

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

Program Size Indicators	FY						
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	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	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. Investigations		117,000	99,000	99,000	99,000	99,000
2. Audits		300	330	330	330	330
3. Plans Review		9,000	9,300	9,300	9,300	9,300
4.						
5.						
6.						
7.						
8.						
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

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
	Actual	Estimated	Estimated	Estimated	Estimated	Estimated
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	-					