

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

Certificate of Authority Application fee (Except Fraternal)	(Due at time of application)	\$1,000.00
Annual Statement Filing fee	(Due at time of application)	\$ 0.00
Filing of Charter Documents	(Due at time of application)	\$ 0.00
Certificate of Authority issuance fee	(Due before issuance of Certificate of Authority)	\$ 150.00
Certificate of Authority Application Fee, Fraternal	(Due at time of application)	\$ 100.00
Certificate of Authority Issuance Fee, Fraternal	(Due at time of application)	\$ 100.00

Annual Fees

Certificate of Authority Renewal (Except Fraternal)	(due before March 1)	\$ 150.00
Annual Statement Filing Fee (Except Fraternal)	(due before March 1)	\$ 150.00
Penalty for late filing (per business day)	(due at time of filing)	\$ 100.00
Certificate of Authority Renewal, Fraternal	(due before March 1)	\$ 100.00
Annual Statement Filing Fee, Fraternal	(due before March 1)	\$ 100.00

Other Fees

Filing of Articles of Incorporation	(Due with amended document)	\$ 10.00
Filing of Bylaws	(Due with amended document)	\$ 10.00
Name Change (Except Fraternal)	(Due at time of request)	\$ 160.00
Name Change with amended by-laws	(Due at time of request)	\$ 170.00
Name Change, Fraternal	(Due at time of request)	\$ 100.00
Redomestication (Except Fraternal)	(Due at time of request)	\$ 160.00
Redomestication with amended by-laws	(Due at time of request)	\$ 170.00
Redomestication, Fraternal	(Due at time of request)	\$ 100.00
Merger Endorsement		\$ 50.00
Addition/Deletion of Line of Business(Except Fraternal)	(Due at time of request)	\$ 150.00
Addition/Deletion of Line of Business Fraternal	(Due at time of request)	\$ 100.00
Certificate of Deposit	(Due at time of request)	\$ 10.00
Certificate of Compliance/Good Standing	(Due at time of request)	\$ 10.00
Certified Certificate of Authority	(Due at time of request)	\$ 10.00
Service of Process	(Due at time of submission)	\$ 25.00

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Section II - 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);
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.

Net Premiums per Case

First \$10,000,000

\$10,000,000 to \$24,999,999

\$25,000,000 to \$99,999,999

\$100,000,000 and over

Premium Tax Rate

2.0%

1.5%

1.25%

1.0%

Property, Casualty

1 3/4% plus 1/4% of gross premiums written, after deducting:

1. The amount returned premiums on cancelled policies (but not including the return of cash surrender values of life insurance policies);
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% Worker's Compensation & Employer's Liability

5% upon taxable underwriting profit- Wet Marine & Transportation

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

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

Section III - Deposits

General Deposit to operate in the state	(in place at time of admission)	\$100,000
Special Deposit to write Workers' Compensation & Employer's Liability	(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 any questions or need assistance, please contact:

FEES & DEPOSITS: BERG@state.de.us or (302)674-7330 or 841 Silver Lake Blvd, Dover DE 19904

TAXES: DOI_Tax@state.de.us or (302)674-7383 or 841 Silver Lake Blvd, Dover DE 19904