

E. Tax Rates and Charges (G.S. 105-228.5, G.S. 58-6-25)

Tax rates and charges are as follows:

Workers' Compensation	2.50%
Other taxable contracts	1.90%
Additional Statewide Fire and Lightning (excluding auto and marine)	1.33%
Additional Local Fire and Lightning	.50%
Article 65 Corporations (2003)	1.10%
Article 65 Corporations (2004)	1.90%
Health Maintenance Organizations (2003)	1.10%
Health Maintenance Organizations (2004)	1.00%
Insurance Regulatory Charge (2003)	5.00%*

*Subject to change each year and is established by the General Assembly based on a proposed percentage rate submitted by the NC Department of Insurance sufficient to defray the estimated cost of the operations of the NC Department of Insurance for each upcoming fiscal year.