

MINUTES OF THE SENATE COMMITTEE ON FINANCIAL INSTITUTIONS AND INSURANCE.

The meeting was called to order by Chairperson Sandy Praeger at 8:30 a.m. on May 4, 2001 in Room 234-N of the Capitol.

All members were present except:

Committee staff present: Dr. Bill Wolff, Kansas Legislative Research Department  
Ken Wilke, Office of the Revisor of Statutes  
JoAnn Bunten, Committee Secretary

Conferees appearing before the committee:

Others attending: See attached list.

**Discussion on Premium Tax Revenues and Action on HB 2065-Sales tax exemption for grain storage facilities**

The Chair briefed the Committee on two scenarios that would allow premium tax revenues to increase as shown in the attached spreadsheets. (Attachment 1) These calculations are based on information from 1999 audited company tax returns gathered during an audit by the Division of Legislative Post Audit. The first scenario increased revenues approximately \$7.9 million, and the second scenario increased revenues by approximately \$6.4 million. These were estimates for 1999.

After Committee discussion on the amount of revenues that would be raised by enacting a premium tax this session, Senator Corbin made a motion to remove language in HB 2065 and insert language relating to increasing premium tax revenues by taking 15.0 percent of eligible salaries for the credit, with a 1.125 percent cap for non-affiliates and a 1.0 percent cap on affiliates, and that the Committee recommend HB 2065 as amended favorable for passage, seconded by Senator Barnett. The motion carried.

The amount of premium tax revenues raised in this scenario is estimated to be \$9.15 million for 2002.

**Adjournment**

The meeting was adjourned at 9:00 a.m.





Kathleen Sebelius  
Commissioner of Insurance  
**Kansas Insurance Department**

# Memorandum

**To:** Senator Praeger  
**From:** Sabrina Wells, Kansas Insurance Department  
**Date:** 5/3/01  
**Re:** Scenarios to increase premium tax revenues

Attached are two sets of spreadsheets that reflect scenarios that would allow premium tax revenues to increase. These calculations are based on information from 1999 audited company tax returns gathered during an audit by the Division of Legislative Post Audit.

1. The first set takes 15.0 percent of eligible salaries for the credit, with a 1.125 percent cap for non-affiliates and an 1.0 percent cap on affiliates. The increased revenue is approximately \$7.9 million.
2. The second set takes 20.0 percent of eligible salaries for the credit and calculates a 1.125 percent cap for non-affiliates and an 1.0 percent cap on affiliates. The increased revenue is approximately \$6.4 million under this scenario.

Let me know if I can provide further information. I can be contacted at 291-3191.

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A	D	F	J	L	M	N	P	Q
Main company's name	Taxable premiums	Salary credit co. or group took	Premium Tax Due (after credits taken)	Salary credit if limit of 15%, 1.125% or 1% of premiums	New total credits (15%, 1.125% or 1%)	Premium tax due (15%, 1.125% or 1%)	Difference in premium taxes due	
				Whichever is smaller, 15% of salaries or 1%/1.125% of premiums	=G - F + M	=O if O>0	=P-J	
American Home Life Insurance Company	\$2,348,189	\$29,352	\$0	\$26,417	\$45,790	\$1,174	\$1,174	
American Investors Life Ins Co., Inc.	\$55,893	\$699	\$0	\$0	\$42,033	\$0	\$0	
Armed Forces Ins. Exchange	\$1,532,781	\$19,160	\$428	\$17,244	\$28,312	\$2,344	\$1,916	
Benchmark Ins. Co.	\$6,113,801	\$76,423	\$23,971	\$68,780	\$90,662	\$31,614	\$7,643	
Blue Cross & Blue Shield of KS	\$582,196,377	\$7,277,455	\$3,312,692	\$6,549,709	\$7,593,178	\$4,050,749	\$738,057	
Bremen Farmers Mutual Insurance	\$10,814,939	\$135,187	\$13,270	\$61,723	\$129,565	\$86,734	\$73,464	
Columbian National Title Ins. Co.	\$4,465,221	\$23,808	\$35,196	\$11,904	\$42,204	\$47,100	\$11,904	
Delta Dental Plan of Kansas, Inc	\$20,838,057	\$260,476	\$156,285	\$234,428	\$234,428	\$182,333	\$26,048	
Farmers Mutual Ins. Co.	\$1,964,520	\$24,557	\$0	\$22,101	\$38,003	\$1,288	\$1,288	
Federated Rural Electric Ins. Exchange	\$2,249,052	\$28,113	\$9,696	\$25,302	\$32,474	\$12,507	\$2,811	
First American Title Ins. Co. of KS Inc	\$1,820,749	\$22,759	\$13,656	\$20,483	\$20,483	\$15,932	\$2,276	
Kansas Farm Bureau Life Insurance Compan	\$28,274,433	\$353,431	\$51,034	\$318,087	\$479,111	\$86,377	\$35,343	
Kansas Medical Mutual Ins. Co.	\$11,099,401	\$138,743	\$76,545	\$124,868	\$131,568	\$90,420	\$13,875	
Kansas Mutual Insurance Company	\$4,819,209	\$60,240	\$7,168	\$39,892	\$68,868	\$27,516	\$20,348	
Marysville Mutual Insurance Company	\$12,110,219	\$143,451	\$26,839	\$61,512	\$133,426	\$108,778	\$81,939	
Preferred Health Systems Ins Co	\$23,023,918	\$272,573	\$166,630	\$136,286	\$157,561	\$302,917	\$136,287	
Pyramid Life Insurance Company	\$887,353	\$11,092	\$2,398	\$9,983	\$14,240	\$3,507	\$1,109	
Security Benefit Life Ins Co	\$7,645,156	\$95,564	\$0	\$86,008	\$224,499	\$0	\$0	
Travel Air Insurance Company (Kansas)	\$8,154,000	\$101,925	\$56,621	\$41,558	\$46,092	\$116,988	\$60,367	
Universal Underwriters Ins. Co.	\$9,799,434	\$122,493	\$57,787	\$110,244	\$125,953	\$70,036	\$12,249	
Upland Mutual Ins. Inc.	\$8,881,651	\$111,021	\$10,333	\$69,268	\$125,547	\$52,086	\$41,753	

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Advance Insurance Co	\$8,532,374	\$106,655	\$43,968		\$95,989	\$116,013	\$54,634	\$10,666
American Family Life Ins Co	\$14,372,723	\$20,513	\$220,157		\$10,256	\$57,040	\$230,414	\$10,257
American Family Mutual Ins	\$216,972,393	\$1,221,660	\$2,896,111		\$610,830	\$832,507	\$3,506,941	\$610,830
American Fidelity Assurance Co	\$9,069,219	\$113,365	\$41,950		\$102,029	\$128,098	\$53,287	\$11,337
American Mercury Ins Co	\$540	\$7	\$0		\$6	\$3,182	\$0	\$0
American Standard Ins Co of Wisconsin	\$36,125,656	\$181,556	\$517,163		\$90,778	\$114,572	\$607,941	\$90,778
Bankers Life & Casualty Co	\$33,008,356	\$406,195	\$251,570		\$203,097	\$205,499	\$454,668	\$203,098
Colonial Life & Accident Ins Co	\$4,114,510	\$38,134	\$41,739		\$19,067	\$21,484	\$60,806	\$19,067
Country Mutual Ins Co	\$2,533,716	\$31,671	\$16,675		\$28,504	\$30,832	\$19,842	\$3,167
Cuna Mutual Ins Society	\$10,112,694	\$126,409	\$44,389		\$68,260	\$99,716	\$102,538	\$58,149
Cuna Mutual Life Ins Co	\$1,616,199	\$20,202	\$0		\$18,182	\$33,458	\$0	\$0
Employers Insurance of Wausau- A Mutual C	\$7,449,844	\$93,123	\$51,113		\$83,811	\$88,572	\$60,425	\$9,312
Employers Reinsurance Corporation	\$4,241,012	\$53,013	\$29,615		\$47,711	\$49,903	\$34,917	\$5,302
Farmers Casualty Ins. Co.	\$15,375,191	\$1,922	\$301,955		\$57,963	\$61,590	\$245,914	\$0
Farmers Mutual Hail Ins Co	\$6,601,829	\$57,502	\$69,238		\$28,751	\$34,048	\$97,988	\$28,750
First Liberty Ins. Corp.	\$629,926	\$7,874	\$4,725		\$7,087	\$7,087	\$5,512	\$787
Fortis Benefits Insurance Co	\$20,221,672	\$229,855	\$134,173		\$114,927	\$155,332	\$249,101	\$114,928
Fortis Ins Co	\$11,752,096	\$146,901	\$51,626		\$102,294	\$139,173	\$95,868	\$44,242
Funeral Directors Life Ins Co	\$18,336	\$229	\$138		\$206	\$206	\$160	\$23
Great Western Ins Co	\$476,256	\$5,953	\$3,572		\$5,358	\$5,358	\$4,167	\$595
Hartford Life & Accident Ins CO	\$10,619,150	\$132,739	\$71,296		\$119,465	\$127,813	\$84,570	\$13,274
Hartford Steam Boiler Inspection and Ins. Co	\$2,234,154	\$27,927	\$13,044		\$25,134	\$28,846	\$15,837	\$2,793
Lafayette Life Ins.	\$2,163,242	\$27,041	\$9,272		\$24,336	\$31,288	\$11,976	\$2,704
Mony Life Ins Co	\$6,665,783	\$83,322	\$0		\$74,990	\$128,725	\$4,591	\$4,591
Mortgage Guaranty Insurance Corporation	\$8,077,163	\$100,965	\$60,578		\$90,868	\$90,868	\$70,675	\$10,097
National Life Ins Co	\$2,263,050	\$28,288	\$6,876		\$14,743	\$24,840	\$20,421	\$13,545
New York Life Ins Co	\$45,222,783	\$565,285	\$105,912		\$508,756	\$742,015	\$162,440	\$56,528



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Pharmacists Mutual Ins. Co.	\$1,690,996	\$21,137	\$11,715	\$10,854	\$11,822	\$21,998	\$10,283	
Phico Ins Co	\$7,860,089	\$6,271	\$150,931	\$3,135	\$3,135	\$154,066	\$3,135	
Principal Life Ins Co	\$41,618,889	\$520,236	\$168,748	\$468,213	\$611,607	\$220,771	\$52,023	
Prudential Ins Co of America	\$46,160,046	\$577,001	\$210,732	\$358,980	\$494,448	\$428,753	\$218,021	
Reassure America Life Ins Co	\$3,370,126	\$14,043	\$32,889	\$7,022	\$27,492	\$39,911	\$7,022	
RLI Ins. Co	\$1,105,245	\$13,816	\$4,943	\$12,434	\$15,780	\$6,325	\$1,382	
Standard Ins Co	\$4,602,833	\$57,535	\$31,452	\$51,782	\$54,852	\$37,205	\$5,753	
Trinity Universal Insurance Company	\$1,457,665	\$18,221	\$9,645	\$11,589	\$12,876	\$16,277	\$6,632	
Unified Life Ins Co	\$128,841	\$1,611	\$388	\$1,449	\$2,027	\$549	\$161	
Union Central Life Ins Co	\$3,235,616	\$7,349	\$5,246	\$3,674	\$55,791	\$8,921	\$3,675	
United Fire and Casualty Co.	\$11,284,409	\$59,745	\$153,287	\$29,873	\$42,529	\$183,160	\$29,873	
United States Fidelity and Guaranty Co.	\$3,815,086	\$0	\$74,760	\$0	\$1,542	\$74,760	\$0	
Unum Life Ins Co of America	\$19,203,661	\$240,046	\$133,988	\$216,041	\$226,080	\$157,993	\$24,005	
				\$0	\$0	\$0	\$0	
Columbia Insurance Group	\$19,639,589	\$245,495	\$56,655	\$140,087	\$230,729	\$162,063	\$105,408	
Farm Bureau group	\$168,312,491	\$2,103,906	\$705,570	\$1,683,125	\$2,239,898	\$1,126,352	\$420,781	
Farmers Alliance group	\$41,870,289	\$499,650	\$152,277	\$418,703	\$604,182	\$233,224	\$80,947	
ACE group	\$13,949,639	\$174,370	\$96,233	\$139,496	\$147,886	\$131,106	\$34,873	
Aetna group	\$9,577,468	\$119,719	\$0	\$95,775	\$302,944	\$0	\$0	
Allstate group	\$122,690,312	\$1,533,628	\$832,524	\$1,226,903	\$1,333,811	\$1,119,995	\$287,471	
American Alliance group	\$5,715,683	\$71,446	\$38,442	\$57,157	\$61,582	\$52,732	\$14,290	
American Motorists group	\$7,727,037	\$61,781	\$94,734	\$77,270	\$195,200	\$0	\$0	
Bituminous group	\$3,927,469	\$14,286	\$61,056	\$7,143	\$10,350	\$68,199	\$7,143	
Cigna group	\$19,430,001	\$242,875	\$78,159	\$194,300	\$261,866	\$126,734	\$48,575	
CNA group	\$96,109,828	\$1,128,336	\$700,286	\$961,098	\$1,054,674	\$867,522	\$167,236	
CNA Surety group	\$1,902,572	\$23,782	\$14,270	\$19,026	\$19,026	\$19,026	\$4,756	
Employers' Mutual group	\$55,474,396	\$693,429	\$395,978	\$538,102	\$558,183	\$551,305	\$155,327	

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Farmers Group	\$210,825,361	\$2,635,317	\$1,095,571	\$2,108,254	\$2,593,873	\$1,622,635	\$527,064	
Federated group	\$24,637,926	\$307,975	\$134,070	\$246,379	\$297,092	\$195,666	\$61,596	
Fireman's Fund group	\$22,519,107	\$204,411	\$219,462	\$225,191	\$248,700	\$201,682	\$0	
Geico group	\$26,073,845	\$325,847	\$180,911	\$184,244	\$198,964	\$322,513	\$141,602	
General Casualty group	\$11,316,413	\$141,456	\$71,393	\$113,164	\$126,643	\$99,685	\$28,292	
Great West group	\$39,003,593	\$487,545	\$112,827	\$390,036	\$569,736	\$210,336	\$97,509	
Hartford group	\$43,650,419	\$545,645	\$278,336	\$436,504	\$486,008	\$387,000	\$108,664	
John Hancock Life group	\$12,724,760	\$124,118	\$111,917	\$62,059	\$80,519	\$173,976	\$62,059	
Liberty group	\$30,486,690	\$283,826	\$331,671	\$304,867	\$312,605	\$297,129	\$0	
Metropolitan Life group	\$68,331,748	\$854,147	\$246,652	\$683,317	\$962,940	\$403,694	\$157,042	
Ohio Casualty Group	\$16,120,193	\$201,503	\$105,999	\$103,974	\$118,876	\$203,528	\$97,529	
Progressive group	\$36,033,588	\$450,420	\$250,407	\$360,336	\$380,180	\$340,492	\$90,085	
Royal & SunAlliance group	\$12,358,047	\$154,476	\$78,714	\$123,580	\$137,551	\$109,609	\$30,895	
SAFECO group	\$92,414,803	\$1,144,929	\$578,167	\$924,148	\$1,051,845	\$796,451	\$218,284	
Sentry group	\$14,841,413	\$67,879	\$215,320	\$33,939	\$47,568	\$249,260	\$33,940	
Shelter group	\$44,315,612	\$553,945	\$277,915	\$443,156	\$497,608	\$388,704	\$110,789	
State Farm group	\$376,196,863	\$4,702,461	\$2,425,637	\$3,156,476	\$3,552,315	\$3,971,622	\$1,545,985	
Travelers group	\$84,874,568	\$1,060,944	\$483,830	\$848,746	\$1,039,064	\$658,427	\$174,597	
US Fire group	\$11,256,616	\$140,708	\$67,922	\$112,566	\$129,068	\$96,064	\$28,142	
Utica group	\$20,740,092	\$259,251	\$144,862	\$149,817	\$160,507	\$254,295	\$109,433	
Zurich group	\$12,717,208	\$158,966	\$81,560	\$127,172	\$140,991	\$113,353	\$31,793	
	\$3,152,863,360	\$36,392,311	\$20,715,455	\$28,460,357	\$34,875,035	\$28,451,102	\$7,938,745	
all domestic	\$978,916,722	\$12,157,573	\$4,935,051	\$10,277,713	\$12,878,808	\$6,812,037	\$1,876,986	
all foreign	\$2,173,946,638	\$24,234,738	\$15,780,403	\$18,182,643	\$21,996,227	\$21,639,065	\$6,061,759	
(check sum)	\$3,152,863,360	\$36,392,311	\$20,715,455	\$28,460,357	\$34,875,035	\$28,451,102	\$7,938,745	

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				Whichever is smaller, 8.5% of salaries or 1%/1.125% of premiums =G - F + M =O if O>0 =P-J				
American Home Life Insurance Compa	\$2,348,189	\$29,352	\$0	\$26,417	\$45,790	\$1,174	\$1,174	
American Investors Life Ins Co., Inc.	\$55,893	\$699	\$0	\$0	\$42,033	\$0	\$0	
Armed Forces Ins. Exchange	\$1,532,781	\$19,160	\$428	\$17,244	\$28,312	\$2,344	\$1,916	
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American Family Mutual Ins	\$216,972,393	\$1,221,660	\$2,896,111		\$814,440	\$1,036,117	\$3,303,331	\$407,220
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Mony Life Ins Co	\$6,665,783	\$83,322	\$0		\$74,990	\$128,725	\$4,591	\$4,591
Mortgage Guaranty Insurance Corpora	\$8,077,163	\$100,965	\$60,578		\$90,868	\$90,868	\$70,675	\$10,097
National Life Ins Co	\$2,263,050	\$28,288	\$6,876		\$19,657	\$29,754	\$15,507	\$8,631
New York Life Ins Co	\$45,222,783	\$565,285	\$105,912		\$508,756	\$742,015	\$162,440	\$56,528

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A	D	F	J	L	M	N	P	Q
Main company's name	Taxable premiums	Salary credit co. or group took	Premium Tax Due (after credits taken)	Salary credit if limit of 20%, 1.125% or 1% of premiums	New total credits (20%, 1.125% or 1%)	Premium tax due (20%, 1.125% or 1%)	Difference in premium taxes due	
Pharmacists Mutual Ins. Co.	\$1,690,996	\$21,137	\$11,715	\$14,472	\$15,440	\$18,380	\$6,665	
Phico Ins Co	\$7,860,089	\$6,271	\$150,931	\$4,181	\$4,181	\$153,021	\$2,090	
Principal Life Ins Co	\$41,618,889	\$520,236	\$168,748	\$468,213	\$611,607	\$220,771	\$52,023	
Prudential Ins Co of America	\$46,160,046	\$577,001	\$210,732	\$478,640	\$614,108	\$309,093	\$98,361	
Reassure America Life Ins Co	\$3,370,126	\$14,043	\$32,889	\$9,362	\$29,832	\$37,571	\$4,682	
RLI Ins. Co	\$1,105,245	\$13,816	\$4,943	\$12,434	\$15,780	\$6,325	\$1,382	
Standard Ins Co	\$4,602,833	\$57,535	\$31,452	\$51,782	\$54,852	\$37,205	\$5,753	
Trinity Universal Insurance Company	\$1,457,665	\$18,221	\$9,645	\$15,452	\$16,739	\$12,414	\$2,769	
Unified Life Ins Co	\$128,841	\$1,611	\$388	\$1,449	\$2,027	\$549	\$161	
Union Central Life Ins Co	\$3,235,616	\$7,349	\$5,246	\$4,899	\$57,016	\$7,696	\$2,450	
United Fire and Casualty Co.	\$11,284,409	\$59,745	\$153,287	\$39,830	\$52,486	\$173,202	\$19,915	
United States Fidelity and Guaranty C	\$3,815,086	\$0	\$74,760	\$0	\$1,542	\$74,760	\$0	
Unum Life Ins Co of America	\$19,203,661	\$240,046	\$133,988	\$216,041	\$226,080	\$157,993	\$24,005	
				\$0	\$0	\$0	\$0	
Columbia Insurance Group	\$19,639,589	\$245,495	\$56,655	\$186,782	\$277,424	\$115,367	\$58,712	
Farm Bureau group	\$168,312,491	\$2,103,906	\$705,570	\$1,683,125	\$2,239,898	\$1,126,352	\$420,781	
Farmers Alliance group	\$41,870,289	\$499,650	\$152,277	\$418,703	\$604,182	\$233,224	\$80,947	
ACE group	\$13,949,639	\$174,370	\$96,233	\$139,496	\$147,886	\$131,106	\$34,873	
Aetna group	\$9,577,468	\$119,719	\$0	\$95,775	\$302,944	\$0	\$0	
Allstate group	\$122,690,312	\$1,533,628	\$832,524	\$1,226,903	\$1,333,811	\$1,119,995	\$287,471	
American Alliance group	\$5,715,683	\$71,446	\$38,442	\$57,157	\$61,582	\$52,732	\$14,290	
American Motorists group	\$7,727,037	\$61,781	\$94,734	\$77,270	\$195,200	\$0	\$0	
Bituminous group	\$3,927,469	\$14,286	\$61,056	\$9,524	\$12,731	\$65,818	\$4,762	
Cigna group	\$19,430,001	\$242,875	\$78,159	\$194,300	\$261,866	\$126,734	\$48,575	
CNA group	\$96,109,828	\$1,128,336	\$700,286	\$961,098	\$1,054,674	\$867,522	\$167,236	
CNA Surety group	\$1,902,572	\$23,782	\$14,270	\$19,026	\$19,026	\$19,026	\$4,756	
Employers' Mutual group	\$55,474,396	\$693,429	\$395,978	\$554,744	\$574,825	\$534,663	\$138,685	

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A	D	F	J	L	M	N	P	Q
Main company's name	Taxable premiums	Salary credit co. or group took	Premium Tax Due (after credits taken)	Salary credit if limit of 20%, 1.125% or 1% of premiums	New total credits (20%, 1.125% or 1%)	Premium tax due (20%, 1.125% or 1%)	Difference in premium taxes due	
Farmers Group	\$210,825,361	\$2,635,317	\$1,095,571	\$2,108,254	\$2,593,873	\$1,622,635	\$527,064	
Federated group	\$24,637,926	\$307,975	\$134,070	\$246,379	\$297,092	\$195,666	\$61,596	
Fireman's Fund group	\$22,519,107	\$204,411	\$219,462	\$225,191	\$248,700	\$201,682	\$0	
Geico group	\$26,073,845	\$325,847	\$180,911	\$245,659	\$260,379	\$261,098	\$80,187	
General Casualty group	\$11,316,413	\$141,456	\$71,393	\$113,164	\$126,643	\$99,685	\$28,292	
Great West group	\$39,003,593	\$487,545	\$112,827	\$390,036	\$569,736	\$210,336	\$97,509	
Hartford group	\$43,650,419	\$545,645	\$278,336	\$436,504	\$486,008	\$387,000	\$108,664	
John Hancock Life group	\$12,724,760	\$124,118	\$111,917	\$82,746	\$101,206	\$153,290	\$41,373	
Liberty group	\$30,486,690	\$283,826	\$331,671	\$304,867	\$312,605	\$297,129	\$0	
Metropolitan Life group	\$68,331,748	\$854,147	\$246,652	\$683,317	\$962,940	\$403,694	\$157,042	
Ohio Casualty Group	\$16,120,193	\$201,503	\$105,999	\$138,632	\$153,534	\$168,870	\$62,871	
Progressive group	\$36,033,588	\$450,420	\$250,407	\$360,336	\$380,180	\$340,492	\$90,085	
Royal & SunAlliance group	\$12,358,047	\$154,476	\$78,714	\$123,580	\$137,551	\$109,609	\$30,895	
SAFECO group	\$92,414,803	\$1,144,929	\$578,167	\$924,148	\$1,051,845	\$796,451	\$218,284	
Sentry group	\$14,841,413	\$67,879	\$215,320	\$45,252	\$58,881	\$237,947	\$22,627	
Shelter group	\$44,315,612	\$553,945	\$277,915	\$443,156	\$497,608	\$388,704	\$110,789	
State Farm group	\$376,196,863	\$4,702,461	\$2,425,637	\$3,761,969	\$4,157,809	\$3,366,129	\$940,492	
Travelers group	\$84,874,568	\$1,060,944	\$483,830	\$848,746	\$1,039,064	\$658,427	\$174,597	
US Fire group	\$11,256,616	\$140,708	\$67,922	\$112,566	\$129,068	\$96,064	\$28,142	
Utica group	\$20,740,092	\$259,251	\$144,862	\$199,756	\$210,446	\$204,356	\$59,494	
Zurich group	\$12,717,208	\$158,966	\$81,560	\$127,172	\$140,991	\$113,353	\$31,793	
	\$3,152,863,360	\$36,392,311	\$20,715,455	\$30,028,144	\$36,442,823	\$26,883,315	\$6,390,278	
all domestic	\$978,916,722	\$12,157,573	\$4,935,051	\$10,465,123	\$13,066,218	\$6,624,627	\$1,689,576	
all foreign	\$2,173,946,638	\$24,234,738	\$15,780,403	\$19,563,021	\$23,376,605	\$20,258,688	\$4,700,703	
(check sum)	\$3,152,863,360	\$36,392,311	\$20,715,455	\$30,028,144	\$36,442,823	\$26,883,315	\$6,390,278	