



State of Michigan  
Rick Snyder, Governor

Department of Energy, Labor & Economic Growth  
Steven H. Hilfinger, Director

Workers' Compensation Agency  
Compensation Supplement Fund  
7150 Harris Drive  
P.O. Box 30016  
Lansing, Michigan 48909  
(517) 322-1879  
Fax (517) 636-0739  
www.michigan.gov/wca

March 28, 2011

The Honorable Rick Snyder  
Governor of the State of Michigan

Senator Randy Richardville  
Senate Majority Leader

Senator Gretchen Whitmer  
Senate Minority Leader

Representative James Bolger  
Speaker of the House

Representative Richard Hammel  
House Minority Leader

This report is being submitted in compliance with Section 391(6) of the Workers' Disability Compensation Act, Act 317 of the Public Acts of 1969, as amended. From January 1, 2010 through December 31, 2010, the Compensation Supplement Fund processed the following amounts in payments and credits:

Payments	\$ 527,385.26
Michigan Business Tax Credits	\$ <u>4,213,350.69</u>
	\$ 4,740,735.95

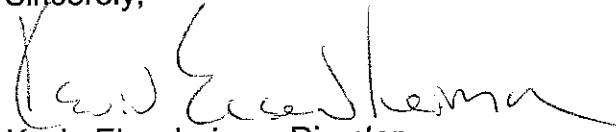
The Compensation Supplement Fund was created in 1981 to pay weekly workers' compensation cost of living increases from the state general fund to injured workers whose injury dates occurred between September 1, 1965 and December 31, 1979. The inflation factor percentage is based on the date of injury, and is greater for those workers injured in 1965 than in 1979 (Section 352 of the Workers' Disability Compensation Act, Act 317 of the Public Acts of 1969, as amended).

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Insurers and self-insurers pay the increased benefits and submit quarterly reimbursement requests to our agency. Reimbursement is provided in the form of a pay warrant or a Michigan Business Tax (MBT) credit. Pay warrants are commonly issued to companies with no tax liability within the state of Michigan such as governmental units. All other insurers and self-insurers receive MBT credits which are periodically verified by the Michigan Department of Treasury for proper credit.

In 2010, insurers and self-insurers were reimbursed \$4,213,350.69 in MBT credits for supplemental benefits paid to 2,178 injured workers and reimbursed \$527,385.26 in state warrants for benefits paid to 286 injured workers. It should be noted that legislation has been introduced to repeal and replace the MBT with a new tax structure.

Sincerely,



Kevin Elsenheimer, Director  
Workers' Compensation Agency

Attachment

cc: Steven Hilfinger  
Mike Zimmer  
Steve Arwood

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CARRIER NAME	PAYMENTS		MBT CREDITS		TOTAL	
	# Claims	Amount	# Claims	Amount	# Claims	Amount
A T & T Technologies			4	\$1,722.60	4	\$1,722.60
Accident Fund Insurance Company of America			152	\$65,019.16	152	\$65,019.16
ACE INA			191	\$61,480.64	191	\$61,480.64
American Insurance Company			8	\$1,827.00	8	\$1,827.00
American Motorists Insurance Company			23	\$9,796.16	23	\$9,796.16
American Policyholders Insurance Company			4	\$2,764.84	4	\$2,764.84
Amerisure Mutual Insurance Company			276	\$133,882.48	276	\$133,882.48
Ameritech			79	\$39,437.40	79	\$39,437.40
Arcelormittal			9	\$4,956.83	9	\$4,956.83
Argonaut Insurance Company			20	\$10,515.33	20	\$10,515.33
Arrowpoint Capital Corporation			17	\$8,905.17	17	\$8,905.17
Associated Indemnity Corporation			18	\$8,302.80	18	\$8,302.80
Atlantic Mutual Insurance			10	\$5,281.20	10	\$5,281.20
Auto Owners Insurance Company			37	\$15,087.16	37	\$15,087.16
Balboa Insurance Company	7	\$3,190.83			7	\$3,190.83
Bank of Ann Arbor	4	\$1,878.00			4	\$1,878.00
Brazeway Inc			5	\$1,107.83	5	\$1,107.83
Celina Mutual Insurance Company	4	\$2,764.83			4	\$2,764.83
Chrysler LLC			945	\$458,603.80	945	\$458,603.80
Citizens Insurance Company			28	\$10,589.83	28	\$10,589.83
City of Dearborn	9	\$4,939.20			9	\$4,939.20
City of Detroit	335	\$134,657.10			335	\$134,657.10
City of Flint	30	\$14,981.25			30	\$14,981.25
City of Grand Rapids	4	\$4,016.32			4	\$4,016.32
City of Hamtramck	4	\$3,184.20			4	\$3,184.20
City of Highland Park	12	\$7,772.84			12	\$7,772.84
City of Kalamazoo	24	\$12,670.72			24	\$12,670.72
City of Lansing	18	\$6,658.34			18	\$6,658.34
City of Livonia	6	\$2,310.83			6	\$2,310.83
City of Saginaw	16	\$9,552.60			16	\$9,552.60
Cleveland Cliffs Iron Company			36	\$22,707.00	36	\$22,707.00
CNA Insurance Company			8	\$5,418.17	8	\$5,418.17
Coastal Corporation			3	\$501.60	3	\$501.60
Conocophillips Company	97	\$49,102.44			97	\$49,102.44
Consumers Energy Company			39	\$18,713.60	39	\$18,713.60
Continental Insurance Company			74	\$33,541.86	74	\$33,541.86

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CARRIER NAME	PAYMENTS		MBT CREDITS		TOTAL	
	# Claims	Amount	# Claims	Amount	# Claims	Amount
County of Kent	3	\$575.00			3	\$575.00
County of Macomb	3	\$195.83			3	\$195.83
County of Wayne	40	\$22,959.28			40	\$22,959.28
County Road Association	4	\$2,975.40			4	\$2,975.40
Dana Corporation			24	\$9,233.50	24	\$9,233.50
Delphi Automotive Systems Corporation			3	\$1,770.20	3	\$1,770.20
Detroit Board of Education	32	\$15,242.40			32	\$15,242.40
Detroit Gasket			4	\$782.50	4	\$782.50
Dorinco Reinsurance Company			8	\$2,871.00	8	\$2,871.00
DTE Energy			82	\$36,314.51	82	\$36,314.51
Eaton Corporation			12	\$7,508.56	12	\$7,508.56
Edward C Levy Company			4	\$887.40	4	\$887.40
Electric Mutual Liability Insurance Company			9	\$3,760.02	9	\$3,760.02
Employers Reinsurance Corporation			6	\$1,801.67	6	\$1,801.67
Farm Bureau Insurance Group			16	\$5,896.93	16	\$5,896.93
Federal Insurance Company			5	\$2,749.99	5	\$2,749.99
Federated Retail Holdings Inc			10	\$3,679.60	10	\$3,679.60
Fidelity & Guaranty Insurance Company			12	\$7,459.84	12	\$7,459.84
Firemans Fund Insurance			7	\$3,473.20	7	\$3,473.20
Flint School District	4	\$3,338.67			4	\$3,338.67
Ford Motor Company			826	\$432,231.34	826	\$432,231.34
Fred Sanders			4	\$834.66	4	\$834.66
Frigidaire Home Products			31	\$13,071.97	31	\$13,071.97
General Die Casting			4	\$1,512.83	4	\$1,512.83
General Motors Corporation			3,832	\$1,894,203.80	3,832	\$1,894,203.80
Georgia-Pacific Corporation			6	\$2,423.17	6	\$2,423.17
Grand Rapids Public Schools	4	\$1,409.40			4	\$1,409.40
Greif Brothers Corporation			3	\$1,646.40	3	\$1,646.40
Hartford Casualty Insurance Company			8	\$1,298.55	8	\$1,298.55
Hartford Insurance Group			43	\$22,782.18	43	\$22,782.18
Hartford Underwriters Ins			4	\$1,303.50	4	\$1,303.50
Henry Ford Health System	8	\$4,486.34			8	\$4,486.34
Hurley Hospital	4	\$834.67			4	\$834.67
International Paper Company			4	\$2,294.29	4	\$2,294.29
International Truck & Engine			4	\$2,714.40	4	\$2,714.40
Ispat Inland Inc			3	\$1,752.33	3	\$1,752.33

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CARRIER NAME	PAYMENTS		MBT CREDITS		TOTAL	
	# Claims	Amount	# Claims	Amount	# Claims	Amount
Jefferson Smurfit			4	\$1,930.17	4	\$1,930.17
K-mart Corporation			12	\$2,504.22	12	\$2,504.22
Kelsey-Hayes Company			6	\$4,465.00	6	\$4,465.00
Kimberly Clark Corporation			4	\$2,557.80	4	\$2,557.80
Kroger Company			3	\$626.67	3	\$626.67
Liberty Mutual Fire Insurance			53	\$17,300.82	53	\$17,300.82
Liberty Mutual Insurance			124	\$73,962.55	124	\$73,962.55
LTV/Jones & Laughlin			4	\$886.83	4	\$886.83
Lumbermens Mutual Casualty			12	\$3,855.82	12	\$3,855.82
Marathon Ashland Petroleum			20	\$7,037.99	20	\$7,037.99
Marron Group			8	\$6,521.05	8	\$6,521.05
Maryland Casualty Company			16	\$5,469.67	16	\$5,469.67
MI Property & Casualty Guaranty Association	148	\$72,937.49			148	\$72,937.49
Michelin North America			14	\$7,526.82	14	\$7,526.82
Michigan Municipal League	5	\$1,499.60			5	\$1,499.60
Michigan State University	9	\$4,551.60			9	\$4,551.60
Michigan Technological University	5	\$1,580.40			5	\$1,580.40
Michigan Tooling Association	4	\$1,148.40			4	\$1,148.40
Motorists Mutual Insurance Company	8	\$2,869.17			8	\$2,869.17
National Fire Insurance Company			5	\$3,453.84	5	\$3,453.84
National Union Fire Insurance			3	\$940.00	3	\$940.00
Newpage Corporation			4	\$1,566.00	4	\$1,566.00
North River Insurance Company			4	\$3,182.16	4	\$3,182.16
Oakwood Healthcare	5	\$716.83			5	\$716.83
Ohio Casualty Insurance			37	\$17,448.01	37	\$17,448.01
Oliver Machinery			4	\$939.00	4	\$939.00
Olsonite Corporation			10	\$4,328.01	10	\$4,328.01
OneBeacon America Insurance Company			42	\$20,981.85	42	\$20,981.85
OneBeacon Insurance Company			29	\$15,882.92	29	\$15,882.92
Plastomer Corporation			3	\$900.83	3	\$900.83
Polyone Corporation			22	\$10,460.49	22	\$10,460.49
Proctor & Gamble			4	\$2,608.34	4	\$2,608.34
Providence Washington Ins			4	\$1,147.14	4	\$1,147.14
Safeco Ins Company of America			4	\$1,200.60	4	\$1,200.60
Sears Roebuck & Company			27	\$10,747.67	27	\$10,747.67
School Employers Group Fund	12	\$3,077.84			12	\$3,077.84

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CARRIER NAME	PAYMENTS		MBT CREDITS		TOTAL	
	# Claims	Amount	# Claims	Amount	# Claims	Amount
Self Insurers' Security Fund	202	\$109,860.74			202	\$109,860.74
Sentry Insurance Company			12	\$6,227.50	12	\$6,227.50
Signal Delivery Service			4	\$2,451.83	4	\$2,451.83
Specialty Risk Services			16	\$8,816.16	16	\$8,816.16
St. Paul Fire & Marine Insurance			14	\$4,242.67	14	\$4,242.67
St. Paul Mercury Insurance			4	\$1,028.10	4	\$1,028.10
State Automobile Mutual			3	\$681.60	3	\$681.60
State of Michigan			313	\$136,854.88	313	\$136,854.88
Taylor School District	4	\$1,565.00			4	\$1,565.00
Thyssenkrupp Budd Company			16	\$8,805.15	16	\$8,805.15
TIG Insurance Company			4	\$834.67	4	\$834.67
Tilden Magnetite Partnership			4	\$1,879.20	4	\$1,879.20
TNT Holland Motor Express			6	\$2,590.33	6	\$2,590.33
Transportation Insurance Company			18	\$7,093.00	18	\$7,093.00
Travelers Casualty & Surety			181	\$81,442.77	181	\$81,442.77
Travelers Property Casualty Company			324	\$168,874.80	324	\$168,874.80
Trinity Health Services	5	\$977.50			5	\$977.50
Truck Insurance Exchange			4	\$1,513.80	4	\$1,513.80
Twin City Fire Insurance Company			35	\$16,858.32	35	\$16,858.32
U S Truck			5	\$1,107.83	5	\$1,107.83
United States Fidelity & Guaranty			18	\$6,776.70	18	\$6,776.70
United State Fire Insurance Company			11	\$4,422.83	11	\$4,422.83
USS Corporation			27	\$13,847.50	27	\$13,847.50
Utica Community Schools	4	\$678.17			4	\$678.17
Utica Mutual Insurance Company			5	\$2,280.83	5	\$2,280.83
Valley Forge Insurance Company			5	\$1,433.67	5	\$1,433.67
Vocationally Handicapped Fund	36	\$12,521.66			36	\$12,521.66
Waterford School District	4	\$417.33			4	\$417.33
Wausau Insurance Company			210	\$107,372.70	210	\$107,372.70
Wayne State University	8	\$1,669.87			8	\$1,669.87
Westfield Insurance Company			6	\$1,485.17	6	\$1,485.17
William Beaumont Hospital	12	\$1,617.17			12	\$1,617.17
Zurich American Insurance Company			25	\$7,575.61	25	\$7,575.61
<b>TOTAL</b>	<b>1,143</b>	<b>\$527,385.26</b>	<b>8,712</b>	<b>\$4,213,350.69</b>	<b>9,855</b>	<b>\$4,740,735.95</b>