

AVERAGE GROSS PREMIUM TAX RATES AND FIXED FEES
CHARGED BY MUNICIPALITIES OF STATES LISTED

FOR VIRGINIA 2012 PREMIUM TAX REPORTS:

AVERAGE FIXED FEES

Alabama	\$3,561.68
Florida	\$10,890.78
Georgia	\$8,082.20 *
Kentucky	- 0 -
Louisiana	- 0 -
Missouri	\$24.00
South Carolina	- 0 - **
West Virginia	\$103.33

* Applies to Georgia P&C companies only

** Applies to South Carolina Life companies only

AVERAGE GROSS PREMIUM TAX RATIO

	Life		
	<u>Accident & Sickness</u>	<u>P&C</u>	<u>Title</u>
Alabama	0.00106	0.00648	- 0 -
Florida	0.00019	- 0 -	- 0 -
Georgia	- 0 -	0.00708	- 0 -
Kentucky	0.04644	0.04183	- 0 -
Louisiana	0.00710	0.00622	- 0 -
Missouri	- 0 -	- 0 -	- 0 -
South Carolina	0.00926	0.01949	- 0 -
West Virginia	- 0 -	- 0 -	- 0 -

NOTE TO KENTUCKY COMPANIES:

A reconciliation, showing a breakdown of your direct gross premium income by First Year, Single Premium and Renewal Premium, must be attached to or shown on your 2012 Virginia Retaliatory Tax Report.

NOTE TO ALABAMA COMPANIES:

Renewal premium which continues an existing policy of insurance with no change in coverage is not subject to municipal tax. If a policy is renewed with additional coverage, municipal tax is due on the entire premium.