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ALL PLAN LETTER

Date: April 15, 2026

To: All Health Care Service Plans

From: Michelle Yamanaka
Deputy Director
Office of Financial Review

SUBJECT: APL 26-007 (OFR) – 2026 Health Plan Annual Assessments

The Department of Managed Health Care (DMHC) issues this All Plan Letter (APL) to provide information to health care service plans (health plans) pertaining to the DMHC's fiscal year (FY) 2026-27 annual assessment.

As required by California Health and Safety Code section 1356, health plans are assessed annually for the DMHC's estimated costs and expenses related to its regulatory activities for the ensuing fiscal year. Sixty-five percent of the estimated costs and expenses are reimbursed by full-service health plans and the remaining thirty-five percent are reimbursed by specialized health plans. Health plans are annually required to submit the Report of Enrollment Plan form to the DMHC by May 15. The enrollment information from this form is used to calculate the annual assessment for each health plan. The FY 2026-27 assessment for each health plan will be based on its enrollment as of March 31, 2026.

The DMHC does not have the FY 2026-27 proposed budget estimates at this time. The DMHC will provide the budget information when available.

Filing Requirement

The Report of Enrollment Plan is an online form to be filed electronically, via the Department's eFiling web portal: <https://wpso.dmhc.ca.gov/secure/login/>. Once in the Department's eFiling portal, select *Online Forms*. From the drop-down menu, select *Annual Enrollment Report*, and then complete and submit the report. This year, the form must be filed on or before **May 15, 2026**. If the form is not submitted by the due date, the health plan may be referred to the DMHC's Office of Enforcement.

The enrollment numbers reported in the *Report of Enrollment Plan* will be compared with the health plan's enrollment numbers included in Report #4: Enrollment and Utilization Table, filed with the March 31, 2026 quarterly financial statements. Therefore, the March 31, 2026 financial statements **must be filed with the DMHC prior to submitting** the *Report of Enrollment Plan*. Please coordinate the submission of the *Report of Enrollment Plan* with the individual at the health plan who is responsible for submitting the March 31, 2026 financial statements.

On the *Report of Enrollment Plan*, please include any applicable additions and/or subtractions in the designated area on the form to arrive at the Net Assessable Lives. The DMHC utilizes the health plan's Net Assessable Lives to calculate the health plan's annual assessment. If there is a discrepancy between the enrollment numbers reported in the *Report of Enrollment Plan* and Report #4: Enrollment and Utilization Table, the health plan will need to provide an explanation. This will alleviate the health plan having to file an additional document that explains the reasons for the discrepancy in enrollment reported.

Please note: No refunds or reductions of the amount assessed shall be allowed if any miscalculated assessment is based on a health plan's overestimate of enrollment.

For questions pertaining to this APL, please contact Suzanne Kanyavong at (916) 255-2443 or via electronic mail at Suzanne.Kanyavong@dmhc.ca.gov.