

(3) "Insurer" means:

- (i) a stock corporation or mutual association that is authorized under the Insurance Article to provide workers' compensation insurance in the State;
- (ii) the Injured Workers' Insurance Fund;
- (iii) a governmental self-insurance group that meets the requirements of § 9-404 of this title;
- (iv) a self-insurance group of private employers that meets the requirements of Title 25, Subtitle 3 of the Insurance Article; or
- (v) an individual employer that self-insures in accordance with § 9-405 of this title.

(b) Out of money appropriated for the maintenance of the Commission, the State shall pay the salaries, administrative expenses, and all other expenses of the Commission, including:

- (1) the costs of the administration of the Occupational Safety and Health Program by the Commissioner of Labor and Industry under Title 5 of this article; and
- (2) any cost incurred by the State, including contribution as an employer, because of the participation of a Commissioner in the Judges' Retirement System of the State of Maryland.

(c) The Commission shall assess against and collect from each insurer a tax for the maintenance of the Commission.

(d) (1) [For] BEFORE each fiscal year, [as early as practicable in the fiscal year,] the Commission shall calculate for each insurer the tax for the maintenance of the Commission in accordance with this section.

(2) First, the Commission shall calculate the assessment percentage by:

(i) determining the appropriation for the expenses of the Commission for the ~~current~~ NEXT fiscal year as:

1. [increased by any amount the actual expenditures of the Commission for the previous fiscal year exceeded the appropriation for that fiscal year; or] DECREASING BY AN AMOUNT EQUAL TO THE REVENUES RECEIVED DURING THE CURRENT FISCAL YEAR UNDER § 9-319(A)(2) AND (3) OF THIS SUBTITLE;

2. [decreased] DECREASING by any amount the actual expenditures for the [previous] CURRENT fiscal year THAT were EXPENDITURES PROJECTED TO THE END OF THE CURRENT FISCAL YEAR THAT ARE EXPECTED TO BE less than the appropriation for that fiscal year; and

3. ADJUSTING FOR ANY VARIANCES BETWEEN THE PROJECTED AND ACTUAL EXPENDITURES FOR THE PREVIOUS FISCAL YEAR; AND

(ii) dividing the amount determined under (i) of this paragraph by the total insured payroll of all insurers.