

Sales Year	Non-Participating Manufacturer Escrow Rate Per Unit Sold in California
➤ 2025	0.0460645
2024	0.0447228
2023	0.0434202
2022	0.0420119
2021	0.0394647
2020	0.0368704
2019	0.0357965
2018	0.0347539
2017	0.0337416
2016	0.0327588
2015	0.0318047
2014	0.0308783
2013	0.0299790
2012	0.0291058
2011	0.0282581
2010	0.0274350
2009	0.0266359
2008	0.0258601
2007	0.0251069
2006	0.0214421
2005	0.0208176

Sales Year	Non-Participating Manufacturer Escrow Rate Per Unit Sold in California
2004	0.0201300
2003	0.0194953
2002	0.0153785
2001	0.0149306
2000	0.0111506
1999	0.0097068

- The California Reserve Fund Statute requires any tobacco product manufacturer selling cigarettes to consumers within the State to either join the Tobacco Master Settlement Agreement (“MSA”) or place qualified escrow principal into a qualified escrow fund based upon the escrow rate for each sales year as adjusted for inflation. (Health & Saf. Code, §§ 104556, subd. (a), 104557.) To implement this requirement, the Office of the Attorney General makes a preliminary estimation of the inflation-adjusted deposit rate using the default interest rate set out in the tobacco Master Settlement Agreement. For the Sales Year marked with this symbol above, the Department provides the preliminary estimation based upon the default interest rate. After the All Urban Consumers reported by the U.S. Department of Labor’s Bureau of Labor Statistics (“CPI-U”) is calculated for the applicable Sales Year(s), the actual escrow rate is calculated and applied pursuant to California law.