



Kansas Department of Insurance

Commissioner Vicki Schmidt

Kansas Department of Insurance Adopts SLIP+ for Reporting and Payment of Surplus Lines Premium Taxes

The Kansas Department of Insurance is adopting SLIP+ for the reporting and payment of all Kansas surplus lines premium taxes beginning April 1, 2026.

For all Kansas policies **effective January 1, 2026 and after**, and all subsequent endorsements to those policies, Kansas surplus lines brokers and independently procured coverage filers will report policy data in [SLIP+ for States](#) beginning April 1, 2026.

A 3% surplus lines tax and a 0.175% SLIP+ transaction fee will apply to all Kansas surplus lines policies effective on or after January 1, 2026, and to any subsequent endorsements to those policies. The surplus lines tax and SLIP+ transaction fee are credited pro-rata for any return premium, cancellation, or reversal (backout) transactions.

All Kansas surplus lines policies, endorsements, audits or cancellations with an effective date of January 1, 2024 and after that were not previously reported to the Kansas Department of Insurance will also be filed through SLIP+ for States. The applicable surplus lines tax will apply. Policies and endorsements with an effective date prior to January 1, 2026 will not be charged the SLIP+ transaction fee.

Following are filing examples for the transition to SLIP+:

- **Example One:** A policy has an effective date of **January 1, 2026**.
 - This policy should be reported in SLIP+ for States after April 1, 2026.
 - The 3% surplus lines tax and the 0.175% SLIP+ transaction fee will apply.
- **Example Two:** An endorsement has an effective date of **April 15, 2026**, on a policy with an effective date of **October 1, 2025**.
 - The new/renewal policy effective **October 1, 2025** should be reported to the Kansas DOI using the [Kansas Surplus Lines Tax Filing System](#) on or before the March 1, 2026 filing deadline.
 - The **April 15, 2026** endorsement should be reported in SLIP+ for States.
 - The 3% surplus lines tax rate will apply to the endorsement.
 - The SLIP+ transaction fee will not apply because the policy effective date is prior to January 1, 2026.

- **Example Three:** A new policy with an effective date of **January 1, 2025** and was *not* previously reported to Kansas DOI in the March 1 annual filing.
 - After April 1, 2026, the policy should be reported in SLIP+ for States.
 - The 3% tax will apply.
 - The SLIP+ transaction fee will not apply because the policy effective date is prior to January 1, 2026.
- **Example Four:** A new policy with an effective date **prior to January 1, 2024**, or an endorsement on a **policy effective prior to January 1, 2024**, that was not previously reported to Kansas DOI in a March 1 annual filing.
 - The policy or endorsement should be reported directly to the Kansas DOI using the [Kansas Surplus Lines Tax Filing System](#). Contact KDOI.ExLines@ks.gov for further instructions.

Additional information and training regarding filings and payments in SLIP+ will be provided prior to implementation on April 1, 2026. If you have any questions or need additional information, please contact info@slipplus.com or call (877) 267-9855, option 1. You may also contact the Kansas Department of Insurance at (785) 296-7844 or via email at KDOI.ExLines@ks.gov for questions on surplus lines reporting and tax filing requirements.