

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

Department: Labor and Industrial Relations  
 Prog ID(s): LBR 183/DA  
 Name of Fund: Trust Fund for Premium Supplementation(PHC)  
 Legal Authority: Chapter 393-41, HRS

Contact Name: Francis Kagawa  
 Phone: 586-8897  
 Fund type (MOF) Special (B), Trust (T)  
 Appropriation Acct. No. S-308-L, T-908-L

Intended Purpose: To pay premium supplementation to qualified employers and the payment of health care expenses to eligible employees of non-complying or insolvent employers.

Source of Revenues: Interest earned on investment

Current Program Activities/Allowable Expenses: Payment of premium supplementation and health care expenses.

Purpose of Proposed Ceiling Increase (if applicable): None

Variances: None

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	56,085	69,737	70,852	73,142	75,405	76,405	77,405
Revenues	13,652	1,115	2,290	2,263	2,000	2,000	2,000
Expenditures	0	0	0	0	1,000	1,000	1,000
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	69,737	70,852	73,142	75,405	76,405	77,405	78,405
Encumbrances							
Unencumbered Cash Balance	56,085	69,737	73,142	75,405	76,405	77,405	78,405

**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 2026 Legislature  
Department of: Labor and Industrial Relations**

Name of fund: Premium Supplemental Fund  
Apprn. Account. No.: T-908-L  
Fund Type (MOF): Trust (T)  
Legal Authority: Chapter 393-41, HRS

**Statement of Objectives**

Ensure prepaid health care benefits are provided.

**Fund Measures of Effectiveness**

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. % of non-compliant employers	30	25	25	25	25	25
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Program Size Indicators**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Subject employers	43,190	43,290	40,000	40,000	40,000	40,000	40,000
2. Covered workers	608,700	608,700	585,400	587,500	587,500	587,500	587,500
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Fund Activities Encompassed**

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Investigations	117,000	99,000	99,000	99,000	99,000	99,000
2. Audits	300	330	330	330	330	330
3. Plans Review	9,000	9,300	9,300	9,300	9,300	9,300
4.						
5.						
6.						
7.						
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9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2026 Legislature**

Department: Labor and Industrial Relations  
Name of fund: Premium Supplemental Fund  
Legal Authority: Chapter 393-41, HRS  
Fund Type (MOF): Trust (T)  
Apprn. Account. No.: T-908-L

	<b>FY 2025-26 Actual</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>	<b>FY 2030-31 Estimated</b>	
A. Personal Services	-						
B. Other Current Expenses	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
C. Equipment	-						
M. Motor Vehicles	-						
L. Leases	-						
TOTAL	-						