



MEMORANDUM

TO: Florida Employers Requesting Workers' Compensation Premium Reimbursements for Students Participating in Work-Based Learning Programs

FROM: Tom Krick, Senior Management Analyst, Department of Financial Services

DATE: July 1, 2026

SUBJECT: Section 446.54, F.S., Reimbursement for Workers' Compensation Premiums – Work-Based Learning Program

As of July 1, 2023, the Florida Legislature has changed the referenced law to make the Department of Financial Services (DFS) the agency responsible for reimbursing employers' workers' compensation premiums for students in Work-Based Learning (WBL) Programs.

Employers, including school districts and Florida College System Institutions, may apply to DFS for reimbursement of workers' compensation premiums. Premiums are reimbursed based on the State of Florida's fiscal year (July 1 through June 30). DFS will be accepting and processing reimbursement applications for eligible premium paid in FY 2025 – 2026 during FY 2026 – 2027. The webpage below informs employers how to submit its workers' compensation premium reimbursement application to DFS including required documentation, employer checklist and FAQs. For more information on this process, please visit:

<https://www.myfloridacfo.com/division/wc/employer/wbl-premium-reimbursement>

Section 446.0915, F.S., requires the Florida Department of Education (DOE) to develop the WBL Program and has established the Work-Based Learning Standards to assist employers, including School Districts and Florida College System (FCS) Institutions, interested in implementing this program. If you require information on this program, please contact the DOE at (850) 245-0911. You can also visit:

<https://www.fldoe.org/academics/career-adult-edu/work-based-learning.stml>

If employers have questions regarding the process for requesting reimbursement of workers' compensation premiums for students in Work-Based Learning Programs, they may email DFS at WBLpremiumreimbursement@myfloridacfo.com or call (850) 413-1604.