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PENNSYLVANIA TEST AUDIT PROGRAM BULLETIN #12 UPDATE OF BULLETIN #11

SOLE PROPRIETORS AND PARTNERS

The Delaware Manual indicates that sole proprietors and partners may elect to be covered for workers compensation in the state of Delaware. When this coverage has been provided, by attaching endorsement WC 07 03 01 - Inclusion of sole proprietor or partners, and where no verifiable information is available to determine a sole proprietor's or partner's wages, the Manual indicates that the Statewide Average Weekly Wage (SAWW) may be used.

The State Department of Labor's latest announcement indicates that the Delaware SAWW is \$445.81. In accordance with Section 1, Manual Rule IX.B.3., this SAWW may be used if a payroll amount cannot be determined for sole proprietors or partners on policies effective on and after August 1, 1990.

Please note that the SAWW for the prior year applicable to policies effective between August 1, 1989 and August 1, 1990 was \$420.96.

JOHN H. RITTERSBACHER VICE PRESIDENT

JHR/jh

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