

State of Delaware  
**SCHEDULE OF COMPANY FEES, TAXES, AND DEPOSITS**  
 Life, Health, Property, Casualty, Title, Fraternal and Alien (U.S. Branch) Companies

**SECTION I – FEES**

**Admission Fees** (due at time of application)

Certificate of Authority Application Fee, <u>Except Fraternal</u>	700.00
Annual Statement Filing fee	00
Filing of Charter Documents	00
Certificate of Authority issuance fee (due before issuance of Certificate of Authority)	100.00
Certificate of Authority Application Fee, Fraternal	25.00
Certificate of Authority issuance fee, Fraternal	25.00

**Annual Fees** (must be received by March 1)

Certificate of Authority Renewal, <u>Except Fraternal</u>	\$100.00
Annual Statement Filing Fee, <u>Except Fraternal</u>	100.00
Penalty for late filing	100.00 per business day
Certificate of Authority Renewal, Fraternal	25.00
Annual Statement Filing Fee, Fraternal	25.00

**Other Fees**

Filing of Articles of Incorporation (due with amended document)	\$ 10.00
Filing of Bylaws (due with amended document)	10.00
Name Change, <u>Except Fraternal</u> (due at time of request)	110.00 or
\$120.00 if filing amended by-laws	
Redomestication, <u>Except Fraternal</u> (due at time of request)	110.00 or
\$120.00 if filing amended by-laws	
Filing Name Change or Merger Endorsement	50.00
Addition/Deletion of Line of Business, (due at time of request)	100.00
<u>Except Fraternal</u>	
Certificate of Deposit (due at time of request)	5.00
Certificate of Compliance (due at time of request)	5.00
Certificate of Valuation (due at time of request)	5.00
Service of Process (due at time of submission)	25.00
Name Change, Fraternal (due at time of request)	25.00
Redomestication, Fraternal (due at time of request)	25.00
Addition/Deletion of Line of Business, Fraternal (due at time of request)	25.00

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**SECTION II – PREMIUM TAXES**

**Life, Health and Annuity**

1-3/4% plus 1/4% of gross premiums written, after deducting 1) the amount of returned premiums on cancelled policies (but not including the return of cash surrender values of life insurance policies), and 2) the unabsorbed portion of any deposit premium and the amount returned to policyholders as dividends and similar returns, whether paid in cash or credited or applied in reduction of premiums.

Tax on Employer Owned Life Policies and Trust Owned Life Policies – The premium tax shall be calculated on the basis of net premiums (upon which taxes are payable to the State of Delaware) received per case in each calendar year, except that in subsequent calendar years the premium tax rate shall not be higher than the rate established for the preceding year.

<u>Net Premiums Per Case</u>	<u>Premium Tax Rate</u>
First \$10,000,000	2.0%
\$10,000,001 to \$24,999,999	1.5%
\$25,000,000 to \$99,999,999	1.25%
\$100,000,000 and over	1.0%

**Property, Casualty**

1-3/4% plus 1/4% of gross premiums written, after deducting 1) the amount of returned premiums on cancelled policies (but not including the return of cash surrender values of life insurance policies), and 2) the unabsorbed portion of any deposit premium and the amount returned to policyholders as dividends and similar returns, whether paid in cash or credited or applied in reduction of premiums.

2% Workers' Compensation.

5% upon taxable underwriting profit - Wet Marine & Transportation.

Quarterly taxes are paid as follows based on estimated tax liability:

50% on April 15  
20% on June 15  
20% on September 15  
10% on December 15

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**SECTION III – DEPOSITS**

General Deposit to operate in the state	(in place at time of admission)	\$100,000
Special Deposit to write Workers Compensation	(in place before Certificate of Authority is issued)	\$100,000
Special Deposit to write Surety, unless waived	(in place before Certificate of Authority is issued)	\$10,000

NOTE: Delaware is a retaliatory state and all fees, premium taxes, deposits and other charges will be charged at the rate in Delaware Law or the rate charged by the domiciliary state, whichever is higher (18 Del. C. §532).

If you have questions or need assistance, please contact:

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