0.517	0.446	0.47	5215	1.669	1.136	0.36
3634	0.605	0.467	0.40	4351	0.466	0.370	0.43	5221	1.350	0.849	0.33
3635	0.569	0.440	0.40	4352	0.467	0.374	0.43	5222	2.489	1.414	0.31
3638	0.676	0.541	0.43	4361	0.274	0.219	0.43	5223	1.263	0.862	0.36
3642	0.439	0.353	0.43	4410	0.957	0.764	0.43	5348	1.364	0.933	0.36
3643	0.602	0.411	0.36	4420	1.223	0.769	0.33	5402	2.229	1.794	0.43
3647	0.875	0.667	0.40	4431	0.592	0.512	0.47	5403	1.716	1.083	0.33
3648	0.435	0.374	0.47	4432	0.558	0.480	0.47	5437	1.856	1.169	0.33
3681	0.218	0.175	0.43	4452	0.842	0.650	0.40	5443	1.357	1.045	0.40
3685	0.323	0.259	0.43	4459	1.047	0.717	0.36	5445	3.075	1.756	0.31
3719	0.456	0.259	0.31	4470	0.884	0.681	0.40	5462	2.066	1.409	0.36
3724	1.366	0.780	0.31	4484	0.803	0.642	0.43	5472	2.319	1.326	0.31
3726	1.107	0.629	0.31	4493	0.672	0.519	0.40	5473	3.716	2.124	0.31
3803	1.051	0.842	0.43	4511	0.153	0.118	0.40	5474	2.598	1.493	0.31
3807	0.672	0.537	0.43	4557	0.925	0.634	0.36	5478	0.970	0.607	0.33
3808	2.703	2.072	0.40	4558	0.731	0.560	0.40	5479	2.144	1.473	0.36
3821	1.996	1.365	0.36	4568	0.897	0.614	0.36	5480	1.985	1.246	0.33
3822X	1.618	1.296	0.43	4581	0.284	0.179	0.33	5491	0.888	0.559	0.33
3824X	1.303	1.045	0.43	4583	1.438	0.913	0.33	5506	1.649	1.037	0.33
3826	0.305	0.233	0.40	4611	0.338	0.269	0.43	5507	1.596	1.005	0.33
3827	0.878	0.696	0.43	4635	1.157	0.732	0.33	5535	2.876	1.653	0.31
3830	0.500	0.385	0.40	4653	1.004	0.801	0.43	5537	1.345	0.919	0.36
3851	0.616	0.495	0.43	4665	3.115	2.131	0.36	5551	6.337	3.640	0.31
3865	0.922	0.789	0.47	4683	1.526	1.170	0.40	5606	0.338	0.193	0.31
3881	1.229	0.944	0.40	4686	0.733	0.502	0.36	5610	1.792	1.230	0.36
4000	1.808	1.136	0.33	4692	0.220	0.176	0.43	5645	5.590	3.211	0.31
4021	1.379	1.067	0.40	4693	0.377	0.300	0.43	5703	5.317	3.689	0.36
4024	1.415	0.966	0.36	4703	0.665	0.510	0.40	5705	5.784	3.983	0.36
4034	2.359	1.621	0.36	4717	0.724	0.622	0.47	5951	0.208	0.167	0.43
4036	0.729	0.500	0.36	4720	0.795	0.613	0.40	6003	2.271	1.443	0.33
4038	0.855	0.735	0.47	4740	0.540	0.310	0.31	6005	1.923	1.323	0.36
4062	0.705	0.544	0.40	4741	0.978	0.752	0.40	6018	1.094	0.741	0.36
4101	1.078	0.833	0.40	4751	1.544	1.068	0.36	6045	1.521	1.035	0.36
4109	0.194	0.154	0.43	4771N	0.836	0.526	0.33	6204	2.261	1.418	0.33
4110	0.241	0.192	0.43	4777	1.385	0.878	0.33	6206	1.127	0.640	0.31
4111	0.883	0.700	0.43	4825	0.306	0.209	0.36	6213	0.870	0.495	0.31
4114	0.949	0.728	0.40	4828	0.649	0.409	0.33	6214	0.506	0.319	0.33
4130	1.220	0.977	0.43	4829	0.447	0.282	0.33	6216	2.984	1.713	0.31
4131	2.772	2.232	0.43	4902	0.724	0.582	0.43	6217	1.692	0.969	0.31
4133	0.855	0.741	0.47	4923	0.443	0.343	0.40	6229	1.158	0.792	0.36
4149	0.305	0.263	0.47	5020	1.945	1.222	0.33	6233	0.713	0.404	0.31
4206	0.894	0.712	0.43	5022	2.569	1.473	0.31	6235	1.999	1.131	0.31
4207	0.842	0.528	0.33	5037	2.624	1.488	0.31	6236	1.874	1.277	0.36
4239	1.007	0.636	0.33	5040	2.835	1.617	0.31	6237	0.621	0.389	0.33
4240	0.784	0.678	0.47	5057	1.429	0.815	0.31	6251	2.059	1.294	0.33
4243	0.710	0.548	0.40	5059	4.297	2.458	0.31	6252	1.200	0.681	0.31

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6306	1.608	1.018	0.33	7395M	2.974	1.660	0.31	8111	0.713	0.550	0.40
6319	1.223	0.701	0.31	7398M	4.173	2.258	0.31	8116	0.763	0.588	0.40
6325	1.267	0.726	0.31	7402	0.047	0.037	0.43	8203	2.184	1.675	0.40
6400	1.312	0.898	0.36	7403	1.927	1.528	0.43	8204	1.399	1.083	0.40
6503	0.802	0.640	0.43	7405N	0.569	0.449	0.43	8209	1.302	1.039	0.43
6504	1.213	0.974	0.43	7420	3.279	1.851	0.31	8215	1.205	0.829	0.36
6702M*	1.635	1.115	0.36	7421	0.231	0.158	0.36	8227	1.311	0.827	0.33
6703M*	2.549	1.685	0.36	7422	0.459	0.289	0.33	8232	1.898	1.299	0.36
6704M*	1.817	1.239	0.36	7425	1.083	0.671	0.33	8233	1.402	0.945	0.36
6801F	2.432	1.360	0.34	7431N	0.333	0.207	0.33	8235	1.431	1.103	0.40
6811	1.445	0.994	0.36	7445N	0.190	—	—	8236X	2.010	1.269	0.33
6824F	2.538	1.420	0.34	7453N	0.111	—	—	8263	2.030	1.562	0.40
6826F	1.828	1.023	0.34	7502	0.898	0.613	0.36	8264	1.651	1.133	0.36
6834	0.987	0.789	0.43	7515	0.401	0.229	0.31	8265	1.849	1.170	0.33
6836	0.930	0.719	0.40	7520	0.907	0.697	0.40	8279	2.110	1.341	0.33
6843F	2.960	1.437	0.29	7529X	3.952	2.253	0.31	8288	2.110	1.640	0.40
6845F	2.799	1.359	0.29	7538	1.040	0.595	0.31	8291X	1.369	1.058	0.40
6854	1.832	1.155	0.33	7539	0.552	0.348	0.33	8292X	1.144	0.913	0.43
6872F	3.103	1.506	0.29	7540	1.452	0.831	0.31	8293X	2.390	1.906	0.43
6874F	5.217	2.533	0.29	7580	0.984	0.675	0.36	8304	1.828	1.155	0.33
6882	1.029	0.651	0.33	7590	1.470	1.002	0.36	8350	2.676	1.684	0.33
6884	1.125	0.703	0.33	7600	1.722	1.171	0.36	8380	0.689	0.530	0.40
7016M	1.508	0.853	0.31	7605	0.949	0.597	0.33	8381	0.682	0.530	0.40
7024M	1.676	0.948	0.31	7610	0.251	0.171	0.36	8385	0.961	0.740	0.40
7038M	2.687	1.581	0.31	7705	2.143	1.647	0.40	8392	0.758	0.653	0.47
7046M	2.269	1.302	0.31	7710	1.840	1.164	0.33	8393	0.594	0.404	0.36
7047M	2.351	1.289	0.31	7711	1.840	1.164	0.33	8500	1.704	1.178	0.36
7050M	4.188	2.390	0.31	7720X	1.254	0.864	0.36	8601	0.108	0.068	0.33
7090M	2.985	1.757	0.31	7723X	0.777	0.491	0.33	8602	0.555	0.382	0.36
7098M	2.521	1.446	0.31	7855	1.346	0.918	0.36	8603	0.032	0.026	0.43
7099M	3.537	1.967	0.31	8001	0.816	0.657	0.43	8606	0.383	0.242	0.33
7133	1.214	0.768	0.33	8002	0.712	0.574	0.43	8709F	1.760	0.854	0.29
7151M	1.475	0.933	0.33	8006	0.674	0.579	0.47	8719	0.589	0.373	0.33
7152M	2.299	1.410	0.33	8008	0.419	0.362	0.47	8720	0.333	0.210	0.33
7153M	1.639	1.037	0.33	8010	0.597	0.479	0.43	8721	0.075	0.052	0.36
7219	3.403	2.129	0.33	8013	0.109	0.084	0.40	8723	0.027	0.021	0.40
7222X	3.128	1.957	0.33	8015	0.320	0.248	0.40	8725	0.831	0.576	0.36
7225	3.010	2.042	0.36	8017	0.525	0.453	0.47	8726F	0.977	0.546	0.34
7230X	3.376	2.581	0.40	8018	1.305	1.035	0.43	8734M	0.111	0.076	0.36
7231	3.130	2.393	0.40	8021	0.825	0.659	0.43	8737M	0.100	0.069	0.36
7232X	3.829	2.386	0.33	8031	0.589	0.473	0.43	8738M	0.155	0.103	0.36
7309F	3.103	1.506	0.29	8032	0.738	0.590	0.43	8742	0.082	0.056	0.36
7313F	1.849	0.898	0.29	8033	0.665	0.572	0.47	8745	1.522	1.180	0.40
7317F	2.522	1.224	0.29	8037	0.600	0.539	0.50	8748	0.143	0.090	0.33
7327F	5.412	2.627	0.29	8039	0.729	0.629	0.47	8755	0.104	0.071	0.36
7333M	1.014	0.575	0.31	8044	0.873	0.699	0.43	8799	0.193	0.155	0.43
7335M	1.127	0.639	0.31	8045	0.287	0.230	0.43	8800	0.751	0.600	0.43
7337M	1.581	0.869	0.31	8046	0.846	0.679	0.43	8803	0.014	0.009	0.36
7350F	3.382	1.773	0.31	8047	0.346	0.277	0.43	8805M	0.054	0.043	0.43
7360	1.784	1.217	0.36	8058	0.819	0.658	0.43	8810	0.040	0.032	0.43
7370	2.071	1.649	0.43	8072	0.244	0.213	0.47	8814M	0.049	0.039	0.43
7380	2.264	1.538	0.36	8102	0.711	0.571	0.43	8815M	0.076	0.059	0.43
7382	2.243	1.722	0.40	8103	0.842	0.649	0.40	8820	0.035	0.024	0.36
7390	1.726	1.379	0.43	8106	1.313	0.899	0.36	8824	0.778	0.700	0.50
7394M	2.677	1.494	0.31	8107	1.003	0.634	0.33	8826	0.794	0.686	0.47

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Advisory loss costs exclude all expense provisions except loss adjustment expense.

Exhibit III**Page S4***Effective April 1, 2027*

CLASS CODE	LOSS COST	ELR	D RATIO	CLASS CODE	LOSS COST	ELR	D RATIO	CLASS CODE	LOSS COST	ELR	D RATIO
8831	0.453	0.417	0.50	9600	0.719	0.578	0.43				
8832	0.113	0.090	0.43	9620	0.605	0.416	0.36				
8833	0.344	0.274	0.43								
8835	0.718	0.571	0.43								
8842X	0.740	0.668	0.50								
8855	0.027	0.022	0.43								
8856	0.184	0.147	0.43								
8864X	0.349	0.301	0.47								
8868	0.187	0.162	0.47								
8869	0.406	0.351	0.47								
8871	0.011	0.009	0.43								
8901	0.064	0.043	0.36								
9012	0.333	0.228	0.36								
9014	0.858	0.686	0.43								
9015	1.074	0.827	0.40								
9016	0.701	0.566	0.43								
9019	1.258	0.865	0.36								
9033	0.676	0.518	0.40								
9040	0.926	0.797	0.47								
9044	0.458	0.394	0.47								
9052	0.560	0.482	0.47								
9058	0.496	0.448	0.50								
9060	0.498	0.431	0.47								
9061	0.381	0.327	0.47								
9062	0.418	0.360	0.47								
9063	0.243	0.211	0.47								
9077F	2.437	1.541	0.41								
9082	0.399	0.362	0.50								
9083	0.444	0.402	0.50								
9084	0.435	0.373	0.47								
9089	0.329	0.284	0.47								
9093	0.433	0.373	0.47								
9101	1.073	0.929	0.47								
9102	0.996	0.769	0.40								
9154	0.622	0.499	0.43								
9156	0.806	0.693	0.47								
9170	3.202	2.025	0.33								
9178	2.266	2.126	0.50								
9179	7.013	6.325	0.50								
9180	1.394	1.088	0.40								
9182	0.786	0.642	0.43								
9186	2.724	1.748	0.33								
9220	1.528	1.177	0.40								
9402	2.085	1.310	0.33								
9403	3.076	1.934	0.33								
9410	0.826	0.663	0.43								
9501	1.054	0.723	0.36								
9505	1.156	0.896	0.40								
9516	0.916	0.702	0.40								
9519	1.826	1.242	0.36								
9521	1.002	0.685	0.36								
9522	0.750	0.641	0.47								
9534	1.934	1.103	0.31								
9554	3.031	1.919	0.33								
9586	0.151	0.129	0.47								

* Refer to the Footnotes Page for additional information on this class code.

*Effective April 1, 2027***FOOTNOTES**

- F Advisory loss cost provides for coverage under the United States Longshore and Harbor Workers Compensation Act and its extensions. Loss cost contains a provision for USL&HW Assessment.
- M Risks are subject to Admiralty Law or Federal Employers Liability Act (FELA). However, the published loss cost is for risks that voluntarily purchase standard workers compensation and employers liability coverage. A provision for the USL&HW Assessment is included for those classifications under Program II USL Act.
- N This code is part of a ratable / non-ratable group shown below. The statistical non-ratable code and corresponding advisory loss cost are applied in addition to the basic classification when determining premium.

Class Code	Non-Ratable Element Code
4771	0771
7405	7445
7431	7453

- P Classification is computed on a per capita basis.
- X Refer to special classification phraseology in these pages which is applicable in this state.

*** Class Codes with Specific Footnotes**

- 2705 An upset payroll of \$4.00 per cord shall be used for premium computation purposes in all instances.
- 6702 Loss cost and rating values only appropriate for laying or relaying of tracks or maintenance of way - no work on elevated railroads. Otherwise, assign appropriate construction or erection code loss cost and elr each x 1.215.
- 6703 Loss cost and rating values only appropriate for laying or relaying of tracks or maintenance of way - no work on elevated railroads. Otherwise, assign appropriate construction or erection class loss cost x 1.894 and elr x 1.836.
- 6704 Loss cost and rating values only appropriate for laying or relaying of tracks or maintenance of way - no work on elevated railroads. Otherwise, assign appropriate construction or erection class loss cost and elr each x 1.35.

Effective April 1, 2027

ADVISORY MISCELLANEOUS VALUES

Advisory Loss Elimination Ratios - The following percentages represent the portion of total loss eliminated per claim and are applicable by hazard group. They do not include a safety factor.

Deductible Amount	Advisory Loss Elimination Ratios						
	HAZARD GROUP						
	A	B	C	D	E	F	G
\$100	1.0%	0.8%	0.6%	0.5%	0.3%	0.2%	0.1%
\$200	2.0%	1.6%	1.1%	0.9%	0.6%	0.4%	0.3%
\$300	2.8%	2.2%	1.6%	1.3%	0.9%	0.6%	0.4%
\$400	3.5%	2.7%	2.0%	1.6%	1.1%	0.8%	0.5%
\$500	4.1%	3.2%	2.4%	1.9%	1.4%	0.9%	0.7%
\$1,000	6.6%	5.2%	3.9%	3.3%	2.4%	1.6%	1.2%
\$1,500	8.6%	6.7%	5.1%	4.3%	3.2%	2.3%	1.7%
\$2,000	10.1%	8.0%	6.2%	5.3%	3.9%	2.8%	2.1%
\$2,500	11.5%	9.1%	7.1%	6.1%	4.6%	3.3%	2.6%
\$5,000	16.7%	13.5%	10.9%	9.5%	7.3%	5.6%	4.4%

Basis of premium applicable in accordance with **Basic Manual** footnote instructions for Code 7370 -- "Taxicab Co.":

Employee operated vehicle.....	\$102,600
Leased or rented vehicle.....	\$68,400

Catastrophe (other than Certified Acts of Terrorism) - (Advisory Loss Cost)..... \$0.010

Maximum Weekly Payroll applicable in accordance with **Basic Manual** Rule 2-E-1 -- "Executive Officers" and the **Basic Manual** footnote instructions for Code 9178 -- "Athletic Sports or Park: Non-Contact Sports," and Code 9179 -- "Athletic Sports or Park: Contact Sports"..... \$2,600

Minimum Weekly Payroll applicable in accordance with **Basic Manual** Rule 2-E-1 -- "Executive Officers" \$1,300

Premium Determination for Partners and Sole Proprietors in accordance with **Basic Manual** Rule 2-E-3 (Annual Payroll)..... \$68,400

Terrorism - (Advisory Loss Cost) \$0.005

United States Longshore and Harbor Workers' Compensation Coverage Percentage applicable only in connection with **Basic Manual** Rule 3-A-4..... 56%

(Multiply a Non-F classification loss cost by a factor of 1.56 to adjust for differences in benefits and loss-based expenses. This factor is the product of the adjustment for differences in benefits (1.50) and the adjustment for differences in loss-based expenses (1.042).)

Experience Rating Eligibility

A risk qualifies for experience rating on an intrastate basis when it meets the premium eligibility requirements for the state in which it operates. The eligibility amount varies by rating effective date. The **Experience Rating Plan Manual** should be referenced for the latest approved eligibility amounts by state and by effective date.

Effective April 1, 2027

**TABLE OF WEIGHTING VALUES
APPLICABLE TO ALL POLICIES**

Expected Losses			Weighting Values	Expected Losses			Weighting Values
0	--	2,693	0.14	1,518,383	--	1,594,757	0.49
2,694	--	7,587	0.15	1,594,758	--	1,675,240	0.50
7,588	--	12,598	0.16	1,675,241	--	1,760,173	0.51
12,599	--	17,732	0.17	1,760,174	--	1,849,933	0.52
17,733	--	19,523	0.18	1,849,934	--	1,944,950	0.53
19,524	--	22,080	0.17	1,944,951	--	2,045,697	0.54
22,081	--	25,574	0.16	2,045,698	--	2,152,709	0.55
25,575	--	30,831	0.15	2,152,710	--	2,266,591	0.56
30,832	--	40,835	0.14	2,266,592	--	2,388,027	0.57
40,836	--	93,838	0.13	2,388,028	--	2,517,795	0.58
93,839	--	126,099	0.14	2,517,796	--	2,656,783	0.59
126,100	--	154,272	0.15	2,656,784	--	2,806,012	0.60
154,273	--	181,372	0.16	2,806,013	--	2,966,657	0.61
181,373	--	208,255	0.17	2,966,658	--	3,140,081	0.62
208,256	--	235,314	0.18	3,140,082	--	3,327,872	0.63
235,315	--	262,771	0.19	3,327,873	--	3,531,893	0.64
262,772	--	290,777	0.20	3,531,894	--	3,754,346	0.65
290,778	--	319,444	0.21	3,754,347	--	3,997,846	0.66
319,445	--	348,860	0.22	3,997,847	--	4,265,528	0.67
348,861	--	379,109	0.23	4,265,529	--	4,561,186	0.68
379,110	--	408,937	0.24	4,561,187	--	4,889,445	0.69
408,938	--	438,250	0.25	4,889,446	--	5,256,017	0.70
438,251	--	468,486	0.26	5,256,018	--	5,668,023	0.71
468,487	--	499,696	0.27	5,668,024	--	6,134,470	0.72
499,697	--	531,933	0.28	6,134,471	--	6,666,912	0.73
531,934	--	565,255	0.29	6,666,913	--	7,280,423	0.74
565,256	--	599,720	0.30	7,280,424	--	7,995,045	0.75
599,721	--	635,395	0.31	7,995,046	--	8,838,021	0.76
635,396	--	672,345	0.32	8,838,022	--	9,847,344	0.77
672,346	--	710,644	0.33	9,847,345	--	11,077,644	0.78
710,645	--	750,369	0.34	11,077,645	--	12,610,415	0.79
750,370	--	791,606	0.35	12,610,416	--	14,572,839	0.80
791,607	--	834,443	0.36	14,572,840	--	17,175,017	0.81
834,444	--	878,976	0.37	17,175,018	--	20,790,722	0.82
878,977	--	925,312	0.38	20,790,723	--	26,155,310	0.83
925,313	--	973,563	0.39	26,155,311	--	34,942,429	0.84
973,564	--	1,023,853	0.40	34,942,430	--	51,961,587	0.85
1,023,854	--	1,076,314	0.41	51,961,588	--	98,974,257	0.86
1,076,315	--	1,131,091	0.42	98,974,258	--	843,220,758	0.87
1,131,092	--	1,188,343	0.43	843,220,759	--	AND OVER	0.88
1,188,344	--	1,248,242	0.44				
1,248,243	--	1,310,978	0.45				
1,310,979	--	1,376,757	0.46				
1,376,758	--	1,445,809	0.47				
1,445,810	--	1,518,382	0.48				

(a) G	12.45
(b) State Per Claim Accident Limitation	\$202,000
(c) State Multiple Claim Accident Limitation	\$404,000
(d) USL&HW Per Claim Accident Limitation	\$257,000
(e) USL&HW Multiple Claim Accident Limitation	\$514,000
(f) Employers Liability Accident Limitation	\$55,000
(g) Primary/Excess Loss Split Point	\$26,500
(h) USL&HW Act—Expected Loss Factor—Non-F Classes	1.50
<i>(Multiply a Non-F classification ELR by the USL&HW Act—Expected Loss Factor of 1.50.)</i>	

Effective April 1, 2027

**TABLE OF BALLAST VALUES
APPLICABLE TO ALL POLICIES**

Expected Losses				Expected Losses				Expected Losses			
Ballast Values				Ballast Values				Ballast Values			
0	--	449,233	57,270	4,219,369	--	4,330,499	275,145	8,109,452	--	8,220,604	493,020
449,234	--	558,376	63,495	4,330,500	--	4,441,632	281,370	8,220,605	--	8,331,757	499,245
558,377	--	668,165	69,720	4,441,633	--	4,552,767	287,595	8,331,758	--	8,442,910	505,470
668,166	--	778,334	75,945	4,552,768	--	4,663,903	293,820	8,442,911	--	8,554,063	511,695
778,335	--	888,746	82,170	4,663,904	--	4,775,040	300,045	8,554,064	--	8,665,217	517,920
888,747	--	999,321	88,395	4,775,041	--	4,886,178	306,270	8,665,218	--	8,776,370	524,145
999,322	--	1,110,012	94,620	4,886,179	--	4,997,317	312,495	8,776,371	--	8,887,524	530,370
1,110,013	--	1,220,787	100,845	4,997,318	--	5,108,457	318,720	8,887,525	--	8,998,678	536,595
1,220,788	--	1,331,626	107,070	5,108,458	--	5,219,598	324,945	8,998,679	--	9,109,833	542,820
1,331,627	--	1,442,514	113,295	5,219,599	--	5,330,739	331,170	9,109,834	--	9,220,987	549,045
1,442,515	--	1,553,441	119,520	5,330,740	--	5,441,882	337,395	9,220,988	--	9,332,142	555,270
1,553,442	--	1,664,398	125,745	5,441,883	--	5,553,025	343,620	9,332,143	--	9,443,296	561,495
1,664,399	--	1,775,381	131,970	5,553,026	--	5,664,169	349,845	9,443,297	--	9,554,451	567,720
1,775,382	--	1,886,385	138,195	5,664,170	--	5,775,313	356,070	9,554,452	--	9,665,606	573,945
1,886,386	--	1,997,406	144,420	5,775,314	--	5,886,459	362,295	9,665,607	--	9,776,761	580,170
1,997,407	--	2,108,441	150,645	5,886,460	--	5,997,604	368,520	9,776,762	--	9,887,917	586,395
2,108,442	--	2,219,490	156,870	5,997,605	--	6,108,751	374,745	9,887,918	--	9,999,072	592,620
2,219,491	--	2,330,548	163,095	6,108,752	--	6,219,897	380,970	9,999,073	--	10,110,227	598,845
2,330,549	--	2,441,616	169,320	6,219,898	--	6,331,045	387,195	10,110,228	--	10,221,383	605,070
2,441,617	--	2,552,693	175,545	6,331,046	--	6,442,192	393,420	10,221,384	--	10,332,539	611,295
2,552,694	--	2,663,776	181,770	6,442,193	--	6,553,340	399,645	10,332,540	--	10,443,694	617,520
2,663,777	--	2,774,865	187,995	6,553,341	--	6,664,489	405,870	10,443,695	--	10,554,850	623,745
2,774,866	--	2,885,960	194,220	6,664,490	--	6,775,638	412,095	10,554,851	--	10,666,006	629,970
2,885,961	--	2,997,059	200,445	6,775,639	--	6,886,787	418,320	10,666,007	--	10,777,162	636,195
2,997,060	--	3,108,163	206,670	6,886,788	--	6,997,937	424,545	10,777,163	--	10,888,319	642,420
3,108,164	--	3,219,271	212,895	6,997,938	--	7,109,087	430,770	10,888,320	--	10,998,330	648,645
3,219,272	--	3,330,383	219,120	7,109,088	--	7,220,238	436,995				
3,330,384	--	3,441,497	225,345	7,220,239	--	7,331,388	443,220				
3,441,498	--	3,552,615	231,570	7,331,389	--	7,442,539	449,445				
3,552,616	--	3,663,735	237,795	7,442,540	--	7,553,691	455,670				
3,663,736	--	3,774,857	244,020	7,553,692	--	7,664,842	461,895				
3,774,858	--	3,885,982	250,245	7,664,843	--	7,775,994	468,120				
3,885,983	--	3,997,109	256,470	7,775,995	--	7,887,146	474,345				
3,997,110	--	4,108,237	262,695	7,887,147	--	7,998,298	480,570				
4,108,238	--	4,219,368	268,920	7,998,299	--	8,109,451	486,795				

For Expected Losses greater than \$10,998,330, the Ballast Value can be calculated using the following formula (rounded to the nearest 1):

$$\text{Ballast} = (0.056)(\text{Expected Losses}) + 2876.4(\text{Expected Losses})(12.45) / (\text{Expected Losses} + (600)(12.45))$$

$$G = 12.45$$

**RETROSPECTIVE RATING PLAN MANUAL
STATE SPECIAL RATING VALUES**

**NORTH CAROLINA
RR 1
Exhibit III**

Effective April 1, 2027

1. Average Cost per Case by Hazard Group

A	B	C	D	E	F	G
9,149	11,172	16,387	20,370	29,705	46,393	66,946

Average Cost per Case including ALAE by Hazard Group

A	B	C	D	E	F	G
10,149	12,378	18,131	22,523	32,757	51,103	73,719

2.

Excess Loss Pure Premium Factors
(Applicable to New and Renewal Policies)

**Per Accident
Limitation**

Hazard Groups

	A	B	C	D	E	F	G
\$10,000	0.635	0.668	0.696	0.711	0.737	0.756	0.771
\$15,000	0.591	0.627	0.659	0.676	0.707	0.730	0.749
\$20,000	0.554	0.592	0.627	0.646	0.682	0.708	0.730
\$25,000	0.522	0.562	0.600	0.620	0.660	0.687	0.712
\$30,000	0.495	0.536	0.575	0.596	0.639	0.669	0.696
\$35,000	0.471	0.512	0.553	0.575	0.621	0.652	0.681
\$40,000	0.450	0.491	0.534	0.556	0.604	0.636	0.667
\$50,000	0.413	0.455	0.499	0.522	0.574	0.608	0.641
\$75,000	0.347	0.388	0.434	0.457	0.514	0.551	0.588
\$100,000	0.302	0.342	0.387	0.411	0.470	0.508	0.546
\$125,000	0.269	0.307	0.352	0.375	0.435	0.473	0.512
\$150,000	0.243	0.279	0.324	0.346	0.407	0.445	0.484
\$175,000	0.221	0.257	0.301	0.322	0.383	0.421	0.459
\$200,000	0.204	0.238	0.281	0.302	0.363	0.400	0.438
\$225,000	0.189	0.222	0.265	0.285	0.346	0.382	0.419
\$250,000	0.176	0.209	0.250	0.269	0.330	0.366	0.403
\$275,000	0.165	0.197	0.238	0.256	0.316	0.352	0.388
\$300,000	0.155	0.186	0.226	0.244	0.304	0.339	0.374
\$325,000	0.147	0.176	0.216	0.233	0.293	0.327	0.362
\$350,000	0.139	0.168	0.207	0.224	0.282	0.316	0.350
\$375,000	0.132	0.160	0.199	0.215	0.273	0.306	0.340
\$400,000	0.126	0.153	0.191	0.207	0.264	0.297	0.330
\$425,000	0.120	0.147	0.184	0.200	0.256	0.289	0.321
\$450,000	0.115	0.141	0.178	0.193	0.249	0.281	0.312
\$475,000	0.111	0.136	0.172	0.187	0.242	0.273	0.304
\$500,000	0.106	0.131	0.166	0.181	0.236	0.267	0.297
\$600,000	0.092	0.115	0.148	0.161	0.214	0.243	0.270
\$700,000	0.081	0.102	0.134	0.146	0.196	0.224	0.249
\$800,000	0.073	0.093	0.122	0.133	0.182	0.208	0.232
\$900,000	0.066	0.084	0.113	0.123	0.169	0.195	0.217
\$1,000,000	0.060	0.078	0.105	0.114	0.159	0.183	0.204
\$2,000,000	0.033	0.044	0.063	0.069	0.102	0.120	0.134
\$3,000,000	0.022	0.031	0.045	0.050	0.076	0.091	0.101
\$4,000,000	0.016	0.023	0.035	0.039	0.060	0.073	0.082
\$5,000,000	0.013	0.018	0.028	0.031	0.050	0.060	0.068
\$6,000,000	0.010	0.015	0.023	0.026	0.041	0.051	0.058
\$7,000,000	0.008	0.012	0.019	0.022	0.035	0.044	0.050
\$8,000,000	0.007	0.010	0.016	0.019	0.030	0.038	0.044
\$9,000,000	0.006	0.009	0.014	0.016	0.026	0.033	0.038
\$10,000,000	0.005	0.007	0.012	0.014	0.023	0.029	0.034

**RETROSPECTIVE RATING PLAN MANUAL
STATE SPECIAL RATING VALUES**

**NORTH CAROLINA
RR 2
Exhibit III**

Effective April 1, 2027

**Excess Loss and Allocated
Expense Pure Premium Factors**
(Applicable to New and Renewal Policies)

Per Accident Limitation	Hazard Groups						
	A	B	C	D	E	F	G
\$10,000	0.712	0.747	0.776	0.792	0.819	0.839	0.855
\$15,000	0.664	0.703	0.737	0.755	0.788	0.812	0.832
\$20,000	0.625	0.666	0.703	0.723	0.761	0.788	0.812
\$25,000	0.591	0.634	0.674	0.695	0.737	0.767	0.793
\$30,000	0.561	0.605	0.648	0.670	0.716	0.747	0.776
\$35,000	0.535	0.580	0.624	0.648	0.696	0.729	0.760
\$40,000	0.512	0.557	0.602	0.627	0.677	0.712	0.745
\$50,000	0.472	0.518	0.565	0.590	0.645	0.682	0.718
\$75,000	0.400	0.444	0.494	0.519	0.580	0.620	0.660
\$100,000	0.350	0.393	0.442	0.468	0.531	0.572	0.615
\$125,000	0.312	0.354	0.403	0.428	0.493	0.535	0.578
\$150,000	0.283	0.323	0.372	0.396	0.462	0.503	0.546
\$175,000	0.260	0.299	0.346	0.370	0.436	0.477	0.519
\$200,000	0.240	0.278	0.325	0.347	0.413	0.454	0.496
\$225,000	0.223	0.260	0.306	0.328	0.394	0.434	0.476
\$250,000	0.209	0.244	0.290	0.311	0.377	0.416	0.457
\$275,000	0.196	0.231	0.276	0.296	0.362	0.401	0.441
\$300,000	0.185	0.219	0.263	0.283	0.348	0.386	0.426
\$325,000	0.176	0.208	0.252	0.271	0.335	0.373	0.412
\$350,000	0.167	0.199	0.241	0.260	0.324	0.361	0.399
\$375,000	0.159	0.190	0.232	0.250	0.313	0.350	0.387
\$400,000	0.152	0.182	0.224	0.241	0.304	0.340	0.377
\$425,000	0.145	0.175	0.216	0.233	0.295	0.331	0.366
\$450,000	0.139	0.168	0.209	0.225	0.287	0.322	0.357
\$475,000	0.134	0.162	0.202	0.218	0.279	0.314	0.348
\$500,000	0.129	0.157	0.196	0.212	0.272	0.306	0.340
\$600,000	0.112	0.138	0.175	0.189	0.247	0.279	0.311
\$700,000	0.099	0.123	0.158	0.172	0.227	0.258	0.287
\$800,000	0.089	0.111	0.145	0.157	0.211	0.240	0.268
\$900,000	0.081	0.102	0.134	0.145	0.197	0.225	0.251
\$1,000,000	0.074	0.094	0.124	0.135	0.185	0.212	0.237
\$2,000,000	0.040	0.053	0.075	0.082	0.119	0.140	0.156
\$3,000,000	0.027	0.037	0.054	0.059	0.089	0.106	0.119
\$4,000,000	0.020	0.028	0.041	0.046	0.071	0.085	0.096
\$5,000,000	0.016	0.022	0.033	0.037	0.058	0.071	0.080
\$6,000,000	0.013	0.018	0.027	0.031	0.049	0.060	0.068
\$7,000,000	0.010	0.015	0.023	0.026	0.042	0.052	0.059
\$8,000,000	0.009	0.012	0.020	0.022	0.036	0.045	0.052
\$9,000,000	0.007	0.011	0.017	0.019	0.031	0.040	0.046
\$10,000,000	0.006	0.009	0.014	0.017	0.027	0.035	0.041

3.

Retrospective Pure Premium Development Factors

With Loss Limit			Without Loss Limit			4th & Subsequent Adjustment
1st Adj.	2nd Adj.	3rd Adj.	1st Adj.	2nd Adj.	3rd Adj.	
0.05	0.02	0.01	0.18	0.09	0.05	0.00

NATIONAL COUNCIL ON COMPENSATION INSURANCE, INC.

NORTH CAROLINA—UPDATE TO EXPERIENCE RATING SUBJECT PREMIUM ELIGIBILITY AMOUNTS

Experience Rating Plan Manual

Subject premium eligibility amounts

Rule ID: ER-ELIT-SEE7E

Effective Date: April 1, 2027

A risk's rating effective date determines the applicable minimum subject premium eligibility amount to qualify for experience rating based on (a) subject premium from the most recent 24 months of the experience period, or (b) average annual subject premium if using more than 24 months of experience in the experience period.

Subject premium eligibility amounts table for North Carolina

Rating effective date	Minimum subject premium eligibility amount based on subject premium from the most recent 24 months of the experience period (\$)	Minimum subject premium eligibility amount based on average annual subject premium if using more than 24 months of experience in the experience period (\$)
<u>04/01/2027 and after</u>	<u>16,000</u>	<u>8,000</u>
<u>04/01/2026 to 03/31/2027</u>	15,000	7,500
04/01/2025 to 03/31/2026	14,500	7,250

Note: This exhibit revises the North Carolina experience rating subject premium eligibility amounts shown in the Subject premium eligibility amounts table for North Carolina in NCCI's *Experience Rating Plan Manual* for North Carolina. The subject premium eligibility amounts are applicable to all policies.

WORKERS COMPENSATION AND EMPLOYERS LIABILITY

NORTH CAROLINA

Exhibit III

Page S1

Effective April 1, 2027

APPLICABLE TO ASSIGNED RISK POLICIES ONLY

CLASS CODE	RATE	MIN PREM	ELR	D RATIO	CLASS CODE	RATE	MIN PREM	ELR	D RATIO	CLASS CODE	RATE	MIN PREM	ELR	D RATIO
0005	2.582	676	0.756	0.43	2089	2.213	603	0.640	0.43	2881	2.665	693	0.830	0.47
0008	2.282	616	0.667	0.43	2095	2.513	663	0.702	0.40	2883	3.073	775	0.896	0.43
0016	3.941	948	0.987	0.36	2105	3.776	915	1.179	0.47	2915	2.877	735	0.716	0.36
0034	2.996	759	0.838	0.40	2110	3.230	806	0.942	0.43	2916	3.164	793	0.788	0.36
0035	2.604	681	0.739	0.40	2111	2.084	577	0.602	0.43	2923	1.472	454	0.460	0.47
0036	3.872	934	1.122	0.43	2112	3.966	953	1.153	0.43	2960	4.410	1042	1.230	0.40
0037	3.558	872	0.887	0.36	2114	2.108	582	0.659	0.47	3004	1.403	441	0.323	0.33
0042	3.723	905	1.042	0.40	2121	1.392	438	0.436	0.47	3018	2.726	705	0.628	0.33
0050	5.055	1171	1.259	0.36	2130	2.097	579	0.589	0.40	3022	3.569	874	1.037	0.43
0059	—	—	—	—	2131	1.880	536	0.545	0.43	3027	2.152	590	0.533	0.36
0065	—	—	—	—	2143	2.224	605	0.693	0.47	3028	3.123	785	0.778	0.36
0066	—	—	—	—	2157	4.090	978	1.178	0.43	3030	3.839	928	0.955	0.36
0067	—	—	—	—	2172	1.965	553	0.487	0.36	3040	3.839	928	1.071	0.40
0079	2.061	572	0.579	0.40	2174	3.269	814	0.960	0.43	3041	3.343	829	0.933	0.40
0083	4.162	992	1.170	0.40	2211	7.488	1500	1.865	0.36	3042	2.318	624	0.647	0.40
0106	10.081	1500	2.328	0.33	2220	2.734	707	0.766	0.40	3064	2.949	750	0.828	0.40
0113	3.211	802	0.937	0.43	2288	4.330	1026	1.266	0.43	3076	2.299	620	0.667	0.43
0170	2.461	652	0.715	0.43	2302	1.838	528	0.517	0.40	3081	3.269	814	0.912	0.40
0251	4.476	1055	1.258	0.40	2305	2.698	700	0.672	0.36	3082	3.878	936	0.966	0.36
0401	6.636	1487	1.532	0.33	2361	2.053	571	0.581	0.40	3085	4.919	1144	1.385	0.40
0771N	0.408	—	—	—	2362	2.717	703	0.791	0.43	3110	3.238	808	0.907	0.40
0908P	152.000	312	42.542	0.40	2380	2.370	634	0.692	0.43	3111	2.450	650	0.715	0.43
0913P	433.000	593	120.894	0.40	2388	1.224	405	0.383	0.47	3113	1.629	486	0.456	0.40
0917	2.828	726	0.879	0.47	2402	2.141	588	0.534	0.36	3114	2.202	600	0.620	0.40
1005	6.088	1378	1.242	0.31	2413	2.268	614	0.637	0.40	3118	1.731	506	0.541	0.47
1164	3.919	944	0.809	0.31	2416	2.684	697	0.785	0.43	3119	0.689	298	0.226	0.50
1165X	2.957	751	0.609	0.31	2417	1.392	438	0.407	0.43	3122	1.921	544	0.598	0.47
1320	2.100	580	0.480	0.33	2501	2.163	593	0.631	0.43	3126	1.794	519	0.502	0.40
1322	9.759	1500	2.016	0.31	2503	1.078	376	0.316	0.43	3131	1.598	480	0.447	0.40
1430	4.272	1014	1.064	0.36	2570	3.564	873	1.029	0.43	3132	2.147	589	0.628	0.43
1438	3.247	809	0.805	0.36	2585	3.103	781	0.869	0.40	3145	1.769	514	0.497	0.40
1452	1.659	492	0.411	0.36	2586	4.120	984	1.203	0.43	3146	1.802	520	0.507	0.40
1463	7.637	1500	1.581	0.31	2587	3.677	895	1.059	0.43	3169	2.395	639	0.694	0.43
1472	2.869	734	0.713	0.36	2589	2.053	571	0.579	0.40	3179	1.623	485	0.468	0.43
1624	2.784	717	0.637	0.33	2600	3.878	936	1.120	0.43	3180	1.822	524	0.530	0.43
1642	3.233	807	0.801	0.36	2623	4.851	1130	1.213	0.36	3188	1.441	448	0.404	0.40
1654	6.455	1451	1.595	0.36	2651	1.436	447	0.417	0.43	3220	1.632	486	0.454	0.40
1699	3.313	823	0.825	0.36	2660	1.816	523	0.569	0.47	3224	2.913	743	0.905	0.47
1701	2.778	716	0.637	0.33	2688	1.971	554	0.574	0.43	3227	3.492	858	1.013	0.43
1710	5.214	1203	1.291	0.36	2702	19.568	1500	4.051	0.31	3241	3.070	774	0.890	0.43
1747	2.682	696	0.661	0.36	2705X*	54.012	1500	12.367	0.33	3255	2.307	621	0.717	0.47
1748	3.850	930	0.967	0.36	2709	6.620	1484	1.510	0.33	3257	2.916	743	0.848	0.43
1803	4.751	1110	1.183	0.36	2710	5.027	1165	1.250	0.36	3270	1.811	522	0.526	0.43
1924	3.109	782	0.900	0.43	2714	4.286	1017	1.263	0.43	3300	3.561	872	1.115	0.47
1925	3.282	816	0.920	0.40	2727X	10.145	1500	2.321	0.33	3303	2.618	684	0.762	0.43
2002	3.682	896	1.065	0.43	2731	4.454	1051	1.292	0.43	3307	2.491	658	0.699	0.40
2003	3.470	854	0.967	0.40	2735	4.693	1099	1.373	0.43	3315	3.078	776	0.893	0.43
2014	4.517	1063	1.122	0.36	2759	5.471	1254	1.600	0.43	3334	3.828	926	1.057	0.40
2016	2.673	695	0.769	0.43	2790	1.860	532	0.582	0.47	3336	2.004	561	0.560	0.40
2021	2.745	709	0.767	0.40	2797	3.842	928	1.207	0.47	3365	5.597	1279	1.279	0.33
2039	3.158	792	0.915	0.43	2799	6.884	1500	1.927	0.40	3372	2.745	709	0.769	0.40
2041	2.480	656	0.718	0.43	2802	3.682	896	1.030	0.40	3373	4.368	1034	1.268	0.43
2065	2.004	561	0.558	0.40	2835	2.271	614	0.710	0.47	3383	1.406	441	0.407	0.43
2070	5.755	1311	1.592	0.40	2836	2.491	658	0.777	0.47	3385	1.031	366	0.301	0.43
2081	3.015	763	0.942	0.47	2841	3.158	792	0.922	0.43	3400	2.894	739	0.844	0.43

* Refer to the Footnotes Page for additional information on this class code.

WORKERS COMPENSATION AND EMPLOYERS LIABILITY

NORTH CAROLINA

Exhibit III

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Effective April 1, 2027

APPLICABLE TO ASSIGNED RISK POLICIES ONLY

CLASS CODE	RATE	MIN PREM	ELR	D RATIO	CLASS CODE	RATE	MIN PREM	ELR	D RATIO	CLASS CODE	RATE	MIN PREM	ELR	D RATIO
3507	2.152	590	0.600	0.40	4244	2.354	631	0.584	0.36	5102	5.589	1278	1.281	0.33
3515	1.626	485	0.457	0.40	4250	1.946	549	0.544	0.40	5146	4.693	1099	1.164	0.36
3548	1.458	452	0.424	0.43	4251	2.494	659	0.725	0.43	5160	2.263	613	0.466	0.31
3559	1.794	519	0.502	0.40	4263	3.329	826	0.928	0.40	5183	3.236	807	0.739	0.33
3574	0.915	343	0.266	0.43	4273	2.522	664	0.706	0.40	5188	4.476	1055	1.026	0.33
3581	0.943	349	0.273	0.43	4279	3.172	794	0.790	0.36	5190	3.266	813	0.749	0.33
3612	1.745	509	0.488	0.40	4283	1.852	530	0.539	0.43	5191	0.973	355	0.241	0.36
3620	2.775	715	0.693	0.36	4299	1.632	486	0.456	0.40	5192	3.338	828	0.930	0.40
3629	1.395	439	0.391	0.40	4304	3.869	934	1.086	0.40	5213	5.024	1165	1.043	0.31
3632	2.015	563	0.564	0.40	4307	1.425	445	0.446	0.47	5215	4.600	1080	1.136	0.36
3634	1.667	493	0.467	0.40	4351	1.284	417	0.370	0.43	5221	3.721	904	0.849	0.33
3635	1.568	474	0.440	0.40	4352	1.287	417	0.374	0.43	5222	6.860	1500	1.414	0.31
3638	1.863	533	0.541	0.43	4361	0.755	311	0.219	0.43	5223	3.481	856	0.862	0.36
3642	1.210	402	0.353	0.43	4410	2.637	687	0.764	0.43	5348	3.759	912	0.933	0.36
3643	1.659	492	0.411	0.36	4420	3.371	834	0.769	0.33	5402	6.143	1389	1.794	0.43
3647	2.412	642	0.667	0.40	4431	1.632	486	0.512	0.47	5403	4.729	1106	1.083	0.33
3648	1.199	400	0.374	0.47	4432	1.538	468	0.480	0.47	5437	5.115	1183	1.169	0.33
3681	0.601	280	0.175	0.43	4452	2.321	624	0.650	0.40	5443	3.740	908	1.045	0.40
3685	0.890	338	0.259	0.43	4459	2.886	737	0.717	0.36	5445	8.475	1500	1.756	0.31
3719	1.257	411	0.259	0.31	4470	2.436	647	0.681	0.40	5462	5.694	1299	1.409	0.36
3724	3.765	913	0.780	0.31	4484	2.213	603	0.642	0.43	5472	6.391	1438	1.326	0.31
3726	3.051	770	0.629	0.31	4493	1.852	530	0.519	0.40	5473	10.241	1500	2.124	0.31
3803	2.897	739	0.842	0.43	4511	0.422	244	0.118	0.40	5474	7.160	1500	1.493	0.31
3807	1.852	530	0.537	0.43	4557	2.549	670	0.634	0.36	5478	2.673	695	0.607	0.33
3808	7.449	1500	2.072	0.40	4558	2.015	563	0.560	0.40	5479	5.909	1342	1.473	0.36
3821	5.501	1260	1.365	0.36	4568	2.472	654	0.614	0.36	5480	5.471	1254	1.246	0.33
3822X	4.459	1052	1.296	0.43	4581	0.783	317	0.179	0.33	5491	2.447	649	0.559	0.33
3824X	3.591	878	1.045	0.43	4583	3.963	953	0.913	0.33	5506	4.545	1069	1.037	0.33
3826	0.841	328	0.233	0.40	4611	0.932	346	0.269	0.43	5507	4.399	1040	1.005	0.33
3827	2.420	644	0.696	0.43	4635	3.189	798	0.732	0.33	5535	7.926	1500	1.653	0.31
3830	1.378	436	0.385	0.40	4653	2.767	713	0.801	0.43	5537	3.707	901	0.919	0.36
3851	1.698	500	0.495	0.43	4665	8.585	1500	2.131	0.36	5551	17.465	1500	3.640	0.31
3865	2.541	668	0.789	0.47	4683	4.206	1001	1.170	0.40	5606	0.932	346	0.193	0.31
3881	3.387	837	0.944	0.40	4686	2.020	564	0.502	0.36	5610	4.939	1148	1.230	0.36
4000	4.983	1157	1.136	0.33	4692	0.606	281	0.176	0.43	5645	15.406	1500	3.211	0.31
4021	3.801	920	1.067	0.40	4693	1.039	368	0.300	0.43	5703	14.654	1500	3.689	0.36
4024	3.900	940	0.966	0.36	4703	1.833	527	0.510	0.40	5705	15.941	1500	3.983	0.36
4034	6.501	1460	1.621	0.36	4717	1.995	559	0.622	0.47	5951	0.573	275	0.167	0.43
4036	2.009	562	0.500	0.36	4720	2.191	598	0.613	0.40	6003	6.259	1412	1.443	0.33
4038	2.356	631	0.735	0.47	4740	1.488	458	0.310	0.31	6005	5.300	1220	1.323	0.36
4062	1.943	549	0.544	0.40	4741	2.695	699	0.752	0.40	6018	3.015	763	0.741	0.36
4101	2.971	754	0.833	0.40	4751	4.255	1011	1.068	0.36	6045	4.192	998	1.035	0.36
4109	0.535	267	0.154	0.43	4771N	2.304	702	0.526	0.33	6204	6.231	1406	1.418	0.33
4110	0.664	293	0.192	0.43	4777	3.817	923	0.878	0.33	6206	3.106	781	0.640	0.31
4111	2.434	647	0.700	0.43	4825	0.843	329	0.209	0.36	6213	2.398	640	0.495	0.31
4114	2.615	683	0.728	0.40	4828	1.789	518	0.409	0.33	6214	1.395	439	0.319	0.33
4130	3.362	832	0.977	0.43	4829	1.232	406	0.282	0.33	6216	8.224	1500	1.713	0.31
4131	7.640	1500	2.232	0.43	4902	1.995	559	0.582	0.43	6217	4.663	1093	0.969	0.31
4133	2.356	631	0.741	0.47	4923	1.221	404	0.343	0.40	6229	3.191	798	0.792	0.36
4149	0.841	328	0.263	0.47	5020	5.360	1232	1.222	0.33	6233	1.965	553	0.404	0.31
4206	2.464	653	0.712	0.43	5022	7.080	1500	1.473	0.31	6235	5.509	1262	1.131	0.31
4207	2.321	624	0.528	0.33	5037	7.232	1500	1.488	0.31	6236	5.165	1193	1.277	0.36
4239	2.775	715	0.636	0.33	5040	7.813	1500	1.617	0.31	6237	1.711	502	0.389	0.33
4240	2.161	592	0.678	0.47	5057	3.938	948	0.815	0.31	6251	5.675	1295	1.294	0.33
4243	1.957	551	0.548	0.40	5059	11.843	1500	2.458	0.31	6252	3.307	821	0.681	0.31

* Refer to the Footnotes Page for additional information on this class code.

WORKERS COMPENSATION AND EMPLOYERS LIABILITY

Exhibit III

NORTH CAROLINA

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Effective April 1, 2027

APPLICABLE TO ASSIGNED RISK POLICIES ONLY

CLASS CODE	RATE	MIN PREM	ELR	D RATIO	CLASS CODE	RATE	MIN PREM	ELR	D RATIO	CLASS CODE	RATE	MIN PREM	ELR	D RATIO
6306	4.432	1046	1.018	0.33	7395M	8.196	1500	1.660	0.31	8111	1.965	553	0.550	0.40
6319	3.371	834	0.701	0.31	7398M	11.501	1500	2.258	0.31	8116	2.103	581	0.588	0.40
6325	3.492	858	0.726	0.31	7402	0.130	186	0.037	0.43	8203	6.019	1364	1.675	0.40
6400	3.616	883	0.898	0.36	7403	5.311	1222	1.528	0.43	8204	3.856	931	1.083	0.40
6503	2.210	602	0.640	0.43	7405N	1.568	578	0.449	0.43	8209	3.588	878	1.039	0.43
6504	3.343	829	0.974	0.43	7420	9.037	1500	1.851	0.31	8215	3.321	824	0.829	0.36
6702M*	4.506	1061	1.115	0.36	7421	0.637	287	0.158	0.36	8227	3.613	883	0.827	0.33
6703M*	7.025	1500	1.685	0.36	7422	1.265	413	0.289	0.33	8232	5.231	1206	1.299	0.36
6704M*	5.008	1162	1.239	0.36	7425	2.985	757	0.671	0.33	8233	3.864	933	0.945	0.36
6801F	6.703	1500	1.360	0.34	7431N	0.918	405	0.207	0.33	8235	3.944	949	1.103	0.40
6811	3.982	956	0.994	0.36	7445N	0.524	—	—	—	8236X	5.540	1268	1.269	0.33
6824F	6.995	1500	1.420	0.34	7453N	0.306	—	—	—	8263	5.595	1279	1.562	0.40
6826F	5.038	1168	1.023	0.34	7502	2.475	655	0.613	0.36	8264	4.550	1070	1.133	0.36
6834	2.720	704	0.789	0.43	7515	1.105	381	0.229	0.31	8265	5.096	1179	1.170	0.33
6836	2.563	673	0.719	0.40	7520	2.500	660	0.697	0.40	8279	5.815	1323	1.341	0.33
6843F	8.158	1500	1.437	0.29	7529X	10.892	1500	2.253	0.31	8288	5.815	1323	1.640	0.40
6845F	7.714	1500	1.359	0.29	7538	2.866	733	0.595	0.31	8291X	3.773	915	1.058	0.40
6854	5.049	1170	1.155	0.33	7539	1.521	464	0.348	0.33	8292X	3.153	791	0.913	0.43
6872F	8.552	1500	1.506	0.29	7540	4.002	960	0.831	0.31	8293X	6.587	1477	1.906	0.43
6874F	14.378	1500	2.533	0.29	7580	2.712	702	0.675	0.36	8304	5.038	1168	1.155	0.33
6882	2.836	727	0.651	0.33	7590	4.051	970	1.002	0.36	8350	7.375	1500	1.684	0.33
6884	3.101	780	0.703	0.33	7600	4.746	1109	1.171	0.36	8380	1.899	540	0.530	0.40
7016M	4.156	991	0.853	0.31	7605	2.615	683	0.597	0.33	8381	1.880	536	0.530	0.40
7024M	4.619	1084	0.948	0.31	7610	0.692	298	0.171	0.36	8385	2.649	690	0.740	0.40
7038M	7.405	1500	1.581	0.31	7705	5.906	1341	1.647	0.40	8392	2.089	578	0.653	0.47
7046M	6.253	1411	1.302	0.31	7710	5.071	1174	1.164	0.33	8393	1.637	487	0.404	0.36
7047M	6.479	1456	1.289	0.31	7711	5.071	1174	1.164	0.33	8500	4.696	1099	1.178	0.36
7050M	11.542	1500	2.390	0.31	7720X	3.456	851	0.864	0.36	8601	0.298	220	0.068	0.33
7090M	8.227	1500	1.757	0.31	7723X	2.141	588	0.491	0.33	8602	1.530	466	0.382	0.36
7098M	6.948	1500	1.446	0.31	7855	3.710	902	0.918	0.36	8603	0.088	178	0.026	0.43
7099M	9.748	1500	1.967	0.31	8001	2.249	610	0.657	0.43	8606	1.056	371	0.242	0.33
7133	3.346	829	0.768	0.33	8002	1.962	552	0.574	0.43	8709F	4.851	1130	0.854	0.29
7151M	4.065	973	0.933	0.33	8006	1.858	532	0.579	0.47	8719	1.623	485	0.373	0.33
7152M	6.336	1427	1.410	0.33	8008	1.155	391	0.362	0.47	8720	0.918	344	0.210	0.33
7153M	4.517	1063	1.037	0.33	8010	1.645	489	0.479	0.43	8721	0.207	201	0.052	0.36
7219	9.379	1500	2.129	0.33	8013	0.300	220	0.084	0.40	8723	0.074	175	0.021	0.40
7222X	8.621	1500	1.957	0.33	8015	0.882	336	0.248	0.40	8725	2.290	618	0.576	0.36
7225	8.296	1500	2.042	0.36	8017	1.447	449	0.453	0.47	8726F	2.693	699	0.546	0.34
7230X	9.304	1500	2.581	0.40	8018	3.597	879	1.035	0.43	8734M	0.306	221	0.076	0.36
7231	8.626	1500	2.393	0.40	8021	2.274	615	0.659	0.43	8737M	0.276	215	0.069	0.36
7232X	10.553	1500	2.386	0.33	8031	1.623	485	0.473	0.43	8738M	0.427	245	0.103	0.36
7309F	8.552	1500	1.506	0.29	8032	2.034	567	0.590	0.43	8742	0.226	205	0.056	0.36
7313F	5.096	1179	0.898	0.29	8033	1.833	527	0.572	0.47	8745	4.195	999	1.180	0.40
7317F	6.951	1500	1.224	0.29	8037	1.654	491	0.539	0.50	8748	0.394	239	0.090	0.33
7327F	14.915	1500	2.627	0.29	8039	2.009	562	0.629	0.47	8755	0.287	217	0.071	0.36
7333M	2.795	719	0.575	0.31	8044	2.406	641	0.699	0.43	8799	0.532	266	0.155	0.43
7335M	3.106	781	0.639	0.31	8045	0.791	318	0.230	0.43	8800	2.070	574	0.600	0.43
7337M	4.357	1031	0.869	0.31	8046	2.332	626	0.679	0.43	8803	0.039	168	0.009	0.36
7350F	9.321	1500	1.773	0.31	8047	0.954	351	0.277	0.43	8805M	0.149	190	0.043	0.43
7360	4.917	1143	1.217	0.36	8058	2.257	611	0.658	0.43	8810	0.110	182	0.032	0.43
7370	5.708	1302	1.649	0.43	8072	0.672	294	0.213	0.47	8814M	0.135	187	0.039	0.43
7380	6.240	1408	1.538	0.36	8102	1.960	552	0.571	0.43	8815M	0.209	202	0.059	0.43
7382	6.182	1396	1.722	0.40	8103	2.321	624	0.649	0.40	8820	0.096	179	0.024	0.36
7390	4.757	1111	1.379	0.43	8106	3.619	884	0.899	0.36	8824	2.144	589	0.700	0.50
7394M	7.378	1500	1.494	0.31	8107	2.764	713	0.634	0.33	8826	2.188	598	0.686	0.47

* Refer to the Footnotes Page for additional information on this class code.

WORKERS COMPENSATION AND EMPLOYERS LIABILITY

Exhibit III

NORTH CAROLINA

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APPLICABLE TO ASSIGNED RISK POLICIES ONLY

CLASS CODE	RATE	MIN PREM	ELR	D RATIO	CLASS CODE	RATE	MIN PREM	ELR	D RATIO	CLASS CODE	RATE	MIN PREM	ELR	D RATIO
8831	1.248	410	0.417	0.50	9600	1.982	556	0.578	0.43					
8832	0.311	222	0.090	0.43	9620	1.667	493	0.416	0.36					
8833	0.948	350	0.274	0.43										
8835	1.979	556	0.571	0.43										
8842X	2.039	568	0.668	0.50										
8855	0.074	175	0.022	0.43										
8856	0.507	261	0.147	0.43										
8864X	0.962	352	0.301	0.47										
8868	0.515	263	0.162	0.47										
8869	1.119	384	0.351	0.47										
8871	0.030	166	0.009	0.43										
8901	0.176	195	0.043	0.36										
9012	0.918	344	0.228	0.36										
9014	2.365	633	0.686	0.43										
9015	2.960	752	0.827	0.40										
9016	1.932	546	0.566	0.43										
9019	3.467	853	0.865	0.36										
9033	1.863	533	0.518	0.40										
9040	2.552	670	0.797	0.47										
9044	1.262	412	0.394	0.47										
9052	1.543	469	0.482	0.47										
9058	1.367	433	0.448	0.50										
9060	1.372	434	0.431	0.47										
9061	1.050	370	0.327	0.47										
9062	1.152	390	0.360	0.47										
9063	0.670	294	0.211	0.47										
9077F	6.716	1500	1.541	0.41										
9082	1.100	380	0.362	0.50										
9083	1.224	405	0.402	0.50										
9084	1.199	400	0.373	0.47										
9089	0.907	341	0.284	0.47										
9093	1.193	399	0.373	0.47										
9101	2.957	751	0.929	0.47										
9102	2.745	709	0.769	0.40										
9154	1.714	503	0.499	0.43										
9156	2.221	604	0.693	0.47										
9170	8.825	1500	2.025	0.33										
9178	6.245	1409	2.126	0.50										
9179	19.328	1500	6.325	0.50										
9180	3.842	928	1.088	0.40										
9182	2.166	593	0.642	0.43										
9186	7.507	1500	1.748	0.33										
9220	4.211	1002	1.177	0.40										
9402	5.746	1309	1.310	0.33										
9403	8.477	1500	1.934	0.33										
9410	2.276	615	0.663	0.43										
9501	2.905	741	0.723	0.36										
9505	3.186	797	0.896	0.40										
9516	2.524	665	0.702	0.40										
9519	5.032	1166	1.242	0.36										
9521	2.762	712	0.685	0.36										
9522	2.067	573	0.641	0.47										
9534	5.330	1226	1.103	0.31										
9554	8.353	1500	1.919	0.33										
9586	0.416	243	0.129	0.47										

* Refer to the Footnotes Page for additional information on this class code.

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APPLICABLE TO ASSIGNED RISK POLICIES ONLY

FOOTNOTES

- F Rate provides for coverage under the United States Longshore and Harbor Workers Compensation Act and its extensions. Rate includes a provision for USL&HW Assessment.
- M Risks are subject to Admiralty Law or Federal Employers Liability Act (FELA). However, the published rate is for risks that voluntarily purchase standard workers compensation and employers liability coverage. A provision for the USL&HW Assessment is included for those classifications under Program II USL Act. The listed codes of 6702, 6703, 6704, 7151, 7152, 7153, 8734, 8737, 8738, 8805, 8814, and 8815 under the Federal Employers' Liability Act (FELA) for employees of interstate railroads are not applicable in the residual market.
- N This code is part of a ratable / non-ratable group shown below. The statistical non-ratable code and corresponding rate are applied in addition to the basic classification when determining premium.

Class Code	Non-Ratable Element Code
4771	0771
7405	7445
7431	7453

- P Classification is computed on a per capita basis.
- X Refer to special classification phraseology in these pages which is applicable in this state.

*** Class Codes with Specific Footnotes**

- 2705 An upset payroll of \$4.00 per cord shall be used for premium computation purposes in all instances.
- 6702 Rate and rating values only appropriate for laying or relaying of tracks or maintenance of way - no work on elevated railroads. Otherwise, assign appropriate construction or erection code rate and elr each x 1.215.
- 6703 Rate and rating values only appropriate for laying or relaying of tracks or maintenance of way - no work on elevated railroads. Otherwise, assign appropriate construction or erection class rate x 1.894 and elr x 1.836.
- 6704 Rate and rating values only appropriate for laying or relaying of tracks or maintenance of way - no work on elevated railroads. Otherwise, assign appropriate construction or erection class rate and elr each x 1.35.

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APPLICABLE TO ASSIGNED RISK POLICIES ONLY

MISCELLANEOUS VALUES

Basis of premium applicable in accordance with **Basic Manual** footnote instructions for Code 7370 --

"Taxicab Co.":

Employee operated vehicle.....	\$102,600
Leased or rented vehicle.....	\$68,400

Catastrophe (other than Certified Acts of Terrorism) - (Assigned Risk)..... \$0.010**Expense Constant** applicable in accordance with **Basic Manual** Rule 3-A-10..... \$160**Loss Sensitive Rating Plan (LSRP)** - The factors which are used in the calculation of the LSRP are as follows:

Basic Premium Factor	0.40
Minimum Premium Factor	0.75
Maximum Premium Factor	1.75
Loss Conversion Factor	1.205
Tax Multiplier	1.027

Loss Development Factors	
1st Adjustment	0.14
2nd Adjustment	0.07
3rd Adjustment	0.04
4th Adjustment	0.03

Maximum Minimum Premium..... \$1,500**Maximum Weekly Payroll** applicable in accordance with **Basic Manual** Rule 2-E-1 -- "Executive Officers" and the **Basic Manual** footnote instructions for Code 9178 -- "Athletic Sports or Park: Non-Contact Sports," and Code 9179 -- "Athletic Sports or Park: Contact Sports".....

\$2,600

Minimum Premium Multiplier..... 200**Minimum Weekly Payroll** applicable in accordance with **Basic Manual** Rule 2-E-1 -- "Executive Officers" \$1,300**Premium Determination for Partners and Sole Proprietors** in accordance with **Basic Manual**

Rule 2-E-3 (Annual Payroll)..... \$68,400

Premium Reduction Percentages - The following percentages are applicable by deductible amount and hazard group for total losses on a per claim basis:

Deductible Amount	Total Losses						
	HAZARD GROUP						
	A	B	C	D	E	F	G
\$100	0.7%	0.6%	0.4%	0.4%	0.2%	0.1%	0.1%
\$200	1.4%	1.2%	0.8%	0.7%	0.4%	0.3%	0.2%
\$300	2.0%	1.6%	1.2%	0.9%	0.7%	0.4%	0.3%
\$400	2.5%	2.0%	1.4%	1.2%	0.8%	0.6%	0.4%
\$500	3.0%	2.3%	1.7%	1.4%	1.0%	0.7%	0.5%
\$1,000	4.8%	3.8%	2.8%	2.4%	1.7%	1.2%	0.9%
\$1,500	6.2%	4.8%	3.7%	3.1%	2.3%	1.7%	1.2%
\$2,000	7.3%	5.8%	4.5%	3.8%	2.8%	2.0%	1.5%
\$2,500	8.3%	6.6%	5.1%	4.4%	3.3%	2.4%	1.9%
\$5,000	12.1%	9.8%	7.9%	6.9%	5.3%	4.0%	3.2%

Terrorism - (Assigned Risk)..... \$0.010

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APPLICABLE TO ASSIGNED RISK POLICIES ONLY

MISCELLANEOUS VALUES (cont.)

United States Longshore and Harbor Workers' Compensation Coverage Percentage applicable
only in connection with **Basic Manual** Rule 3-A-4.....

56%

(Multiply a Non-F classification rate by a factor of 1.56 to adjust for differences in benefits and loss-based expenses. This factor is the product of the adjustment for differences in benefits (1.50) and the adjustment for differences in loss-based expenses (1.042).)

Experience Rating Eligibility

A risk qualifies for experience rating on an intrastate basis when it meets the premium eligibility requirements for the state in which it operates. The eligibility amount varies by rating effective date. The **Experience Rating Plan Manual** should be referenced for the latest approved eligibility amounts by state and by effective date.