

**Industrial Commission of Arizona
Annual Workers' Compensation Assessment Rates**

Assessment Rates for Calendar Year 2026

At the Commission's public meeting held on November 20, 2025, the Commission established the following Administrative and Special Fund assessment rates for calendar year (CY) 2026:

- 2.25% Administrative Fund tax under A.R.S. § 23-961(G); and
- 0.00% Special Fund assessment: 0.00% under A.R.S. § 23-1065(A) (for general Special Fund liabilities) and 0.00% under A.R.S. § 23-1065(F) (for apportionment liabilities).

As a result of the foregoing action taken by the Commission, the total tax/assessment rates remained the same as the previous two calendar years.

**Assessment Rates
Previous Five Calendar Years**

Calendar Year	Administrative Fund (1)	General Special Fund (2)	Apportionment (3)	Assessment Total
2021	1.75%	0.00%	0.00%	1.75%
2022	1.75%	0.00%	0.00%	1.75%
2023	2.00%	0.00%	0.00%	2.00%
2024	2.25%	0.00%	0.00%	2.25%
2025	2.25%	0.00%	0.00%	2.25%

- (1) Administrative Fund Assessment, A.R.S. § 23-961 (G) and A.R.S. § 23-1081 (A)
 (2) General Special Fund Assessment, A.R.S. § 23-1065 (A)
 (3) Assessment for Apportionment, A.R.S. § 23-1065 (F)