

## 8.5.1 General

Legal Opinions L 81-130 and L 82-99 ruled that the Gross Tier I amount of an employee RR formula disability annuity is subject to offset due to the employee annuitant's receipt of Worker's Compensation (WC) benefits, or public disability benefits (PDB) under the 1981 Amendments to the Social Security Act. In addition, the Tier I of any spouse or divorced spouse RR formula annuity payable based on the disabled employee's earnings must also be reduced if the employee's annuity is subject to reduction for such benefits.

Note: Independently-entitled divorced spouse annuities are exempt from WC/PDB offset. However, once the employee becomes entitled to a disability annuity, and is also entitled to a WC/PDB, testing for WC/PDB offset including the (no longer independently-entitled) divorced spouse annuity will be necessary.

Information concerning Worker's Compensation or Public Disability Benefits can be found as follows:

- Items on Form AA-1 and items on Form AA-1d ask questions concerning these payments; or,
- Social Security transmissions may contain a "W" indication in item 13 of Form RR-1a or next to the "PRC" (partial rate code) of the Mechanical Output Referral. This means that the social security benefit is reduced for these payments; or,
- A notice may be received from the employee or RRB district office that such payments are being made.

Obtain a completed Form G-204, "Verification of Worker's Compensation/Public Disability Benefit Information," when any of the above conditions apply. It may also be necessary to obtain a completed Form G-209, Non-covered Service Pension Questionnaire. See RCM 1.1.16 and G-563 instructions in RCM Part 11.

The ROC and PC Award programs include items for applying the WC or PDB offset to the tier 1 component. Form G-349 is used to compute the WC or PDB offset amounts.

## 8.5.2 Definitions

- A. Worker's Compensation - Worker's Compensation for offset purposes, means payments made to a worker because of a work-related injury or disease, under a State or Federal Worker's Compensation Law or plan. Payments may be for total or partial disability and paid on a temporary or permanent basis. Where a pre-existing injury combines with a second injury to produce a more severe disability, a portion of the payments may be paid from a special second injury fund. Payments from such a fund are generally WC payments.

"Dietas" paid by the State Insurance Fund in Puerto Rico are considered Worker's Compensation and are cause for offset.

Worker's Compensation payments are almost always based on a percentage of the worker's wages, generally, 50 to 66 2/3 percent of his average weekly wage, with benefits paid weekly, biweekly, or monthly.

The claimant may have the option of receiving his Worker's Compensation in lump-sum payment in lieu of periodic payments. Electing such a lump-sum payment will not exempt his WC from offset; it will simply be prorated for offset purposes, based on the periodic rate to which he would have been entitled had he selected installment payments. Generally, most lump-sum settlements are in lieu of periodic payments.

The amount of payments may be determined by a voluntary agreement between the worker and his employer or the Employer's Insurance Company, by an agency set up to administer a particular WC law, or by a court. Though payments are generally made by a private insurance company which has insured the employee, they may also come from a State insurance fund, an employer who is a self-insurer, or the Office of Worker's Compensation Programs, Department of Labor (DOL). The DOL administers the Federal Employee's Compensation Act, the Longshoremen and Harbor Workers' Compensation Act, and the Federal Coal Miner Health and Safety Act.

- B. Black Lung Benefits (BLB) as Worker's Compensation - Benefits are paid under Title IV of the Federal Coal Mine Health and Safety (FCMH&S) Act to certain sufferers of Pneumoconiosis or Black Lung Disease. Although Part B benefits, which are paid from general revenues, were once considered for WC offset, the 1972 Amendments to the FCMH&S Act excluded these benefits for WC offset purposes.

Part C benefits are financed mainly by the mining industry and are considered the same as other Worker's Compensation in applying the offset. Part C benefits can be identified as follows:

1. The benefits are administered by the Department of Labor;  
AND,
2. The employee became entitled to BLB on the basis of an application filed after 6/30/73 (except as explained below).

Employees who became entitled to BLB on the basis of an application filed after 6/30/73 and prior to 1/1/74 were paid "Part B" benefits for months through December, 1973 and "Part C" benefits for months beginning January, 1974. Only the Part C benefits are subject to WC offset.

Employees who are entitled to black lung benefits based on an application filed prior to July 1, 1973 will be paid "Part B" benefits for the duration of their entitlement to monthly benefits under the FCMH&S Act. These benefits are not subject to WC Offset.

- C. Public Disability Benefits - A public disability benefit is a periodic disability benefit paid under a law or plan of the United States, a State, a political subdivision, or an instrumentality of 2 or more States. The benefits are normally computed on the basis of the employee's entire earnings record, length of service, etc. rather than on a percentage (2/3 of current weekly earnings, for example) of current earnings as workers compensation benefits are. These benefits are normally not based on a work-related illness or injury. The persons receiving the benefit do not have to have been employees of the public entity paying or requiring the benefit. However, a Federal disability benefit based on service (other than in State or local employment) all or substantially all (85%) of which is "covered" for SSA purposes under Section 210 of the SS Act is specifically excluded from the PDB provision.

Disability benefits paid under a Federal, State, or other public law or plan based on State or Local employment all, or substantially all (85%) of which was "covered" for SSA purposes under Section 210 of the SS Act are also excluded from the PDB provision.

NOTE 1: Prior to 1982, public disability benefits were commonly referred to as "Mega cap" benefits.

NOTE 2: By definition a public disability benefit can, under certain situations, also be considered a NCSP. This occurs when a pension meeting the requirements as a NCSP is based on disability. When this happens, a manual calculation of PIAs 1, 9, 17 and SSEB is required for a NCSP-reduced PIA #1, in addition to testing for PDB offset that is applied to the tier 1 benefit. Use the NCSP-reduced PIA #1 in the PDB offset computation. See RCM 1.1.16 for additional information about the NCSP provision. If you suspect that both provisions apply, refer the case to P&S - RAC before the case is paid final, if you need to confirm that determination. A NCSP not based on disability is not considered a public disability benefit.

### 8.5.3 When Offset May Apply

Offset for WC or PDB benefits may be applicable only in retirement disability annuity cases. WC or PDB offset does not apply to retirement age and service annuities even though the employee may have a disability freeze (DF).

Since SSA rules are used to test for and apply WC/PDB offset, it follows that if the SSA disability benefit is being reduced for WC/PDB offset, that railroad annuity tier 1 should also be reduced for WC/PDB offset. However, it is possible for a railroad annuity tier 1 to be reduced for WC/PDB offset, while the SSA disability benefit is not. This can occur

because inclusion of railroad earnings in tier 1 can make it higher than the SSA benefit. When the test is performed, the SSA benefit WC/PDB offset may be computed at zero, while the railroad annuity, because it is higher, may have a computed offset amount.

Offset may apply under either the pre-1981 SS Act Amendment provisions or under the 1981 SS Act Amendments. An employee does not have to be a 1974 Act or conversion case (paid prior to 10-1-81) to be subject to pre-1981 SS Act Amendment WC offset rules. Likewise, a 1981 Amendment case (paid 10-1-81 or later) can be subject to offset under either pre-1981 SS Act Amendment or 1981 SS Act Amendment provisions. The requirements under A or B, below, must be met for WC or PDB offset to apply.

A. Pre-1981 SS Act Amendment Provisions - Offset may apply to the Gross Tier I of an employee's disability annuity and/or spouse or divorced spouse annuities payable on the employee's earnings record for a month only if all of the following conditions are met:

(1) The month is after 12-1965 and before the employee attains age 62;

AND

(2) The employee's ABD is after 6-1965; but before 9-1-81;

AND

(3) If the employee has a DF, the DF onset date is after 6-1965 but before 3-2-81.

NOTE: Refer to P&S-RAC any case in which the DF onset date is before 3-2-81 and the ABD is 9-1-81 or later:

AND

(4) The WC is paid under a State or Federal plan that does not provide for reducing the WC benefit because of DIB entitlement. (See 8.5.4 A of this procedure for a list of states that reduce their WC benefits.);

AND,

(5) If the benefits are Black Lung Benefits, they are paid under Part C of Title IV of the Federal Coal Mine Health and Safety Act.

Tier I is not subject to offset for public disability benefits under the pre-1981 SS Act Amendments.

If all the above conditions are not met, offset may still be applicable under the 1981 SS Act Amendment provisions, below.

B. 1981 SS Act Amendment Provisions - Offset may apply to the Gross Tier I of an employee disability annuity and/or any spouse or divorced spouse annuities payable on the employee's earnings record only if all of the following conditions are met:

- (1) The month is after 8-1981 and before the employee attains age 65 before December 19, 2015 or full retirement age (FRA) if age 65 is attained on December 19, 2015 (DOB of 12/20/1950) or later;

AND

- (2) The employee's ABD is 9-1-81 or later,

NOTE: Refer to P&S-CAS any case in which the EE has a DF onset date before 3-2-81;

AND,

- (3) The WC or PDB benefit is paid under a State or Federal plan that does not provide for reducing the benefit because of DIB entitlement or, if there is such a plan, the plan to reduce the benefit because of DIB entitlement was first effective on 2-19-81 or later (see 8.5.4 A of the procedure);

AND,

- (4) If the benefits are Black Lung Benefits, they are paid under Part C of Title IV of the Federal Coal Mine Health and Safety Act.

If all the above conditions are not met and the conditions under A, above are not met, offset is not applicable to the employee's (or spouse or divorced spouse) annuity.

If the requirements under A and/or B are met, offset may be applicable to the employee's (and spouse or divorced spouse) annuity if RCM 8.5.4, below does not apply.

### **8.5.4 When Offset Does Not Apply**

As explained in 8.5.3, offset for receipt of WC or PDB benefits does not apply in retirement age and service annuities, even if the employee has a disability freeze (DF). Survivor insurance annuities payable on an employee's earnings record who was in receipt of WC or PDB benefits are also not subject to reduction for those benefits. If the requirements in 8.5.3 are not met, offset is not applicable.

Additional reasons for WC or PDB offset not to apply are listed in A through C, below. If any are applicable, offset does not apply to that particular payment.

- A. State Law - If WC is paid under the provision of a State or Federal plan that provided for the reduction of WC because of SS Act DIB entitlement, the disability annuity will not be reduced if the plan was in effect on February 18, 1981.

States that have such a plan offsetting some or all WC recipients are:

1	California
2	Colorado
3	Connecticut
4	Florida
5	Louisiana
6	Massachusetts
7	Michigan
8	Minnesota
9	Montana
10	Nevada
11	New Jersey
12	New York
13	North Dakota
14	Ohio
15	Oregon
16	Washington
17	Wisconsin

In cases where the employee meets the requirements in 8.5.3 but lives in any of the above states, obtain a G-204 to determine if offset applies. Check item 17 of the G-204 to determine if the WC/PDB benefits the employee is receiving, or did receive, are being reduced due to SSA DIB receipt. While this item can be a good indicator that reverse offset applies, the examiner should still verify that the

state has a reverse offset provision by checking SSA's POMS. If the state has more than one plan, one of which has a reverse offset, determine which of the plans the employee is being paid. The name of the plan may be shown on the G-204 or other workers compensation material. If not, develop the information from the F/O.

B. Payments That Do Not Cause WC/PDB Offset

- (1) Payments made under the Jones Act (usually seamen with work-related injuries).
- (2) Third Party Settlements - payments made due to negligence of third party (i.e., not the employer).
- (3) Payments under the Federal Employee's Liability Act (railroad workers).
- (4) Sickness benefits paid under the Railroad Unemployment Insurance Act (RUIA).
- (5) Payments made under an unemployment compensation act.
- (6) Company or union group disability insurance or sick pay.
- (7) State payments for non-work-related disability, although these payments may qualify as NCSP benefits. The following states make such payments which are not WC:
  - 1) California
  - 2) Hawaii
  - 3) Louisiana
  - 4) New Jersey
  - 5) New York
  - 6) Puerto Rico
  - 7) Rhode Island
- (8) Claimant entitled to WC but payments are being made to his employer.
- (9) Payments made under a penalty provision of State law.
- (10) Part B, Black Lung Benefits.
- (11) Payments made by a foreign government (non U.S. entity).

- (12) Veteran's Administration Benefits.
- (13) Benefits based on need (SSI, Welfare).
- (14) All non-disability benefits.
- (15) All private disability benefits (e.g., benefits paid by private employers under their own plans not required by Federal, State, or Local laws; benefits paid under the terms of disability income insurance policies purchased by individuals, etc.).
- (16) Federal benefits based on Federal employment if all or substantially all (85%) of the employment on which the benefit is based was covered for SSA purposes.
- (17) Federal disability benefits based on State or Local employment if all or substantially all (85%) of the employment on which the benefit is based was covered for SSA purposes.
- (18) Benefits under a law or plan of a State subdivision or instrumentality based on State or Local employment all, or substantially all (85%), of which was covered for SSA purposes.
- (19) Railroad disability pensions (because these benefits are reduced for SS DIB, WC, and PDB payments).

Those workers compensation/public disability benefits not specifically listed above for exclusion from offset are probably subject to WC/PDB offset. Refer cases to P&S-RAC if there is any doubt as to whether the benefit is subject to offset.

Under the pre-1981 SS Act Amendment provisions, offset for receipt of WC benefits cannot be imposed prior to the month after the month in which "notice" of the WC entitlement has been received by the Board. The 1981 SS Act Amendments eliminated the "notice" provision so that offset is applicable for any month in which the employee is entitled to both a disability annuity and to WC or PDB benefits. Therefore, in cases where the 1981 SS Act Amendments apply, offset will be applied from the later of the Tier I date of entitlement or the WC or PDB benefit entitlement date, regardless of when the Board is informed of the existence of WC or PDB entitlement.

Cases in which the pre-1981 SS Act Amendments apply will still require "notice" before offset can be applied.

### **8.5.5 District Office Action**

Form G-204, "Verification of Worker's Compensation/Public Disability Benefit Information" should be developed for disability applicants who indicate on the APPLE application that they are receiving worker's compensation or public disability benefits.

Note: Form G-204 may also be required when the employee is filing for Medicare only to develop a possible source of medical evidence.

If the disability applicant lives in a state that has a plan to reduce worker's compensation payments for an SS DIB that was in effect on 2-18-81, the C/R will indicate in the remarks screen of APPLE that a "WC offset may not apply." The examiner should check item 17 of Form G-204 to determine if the WC/PDB benefits are being reduced for an SS DIB.

If the employee has an award letter for WC benefits (or some other evidence), the C/R will image a copy of the letter or the other evidence to RRA Imaging. The C/R will indicate on the APPLE summary screen if the verification is "imaged" or "to be submitted." If verification cannot be obtained by the F/O, the F/O will initiate release of Form G-204, "Verification of Worker's Compensation/Public Disability Benefit Information," to the agency or company paying the benefits.

If the completed form is returned to the F/O, the form or other proof will be imaged to RRA Imaging rather than be included with the application package submitted to DBD or submitted separately. This will allow RBD easier access to WC/PDB information when paying the claim. The paper document will be retained in the F/O until it can be disposed of per the imaging disposition schedule.

For disability annuities filed prior to 8-2-82, Form AA-1d will indicate if the employee is receiving WC payments prior to age 62 only. In the absence of information to the contrary, the C/R will assume the employee is not receiving WC if he is age 62-64 and is not receiving a public disability benefit.

### **8.5.6 RBD Action**

If the employee indicates that he is not receiving WC or public disability benefits, no offset is applicable. In the absence of evidence to the contrary, the claims examiner should assume the information Form AA-1d or on the G-204 is correct.

If the employee indicates on Form AA-1d or the G-204 indicates he is receiving WC or public disability benefits, the amount of the benefit and how often the benefit is paid should also be indicated. If no benefit amount is shown or if the D/O hasn't attached a copy of the WC award letter to the application, verification of the actual benefits should be done as explained in C below. Pending verification, RBD will calculate the offset amount using the maximum monthly benefit for the state from which the employee receives the WC/PDB benefits. See RCM Chapter 8.5, Appendix B for a list of state maximum amounts.

If the employee initially indicates that he was receiving WC or Megacap benefits but the benefits have since terminated, and there is no evidence in file to cast doubt on the allegation, no action will be taken to verify termination.

- A. Mechanical Action - RASI will produce a #190 referral when a disability application is received indicating that the employee is receiving worker's compensation or public disability benefits. After the disability rating is made RASI will produce referral #191, "D-A rated - WC/PD involved." The examiner is to respond via G-394 indicating whether a WC/PDB offset applies. If a WC/PDB offset does apply, a #192 referral will be produced indicating the case has been dumped. Pay the case manually.
- B. Manual Action
- (1) QBD-ERS-SEI - Upon receipt of information that the employee is receiving WC or PDB benefits and the employee annuity may be subject to offset as explained in 8.5.3 and 8.5.4 of this procedure, the examiner should release Form G-37b for a QBD-ERS-SEI for the employee's earnings from 1951 to the current year. This information should be requested prior to the disability rating and before the G-90 is received. This breakdown of earnings will be necessary if the employee has maximum earnings in any year after 1950 since the amount of the WC or PDB offset is based on a combination of the monthly WC or PDB benefit and the employee's actual RR and SS covered earnings (not subject to yearly maximum). This is discussed in 8.5.7, below.
  - (2) G-90 - After the employee has been rated disabled, the ABD has been determined, and Form G-90 is received, determine if a WC or PDB offset is applicable by computing the offset amount as explained in 8.5.7 below.
  - (3) Applying WC or Megacap Offset - If an offset amount has been computed as explained in 8.5.12, apply the offset to the employee's and/or spouse's or divorced spouse's annuity(ies) as explained in 8.5.11 of this procedure.
- C. Verifying WC or Megacap Benefit Rates - When a disability applicant indicates on the AA-1d that (s)he is receiving a WC/PDB benefit, Form G-204 "Verification of Worker's Compensation/Public Disability Benefit Information," will be released by the F/O to the Federal, State, and Local agency or company paying the benefit. F/Os will image the form to RRA Imaging rather than include it with the application package or submit separately. The examiner should set a 60 day call-up for the return of the G-204 to headquarters. If the G-204 or other WC/PDB evidence is not received at the end of the 60 day period, RBD should check RRA Imaging before tracing via e-mail.

See 8.5.16 of this procedure for other action to be taken in WC or PDB offset cases.

## 8.5.7 Computing WC OR PDB Offset

Once it is determined that offset may apply based on the employee's age, ABD, and the type of WC or PDB benefit he's receiving, several computations are necessary to

determine the WC or PDB offset amount. The WC or PDB offset (or reduction) amount is equal to the difference between:

- The Total Family Benefits (TFB) payable in the month offset is considered PLUS the monthly WC or PDB benefits payable to the employee in that month; and,
- The higher of:
  - 80% of the employee's Average Current Earnings (ACE),
  - or
  - The Total Family Benefits (TFB).

The following formula simplifies this:

TFB + WC/PDB

- Higher of TFB or 80% x ACE

WC/PDB OFFSET

Thus, if the offset is based on the ACE, the monthly offset will be less than the monthly WC or PDB benefit amount. If the offset is based on the TFB, the monthly offset amount will be equal to the monthly WC or PDB benefit amount. The monthly offset will never be more than the monthly WC or PDB benefit amount.

If the employee's actual earnings were high enough, it is possible for 80% of the ACE to exceed the TFB plus WC or PDB benefit. Therefore, no offset would apply in such a case.

Compute the WC or PDB offset on RRAILS Form G-349 (rev. 03-03). Refer to RCM Part 11, Form G-349 Instructions for completion.

Definitions - The factors used in computing the offset amount are explained below:

- (1) Average Current Earnings (ACE) - The average current earnings (ACE) is the highest of the following:
  - The Average Monthly Wage (AMW) upon which the employee's PIA 1 is based.
  - The "high 5" ACE based on the 5 consecutive years after 1950 with the highest covered (RR and SS) earnings (dividend - 60).

- The "high 1" ACE based on the one calendar year in which the employee's covered (RR and SS) earnings were highest (dividend - 12) selected from the period consisting of year of onset (earlier of ABD year or DF onset year) and the 5 preceding years.
- (2) Total Family Benefit (TFB) - The total family benefit (TFB) is the total of all the PIA 1 amount(s) payable in the month that offset is considered to the employee, spouse, and/or divorced spouse BEFORE any reductions.
  - (3) WC or PDB Benefit - The monthly amount of WC or PDB benefits less any exclusion being paid to the employee.

Computing the ACE - Obtain the following to compute the ACE on Form G-349 (when available):

- (1) AMW - If the PIA 1 on the initial WC or Megacap offset data is an AMW or Old Start PIA, use the AMW upon which the PIA 1 is based. If the PIA 1 is a SPC MIN PIA, use the AMW upon which the alternate AMW PIA is based.

If the PIA 1 is an AIME PIA, send a Form G-563 to CCU with Form G-90 requesting an "AMW PIA 1" with "DO NOT INDEX EARNINGS" entered on the G-563.

- (2) Actual Earnings - When computing the "high 1" or "high 5" ACE, the employee's actual covered earnings are to be used (the higher the earnings the lower the offset amount will be). Since employers under the RR and SS Acts are only required to report up to the maximum creditable earnings for any year, all covered earnings may not be reported as wages or compensation. Therefore, when computing the "high 5" or "high 1" ACE amounts, all reported covered earnings will be used.

NOTE: Earnings not covered under the RR or SS Acts cannot be used in the ACE computation.

To determine the employee's total earnings, take the following steps:

STEP 1 - As explained in 8.5.6 of this procedure, a QBD-ERS-SEI breakdown should be requested if any year after 1950 shows maximum earnings (see RCM 5.3 for yearly maximums) on Form G-90. Since most people have maximum earnings in at least one year, the breakdown will usually be necessary.

STEP 2 - Total the wages and SEI from the breakdown for all employers for each year. Since SSA's wage record is incomplete from 1979 - 1982, Form G-90 or the QBD may not reflect the employee's total wages for those years. If the employee submits proof of earnings for any of those years, they should be considered in computing the "high 5" or "high 1" ACE amounts.

STEP 3 - Add to the Step 2 result for each year the RR compensation shown on Form G-90 for each year. (For years after 1978 use the Tier I amount shown.)

The Step 3 result is the amount of actual earnings to be used in computing the "high 5" or "high 1" ACE amounts.

If either the "high 5" or "high 1" ACE is used to compute the WC or PDB reduction amount, the employee will be notified as to which years' earnings were used and the amount of earnings for each of those years (see 8.5.16 of this procedure). If his actual earnings for any year after 1951 were higher and he can submit proof of such earnings, his ACE can be recomputed from the original offset date as explained below (see 8.5.16 for what is considered proof of earnings).

- (3) Change in ACE - If the ACE is used in computing the employee's WC or PDB reduction amount (as opposed to using the Total Family Benefit as explained below), the ACE that is established in the first month of offset can be changed if:
- Unposted covered earnings are developed (i.e., employee submits proof of actual earnings not shown on G-90). This includes wages and compensation; or
  - A triennial redetermination is made (see 8.5.13, below); or
  - A recomputation of PIA 1 is applicable AND the ACE is based on the AMW PIA.

If the ACE is recomputed due to any of the above, the WC or PDB offset that may apply must be recomputed as explained in 8.5.12 of this procedure.

### 8.5.8 Computing The TFB

The Total Family Benefit (TFB) is the total of all gross Tier I amounts payable on the employee's earnings record in the month that offset is considered before any reductions for age, spouse public pensions, SS benefits, another RR annuity, M/S or excess earnings. This includes spouse and divorced spouse annuities.

Note: Independently-entitled divorced spouse annuities are exempt from WC/PDB offset. However, once the employee becomes entitled to a disability annuity, and is also entitled to a WC/PDB, testing for WC/PDB offset including the (no longer independently-entitled) divorced spouse annuity will be necessary.

However, when the PIA is reduced for a NCSP, the NCSP-adjusted PIA is used as the TFB.

If a spouse or divorced spouse annuity becomes payable after the initial TFB is determined, or if the spouse or divorced spouse was initially included in the TFB and

her Tier I was subsequently terminated, the TFB must be recomputed as explained below.

### 8.5.9 Computing The Amount Of WC or PDB Benefits

If evidence of the WC or PDB benefit rate is in file (i.e., copy of WC award letter), determine the monthly WC or PDB rate as explained in (1), below. If no evidence is in file, determine the monthly WC or PDB rate as explained in (2), below.

- (1) Evidence of WC or PDB Rate in File - The WC or PDB reduction is computed using a monthly WC or PDB benefit amount. If the WC or PDB benefit is not paid monthly, determine the monthly amount as follows:
- Benefit Paid Weekly - If the benefit is paid weekly, multiply the amount by 4.33333 to find the monthly rate. Round down to the nearest multiple of .10.
  - Benefit Paid Biweekly - If the benefit is paid biweekly (every two weeks), multiply the amount by 2.16667 to find the monthly rate. Round down to the nearest multiple of \$.10.
  - Benefit Paid Semi-Monthly - If the benefit is paid semi-monthly (twice a month), multiply the amount by 2 to find the monthly rate. Round down to the nearest multiple of \$.10.
  - Benefit Paid for Part of Month - If the benefit is paid for only part of the month, base any offset for the month on the amount actually paid.
- (2) No Evidence of WC or PDB Benefit Rate in File - If there is no evidence confirming the employee's claimed WC or PDB benefit rate in file, use the applicable State's monthly maximum for each effective date shown in RCM Chapter 8.5 Appendix B to determine the monthly WC or PDB benefit rate.

If the claimed monthly PDB benefit rate exceeds the benefit rate shown in Appendix B, use the claimed benefit rate.

When the actual WC or PDB benefit is verified, the offset should be recomputed, if different.

- (3) Prorating Lump-sum Awards - Lump-sum awards paid as a substitute for or in lieu of periodic payments are considered WC or PDB benefits for offset purposes and, therefore, must be prorated.
- a. In order to prorate a lump-sum award, it is necessary to first verify the following:
    1. The gross amount of the lump-sum
    2. The lump-sum starting date.

3. The weekly rate at which to prorate.
4. The amount of excludable expenses which are included in the gross amount of the lump-sum. Excludable expenses are documented legal, medical, and related expenses incurred by the worker in connection with the WC claim, or the injury or occupational disease on which the claim is based.

Allocate the WC/PDB lump-sum to the period specified in the WC/PDB award. If a date is not specified, and periodic payments were made prior to the lump-sum settlement, begin prorating the lump-sum the day after the day on which the periodic payments ended. If the lump-sum award does not specify a beginning date, and the worker did not receive periodic payments, allocate the lump-sum to the period beginning with the date of injury.

Divide the lump sum amount by the weekly periodic payment amount to determine the number of weeks that WC offset should be tested. This will give you a weekly total and a remainder. Once you've determined the beginning date and the number of weeks in which WC/PDB offset is to be tested, you may use the "CALC - WORKMAN COMP ENDING..." EXCEL program provided to those examiners on their Desktop who work these type cases. Once accessed, enter the beginning/start date using 99/99/9999 format with slashes, and the number of weeks in which WC offset may apply. Press "ENTER", and the program will calculate the ending date. The ending date shown is the final day of the weekly period. WC/PDB offset would not be considered the following day, except that you would add any remainder amount to days after the ending date. Always consider months as having 30 days with these type of calculations, whether it be February or December.

EXAMPLE:

GROSS WC LUMP SUM	\$50,000.00
NET WC LUMP SUM	\$50,000.00
Weekly rate	\$235.00
Beginning Date (day after periodic WC payments ended)	9/14/01

Divide the net lump sum by the weekly rate (\$50,000: \$235 = 212 weeks) plus a \$180 remainder.

Enter a Starting Date of 09/14/2001, adding 212 weeks in the Excel program which gives you an ending date of 10/06/2005. Projected WC payments for 6 days in October 2005 will be used for possible offset.

Determine a daily rate by dividing the weekly rate ( $\$235 : 7 = \$33.571428$ ) by 7 (normal rounding rules should be applied), and multiply by the 6 days for October, 2005 ( $\$33.57 \times 6 = \$201.42$ ). Add the remainder of \$180 to the 6 day total ( $\$180.00 + \$201.42 = \$381.42$ ) for a monthly WC amount for testing WC/PDB offset for the month of October, 2005. Make sure the total doesn't exceed the preceding monthly WC amount total ( $\$235 \times 4.33333 = \$1018.30$ ).

Therefore, for this example, you'd use a monthly WC amount of \$1018.30 for months through 9/05, and a monthly amount of \$381.40 (rounded down to the dime) for the month of 10/05 for testing of WC offset on the G-349. No WC offset applies after 10/05.

- c. Lump-sum awards must be prorated at an established weekly rate. The priority for establishing weekly rates is as follows:
  1. The rate specified in the lump-sum award.
  2. The periodic rate paid prior to the lump-sum award.
  3. If WC, the State's WC maximum rate in effect in the year of injury.
- d. There are three methods which may be used in prorating a lump-sum award with excludable expenses. Use the method most advantageous to the annuitant. The three methods of proration are:
  1. Divide the excludable expenses by the weekly rate, resulting in a number of weeks. Offset is not applicable for this number of weeks, beginning with the first possible month the annuity would be reduced, or the day after periodic WC payments ended, whichever is later. (This method is advantageous if the annuitant is nearly age 62, age 65 or FRA, whichever is the applicable offset removal date.)
  2. Divide the lump-sum, less expenses, by the total lump-sum, resulting in a percentage. This percentage is then multiplied by the weekly rate, resulting in a reduced weekly rate which is used to test for WC/PDB offset.
  3. Reduce the lump-sum by the amount of the excludable expenses prior to the proration. This removes offset at the earliest possible time, and may result in the proration expiring before the first possible month of offset.

If the employee receives more than one WC or PDB payment in a month for separate injuries, the amount of benefits for offset purposes is the total of the WC or PDB payments for that month.

If the employee's WC or PDB benefit rate changes after a WC or PDB reduction has been initially applied to the employee's, spouse's, and/or divorced spouse's annuity(ies), the WC or PDB reduction must be recomputed. The new offset may result in either increase or decrease in the WC or PDB reduction amount.

If the 1981 SS Act Amendments apply, recompute the WC or PDB offset and apply any new reduction amount effective with the month in which the WC or PDB rate changes.

If the pre-1981 SS Act Amendments apply and the change in the WC rate results in a decrease in the employee's, spouse's, or divorced spouse's annuity rate(s), apply the new offset amount effective with the month after the month in which "notice" is received. If the change in the WC benefit rate results in an increase in the employee's, spouse's or divorced spouse's annuity rate(s), apply the new offset amount effective with the month of the WC change, no matter when "notice" is received. (See 8.5.5 of this procedure for a definition of "notice".)

Change in Family Composition - Even though the Total Family Benefit (TFB) may not be involved in the original offset computation, the addition or subtraction of a spouse or divorced spouse annuitant may cause the TFB to become, or cease to be, the applicable limit for offset.

When the family composition changes, the WC or PDB reduction is recomputed as if the new family composition had existed when the reduction was first applied. The same AMW, "high 5" or "high 1" ACE, and total gross Tier I amount that would have been subject to WC or PDB offset for that first month based on the new annuitant(s) are used. This adjusted reduction amount is effective on the first of the month in which the family composition changes.

### Applying WC Or PDB Offset

After computing the monthly WC or PDB offset amount the offset is first applied to any spouse or divorced spouse annuity payable. If both a spouse and a divorced spouse annuity are payable, the offset is applied equally to each Tier I amount (e.g., \$50 to spouse and \$50 to divorced spouse). Any remaining offset amount is then applied to the employee Tier I benefit. If no spouse or divorced spouse Tier I is payable, the entire offset is applied to the employee Tier I benefit.

If work deductions are applicable to the spouse or divorced spouse Tier I, refer the case to P&S-RAC.

### 8.5.10 Mechanical Cases

Since RASI cannot apply WC or PDB offset, once it is determined that an offset is applicable to the employee or spouse/divorced spouse annuity, the case should be dumped off RASI. A manual award should be made as explained below.

If an offset amount is not applicable the case can be paid on RASI (unless it must be dumped for some other reason).

See RCM 9.3.13 for instructions on handling mechanical cases.

### 8.5.11 Testing Spouse Inclusion

If it is determined that offset does not apply because the reduction amount is "0" and a spouse or divorced spouse annuity is not payable, recompute the offset including a spouse in the TFB as of the date offset is being considered (see 8.5.9 above). If the WC or PDB reduction would apply by including the spouse, use the PREH correction system to change the employee RH-3200-WC-PDB-RED-EFF-DT field to '19999900'. This will earmark the PREH record so that when the MA/XA becomes payable, RASI will not pay the spouse without the WC or PDB reduction being considered.

Once determined, the WC or PDB offset amount does not change unless the offset must be recomputed as explained below.

### 8.5.12 Recomputing WC or PDB Offset

The WC or PDB offset is recomputed only when one of the following occur:

- (1) ACE Changes - Even though offset is based on the TFB, if the ACE increases (i.e., the employee furnishes proof of his actual earnings or PIA #1 is recomputed), 80% of the ACE may surpass the TFB and, therefore, the basis of the offset should be changed to 80% of the ACE.
- (2) TFB Changes - Regardless of whether the offset is based on the ACE or TFB, if a spouse or divorced spouse becomes entitled to a Tier I benefit or if a Tier I benefit terminates, the TFB will change. Therefore, the WC or PDB offset should be recomputed to see if the reduction amount is affected.
- (3) WC or PDB Benefit Changes - If the amount of the WC or PDB benefit changes, or the actual WC or PDB rate is verified by the agency paying the benefit (e.g., the state maximum was used in computing the original offset, but the actual payments are less), the offset must be recomputed.
- (4) Triennial Redeterminations - The offset must be redetermined every 3 years as explained in 8.5.14.

Whenever an award action is taken which decreases the WC offset (not PDB offset) amount already in force to a different WC offset amount, refer the case to

BTRS for correction of the tax record. The WC offset items on the award should be left blank. In addition, refer cases to BTRS when a WC offset is being completely removed.

### 8.5.13 WC And Payment Of Cost-Of-Living Increases

The law provides full protection of all cost-of-living increases effective for months after the month in which offset is first considered. Do not recompute the WC offset solely for a cost-of-living increase in tier 1. The WC offset previously computed will remain unchanged as long as the conditions for recomputation covered in RCM Chapter 8.5.12 above are not met.

Further, any change in the WC benefit effective after the month in which offset is first considered, will not impact upon the payment of any cost-of-living increases. Those increases are protected from WC offset.

If the employee is receiving SSA benefits, only the difference between the tier 1 cost-of-living increase and the SSA benefit cost-of-living increase being paid is protected. This puts the employee in the same position he/she would be in if he/she was not receiving an SSA benefit. The WC/PDB offset amount on the award will have to be manipulated, so as to produce the net tier 1 reflecting the protected COL increase amounts. (e.g., RR COL increase is 31.00, SS COL increase is 29.00, therefore, the protected RR tier 1 increase is 31.00 minus 29.00 = 2.00.)

Following are examples of how offset is computed in such circumstances:

Example 1:

The disability annuitant was entitled to a PIA 1 of \$471.20 effective 12/88, the month in which offset was first considered. The tier 1 was reduced to zero based on a computed WC offset of \$818.00. The WC offset is considered to be \$471.00, the rounded down gross tier 1 amount. In 12/89, the PIA 1 was increased by \$22.10 to \$493.30. The 12/89 tier 1 computation is made as follows:

\$471.20	-	12/88 PIA 1
471.00	-	rounded down gross tier 1
- 471.00	-	WC offset
<u>0.00</u>	-	payable after offset (12-88)
<u>+ 22.00</u>	-	protected rounded 12/89 COLA increase
\$ 22.00	-	total payable 12/89 in tier 1

## Example 2:

The disability annuitant was entitled to a PIA 1 of \$771.80 effective 9/87, the month in which offset was first considered. The tier 1 was reduced to \$499.30 based on WC offset of \$271.70. In 12/87, the PIA was increased by \$32.40 (\$804.20), which after rounding is added to the tier 1 he was previously receiving (\$804.00 - \$771.00 = \$33.00). The 12/87 tier 1 computation is made as follows:

\$771.80	-	9/87 PIA 1
771.00	-	rounded down gross tier 1
<u>- 271.70</u>	-	WC offset
499.30	-	Net tier 1 after WC offset
+ 33.00	-	protected rounded 12/87 COLA increase
\$ 532.30	-	total payable 12/87 in tier 1

In the same example above, the annuitant becomes entitled to increased WC benefits effective 6/88 causing recomputation of WC offset. The recomputed offset amount is \$354.20. Subtract the protected cost-of-living increases from the newly computed WC offset amount. A new offset computation is made as follows:

\$804.20	-	6/88 PIA 1
804.00	-	rounded down gross tier 1
<u>- 354.20</u>	-	WC offset
449.80	-	Net tier 1 after WC offset
<u>+ 33.00</u>	-	protected rounded 12/87 COLA increase
\$ 482.80	-	tier 1 payable effective 6/88

Show WC offset amount as \$321.20 (\$354.20 - \$33.00) on the tier 1 screen.

## Example 3:

The disability annuitant was entitled to a PIA #1 of \$1107.00 effective on his ABD of 9/1/2000, his first month of WC offset. The tier 1 was reduced to \$407.00 based on an initial WC offset of \$700.00. The employee also had an SS benefit reduction of \$500.00, leaving a net tier 1 of zero.

1107.00	gross tier 1
- 700.00	WC offset
<u>- 500.00</u>	SS benefit
0	net tier 1

The WC offset amount should be manipulated, so that the net tier 1 is exactly zero. The WC offset amount should be 607.00 ( $1107.00 - 607.00 - 500.00 = 0$ .) This will allow for the correct net tier 1 to be computed at the COL, guaranteeing the employee the correct COL increase.

Effective 12/00, the employee's gross tier 1 is increased to 1145.00, the WC offset remains at 607.00 and the employee's SS benefit is increased to 517.00. This allows for a net tier 1 of 21.00 ( $1145.00 - 607.00 - 517.00 = 21.00$ ). The employee receives the COL guaranty amount of 38.00 via 21.00 RR tier 1 increase and 17.00 SS benefit increase ( $21.00 + 17.00 = 38.00$ ).

Effective 1/01, the employee becomes entitled to a SS recomp, increasing his SS benefit from 517.00 to 530.00. His tier 1 is recalculated as follows:

1145.00	gross tier 1
-607.00	WC offset
<u>-530.00</u>	SS benefit recomp rate
8.00	net tier 1

The employee's net tier 1 is reduced by the recomp increase in the employee's SS benefit as it would be for any SS recomp benefit. The employee still receives \$38.00 more in combined RR tier 1 and SS benefits than he did in 11/00, thereby guaranteeing the 38.00 12/00 COL increase.

### 8.5.14 Triennial Redeterminations

The law provides for a periodic redetermination of offset to take into account any increases in national earnings levels. Each case will be recomputed under this provision in the second calendar year following the year offset is first imposed and in each third year thereafter. The new amount payable, if any, will be effective with the January following the year the redetermination is made. If the offset amount computed is more than the offset amount before the triennial redetermination, the redetermination

will not apply. Subsequent recomputations should be based on the pre-triennial redetermination TFB and ACE.

By indicating the initial offset month and year on the award forms, cases can be called up for redetermination every third year.

For example, if offset is first imposed in 1983, a triennial redetermination should be processed in January 1986 and again in January 1989. Form G-349 instructions have been revised to include triennial redetermination instructions located in RCM Chapter 8.5, Appendix A.

NOTE: Offset must be continuous when determining eligibility for a triennial redetermination of the ACE. Offset temporarily removed eliminates entitlement to a redetermination until January of the third year after offset is later re-imposed.

### 8.5.15 Removing WC Or PDB Offset

Any WC or PDB offset should be removed at the earliest of:

- The month after the month in which the WC or PDB benefit terminates; or
- The month in which 80% of the ACE equals or exceeds the total of the TFB plus the monthly WC or PDB benefits; or
- The month in which the employee attains age 62 (if a pre-1981 SS Act Amendment case), age 65 (if a 1981 SS Act Amendment case), or effective December 19, 2015 full retirement age (FRA), if the individual attains age 65 on December 19, 2015 or later (DOB of 12/20/1950).

If the employee claims the WC or PDB benefit has terminated, verification of the termination must be obtained. If the employee cannot submit proof of termination (i.e., a copy of the termination letter) verify the termination by requesting the F/O release a G-204.

If the employee is attaining age 62, 65, or FRA, as the case may be, before removing the offset, examine the folder for proof of age. If POA is in file, offset may be removed. If POA is not in file, request POA development from the D/O as explained in RCM Chapter 4.2. Do not remove the offset until POA is received verifying the claimed DOB. If the claimed DOB is not verified, reconcile the DOB.

If offset was imposed and it is later determined that offset was not applicable (i.e., ACE was computed incorrectly) or it is determined that the disability benefits are not subject to reduction, remove the offset from the original effective date of offset.

NOTE: If offset was imposed based on 1981 SS Act Amendments and a DF onset date prior to 3-2-81 is granted, refer the case to P&S-RAC.

## 8.5.16 Award Notifications

Special code paragraphs for worker's compensation and public disability benefit offset cases are located in RCM Chapter 10.5.66

## 8.5.17 Employee Questions WC or PDB Offset Amount

In cases where the WC or PDB offset is applicable, the award notice to the employee will indicate the years used in computing the ACE (high 5 or high 1), the total earnings used for each of those years, etc.

(1) Earnings Used - An employee may question the earnings used either because:

- The ACE was not based on the highest 5 or the highest 1 year; or
- The total of earnings used for any year was not high enough.

In these cases, request the F/O to develop proof of actual earnings with the employee. If such proof is received, the offset will be recomputed using the actual earnings rather than the reported earnings.

(2) Proof of Earnings - Any evidence of yearly earnings that the employee wishes to submit should be accepted. One of the following is preferable, however:

- Form W-2
- Any other statement of earnings paid furnished by the employer.
- Certified copy of Federal or State income tax return.
- Uncertified copy of Federal or State income tax return with evidence that the return was filed (e.g., cancelled check showing payment of taxes).

If evidence other than that specified above is submitted, or there is doubt as to the acceptability of the evidence, refer the case to P&S-RAC.

## Appendices

### Appendix A - Reserved

### Appendix B - Chart Of Maximum WC Benefits

The maximum rates in these charts are used only to 1) impose offset when the actual workers compensation rate(s) is unknown and verification is pending or 2) prorate a workers compensation lump sum when a periodic rate is not specified in the lump sum award and no periodic workers compensation payments were made previously.

These rates can be exceeded for a number of reasons, for example, the rate is increased due to a dependent child.

These rates do not represent cost-of-living increases for workers already receiving WC, but simply represent the maximum workers compensation rate an injured worker would begin to receive if injured on or after the date shown.

<b>State</b>	<b>Effective Date</b>	<b>WC Maximum Weekly * Payment</b>
Alabama	07/01/80	\$ 148.00
	07/01/81	162.00
	07/01/82	174.00
	07/01/83	184.00
	07/01/84	194.00
	02/01/85	290.00
	07/01/85	303.00
	07/01/86	319.00
	07/01/87	331.00
	07/01/88	344.00
	07/01/89	357.00
	07/01/90	369.00
	07/01/91	385.00
	07/01/92	400.00
	07/01/93	419.00
	07/01/94	427.00
	07/01/95	465.00
	07/01/96	458.00
	07/01/97	474.00

	07/01/98	493.00
Alaska	01/01/80	650.00
	01/01/81	859.00
	01/01/82	942.00
	01/01/83	996.00
	01/01/84	1,080.00
	01/01/85	1,114.00
	01/01/87	1,108.00
	01/01/88	1,094.00
	07/01/88	700.00
American Samoa	Effective 1978, 66 2/3 of worker's regular pay with no maximum	
Arizona	01/01/78	192.30
	04/28/80	203.64
	07/30/80	203.28
	01/01/88	253.19
	07/01/89	276.15
	07/01/91	322.21
Arkansas	03/01/80	126.00
	03/01/81	140.00
	03/01/82	154.00
	07/01/86	175.00
	07/01/87	189.00
	01/01/89	209.08
	01/01/90	226.11

	01/01/91	231.37
	01/01/92	241.93
	01/01/93	252.30
	01/01/94	267.00
	01/01/95	270.00
	01/01/96	337.00
	01/01/97	348.00
	01/01/98	359.00
	01/01/99	375.00
California	01/01/77	154.00
For Permanent Partial	01/01/81	175.00
Rates See DI 52001.206	01/01/83	196.00
	01/01/84	224.00
	01/01/90	266.00
	01/01/91	336.00
	07/01/94	406.00
	07/01/95	448.00
	07/01/96	490.00
Colorado	07/01/80	224.65
	07/01/81	261.80
	07/01/82	283.68
	07/01/83	296.79
	07/01/84	316.00

	07/01/85	336.42
	07/01/86	351.68
	07/01/87	357.63
	07/01/88	354.69
	07/01/89	371.21
	07/01/90	379.61
	07/01/91	395.71
	07/01/92	414.05
	07/01/93	432.25
	07/01/94	442.61
	07/01/95	451.22
	07/01/96	468.44
	07/01/97	493.08
	07/01/98	519.61
Connecticut	10/01/80	285.00
	10/01/81	310.00
	10/01/82	326.00
	10/01/83	345.00
	10/01/84	381.00
	10/01/85	397.00
	10/01/86	408.00
	10/01/87	643.00
	10/01/88	671.00
	10/01/89	693.00

	10/01/90	719.00
	10/01/91	737.00
	10/01/92	768.00
	07/01/93	628.00
	10/01/93	638.00
	10/01/94	660.00
	10/01/95	656.00
	10/01/96	678.00
For DOI Prior to 07/01/93	10/01/92	769.00
	10/01/93	793.00
	10/01/94	820.00
	10/01/95	876.00
	10/01/96	883.00
	10/01/97	908.00
	10/01/98	942.00
Delaware	05/23/80	175.28
	06/01/81	194.81
	06/01/82	208.45
	06/07/83	223.78
	06/15/84	231.63
	06/03/85	235.69
	06/05/86	244.22
	07/01/87	250.53
	07/01/88	265.14

	07/01/89	280.64
	07/01/90	297.21
	07/01/91	312.39
	07/01/92	327.83
	07/01/93	339.29
	06/14/94	346.17
	06/15/95	357.19
	06/03/96	372.23
	06/18/97	392.46
	06/11/98	411.11
District of Columbia	10/01/80	456.24
(Private Industry	10/01/81	496.70
Employees)	07/26/82	396.78
	01/01/85	413.26
	01/01/86	431.70
	01/01/87	453.94
	01/01/88	481.92
	01/01/89	513.00
	01/01/90	551.00
	01/01/91	584.10
	01/01/92	613.09
	01/01/93	647.84
	01/01/94	679.14
	01/01/95	701.52

	01/01/96	723.34
	01/01/97	748.83
	01/01/98	774.32
Florida	10/01/80	\$ 211.00
	01/01/81	228.00
	01/01/82	253.00
	01/01/83	271.00
	01/01/84	288.00
	01/01/85	307.00
	01/01/86	315.00
	01/01/87	330.00
	01/01/88	344.00
	01/01/89	362.00
	01/01/90	382.00
	01/01/91	392.00
	01/01/92	409.00
	01/01/93	425.00
	01/01/94	444.00
	01/01/95	453.00
	01/01/96	465.00
	01/01/97	479.00
	01/01/98	494.00
	01/01/99	522.00
Georgia	1978	110.00

	07/01/81	115.00
	07/01/82	135.00
	07/01/85	155.00
	07/01/86	175.00
	07/01/90	225.00
	07/01/92	250.00
	07/01/94	275.00
	07/01/96	300.00
	07/01/97	325.00
Guam	07/01/68	56.00
	04/09/81	140.00
	12/31/89	250.00
Hawaii	01/01/80	215.00
	01/01/81	235.00
	01/01/82	252.00
	01/01/83	266.00
	01/01/84	281.00
	01/01/85	291.00
	01/01/86	299.00
	01/01/87	318.00
	01/01/88	334.00
	01/01/89	358.00
	01/01/90	383.00
	01/01/91	412.00

	01/01/92	437.00
	01/01/93	460.00
	01/01/94	481.00
	01/01/95	491.00
	01/01/96	496.00
	01/01/97	501.00
	01/01/98	508.00
	01/01/99	519.00
Idaho	01/01/80	181.80
	01/01/81	198.00
	01/01/82	217.80
	01/01/83	238.50
	01/01/84	249.30
	01/01/85	260.10
	01/01/86	269.10
	01/01/87	278.10
	01/01/88	282.60
	01/01/89	290.70
	01/01/90	300.60
	01/01/91	309.60
	01/01/92	324.00
	01/01/93	335.70
	01/01/94	351.00
	01/01/95	360.90

	01/01/96	373.50
	01/01/97	389.70
	01/01/98	398.70
	01/01/99	410.00
Illinois	01/15/80	353.19
	07/15/80	358.95
	01/15/81	376.33
	07/15/81	394.19
	01/15/82	403.12
	07/15/82	426.44
	01/15/83	446.40
	07/15/83	456.33
	01/15/84	463.44
	07/15/84	474.71
	01/15/85	491.65
	07/15/85	502.36
	01/15/86	511.81
	07/15/86	525.45
	01/15/87	544.00
	07/15/87	548.56
	01/01/88	554.27
	07/15/88	566.97
	01/15/89	580.89
	07/15/89	604.73

	01/15/90	610.97
	07/15/90	618.23
	01/15/91	630.65
	07/15/91	645.84
	01/15/92	655.73
	07/15/92	670.13
	01/15/93	688.14
	07/15/93	711.04
	01/15/94	712.92
	07/15/94	722.24
	01/15/95	735.40
	07/15/95	741.45
	01/15/96	760.51
	07/15/96	761.71
	01/15/97	781.17
	07/15/97	796.97
	01/15/98	815.08
	07/15/98	843.47
	01/15/99	862.80
Indiana	07/15/79	130.00
	07/01/80	140.00
	07/01/83	156.00
	07/01/84	166.00
	07/01/85	178.00

	07/01/86	190.00
	07/01/88	256.00
	07/01/89	274.00
	07/01/90	294.00
	07/01/91	328.00
	07/01/92	360.00
	07/01/93	394.00
	07/01/94	428.00
	07/01/97	448.00
	07/01/98	468.00
	07/01/99	488.00
Iowa	07/01/80	384.00
	07/01/81	501.34
	07/01/82	542.30
	07/01/83	562.64
	07/01/84	580.00
	07/01/85	598.00
	07/01/86	613.00
	07/01/87	632.00
	07/01/88	660.22
	07/01/89	675.00
	07/01/90	703.00
	07/01/91	733.00
	07/01/92	755.00

	07/01/93	797.00
	07/01/94	817.00
	07/01/95	846.00
	07/01/96	873.00
	07/01/97	932.00
	07/01/98	947.00
Kansas	07/01/80	170.00
	07/01/81	187.00
	07/01/82	204.35
	07/01/83	218.31
	07/01/84	227.00
	07/01/85	239.00
	07/01/86	247.00
	07/01/87	256.00
	07/01/88	263.00
	07/01/89	271.00
	07/01/90	278.00
	07/01/91	289.00
	07/01/92	299.00
	07/01/93	313.00
	07/01/94	319.00
	07/01/95	326.00
	07/01/96	338.00
	07/01/97	351.00

	07/01/98	366.00
Kentucky	01/01/80	131.00
	01/01/81	233.26
	01/01/82	254.33
	01/01/83	277.66
	01/01/84	294.87
	01/01/85	304.80
	01/01/86	316.54
	01/01/87	322.19
	01/01/88	330.53
	01/01/89	343.02
	01/01/90	353.24
	01/01/91	362.03
	01/01/92	380.00
	01/01/93	394.39
	01/01/94	415.94
	01/01/97	447.03
	01/01/98	465.36
	01/01/99	587.00
Louisiana	09/01/80	163.00
	09/01/81	183.00
	09/01/82	204.00
	07/01/83	230.00
	09/01/83	245.00

	09/01/85	254.00
	09/01/86	261.00
	09/01/87	262.00
	09/01/88	267.00
	09/01/89	276.00
	09/01/90	282.00
	09/01/91	295.00
	09/01/92	307.00
	09/01/93	319.00
	09/01/94	323.00
	09/01/95	330.00
	09/01/96	349.00
	09/01/97	350.00
	09/01/98	367.00
Maine	07/01/80	332.17
	07/01/81	367.25
	07/01/82	396.48
	07/01/83	426.26
	07/01/84	447.92
	07/01/91	518.42
	07/01/92	536.00
	01/01/93	441.00
For DOI Prior to 01/01/93	07/01/92	536.00
	07/01/94	565.83

	07/01/95	574.78
	07/01/96	594.00
	07/01/97	613.38
	07/01/98	640.98
Maryland	01/01/80	241.00
	01/01/81	248.00
	01/01/82	267.00
	01/01/83	292.00
	01/01/84	311.00
	01/01/85	327.00
	01/01/86	344.00
	01/01/87	365.00
	01/01/88	382.00
	01/01/89	407.00
	01/01/90	432.00
	01/01/91	452.00
	01/01/92	475.00
	01/01/93	494.00
	01/01/94	510.00
	01/01/95	525.00
	01/01/96	546.00
	01/01/97	553.00
	01/01/98	573.00
	01/01/99	602.00

Massachusetts	10/01/80	245.48
	10/01/81	269.93
	10/01/82	297.85
	10/01/83	320.29
	10/01/84	341.06
	10/01/85	360.50
	10/01/86	383.57
	10/01/87	411.00
	10/01/88	444.20
	10/01/89	474.47
	10/01/90	490.57
	10/01/91	515.52
	10/01/92	543.30
	10/01/93	565.94
	10/01/94	585.66
	10/01/95	604.03
	10/01/96	631.03
	10/01/97	665.55
	10/01/98	699.91
Michigan	01/01/80	200.00
	01/01/81	210.00
	01/01/82	307.00
	01/01/83	324.00
	01/01/84	334.00

	01/01/85	358.00
	01/01/86	375.00
	01/01/87	391.00
	01/01/88	397.00
	01/01/89	409.00
	01/01/90	427.00
	01/01/91	430.00
	01/01/92	441.00
	01/01/93	457.00
	01/01/94	475.00
	01/01/95	499.00
	01/01/96	524.00
	01/01/97	533.00
	01/01/98	553.00
	01/01/99	580.00
Minnesota	10/01/80	244.00
	10/01/81	267.00
	10/01/82	290.00
	10/01/83	313.00
	10/01/84	329.00
	10/01/85	342.00
	10/01/86	360.00
	10/01/87	376.00
	10/01/88	391.00

	10/01/89	413.00
	10/01/90	428.00
	10/01/91	443.00
	10/01/92	481.95
	10/01/93	508.20
	10/01/94	516.60
	10/01/95	615.00
Mississippi	07/01/79	\$ 98.00
	07/01/81	112.00
	07/01/84	126.00
	07/01/85	133.00
	07/01/86	140.00
	07/01/88	198.00
	01/01/89	206.60
	01/01/90	212.58
	01/01/91	218.56
	01/01/92	227.18
	01/01/93	235.84
	01/01/94	243.75
	01/01/95	252.59
	01/01/96	264.55
	01/01/97	270.67
	01/01/98	279.78
	01/01/99	292.86

Missouri	08/13/80	150.00
	07/01/81	174.00
	07/01/82	189.49
	09/28/83	212.19
	07/02/84	222.73
	07/02/85	233.24
	07/01/86	243.78
	09/28/86	261.19
	07/01/87	269.81
	07/01/88	279.64
	07/01/89	349.00
	07/01/90	397.50
	08/28/91	431.26
	07/01/92	449.80
	07/01/93	470.06
	07/01/94	476.28
	07/01/95	491.19
	07/01/96	513.01
	07/01/97	531.52
	07/01/98	562.67
Montana	07/01/80	219.00
	07/01/81	241.00
	07/01/82	263.00
	07/01/83	277.00

	07/01/84	286.00
	07/01/85	293.00
	07/01/86	299.00
	07/01/91	336.00
	07/01/92	339.00
	07/01/93	362.00
	07/01/94	373.00
	07/01/95	380.00
	07/01/96	384.00
	07/01/97	396.00
	07/01/98	411.00
Nebraska	09/01/79	180.00
	08/26/83	200.00
	09/06/83	225.00
	05/30/87	235.00
	07/01/88	245.00
	07/10/90	255.00
	07/01/91	265.00
	06/01/94	310.00
	01/01/95	350.00
	01/01/96	409.00
	01/01/97	427.00
	01/01/98	444.00
	01/01/99	468.00

Nevada	07/01/80	245.09
	07/01/81	269.08
	07/01/82	297.21
	07/01/83	314.18
	07/01/84	324.66
	07/01/85	331.10
	07/01/86	341.95
	07/01/87	353.01
	07/01/88	367.29
	07/01/89	388.88
	07/01/90	404.13
	07/01/91	421.26
	07/01/92	432.39
	07/01/93	459.34
	07/01/94	468.86
	07/01/95	473.69
	07/01/96	492.24
	07/01/97	514.22
	07/01/98	532.63
New Hampshire	07/01/80	213.00
	07/01/81	234.00
	07/01/82	256.00
	07/01/83	418.50
	07/01/84	444.00

	07/01/85	462.00
	07/01/86	492.00
	07/01/87	525.00
	07/01/88	559.50
	07/01/89	598.50
	07/01/90	619.50
	07/01/91	633.00
	07/01/92	676.50
	07/01/93	709.50
	07/01/94	714.00
	07/01/95	730.50
	07/01/96	756.00
	07/01/97	793.50
	07/01/98	840.00
New Jersey	01/01/80	185.00
	01/01/81	199.00
	01/01/82	217.00
	01/01/83	236.00
	01/01/84	255.00
	01/01/85	269.00
	01/01/86	284.00
	01/01/87	305.00
	01/01/88	320.00
	01/01/89	342.00

	01/01/90	370.00
	01/01/91	385.00
	01/01/92	409.00
	01/01/93	431.00
	01/01/94	461.00
	01/01/95	469.00
	01/01/96	480.00
	01/01/97	496.00
	01/01/98	516.00
	01/01/99	539.00
New Mexico	01/01/80	201.04
	01/01/81	221.50
	01/01/82	246.44
	01/01/83	271.76
	01/01/84	289.20
	01/01/85	298.66
	01/01/86	308.38
	07/01/86	298.63
	07/01/87	270.97
	01/01/88	275.99
	01/01/89	283.70
	01/01/90	291.75
	01/01/91	297.19
	01/01/93	321.03

	01/01/94	333.02
	01/01/95	343.49
	01/01/96	353.33
	01/01/97	363.60
	01/01/98	375.98
	01/01/99	392.05
New York	07/01/79	215.00
	07/01/83	255.00
	07/01/84	275.00
	07/01/85	300.00
	07/01/90	340.00
	07/01/91	350.00
	07/01/92	400.00
North Carolina	10/01/79	194.00
	10/01/80	210.00
	01/01/82	228.00
	01/01/83	248.00
	01/01/84	262.00
	01/01/85	280.00
	01/01/86	294.00
	01/01/87	308.00
	01/01/88	356.00
	01/01/89	376.00
	01/01/90	390.00

	01/01/91	406.00
	01/01/92	426.00
	01/01/93	442.00
	01/01/94	466.00
	01/01/95	478.00
	01/01/96	492.00
	01/01/97	512.00
	01/01/98	532.00
	01/01/99	560.00
North Dakota	07/01/80	213.00
	07/01/81	232.09
	07/01/82	261.00
	07/01/83	278.00
	07/01/84	285.00
	07/01/85	291.00
	07/01/86	296.00
	07/01/87	299.00
	07/01/88	306.00
	07/01/89	313.00
	07/01/90	321.00
	07/01/91	334.00
	07/01/92	343.00
	07/01/93	358.00
	07/01/94	366.00

	07/01/95	376.00
	07/01/96	387.00
	07/01/97	402.00
	07/01/98	417.00
Ohio	01/01/80	258.00
	01/01/81	275.00
	01/01/82	298.00
	01/01/83	321.00
	01/01/84	335.00
	01/01/85	354.00
	01/01/86	365.00
	01/01/87	376.00
	01/01/88	385.00
	01/01/89	400.00
	01/01/90	419.00
	01/01/91	428.00
	01/01/92	443.00
	01/01/93	460.00
	01/01/94	482.00
	01/01/95	493.00
	01/01/96	511.00
	01/01/97	521.00
	01/01/98	541.00
	01/01/99	567.00

Oklahoma	10/01/80	155.00
	10/01/81	175.00
	11/01/82	196.00
	11/01/83	212.00
	11/01/84	217.00
	11/01/87	231.00
	11/01/90	246.00
	09/01/92	277.00
	11/01/93	307.00
	01/01/95	369.00
	01/01/96	409.00
	11/01/96	426.00
Oregon	07/01/80	261.32
	07/01/81	286.88
	07/01/82	304.60
	07/01/83	316.23
	07/01/84	324.23
	07/01/85	334.58
	07/01/86	344.77
	07/01/87	355.04
	07/01/88	372.39
	07/01/89	388.99
	07/01/90	406.54
	07/01/91	429.71

	07/01/92	444.55
	07/01/93	478.95
	07/01/94	489.45
	07/01/95	494.44
	07/01/96	518.60
	07/01/97	546.70
	07/01/98	576.64
Pennsylvania	01/01/80	242.00
	01/01/81	262.00
	01/01/82	284.00
	01/01/83	306.00
	01/01/84	320.00
	01/01/85	336.00
	01/01/86	347.00
	01/01/87	361.00
	01/01/88	377.00
	01/01/89	399.00
	01/01/90	419.00
	01/01/91	436.00
	01/01/92	455.00
	01/01/93	475.00
	01/01/94	493.00
	01/01/95	509.00
	01/01/96	527.00

	01/01/97	542.00
	01/01/98	561.00
	01/01/99	588.00
Puerto Rico	06/30/68	45.00
	07/01/86	65.00
Rhode Island	09/01/80	217.00
	09/01/81	238.00
	09/01/82	257.00
	09/01/83	275.00
	09/01/84	292.00
	09/01/85	307.00
	09/01/86	320.00
	09/01/87	337.00
	09/01/88	360.00
	09/01/89	386.00
	09/01/90	403.00
	09/01/91	427.00
	09/01/92	440.00
	09/01/93	463.00
	09/01/94	474.00
	09/01/95	485.00
	09/01/96	503.00
	09/01/97	519.00
	09/01/98	544.00

South Carolina	01/01/80	197.00
	01/01/81	216.00
	01/01/82	235.00
	01/01/83	254.38
	01/01/84	268.99
	01/01/85	287.02
	01/01/86	294.95
	01/01/87	308.24
	01/01/88	319.20
	01/01/89	334.87
	01/01/90	350.19
	01/01/91	364.37
	01/01/92	379.82
	01/01/93	393.06
	01/01/94	410.26
	01/01/95	422.48
	01/01/96	437.79
	01/01/97	450.62
	01/01/98	465.18
	01/01/99	483.47
South Dakota	07/01/79	\$ 175.00
	01/01/81	191.00
	07/01/81	208.00
	07/01/82	227.00

	07/01/83	238.00
	07/01/84	247.00
	07/01/85	254.00
	07/01/86	262.00
	07/01/87	272.00
	07/01/88	281.00
	07/01/89	289.00
	07/01/90	297.00
	07/01/91	308.00
	07/01/92	321.00
	07/01/93	338.00
	07/01/94	349.00
	07/01/95	362.00
	07/01/96	375.00
	07/01/97	390.00
	07/01/98	408.00
Tennessee	07/01/80	119.00
	07/01/81	126.00
	07/01/82	136.00
	07/01/85	168.00
	07/01/86	189.00
	07/01/87	210.00
	07/01/88	231.00
	07/01/89	252.00

	07/01/90	273.00
	07/01/91	293.00
	08/01/92	318.24
	07/01/93	355.97
	07/01/94	382.79
	07/01/95	415.87
	07/01/96	453.14
	07/01/97	492.00
	07/01/98	515.00
Texas	09/01/80	133.00
	09/01/81	154.00
	09/01/82	182.00
	09/01/83	189.00
	09/01/84	203.00
	09/01/85	217.00
	09/01/86	224.00
	09/01/87	231.00
	09/01/88	238.00
	01/01/90	252.00
	01/01/91	428.00
	09/01/91	438.00
	09/01/92	456.00
	09/01/93	464.00
	09/01/94	472.00

	09/01/95	480.00
	09/01/96	491.00
	09/01/97	508.00
	09/01/98	523.00
Utah	07/01/80	230.00
	07/01/81	256.00
	07/01/82	283.51
	07/01/83	300.00
	07/01/84	301.00
	07/01/85	323.00
	07/01/86	329.00
	07/01/87	335.00
	07/01/88	344.00
	07/01/89	355.00
	07/01/90	364.00
	07/01/91	378.00
	07/01/92	401.00
	07/01/93	413.00
	07/01/94	417.00
	07/01/95	429.00
	07/01/96	446.00
	07/01/97	465.00
	07/01/98	487.00
Vermont	07/01/80	208.00

	07/01/81	225.00
	07/01/82	243.00
	07/01/83	262.00
	07/01/84	278.00
	07/01/85	293.00
	07/01/86	465.00
	07/01/87	486.00
	07/01/88	514.00
	07/01/89	544.00
	07/01/90	559.00
	07/01/91	592.00
	07/01/92	611.00
	07/01/93	644.00
	07/01/94	648.00
	07/01/95	655.00
	07/01/96	674.00
	07/01/97	699.00
	07/01/98	727.00
Virgin Islands	01/01/80	110.00
	01/01/81	139.00
	01/01/82	153.00
	01/01/83	165.00
	01/01/84	173.00
	01/01/85	183.00

	01/01/86	187.00
	01/01/87	185.00
	01/01/88	195.00
	01/01/89	216.00
	01/01/90	218.00
Virginia	07/01/80	213.00
	07/01/81	231.00
	07/01/82	253.00
	07/01/83	277.00
	07/01/84	295.00
	07/01/85	311.00
	07/01/86	326.00
	07/01/87	344.00
	07/01/88	362.00
	07/01/89	382.00
	07/01/90	404.00
	07/01/91	418.00
	07/01/92	434.00
	07/01/93	451.00
	07/01/94	466.00
	07/01/95	480.00
	07/01/96	496.00
	07/01/97	513.00
	07/01/98	534.00

Washington	07/01/80	204.66
	07/01/81	223.34
	07/01/82	243.10
	07/01/83	253.16
	07/01/84	256.31
	07/01/85	260.94
	07/01/86	269.69
	07/01/87	279.82
	07/01/88	381.31
	07/01/89	395.31
	07/01/90	410.97
	07/01/91	430.78
	07/01/92	455.42
	07/01/93	511.49
	07/01/94	531.44
	07/01/95	576.28
	07/01/96	626.93
	07/01/97	659.98
	07/01/98	703.36
West Virginia	07/01/80	\$ 263.08
	07/01/81	276.26
	07/01/82	300.61
	07/01/83	318.85
	07/01/84	321.30

	07/01/85	332.85
	07/01/86	343.06
	07/01/87	350.83
	07/01/88	358.52
	07/01/89	367.89
	07/01/90	376.44
	07/01/91	394.02
	07/01/92	405.44
	07/01/93	420.33
	07/01/94	423.10
	07/01/95	434.07
	07/01/96	445.83
	07/01/97	454.68
	07/01/98	466.11
Wisconsin	01/01/80	233.00
	01/01/81	249.00
	01/01/82	269.00
	01/01/83	294.00
	01/01/84	305.00
	01/01/85	321.00
	01/01/86	329.00
	01/01/87	338.00
	01/01/88	348.00
	01/01/89	363.00

	01/01/90	378.00
	01/01/91	388.00
	01/01/92	450.00
	01/01/94	466.00
	01/01/95	479.00
	01/01/96	494.00
	01/01/97	509.00
	01/01/98	523.00
	01/01/99	538.00
Wyoming	01/01/80	250.62
	04/01/80	258.86
	07/01/80	292.35
	10/01/80	326.45
	01/01/81	362.34
	04/01/81	393.14
	07/01/81	402.01
	10/01/81	411.21
	01/01/82	415.66
	04/01/82	422.10
	07/01/82	428.44
	10/01/82	434.42
	01/01/83	350.10
	04/01/83	346.41
	07/01/83	346.62

	10/01/83	346.14
	01/01/84	313.58
	04/01/84	339.81
	07/01/84	336.23
	10/01/84	347.27
	01/01/85	347.71
	04/01/85	346.13
	07/01/85	339.67
	10/01/85	359.86
	01/01/86	352.26
	04/01/86	358.33
	07/01/86	353.00
	10/01/86	376.80
	01/01/87	368.42
	04/01/87	360.74
	07/01/87	348.01
	10/01/87	362.37
	01/01/88	350.86
	04/01/88	359.28
	07/01/88	346.41
	10/01/88	370.59
	01/01/89	356.19
	04/01/89	356.00
	07/01/89	354.00

	10/01/89	373.00
	01/01/90	364.00
	04/01/90	367.00
	07/01/90	359.00
	10/01/90	388.00
	01/01/91	386.00
	04/01/91	372.00
	07/01/91	406.65
	10/01/91	387.00
	01/01/92	392.00
	04/01/92	385.00
	07/01/92	420.00
	10/01/92	399.00
	01/01/93	291.79
	04/01/93	283.12
	07/01/93	315.62
	10/01/93	290.34
	01/01/94	413.00
	04/01/94	408.00
	07/01/94	448.00
	10/01/94	415.00
	01/01/95	421.00
	04/01/95	450.65
	07/01/95	481.00

	10/01/95	459.25
	01/01/96	465.83
	04/01/96	419.00
	07/01/96	447.00
	10/01/96	430.00
	01/01/97	313.46
	07/01/97	344.51
	10/01/97	326.46
	01/01/98	325.01
	04/01/98	297.35
	07/01/98	325.35
	10/01/98	305.35
	01/01/99	310.00
F.E.C.A.	10/01/79	722.78
	10/01/81	829.33
	12/18/82	910.31
	01/01/84	946.76
	01/06/85	979.90
	01/04/87	1,009.27
	01/03/88	1,029.48
	01/01/89	1,071.68
	01/14/90	1,110.32
	01/13/91	1,155.84
	01/12/92	1,204.36

	01/10/93	1,248.88
	01/09/94	1,287.47
	01/08/95	1,273.94
	01/07/96	1,299.38
	01/05/97	1,329.25
	01/04/98	1,359.91
	01/03/99	1,401.94
Longshore and Harbor	10/01/80	456.24
Workers' Compensation	10/01/81	496.70
Act	10/01/82	524.70
	10/01/83	548.34
	10/01/84	579.66
	10/01/85	595.24
	10/01/86	605.32
	10/01/87	616.96
	10/01/88	636.24
	10/01/89	660.62
	10/01/90	682.14
	10/01/91	699.96
	10/01/92	721.14
	10/01/93	738.30
	10/01/94	760.92
	10/01/95	782.44

	10/01/96	801.06
	10/01/97	835.74
	10/01/98	871.76

\* Multiply the weekly rate(s) by 4.33333 to obtain the monthly rate(s).

### Appendix C – Triennial Redetermination Ratios

Year of Initial Offset	Year of Redetermination	Ratio
1975	1978	1.149
	1981	1.429
	1984	1.809
	1987	2.095
	1990	2.408
	1993	2.716
	1996	2.958
	1999	3.415
	2002	4.004
	2005	4.242
	2008	4.813
	2011	5.100
	2014	5.519

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
1976	1979	1.133
	1982	1.450
	1985	1.766
	1988	2.007
	1991	2.329
	1994	2.657
	1997	2.862
	2000	3.344
	2003	3.814
	2006	4.130
	2009	4.681
	2012	4.828
	2015	5.201

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
1977	1980	1.144
	1983	1.493
	1986	1.749
	1989	1.997
	1992	2.279
	1995	2.507
	1998	2.809
	2001	3.302
	2004	3.604
	2007	4.005
	2010	4.480
	2013	4.658
	2016	5.038

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
1978	1981	1.174
	1984	1.486
	1987	1.720
	1990	1.977
	1993	2.230
	1996	2.429
	1999	2.804
	2002	3.288
	2005	3.483
	2008	3.952
	2011	4.186
	2014	4.532

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
1979	1982	1.185
	1985	1.444
	1988	1.641
	1991	1.904
	1994	2.173
	1997	2.340
	2000	2.734
	2003	3.119
	2006	3.377
	2009	3.828
	2012	3.948
	2015	4.252

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
1980	1983	1.200
	1986	1.406
	1989	1.605
	1992	1.832
	1995	2.015
	1998	2.257
	2001	2.654
	2004	2.897
	2007	3.219
	2010	3.601
	2013	3.744
	2016	4.049

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
1981	1984	1.161
	1987	1.344
	1990	1.545
	1993	1.743
	1996	1.898
	1999	2.192
	2002	2.570
	2005	2.722
	2008	3.089
	2011	3.271
	2014	3.542

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
1982	1985	1.106
	1988	1.258
	1991	1.459
	1994	1.665
	1997	1.794
	2000	2.095
	2003	2.390
	2006	2.588
	2009	2.934
	2012	3.026
	2015	3.260

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
1983	1986	1.110
	1989	1.268
	1992	1.447
	1995	1.592
	1998	1.783
	2001	2.097
	2004	2.288
	2007	2.543
	2010	2.845
	2013	2.958
	2016	3.199

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
1984	1987	1.104
	1990	1.269
	1993	1.431
	1996	1.559
	1999	1.800
	2002	2.110
	2005	2.235
	2008	2.536
	2011	2.686
	2014	2.908

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
1985	1988	1.074
	1991	1.246
	1994	1.421
	1997	1.531
	2000	1.789
	2003	2.040
	2006	2.209
	2009	2.504
	2012	2.583
	2015	2.782

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
1986	1989	1.095
	1992	1.250
	1995	1.375
	1998	1.540
	2001	1.811
	2004	1.977
	2007	2.197
	2010	2.457
	2013	2.555
	2016	2.763

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
1987	1990	1.116
	1993	1.259
	1996	1.371
	1999	1.583
	2002	1.856
	2005	1.967
	2008	2.231
	2011	2.363
	2014	2.559

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
1988	1991	1.091
	1994	1.245
	1997	1.341
	2000	1.566
	2003	1.787
	2006	1.935
	2009	2.193
	2012	2.262
	2015	2.436

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
1989	1992	1.088
	1995	1.196
	1998	1.340
	2001	1.576
	2004	1.720
	2007	1.911
	2010	2.138
	2013	2.223
	2016	2.404

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
1990	1993	1.085
	1996	1.182
	1999	1.365
	2002	1.600
	2005	1.695
	2008	1.923
	2011	2.037
	2014	2.205

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
1991	1994	1.091
	1997	1.175
	2000	1.373
	2003	1.566
	2006	1.695
	2009	1.922
	2012	1.982
	2015	2.135

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
1992	1995	1.061
	1998	1.188
	2001	1.397
	2004	1.525
	2007	1.694
	2010	1.895
	2013	1.970
	2016	2.131

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
1993	1996	1.036
	1999	1.196
	2002	1.402
	2005	1.485
	2008	1.685
	2011	1.785
	2014	1.932

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
1994	1997	1.068
	2000	1.249
	2003	1.423
	2006	1.541
	2009	1.747
	2012	1.802
	2015	1.940

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
1995	1998	1.091
	2001	1.283
	2004	1.400
	2007	1.556
	2010	1.740
	2013	1.809
	2016	1.957

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
1996	1999	1.110
	2002	1.302
	2005	1.379
	2008	1.564
	2011	1.657
	2014	1.794

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
1997	2000	1.114
	2003	1.270
	2006	1.376
	2009	1.559
	2012	1.608
	2015	1.732

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
1998	2001	1.111
	2004	1.212
	2007	1.347
	2010	1.507
	2013	1.567
	2016	1.695

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
1999	2002	1.114
	2005	1.180
	2008	1.339
	2011	1.418
	2014	1.536

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
2000	2003	1.080
	2006	1.170
	2009	1.326
	2012	1.368
	2015	1.473

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
2001	2004	1.034
	2007	1.149
	2010	1.286
	2013	1.337
	2016	1.446

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
2002	2005	1.035
	2008	1.174
	2011	1.243
	2014	1.346

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
2003	2006	1.072
	2009	1.215
	2012	1.253
	2015	1.350

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
2004	2007	1.085
	2010	1.213
	2013	1.262
	2016	1.365

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
2005	2008	1.084
	2011	1.148
	2014	1.243

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
2006	2009	1.093
	2012	1.128
	2015	1.215

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
2007	2010	1.069
	2013	1.112
	2016	1.203

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
2008	2011	1.013
	2014	1.097

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
2009	2012	1.008
	2015	1.086

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
2010	2013	1.056
	2016	1.142

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
2011	2014	1.064

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
2012	2015	1.044

<b>Year of Initial Offset</b>	<b>Year of Redetermination</b>	<b>Ratio</b>
2013	2016	1.049