

October 2, 2026

CIRCULAR LETTER NO. 2461

To All Members and Subscribers of the WCRIBMA:

ADJUSTED INDIVIDUAL PAYROLL LIMITATIONS

**EFFECTIVE OCTOBER 1, 2026
APPLICABLE TO NEW AND RENEWAL BUSINESS**

The following payroll limitations are revised annually to reflect the observed percentage change in the SAWW over the previous year's SAWW:

- Individual weekly payroll limitations for executive officer minimum and maximum; and
- The maximum individual payroll limitations for the following class codes:
 - Code 9186 – “Carnival, Circus or Amusement Device Operations – Traveling – All Employees & Drivers”
 - Code 9178 – “Athletic Team or Park: Non-Contact Sports”
 - Code 9179 – “Athletic Team or Park: Contact Sports”

The executive officer minimum and maximum individual weekly payroll limitations are calculated as follows:

$$\begin{aligned}\text{Step 1: Initial Value} &= \text{UMAX}_{\text{new}} = \text{UMAX}_{\text{old}} \times (\text{SAWW}_{\text{new}} / \text{SAWW}_{\text{old}}) \\ \text{UMAX}_{\text{new}} &= \$1,530.07 \times (\$2,007.20 / \$1,922.48) = \$1,597.50\end{aligned}$$

$$\begin{aligned}\text{Step 2: Initial Value} &= \text{UMIN}_{\text{new}} = \text{UMIN}_{\text{old}} \times (\text{SAWW}_{\text{new}} / \text{SAWW}_{\text{old}}) \\ \text{UMIN}_{\text{new}} &= \$306.02 \times (\$2,007.20 / \$1,922.48) = \$319.51\end{aligned}$$

$$\begin{aligned}\text{Step 3: Basis of Premium equals the Initial Value rounded to the nearest \$10.} \\ \text{MAX}_{\text{new}} &= \$1,597.50 \text{ rounds to } \$1,600 \\ \text{MIN}_{\text{new}} &= \$319.51 \text{ rounds to } \$320\end{aligned}$$

The maximum individual weekly payroll limitations for Codes 9186, 9178, and 9179 are calculated as follows:

$$\begin{aligned}\text{Step 1: Initial Value} &= \text{CMAX}_{\text{new}} = \text{CMAX}_{\text{old}} \times (\text{SAWW}_{\text{new}} / \text{SAWW}_{\text{old}}) \\ \text{CMAX}_{\text{new}} &= \$459.04 \times (\$2,007.20 / \$1,922.48) = \$479.27\end{aligned}$$

$$\begin{aligned}\text{Step 2: Basis of Premium equals the Initial Value rounded to the nearest \$10.} \\ \text{CMAX}_{\text{new}} &= \$479.27 \text{ rounds to } \$480\end{aligned}$$

* The values used for UMAXold, UMINold and CMAXold are last year's unrounded figures.

Effective October 1, 2026, the SAWW in the Commonwealth of Massachusetts increased to \$2,007.20 from \$1,922.48. Consequently, the following individual payroll limitations outlined above are:

Executive Officer, Elected Official or Spouse Weekly Minimum	\$320
Executive Officer, Elected Official or Spouse Weekly Maximum	\$1,600
Maximum average weekly wage for Codes 9186, 9178 and 9179	\$480

This change only affects new and renewal business effective on or after October 1, 2026.

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