

Report on Non-General Fund Information
for Submittal to the 2025 Legislature

Department: Labor and Industrial Relations
 Program ID(s): LBR 183/DA
 Name of Fund: Special Compensation Fund For Temporary Disability Benefits
 Legal Authority: Chapter 392-61, HRS

Contact Name: Francis Kagawa
 Phone Number: 586-8897
 Fund Type (MOF): Special (B), Trust (T)
 Appropriation Account Number S-303-L, T-906-L

Intended Purpose: To pay temporary disability benefits for disabilities resulting from non-work related injuries or illnesses to individual who become disabled when unemployed, and to employees of insolvent or non-complying employers.

Source of Revenues: Interest earned on investment

Current Program Activities/Allowable Expenses: Payment of temporary disability benefits.

Purpose of Proposed Ceiling Increase (if applicable): None

Variances: None

Financial Data							
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	2,603,983	2,595,864	2,581,228	2,646,189	2,697,906	2,695,000	2,695,000
Revenues	15,113	11,007	64,961	96,454	50,000	50,000	50,000
Expenditures	23,232	25,643	0	44,737	52,906	50,000	50,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,595,864	2,581,228	2,646,189	2,697,906	2,695,000	2,695,000	2,695,000
Encumbrances							
Unencumbered Cash Balance	2,595,864	2,581,228	2,646,189	2,697,906	2,695,000	2,695,000	2,695,000

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report
for submittal to the 2025 Legislature
Department of: Labor and Industrial Relations**

Name of fund: Special Compensation Fund For Temporary Disability Benefits
 Apprn. Account. No.: T-906-L
 Fund Type (MOF): Trust (T)
 Legal Authority: Chapter 392-61, HRS

Statement of Objectives

Ensure temporary disability insurance benefits are provided.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. % of Non-compliant employers	34	27	27	27	27	27	27
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Subject employers	42,180	42,000	42,000	42,000	42,000	42,000	42,000
2. Covered workers	580,720	587,500	587,500	587,500	587,500	587,500	587,500
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2025 Legislature**

Department of: Labor and Industrial Relations

Name of fund: Special Compensation Fund For Temporary Disability Benefits

Apprn. Account. No.: T-906-L

Fund Type (MOF): Trust (T)

Legal Authority: Chapter 392-61, HRS

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	Investigations	113,540	114,000	114,000	114,000	114,000	114,000	114,000
2.	Audits	331	330	330	330	330	330	330
3.	Plans Review	8,386	9,000	9,000	9,000	9,000	9,000	9,000
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Cost Element Report
for submittal to the 2025 Legislature**

Department: Labor and Industrial Relations
 Name of fund: Special Compensation Fund For Temporary Disability Benefits
 Legal Authority: Chapter 392-61, HRS
 Fund Type (MOF): Trust (T)
 Apprn. Account. No.: T-906-L

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
	Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
A. Personal Services		-	-	-	-	-	-
B. Other Current Expenses	44,737	52,906	50,000	50,000	50,000	50,000	50,000
C. Equipment		-	-	-	-	-	-
M. Motor Vehicles		-	-	-	-	-	-
L. Leases		-	-	-	-	-	-
TOTAL	44,737	52,906	50,000	50,000	50,000	50,000	50,000