



November 18, 2020

DCRB CIRCULAR NO. 993

To All Members of the DCRB:

Re: **APPROVAL OF DCRB FILING NO. 2012**
DATA REPORTING RELATED TO CORONAVIRUS DISEASE 2019 (COVID-19)
REVISIONS TO STATISTICAL PLAN MANUAL – EFFECTIVE JANUARY 1, 2021

The Delaware Insurance Commissioner has approved DCRB Filing No. 2012, which revises the expiration date of previously filed and approved Statistical Code 1212 for the reporting of Payments to Furloughed Workers.

Statistical Code 1212 was originally filed and approved for policies in effect March 1, 2020 thru December 31, 2020. This revision will allow it to remain in effect and to not expire until it is determined necessary as circumstances warrant and in consultation with Delaware regulatory authorities.

Please refer to Filing No. 2012, available on the DCRB's website (<http://www.dcrb.com>) under the "Filings" tab, for additional information on this change. Please contact Dawn Belfus, Director – Data Services, at (215) 320-4478 or at dbelfus@dcrb.com for any questions regarding this Circular. The Statistical Manual will be updated on the DCRB's website at a later date.

William V. Taylor

President

WVT/dn

Remember to visit our web site at www.dcrb.com for more information about this and other topics.

DELAWARE STATISTICAL PLAN MANUAL
Proposed Effective January 1, 2021

INTRODUCTION remains unchanged.

SECTION I remains unchanged.

SECTION II - REPORTING REQUIREMENTS

Items **A and B** remain unchanged.

Item **B** Exposure Information

Item Numbers **1 through 8** remain unchanged

9. Miscellaneous Statistical Codes

a. thru e. remain unchanged.

f. Paid Furloughed Employees – Code 1212

Paid furloughed employees means employees who continue to receive payments during a temporary layoff or an involuntary leave and are not performing any work duties for an employer. Effective March 1, 2020, payments by an employer or any public governmental entity to paid furloughed employees as a result of federal, state, and or/local emergency orders, laws or regulations, issued due to the COVID-19 (coronavirus) pandemic which impact an employer's staffing or business operations must be reported to Statistical Code 1212 – Paid Furloughed Employees. Such payments do not include any appropriated funds or loans received by an employer as authorized by an law or regulations, or public governmental entity, that are used by an employer specifically to retain or hire working employees.

Code 1212 may be used as a Statistical Code to report the payments only. If a carrier is unable to report this experience as a statistical code, please contact the PCRB to discuss reporting requirements.

Payments reported to Code 1212 are excluded from premium only if the employer keeps separate, accurate and verifiable records.

For any claims attributable to an employee occurring prior to or after a temporary layoff or an involuntary leave, report losses to the classification for work normally performed by the employee that corresponds to the employee's payroll. No claim can be reported to Code 1212 – Paid Furloughed Employees.

The expiration date of this code will be ~~December 31, 2020, which may be amended to an earlier~~ or determined at a later date as circumstances warrant in consultation with Delaware regulatory authorities.

Item Number **10** remains unchanged.

Items **C and D** remain unchanged.

SECTION III remains unchanged.

DELAWARE STATISTICAL PLAN MANUAL
Proposed Effective January 1, 2021

SECTION IV - CODES

Item **A** Codes Common to Premium and Losses

Item Numbers **1 thru 5** remain unchanged

6. Policy Conditions

a. thru c. remain unchanged.

d. Estimated Audit Code

"Y" = Exposures expressed on the unit report are estimated.

"N" = Exposures expressed on the unit report are the result of an audit.

"U" = Insured has refused or not responded to requests to provide carrier with access to books and records. Audit has been closed as uncooperative. Exposures expressed on unit report are estimated.

Notes:

(1) When the Exposure on the 1st report includes Code 9757, report the Estimated Audit Code as "U" in the applicable Policy Conditions, Estimated Audit Code field. If subsequent to reporting Statistical Code 9757, and the final policy premium is determined in accordance with the Basic Manual rules, the statistical code and its accompanying charge must be removed. Additionally, the Estimated Audit Code must be changed to "N" and the exposure and premium must reflect the final audit.

(2) If final premium based on audited exposure cannot be reported due to federal, state and/or local emergency orders, laws, or regulations issued due to the COVID-19 (coronavirus) pandemic which impact an employer's staffing or business operations report the applicable exposure and premium in the class code(s) and the Estimated Audit Code as an "N". This code is effective March 1, 2020. The expiration date of this rule will be ~~December 31, 2020, which may be amended to an earlier or~~ determined at a later date as circumstances warrant in consultation with Delaware regulatory authorities.

e. thru g. remain unchanged.

Item **B thru D** remain unchanged.

SECTION V remains unchanged.

SECTION VI remains unchanged.

SECTION VII remains unchanged.

SECTION VIII remains unchanged.

SECTION IX remains unchanged.

SECTION X – remains unchanged.

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