

HCSO expenditure rates

Effective January 1, 2027

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Employer size	Number of workers	2026 expenditure rate	2027 expenditure rate
Large	All employers with 100 or more workers	\$4.11 per hour	\$4.49 per hour
Medium	Businesses with 20 to 99 workers	\$2.74 per hour	\$2.99 per hour
	Nonprofits with 50 to 99 workers		
Small	Businesses with 0 to 19 workers	Exempt	Exempt
	Nonprofits with 0 to 49 workers		