



**Pennsylvania Compensation Rating Bureau**

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**VIA OVERNIGHT DELIVERY – RETURN RECEIPT REQUESTED**

July 2, 2014

The Honorable Michael F. Consedine  
Insurance Commissioner  
Commonwealth of Pennsylvania  
Insurance Department  
1311 Strawberry Square  
Harrisburg, PA 17120

**Attention: Michael McKenney**

**RE: PCRB Filing No. 260 Proposed Effective October 1, 2014  
Revisions to Pennsylvania Statistical Plan Manual  
Updated Pension Tables and Examples Affected by Proposed Pension Table  
Revisions**

Dear Commissioner Consedine:

On behalf of the members of the Pennsylvania Compensation Rating Bureau, I am filing herewith proposed revisions to the Pennsylvania Statistical Plan Manual (the Pennsylvania Statistical Plan). These revisions are proposed to be **effective for all claims valued as of October 1, 2014 and subsequent.**

The Pennsylvania Statistical Plan requires the reporting of incurred indemnity amounts on claims with lifetime benefits that reflect case reserves based on the annuity values contained in a set of prescribed Pension Tables. These tables have historically been adopted to be consistent with interest, mortality and related values used in most jurisdictions and published by the National Council on Compensation Insurance, Inc. (NCCI).

NCCI has recently made two Item Filings, U-1399 and U-1399A, available to the PCRB for use in updating the Pennsylvania Statistical Plan for changes being proposed in all NCCI states. Copies of Item Filings U-1399 and U-1399A are enclosed for reference purposes with this filing.

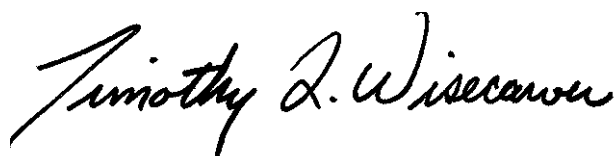
The Pennsylvania Statistical Plan includes numerous examples of statistical reports reflecting various rules and provisions of the Pennsylvania Statistical Plan and intended to assist data reporters in complying with all provisions of that plan. This filing proposes to update those examples which include any value(s) taken from the Pension Tables to reflect the newly-proposed values and to maintain consistency between the examples and the Pension Tables included in the Pennsylvania Statistical Plan.

The Honorable Michael F. Consedine  
July 2, 2014  
Page 2 of 2

Attached to this filing letter is a complete set of proposed Pension Tables, and proposed revised examples to be included on the Pennsylvania Statistical Plan effective October 1, 2014. The Pension Tables replace the existing values in the Pennsylvania Statistical Plan. The examples highlight values being changed to conform with the new Pension Tables using a green background shading.

We respectfully ask for your review of this filing as expeditiously as possible. PCRB staff will be pleased to respond to any questions you or your office may have concerning these proposals.

Sincerely,

A handwritten signature in black ink that reads "Timothy L. Wisecarver". The signature is written in a cursive, flowing style.

Timothy L. Wisecarver  
President

Enclosures: NCCI Item Filing U-1399  
NCCI Item Filing U-1399A  
Proposed Pennsylvania Statistical Plan Manual Pages effective October 1, 2014



**National Council on  
Compensation  
Insurance**

**Amy Quinn**  
State Relations Executive  
Regulatory Services  
Division

(P) 803-356-0851  
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October 14, 2013

Mr. Timothy Wisecarver, President  
DE/PA Compensation Rating Bureau  
United Plaza Building – Suite 1500  
30 South 17<sup>th</sup> Street  
Philadelphia, Pennsylvania 19103-4007

Re: **Item U-1399—Revisions to Statistical Plan for Workers Compensation  
and Employers Liability Insurance**

Dear Mr. Wisecarver:

We are filing the above captioned item in a number of NCCI jurisdictions. The attached filing memorandum describes the proposed changes.

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NCCI maintains a report for use by our common members that contains the approval status of national and state item filings (*Status of Item Filings Circular*). Please notify Michelle Smith by phone (561-893-3016) or e-mail (michelle\_smith@ncci.com) if your organization files and receives approval of this item. This information will be reflected in the *Status of Item Filings Circular*, which is located on our web site and to which you have been given access.

Sincerely,

A handwritten signature in black ink that reads "A Quinn".

Amy Quinn  
State Relations Executive

AQ:ah

Attachment

## FILING MEMORANDUM

### ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE

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#### PURPOSE

The purpose of this item is to update the Pension Tables in NCCI's *Statistical Plan for Workers Compensation and Employers Liability Insurance (Statistical Plan)* using updated data for life expectancies and remarriage rates.

Additionally, this item includes several reporting clarifications and maintenance updates to enhance the rules of NCCI's *Statistical Plan*.

#### BACKGROUND

##### Pension Tables

The *Statistical Plan* requires the reporting of incurred indemnity amounts on claims with lifetime benefits that reflect a case reserve based on the annuity values contained in the Pension Tables. These tables are used to determine the present value of expected lifetime benefit payments associated with death and permanent total injuries.

All of the tables use a 3.5% interest rate. The lifetime benefits pension tables (e.g., permanent total injuries) allow for a selection of the gender of the injured worker, because the life expectancy for males is different than that for females. The surviving spouse pension tables (fatal injuries) assume the survivor is female and includes the probability of remarriage. Both the lifetime benefits and surviving spouse pension tables provide annuity values for different benefit escalation rates.

The Pension Tables currently in the *Statistical Plan* are based on two sources to reflect life expectancies and remarriage rates. The source used for the life expectancies is the 1999 United States Life Tables from the National Center for Health Statistics (US Department of Health & Human Services). These tables are unabridged (no grouping of ages) and provide values up to age 100. The source for the remarriage rates is the 1980 US Railroad Retirement Board Remarriage Table.

To keep the Pension Tables reflective of changing conditions with respect to life expectancies and remarriage rates, NCCI periodically evaluates the Pension Tables for updates.

##### Reporting Clarifications and Maintenance Items

NCCI's *Statistical Plan* provides rules for reporting unit statistical data in NCCI states. On an ongoing basis, NCCI identifies opportunities for improvements and the implementation of reporting rule enhancements. This process ensures that the manual provides clear data reporting instructions. As a result of this process, national and state-specific rules need to be updated.

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**FILING MEMORANDUM**

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE**

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**PROPOSAL**

**Pension Tables**

NCCI proposes to replace the current Pension Tables with revised Pension Tables (Exhibit 29) that contain updated data for life expectancies and remarriage rates. These replacement tables incorporate updated mortality figures, differences in mortality due to gender, and likelihood of remarriage. These changes are proposed to be effective for all claims valued as of October 2014 and subsequent.

The revised Pension Tables utilize updated source data as follows:

- Life expectancies from the 2007 United States Life Tables, produced by the US Department of Health & Human Services. The 2007 United States Life Tables are based on the US Census Tables, currently the most comprehensive source of life expectancies data.
- Remarriage rates from the 1997 US Railroad Retirement Board Remarriage Table. This source is based on countrywide data and reflects the most current data available.

Additionally, NCCI proposes the following revisions related to the Pension Tables:

- Pension Tables references in Part 4 (Exhibit 8)
- Table usage and reporting rules in Part 7 (Exhibit 29)
- Pension Table examples in Part 7 (Exhibit 29)
- Nevada Tables reflecting a 2.3% Cost of Living Adjustment (Exhibit 29—Tables III-M-E and III-F-E)

**Reporting Clarifications and Maintenance Items**

NCCI proposes the following manual revisions for policies effective October 1, 2014, and subsequent:

Topic	Part
Single and Multistate Policies	Part 1-H-2
Statistical Code 9077F Exposure Act and Loss Conditions Act	Part 1-S
Statistical Codes That Require Both Exposure and Any Losses	<ul style="list-style-type: none"> <li>• Part 3-F</li> <li>• Part 4-E-1-f(2)(b)</li> </ul>
Increased Limits Statistical Code Usage	Part 3-X
Portion of a Claim That Is Fraudulent	Part 4-A-1-c(1)(b)
Portion of a Claim That Is Noncompensable	Part 4-A-1-d(3)

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ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE

Topic	Part
Claimant Attorney Fees	<ul style="list-style-type: none"> <li>• Part 4-D-1-a</li> <li>• Part 4-D-1-b</li> <li>• Part 4-E-3-b</li> </ul>
Accident Date	Part 4-E-1-d
Claims With Multiple Coverages or Benefits	Part 4-F
Volunteer Firefighter—Head Count	Part 3-F-2-d
Correction Reports	<ul style="list-style-type: none"> <li>• Part 5-A-3</li> <li>• Part 5-A-4</li> <li>• Part 5-A-5</li> </ul>
Grouped Claims	<ul style="list-style-type: none"> <li>• Part 4-E-1-h</li> <li>• Part 4-E-1-j</li> <li>• Part 6-J</li> <li>• Part 6-O</li> </ul>
New Hampshire Lump-Sum Amounts	<ul style="list-style-type: none"> <li>• Part 4-E-1-i(1)</li> <li>• Part 5-A-1</li> </ul>
Oregon Reporting of Incidental Foundry Abrasive or Sandblasting Data	Part 1-P

Revisions to state-specific rules are described in the Exhibit Comments and Implementation Summary section of this item.

**IMPACT**

**Pension Tables**

The impact of updating the Pension Tables varies by age and gender for the new life expectancies and remarriage rates.

- **Life Expectancies**—The data indicates that people are living slightly longer than they did in the past.
- **Remarriage Rates**—The updated remarriage rates are generally lower than those used previously. The net impact of these changes on total losses is negligible.

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**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE**

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**Reporting Clarifications and Maintenance**

There will be minimum premium impact as a result of the changes made by this item. As part of NCCI's continuing effort to simplify and clarify manual rules, it is anticipated that these changes will enhance the understanding of the rules in the *Statistical Plan* and provide further direction for reporting unit statistical data.

**EXHIBIT COMMENTS AND IMPLEMENTATION SUMMARY**

In order to implement this item, the attached exhibits detail the changes required in NCCI's *Statistical Plan*.

In all states, except Hawaii, this item is to be effective at 12:01 a.m. on October 1, 2014, for new and renewal voluntary and assigned risk policies, except for Exhibit 29. Exhibit 29 is to be effective for all claims valued as of October 2014 and subsequent.

In Hawaii, the effective date is determined upon regulatory approval of the individual carrier's election to adopt this change.

Exhibit	Exhibit Comments
1	<ul style="list-style-type: none"> <li>• Includes the proposed national revisions to Part 1-H-2</li> <li>• Refer to Exhibit 30 for the proposed discontinuation of the FL State Exception</li> </ul>
2	<ul style="list-style-type: none"> <li>• Includes the proposed national addition of Part 1-S</li> <li>• Refer to Exhibit 30 for the proposed revision to the VA State Exception</li> </ul>
3	Includes the proposed national revisions to Parts 3-F and 3-F-1
4	Includes the proposed national revisions to Part 3-F-2-a
5	<ul style="list-style-type: none"> <li>• Includes the proposed national revisions to Part 3-F-2-c (N/A OR)</li> <li>• Refer to Exhibit 31 for the proposed addition of the OR State Exceptions for Parts 3-F-2-c(1) and 3-F-2-c(3)</li> </ul>
6	<ul style="list-style-type: none"> <li>• Includes the proposed national discontinuation of Part 3-F-2-d</li> <li>• Refer to Exhibit 30 for the proposed discontinuation of the AZ State Exception</li> <li>• Refer to Exhibit 30 for the proposed revisions to the CT State Exception</li> <li>• Refer to Exhibit 31 for the proposed discontinuation of the FL State Exception</li> <li>• Refer to Exhibit 30 for the proposed revisions to the KS State Exception</li> <li>• Refer to Exhibit 30 for the proposed revisions to the MT State Exception</li> <li>• Refer to Exhibit 30 for the proposed revisions to the NH State Exception</li> <li>• Refer to Exhibit 32 for the proposed discontinuation of the OR State Exception</li> </ul>

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**FILING MEMORANDUM**

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE**

Exhibit	Exhibit Comments
7	<ul style="list-style-type: none"> <li>• Includes the proposed national addition of Part 3-X (N/A FL)</li> <li>• Refer to Exhibit 32 for the proposed addition of the FL State Exception</li> </ul>
8	<ul style="list-style-type: none"> <li>• Includes the proposed national revisions to Part 4-A-1</li> <li>• Refer to Exhibits 33 and 34 for the proposed revisions to the FL State Exception for Parts 4-A-1-c and 4-A-1-d</li> <li>• Refer to Exhibit 30 for the proposed revisions to the MO State Exception for Part 4-A-1-d</li> </ul>
9	<ul style="list-style-type: none"> <li>• Includes the proposed national revisions to Part 4-B-1</li> <li>• Includes the proposed national revisions to Part 4-B-2</li> </ul>
10	<ul style="list-style-type: none"> <li>• Includes the proposed national revisions to Part 4-C-1</li> <li>• Includes the proposed national revisions to Part 4-C-2</li> </ul>
11	Includes the proposed national revisions to Part 4-D-1-a
12	Includes the proposed national revisions to Part 4-D-1-b
13	<ul style="list-style-type: none"> <li>• Includes the proposed national revisions to Part 4-E-1-d</li> <li>• Refer to Exhibit 35 for the proposed discontinuation of the FL State Exception</li> </ul>
14	Includes the proposed national revisions to Part 4-E-1-f(2)(b)
15	Includes the proposed national revisions to Part 4-E-1-g(3)(a)
16	Includes the proposed national revisions to Part 4-E-1-g(3)(b)
17	Includes the proposed national revisions to Part 4-E-1-g(3)(j)3
18	Includes the proposed national revisions to Part 4-E-1-h
19	Includes the proposed national revisions to Part 4-E-1-j
20	<ul style="list-style-type: none"> <li>• Includes the proposed national revisions to Part 4-E-3-b (N/A FL)</li> <li>• Refer to Exhibit 39 for the proposed revisions to the FL State Exception</li> </ul>
21	Includes the proposed national revisions to Part 4-F
22	Includes the proposed national discontinuation of Part 5-A-3

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ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND  
 EMPLOYERS LIABILITY INSURANCE

Exhibit	Exhibit Comments
23	<ul style="list-style-type: none"> <li>• Includes the proposed national discontinuation of Part 5-A-4</li> <li>• Refer to Exhibit 41 for the proposed discontinuation of the FL State Exception</li> <li>• Refer to Exhibit 30 for the proposed discontinuation of the GA State Exception</li> <li>• Refer to Exhibit 30 for the proposed discontinuation of the LA State Exception</li> <li>• Refer to Exhibit 33 for the proposed discontinuation of the NH State Exception</li> <li>• Refer to Exhibit 33 for the proposed discontinuation of the OR State Exception</li> <li>• Refer to Exhibit 30 for the proposed discontinuation of the SC State Exception</li> </ul>
24	<ul style="list-style-type: none"> <li>• Includes the proposed national discontinuation of Part 5-A-5</li> <li>• Refer to Exhibit 42 for the proposed discontinuation of the FL State Exception</li> <li>• Refer to Exhibit 31 for the proposed discontinuation of the GA State Exception</li> <li>• Refer to Exhibit 30 for the proposed discontinuation of the NV State Exception</li> <li>• Refer to Exhibit 34 for the proposed discontinuation of the OR State Exception</li> <li>• Refer to Exhibit 30 for the proposed discontinuation of the WV State Exception</li> </ul>
25	Includes the proposed national revisions to Part 6-H-1
26	Includes the proposed national revisions to Part 6-H-3
27	Includes the proposed national revisions to Part 6-J
28	Includes the proposed national revisions to Part 6-O
29	Includes the proposed national revisions to Part 7
30	<ul style="list-style-type: none"> <li>• Includes the proposed discontinuation of the AZ State Exception for Part 3-F-2-d</li> <li>• Includes the proposed revision to the CT State Exception for Part 3-F-2</li> <li>• Includes the proposed discontinuation of the FL State Exception for Part 1-H-2</li> <li>• Includes the proposed discontinuation of the GA State Exceptions for Parts 5-A-4-a and 5-A-4-b</li> <li>• Includes the proposed discontinuation of the IL State Exception for Part 3-F-2-e</li> <li>• Includes the proposed discontinuation of the IN State Exception for Part 3-F-2-e</li> <li>• Includes the proposed revisions to the KS State Exception for Part 3-F-2-d</li> </ul>

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ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND  
 EMPLOYERS LIABILITY INSURANCE

Exhibit	Exhibit Comments
	<ul style="list-style-type: none"> <li>• Includes the proposed discontinuation of the LA State Exceptions for Parts 5-A-4-a and 5-A-4-b</li> <li>• Includes the proposed revisions to the MO State Exception for Part 4-A-1-d</li> <li>• Includes the proposed revisions to the MT State Exception for Part 3-F-2</li> <li>• Includes the proposed discontinuation of the NV State Exception for Part 5-A-5</li> <li>• Includes the proposed revisions to the NH State Exception for Part 3-F-2</li> <li>• Includes the proposed discontinuation of the OK State Exception for Part 3-F-2-e</li> <li>• Includes the proposed addition of the OR State Exception for Part 1-P</li> <li>• Includes the proposed discontinuation of the SC State Exception for Part 5-A-4-a</li> <li>• Includes the proposed discontinuation of the TN State Exception for Part 3-F-2-e</li> <li>• Includes the proposed discontinuation of the UT State Exception for Part 3-F-2-e</li> <li>• Includes the proposed revision to the VA State Exception for Part 1-S</li> <li>• Includes the proposed discontinuation of the WV State Exception for Part 5-A-5</li> </ul>
31	<ul style="list-style-type: none"> <li>• Includes the proposed discontinuation of the FL State Exception for Part 3-F-2-d</li> <li>• Includes the proposed discontinuation of the GA State Exception for Part 5-A-5</li> <li>• Includes the proposed addition of the NH State Exception for Part 4-E-1-i(1)</li> <li>• Includes the proposed addition of the OR State Exceptions for Parts 3-F-2-c(1) and 3-F-2-c(3)</li> </ul>
32	<ul style="list-style-type: none"> <li>• Includes the proposed addition of the FL State Exception for Part 3-X</li> <li>• Includes the proposed addition of the NH State Exception for Part 5-A-1</li> <li>• Includes the proposed discontinuation of the OR State Exception for Part 3-F-2-d</li> </ul>
33	<ul style="list-style-type: none"> <li>• Includes the proposed revisions to the FL State Exception for Part 4-A-1-c</li> <li>• Includes the proposed discontinuation of the NH State Exceptions for Parts 5-A-4-a and 5-A-4-b</li> <li>• Includes the proposed discontinuation of the OR State Exceptions for Parts 5-A-4-b and 5-A-4-c</li> </ul>

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**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE**

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Exhibit	Exhibit Comments
34	<ul style="list-style-type: none"> <li>• Includes the proposed revisions to the FL State Exception for Part 4-A-1-d</li> <li>• Includes the proposed discontinuation of the OR State Exception for Parts 5-A-5</li> </ul>
35	Includes the proposed discontinuation of the FL State Exception for Part 4-E-1-d
36	Includes the proposed discontinuation of the FL State Exception for Part 4-E-1-m
37	Includes the proposed revisions to the FL State Exception for Part 4-E-1-n
38	Includes the proposed addition of the FL State Exception for Part 4-E-1-o
39	Includes the proposed revisions to the FL State Exception for Part 4-E-3-b
40	Includes the proposed revisions to the FL State Exception for Part 4-E-3-c
41	Includes the proposed discontinuation of the FL State Exception for Part 5-A-4-c
42	Includes the proposed discontinuation of the FL State Exception for Part 5-A-5

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**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE**

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**EXHIBIT 1  
STATISTICAL PLAN—2008 EDITION  
PART 1—GENERAL INFORMATION  
H. STATE FILING REQUIREMENTS**

**2. Multistate Policy**

Unit statistical data ~~is required to~~ must be reported for ~~any state on the policy~~ when any of the following conditions apply for that state:

- Developed exposure at audit and the state on the policy was issued with estimated exposure
- Developed exposure at audit and the state on the policy was issued on an “if any” basis (the policy was issued with no exposure in that state)
- Developed exposure at audit and the state was not on the policy when issued ~~Not yet been audited (estimated exposure)~~
- Developed no exposure at audit and the state on the policy was issued with estimated exposure ~~after estimated exposure was reported on the policy~~
- ~~Developed exposure, after being written on an “if any” basis~~
- Has not yet been audited and the state on the policy was issued with estimated exposure
- Has the highest expense constant of all states covered on the policy
- Has the highest minimum premium of all states covered on the policy

Refer to Part 3, Item S—Expense Constant for the reporting of the expense constant and Part 3, Item V—Balance to Minimum Premium for reporting of the balance to minimum premium.

**a. “If Any” State on Policy With No Exposure Developed**

Unit statistical data is not reported for a state when all of the following conditions apply for that state:

- ~~Written on an “If Any” basis—the policy was issued with no exposure in that state.~~
- Developed ~~No~~ exposure ~~developed~~ at audit and the state on the policy was written on an “if any” basis (the policy was issued with no exposure in that state)
- ~~The applicable~~ Does not have the highest expense constant of all ~~does not apply in that states covered on the policy~~
- ~~The applicable policy~~ Does not have the highest minimum premium of all ~~does not apply in that states covered on the policy~~

Refer to Part 3, Item S—Expense Constant for the reporting of the expense constant and Part 3, Item V—Balance to Minimum Premium for reporting of the balance to minimum premium.

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND  
EMPLOYERS LIABILITY INSURANCE**

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**EXHIBIT 2  
STATISTICAL PLAN—2008 EDITION  
PART 1—GENERAL INFORMATION**

**S. UNITED STATES ARMED SERVICE RISKS**

Policies issued to United States Armed Service Risks are classified to Classification Code 9077F. Exposure and premium data must be reported with Classification Code 9077 and Exposure Act Code 02. Any corresponding losses must be reported with Classification Code 9077 and Loss Conditions Act Code 02.

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE**

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**EXHIBIT 3  
STATISTICAL PLAN—2008 EDITION  
PART 3—EXPOSURE INFORMATION  
F. EXPOSURE AMOUNT****Final or Estimated Premium**

When the exposure reported on the 1st report correspond to the final premium amount by class code, report as follows:

- The exposure and class code(s) corresponding to the final premium
- “N” for the Estimated Audit Code—Policy Conditions

When the exposure reported on the 1st report is based on estimated exposure, report as follows:

- The estimated exposure and class code(s) corresponding to the estimated premium
- “Y” for the Estimated Audit Code—Policy Conditions

When the exposure reported on the 1st report was based on estimated exposure and subsequently the final premium is determined, a correction to the 1st report must be reported as follows:

- The exposure and class code(s) corresponding to the final premium
- “N” for the Estimated Audit Code—Policy Conditions

**No Exposure Developed**

When a state on the policy develops no exposure for all classification codes applicable to that state, report Statistical Code 1111—No Exposure Developed with zero exposure, rate, and premium for the entire policy period. Do not report any classification code(s) with zero exposure, rate, or premium.

Refer to NCCI's *Unit Statistical Reporting Guidebook* for examples of correcting estimated exposure and no exposure developed.

**1. Payroll Exposure**

Payroll exposures are required for all class codes except those referenced in Part 3, Item F-2—Nonpayroll Exposure. ~~specifically indicated as exceptions in the items listed in this section.~~

~~The exposure reported on the 1st report must be the audited exposure corresponding to the charged premium amount and class code on the 1st report. When a final audit has not been made at the time of filing a report, submit the estimated exposures and identify them as estimated on the 1st report. Correct estimated exposures as soon as audited exposures are available.~~

**~~No Exposure Developed (1st Report)~~**

~~Report no exposure developed/no payroll by using Statistical Code 1111 for the entire policy period. Please refer to Part 6—Coding Values of this Plan for specific coding information.~~

~~Refer to NCCI's *Unit Statistical Reporting Guidebook* for an example of “no exposure developed.”~~

ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND  
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EXHIBIT 4  
STATISTICAL PLAN—2008 EDITION  
PART 3—EXPOSURE INFORMATION  
F. EXPOSURE AMOUNT  
2. Nonpayroll Exposure

a. Per Capita Class Codes

For ~~A~~ an employee covered under a per capita class code for a period of one year, ~~report must be reported as an~~ exposure as ~~10 of 1.0~~. There is an assumed decimal point between the 1 and the 0. For coverage of less than one year, the exposure reported must be that decimal portion of a year, expressed to the nearest tenth, for which the coverage is in effect. Exposure must be determined ~~governed~~ by the duration of coverage and not by the number of days worked.

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE**

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**EXHIBIT 5  
STATISTICAL PLAN—2008 EDITION  
PART 3—EXPOSURE INFORMATION  
F. EXPOSURE AMOUNT  
2. Nonpayroll Exposure**

**c. Other Miscellaneous Exposures**

~~Refer to Part 1, Item P for the reporting of exposures for Incidental Foundry or Sandblasting experience.~~

**(1) Supplemental Disease Load Exposure**

Statistical codes for supplemental disease are reportable when a supplemental disease load is added to the policy:

- 0133—Supplemental Disease Experience—in Connection With Asbestos Exposure
- 0179—Disease Experience—Supplemental
- 9985—Atomic Energy—Radiation Exposure NOC

When any of these disease loadings apply, report the statistical code, along with its corresponding exposure, rate, and premium.

**(2) Supplementary Disease Exposure for Incidental Foundry Hazards**

The payroll of all employees exposed to incidental foundry hazards must be reported separately from the classification code exposure except for employees assigned to Classification Codes 3081, 3082, 3085, and 3175. Supplementary disease statistical codes for incidental foundry hazards are:

- 0065—Disease Experience of Incidental Foundries—Steel
- 0066—Disease Experience of Incidental Foundries—Non-Ferrous Metals
- 0067—Disease Experience of Incidental Foundries—Iron

When any of these foundry hazards apply, report the statistical code, along with its corresponding exposure, rate, and premium.

Refer to Part 1, Item P—Reporting of Incidental Foundry Abrasive or Sandblasting Data for the reporting of these exposures.

**(3) Supplementary Disease Exposure for Incidental Abrasive or Sandblasting Hazards**

The payroll for all employees exposed to incidental abrasive or sandblasting hazards must be reported separately from the classification code exposure. The supplementary disease statistical code for incidental abrasive or sandblasting hazards is 0059—Disease Experience: Abrasive/Sandblasting. When this hazard applies, report Statistical Code 0059, along with its corresponding exposure, rate, and premium.

Refer to Part 1, Item P—Reporting of Incidental Foundry Abrasive or Sandblasting Data for the reporting of these exposures.



ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND  
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EXHIBIT 6  
STATISTICAL PLAN—2008 EDITION  
PART 3—EXPOSURE INFORMATION  
F. EXPOSURE AMOUNT  
2. Nonpayroll Exposure

d. ~~Volunteer Firefighters—Head Count~~

~~For experience classified under Classification Code 7711 (Firefighters & Drivers—Volunteer), report the associated head count using Statistical Code 9219 (Volunteer Firefighters—Head Count).~~

~~Each volunteer firefighter covered under Classification Code 7711 is considered as a head count of one. For example, one head count is reported as an exposure of “10” using Statistical Code 9219. There is an assumed decimal point between the “1” and the “0”.~~

~~For policies effective on or after September 1, 2011, Volunteer Firefighters Head Count and associated Statistical Code 9219 are discontinued.~~

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE**

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**EXHIBIT 7  
STATISTICAL PLAN—2008 EDITION  
PART 3—EXPOSURE INFORMATION****X. INCREASED LIMITS**

Report any additional premium for increased limits of liability to the appropriate statistical code. When there are increased limits of liability that do not correspond to the limits of a specific statistical code displayed in Part 6, Item H-1—Premium Amount Subject to Experience Modification Factor, one of the following statistical codes must be used based on the described condition:

**1. Workers Compensation and Employers Liability**

- When the claim limits or policy limit are less than \$1,000,000/1,000,000/10,000,000 and none are greater than these limits, use Statistical Code 9837—Increased Limits—All Other Limits of Liability
- When the claim limits or policy limit are greater than \$1,000,000/1,000,000/10,000,000 use Statistical Code 9816—Increased Limits With Workers Compensation Coverage Over \$1,000,000/1,000,000/10,000,000

**2. Employers Liability Only**

- When the claim limits or policy limit are less than \$1,000,000/1,000,000/10,000,000 and none are greater than these limits, use Statistical Code 9837—Increased Limits—All Other Limits of Liability
- When the claim limits or policy limit are greater than \$1,000,000/1,000,000/10,000,000, use Statistical Code 9836—Increased Limits Without Workers Compensation Coverage \$1,000,000/1,000,000/10,000,000

**3. Admiralty or FELA**

When the accident limit is over \$500,000, use Statistical Code 9840 (Increased Limits for Admiralty or FELA Risks Over \$500,000)

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE**

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**EXHIBIT 8  
STATISTICAL PLAN—2008 EDITION  
PART 4—LOSS AND EXPENSE INFORMATION  
A. GENERAL INCURRED LOSS INFORMATION****1. Incurred Losses**

Incurred loss is the total of all paid and outstanding indemnity and medical amounts as of the valuation date. The incurred indemnity amount and incurred medical amount as defined in Part 4, Items B-1—Incurred Medical Losses and C-1—Incurred Indemnity Losses, are separately reported on unit statistical reports.

The outstanding portion of the incurred indemnity loss may be subject to pension table valuation for certain benefit types with long-term payouts, such as in the case of Death or Permanent Total injuries. Refer to Part 4, Item E-1-g—Injury Type Code and Part 7—Pension Tables for details.

Gross incurred loss is defined as the full value of the claim, whether the claim is still open or not. Losses reimbursed by the insured for an indemnity and/or medical deductible program must not reduce the incurred indemnity amount and/or incurred medical amount. Refer to Item A-3 of this part for rules on reporting deductible reimbursement.

The gross incurred loss must be reported, with the exception of the following conditions, which reduce the incurred indemnity amount and/or incurred medical amount:

- Subrogation recovery
- Special funds reimbursement
- ~~Fraudulent claims amount~~

Where any of these conditions apply, the gross incurred indemnity amount and/or incurred medical amount is reduced pursuant to the rules defined in Part 4, Items A-1-a—Subrogation Amount, and A-1-b—Assessments and Special Funds, and A-1-c—~~Fraudulent Claims~~.

The gross incurred loss reduced by any of these conditions is referred to as the net incurred loss.

**a. Subrogation****(1) Subrogation Amount**

When there has been recovery of loss due to subrogation, the amount of loss reported must be the net incurred loss. The net incurred loss is the gross incurred loss minus the amount recovered less recovery expenses. When the recovery expenses exceed the amount recovered, report the gross incurred loss instead of the net incurred loss. When the allocation of recovery to indemnity and medical is unknown, the net incurred loss must be divided between indemnity and medical losses in the same proportion as the original gross incurred indemnity and medical amounts. The type of recovery must also be reported.

**(2) Subrogation Reporting**

When a subrogation recovery is received by the carrier subsequent to the 1st unit report, but within one year after the 5th report due date of the report on which the claim appears, correction report(s) must be filed when the net incurred loss is less than the previously reported total incurred loss. Correction reports are required only for prior reports that reflected an amount higher than the net incurred loss. ~~Report~~ Reduce the indemnity incurred amount and/or medical incurred amount on the claim to the net incurred loss. In addition, reduce the paid cost of the claim to the net paid loss.

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE**

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**EXHIBIT 8 (CONT'D)**  
**STATISTICAL PLAN—2008 EDITION**  
**PART 4—LOSS AND EXPENSE INFORMATION**  
**A. GENERAL INCURRED LOSS INFORMATION**

If an anticipated recovery becomes known by the carrier, or a recovery is paid to the carrier as of the 6th report due date or subsequent, a correction report is not required; all adjustments are reported at the next valuation date if the claim remains open.

The reporting of correction reports may impact experience modification(s) pursuant to the rules of the NCCI's ~~*Experience Rating Plan Manual for Workers Compensation and Employers Liability Insurance (Experience Rating Plan Manual)*~~.

**(3) Subrogation Reporting Example**

A claim was reported as \$10,000 (1st report), \$40,000 (2nd report), and \$60,000 (3rd report). Between the 3rd and 4th report levels, a \$25,000 subrogation recovery was received. Recovery expenses were \$3,000. The net incurred cost of the claim is the latest value minus the recovery less recovery expenses:  $\$60,000 - (\$25,000 - \$3,000) = \$38,000$ .

The net incurred cost (\$38,000) of the claim is less than the total incurred loss amounts previously reported on the 3rd and 2nd unit reports. Correction reports must be submitted for the 3rd and 2nd reports. As the net incurred cost (\$38,000) is higher than the \$10,000 reported in the 1st report, a correction report must not be filed for the 1st report.

**(4) Subrogation Recovery**

If the total recovery amount is less than 10% of the gross incurred cost of the claim, do not file a correction report.

Refer to Part 5—Correction Information for additional instructions on correction reports. For reporting examples, refer to NCCI's *Unit Statistical Reporting Guidebook*.

**b. Assessments and Special Funds****(1) Assessments and Special Funds Payments**

In connection with certain types of injury, the law specifies that an amount must be paid into special funds, such as a second injury fund. These amounts, in addition to the compensation payable to the injured worker or their dependents, must be reported as incurred indemnity losses.

Examples are (1) payments in no dependent death claims and (2) a specified percentage of the permanent partial award.

Any special payments to the states, which are assessed on total premium writings or total losses paid or incurred, are for tracking purposes only and must not be reported under this Plan. For example, second injury fund assessments paid to the state instead of on a per claim basis.

**(2) Special Funds Reimbursement Amount**

In all cases where a claim is eligible for reimbursement to the carrier from a special fund such as a second injury fund or the Handicapped Workers' Reserve Fund, the gross incurred cost of the claim and the paid cost of the claim must be reduced by the amount of any paid or anticipated reimbursement from the fund, and the net incurred and net paid costs of the claim must be reported.

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE**

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**EXHIBIT 8 (CONT'D)**  
**STATISTICAL PLAN—2008 EDITION**  
**PART 4—LOSS AND EXPENSE INFORMATION**  
**A. GENERAL INCURRED LOSS INFORMATION**

Anticipated reimbursement is defined as the amount expected to be reimbursed from such funds based on one of the following:

- The rules governing these funds
- A written agreement between these funds and the carrier on an amount
- Percentage of the incurred cost, reimbursed to the carrier on a particular claim

The gross incurred cost of the claim is the gross evaluation of the claim on which the reimbursement is based prior to the reimbursement, whether or not the claim is still open. The net incurred cost of the claim is defined as the gross incurred cost less net reimbursement.

When the actual allocation of the reimbursement to indemnity and medical is unknown, the net incurred loss must be divided between indemnity and medical losses in the same proportion as the gross incurred indemnity and medical amounts.

**(3) Special Funds Reporting**

When an anticipated reimbursement becomes known by the carrier, or when a reimbursement is paid to the carrier subsequent to the first reporting of the claim but within one year after the 5th report due date, correction reports must be filed with the exception of the rule stated in Part 4, Item A-1-b-(5). The type of reimbursement, as defined under Part 6, Item K-3—Type of Recovery, must be submitted on correction reports. Correction reports are required only for prior reports that reflected an amount higher than the net incurred cost. Refer to Part 5—Correction Information for additional instructions on correction reports.

The reporting of correction reports may impact experience modification(s) pursuant to the rules of ~~the NCCI's~~ *Experience Rating Plan Manual*.

If an anticipated reimbursement becomes known by the carrier, or a reimbursement is paid to the carrier as of the 6th report due date or subsequent, a correction report is not required; all adjustments are reported at the next valuation date if the claim remains open. Reduce the paid and incurred costs on the claim by the amount of the paid or anticipated recovery as outlined above.

For reporting examples, refer to NCCI's *Unit Statistical Reporting Guidebook*.

**(4) Special Funds Reporting Example**

A claim was reported as \$10,000 (1st report), \$40,000 (2nd report), and \$60,000 (3rd report). Between the 3rd and 4th report levels, a \$25,000 notification was received of an anticipated Second Injury Fund reimbursement.

The net incurred cost of the claim is the latest value minus the anticipated reimbursement: \$60,000 – \$25,000 = \$35,000. The net incurred cost (\$35,000) of the claim is less than the total incurred loss amounts previously reported on the 3rd and 2nd unit reports. Correction reports must be submitted for the 3rd and 2nd reports. Since the net incurred cost (\$35,000) is higher than the \$10,000 reported in the 1st report, a correction report must not be filed for the 1st report.

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE****EXHIBIT 8 (CONT'D)  
STATISTICAL PLAN—2008 EDITION  
PART 4—LOSS AND EXPENSE INFORMATION  
A. GENERAL INCURRED LOSS INFORMATION****(5) Correction Report Exception**

If the total anticipated or paid reimbursement amount is less than 10% of the gross incurred cost of the claim, do not file a correction report.

**c. Fraudulent Claims****(1) Fraudulent Claims Definition**

For policies effective January 1, 2013, and subsequent, a fraudulent claim is one that has been ruled (or officially declared) fraudulent by a court decision.

If only a portion of the claim is ruled (or officially declared) fraudulent, the claim is not a fraudulent claim.

~~For policies effective prior to January 1, 2013, a fraudulent claim is one that meets either of the following conditions:~~

- ~~• The claim has been ruled (or officially declared) fully fraudulent by a court decision~~
- ~~• The claim, or a portion of the claim, has been deemed to be partially fraudulent by a court decision~~

**(a) ~~Fully~~ Fraudulent Claims Reporting****1) Entire Claim Fraudulent ~~For Policies Effective January 1, 2013 and Subsequent~~**

For policies effective January 1, 2013, and subsequent, when a the entire claim has been ruled or declared to be fraudulent:

- As of the 1st report valuation and does not include any paid losses, incurred losses, and/or ALAE, the claim must not be reported.
- As of the 1st report valuation and does include any paid losses, incurred losses, and/or ALAE, the claim must be reported with these loss values. Report this claim with the Fully Fraudulent Claim Code 02. The paid losses, incurred losses, and/or ALAE must continue to reflect the loss values as of each specific report level(s).
- After the 1st report valuation and prior to the 6th report correction report(s) are required for all previously submitted unit reports to report the Fully Fraudulent Claim Code 02. The paid losses, incurred losses, and/or ALAE must continue to reflect the loss values as of each specific report level(s).
- As of the 6th report valuation or subsequent, report the claim with the Fully Fraudulent Code 02. The paid losses, incurred losses, and/or ALAE must continue to reflect losses valued at that report level. Correction report(s) must not be reported for all previously submitted report levels.

Refer to the NCCI's *Experience Rating Plan Manual* for additional rules.

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE**

**EXHIBIT 8 (CONT'D)**  
**STATISTICAL PLAN—2008 EDITION**  
**PART 4—LOSS AND EXPENSE INFORMATION**  
**A. GENERAL INCURRED LOSS INFORMATION**

**2) ~~Portion of Claim Fraudulent For Policies Effective Prior to January 1, 2013~~**

~~For policies effective October 1, 2014, and subsequent, when a portion of the claim has been ruled or declared to be fraudulent, the claim is not reported as a fraudulent claim. Only the nonfraudulent portion of the claim is reported as follows:~~

- ~~• As of the 1st report valuation and does not include any paid losses, incurred losses, and/or ALAE, the claim must not be reported.~~
- ~~• As of the 1st report valuation and does include any paid losses, incurred losses, and/or ALAE, only the nonfraudulent portion of the claim must be reported with these loss values. Report this claim with the Not Fraudulent Claim Code 00.~~
- ~~• After the 1st report valuation and prior to the 6th report valuation, correction report(s) are required for all previously submitted unit reports to report the Not Fraudulent Claim Code 00. The paid losses, incurred losses, and/or ALAE must be corrected to reflect only the nonfraudulent portion of the claim as of each specific report level(s).~~
- ~~• As of the 6th report valuation and subsequent, report the claim with the Not Fraudulent Claim Code 00. The paid losses, incurred losses, and/or ALAE reported are the nonfraudulent portion of each specific report level(s). Correction report(s) must not be reported for previously submitted report levels.~~

~~Refer to NCCI's *Experience Rating Plan Manual* for additional rules.~~

~~When a claim has been ruled or declared to be fully fraudulent, the entire cost of the claim must be netted down to zero for unit statistical reporting.~~

- ~~• If the claim has been ruled or declared fully fraudulent prior to the 1st unit statistical report, the claim is considered noncompensable and is not to be reported.~~
- ~~• If the claim is ruled or declared to be fully fraudulent after the 1st reporting, but within one year after the 5th report due date of the report on which the claim appears, a correction report must be filed. Reduce the incurred cost on the claim to zero.~~
- ~~• If the claim is ruled or declared to be fully fraudulent as of the 6th report due date or subsequent, a correction report is not required. If the claim remains open, reduce the incurred cost on the claim to zero at the next valuation date.~~

~~The reporting of correction reports may impact experience modification(s) pursuant to the rules of the *Experience Rating Plan Manual*.~~

**(b) ~~Partially Fraudulent Claims Reporting (for Policies Effective Prior to January 1, 2013)~~**

~~When a claim, or a portion of the claim, has been ruled or declared to be partially fraudulent, the cost of the claim must be netted down to reduce the net incurred loss by the declared fraudulent amount.~~

- ~~• If the claim, or a portion of the claim, has been ruled or declared partially fraudulent prior to the 1st unit statistical report, the net incurred cost of the claim on the 1st report must reflect the reduction of the claim by the partially fraudulent amount.~~
- ~~• If the claim, or a portion of the claim, is ruled or declared to be partially fraudulent subsequent to the 1st reporting, but within one year after the 5th report due date of the~~

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE**

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**EXHIBIT 8 (CONT'D)  
STATISTICAL PLAN—2008 EDITION  
PART 4—LOSS AND EXPENSE INFORMATION  
A. GENERAL INCURRED LOSS INFORMATION**

~~report on which the claim appears, a correction report must be filed. The cost of the claim must be netted down to reduce the net incurred loss by the declared fraudulent amount.~~

- ~~• If the claim, or a portion of the claim, is ruled or declared to be partially fraudulent as of the 6th report due date or subsequent, a correction report is not required. If the claim remains open, reduce the net incurred loss by the declared fraudulent amount at the next valuation date.~~

~~The “net incurred cost” is defined as the gross incurred loss (i.e., the gross evaluation of the claim whether the claim is still open or not) minus the amount declared to be partially fraudulent.~~

~~For example, consider a claim that has been reported as \$10,000 (1st report), \$40,000 (2nd report), and \$60,000 (3rd report). After the 3rd report, the claim was ruled partially fraudulent with the partially fraudulent amount set at \$25,000. The net incurred cost of the claim is the latest value minus the partially fraudulent amount: \$60,000 — \$25,000 = \$35,000. The net incurred cost (\$35,000) is less than the claim value reported at the 2nd and 3rd reports. Correction reports must be submitted for the 2nd and 3rd reports. As the net incurred cost is higher than the \$10,000 reported in the 1st report, no correction report is needed for the 1st report.~~

~~When the partially fraudulent amount has not been allocated into indemnity and medical components by the adjudicator, the net incurred loss must be divided between indemnity and medical losses in the same proportion as the original gross incurred indemnity and medical amount.~~

~~The reporting of correction reports may impact experience modification(s) pursuant to the rules of the *Experience Rating Plan Manual*.~~

**(2) Fraudulent Claim Code**

The Fraudulent Claim Code identifies whether the claim is fraudulent or not. Each claim must be reported with the appropriate fraudulent claim code as defined in Part 6, Item P—Fraudulent Claim Code.

**d. Noncompensable Claims****(1) Noncompensable Claims Definition**

A noncompensable claim is a claim that meets one or more of the following:

- Official ruling denying benefits
- Claimant’s failure to file for benefits
- Claimant’s failure to prosecute claim following carrier’s denial of the claim

If only a portion of the claim has been determined to be noncompensable, the claim is not a noncompensable claim.



**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE**

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**EXHIBIT 8 (CONT'D)  
STATISTICAL PLAN—2008 EDITION  
PART 4—LOSS AND EXPENSE INFORMATION  
A. GENERAL INCURRED LOSS INFORMATION****(2) Noncompensable Claims Reporting****(a) ~~Entire Claim Noncompensable For Policies Effective January 1, 2013 and Subsequent~~**

~~For policies effective January 1, 2013, and subsequent, when a the entire claim has been determined to be noncompensable, based on Part 4, Item A-1-d(1)—Noncompensable Claims Definition:~~

- ~~• As of the 1st report valuation and does not include any paid losses, incurred losses, and/or ALAE, the claim must not be reported.~~
- ~~• As of the 1st report valuation and does include paid losses, incurred losses, and/or ALAE, the claim must be reported with these loss values. Report this claim with the Type of Settlement (Loss Condition) Code 05.~~
- ~~• After the 1st report valuation and prior to the 6th report valuation, correction report(s) are required for all previously submitted unit reports to report the Type of Settlement (Loss Condition) Code 05. The paid losses, incurred losses, and/or ALAE must continue to reflect the loss values as of each specific report level(s).~~
- ~~• As of the 6th report valuation or subsequent, report the claim with the Type of Settlement (Loss Condition) Code 05. The paid losses, incurred losses, and/or ALAE must continue to reflect the losses valued at that report level. Correction report(s) must not be reported for all previously submitted unit reports.~~

~~Refer to NCCI's *Experience Rating Plan Manual* for additional rules.~~

~~Refer to NCCI's *Unit Statistical Reporting Guidebook* for reporting examples.~~

**(b) ~~Portion of Claim Noncompensable For Policies Effective Prior to January 1, 2013~~**

~~For policies effective October 1, 2014, and subsequent, when a portion of the claim has been determined to be noncompensable, the claim is not reported as a noncompensable claim. Only the compensable portion of the claim is reported as follows:~~

- ~~• As of the 1st report valuation and does not include any paid losses, incurred losses, and/or ALAE, the claim must not be reported.~~
- ~~• As of the 1st report valuation and does include paid losses, incurred losses, and/or ALAE, the claim must be reported with these loss values. Report the applicable Type of Settlement (Loss Condition) Code other than 05.~~
- ~~• After the 1st report valuation and prior to the 6th report valuation, correction report(s) are required for all previously submitted unit reports to report the applicable Type of Settlement (Loss Condition) Code other than 05. The paid losses, incurred losses, and/or ALAE must be corrected to reflect only the compensable portion of the loss values as of each specific report level(s).~~
- ~~• As of the 6th report valuation and subsequent, report the claim with the applicable Type of Settlement (Loss Condition) Code other than 05. The paid losses, incurred losses, and/or ALAE reported are the compensable portion of each specific report level(s). Correction report(s) must not be reported for all previously submitted report levels.~~

~~Refer to NCCI's *Experience Rating Plan Manual* for additional rules.~~

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND  
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**EXHIBIT 8 (CONT'D)  
STATISTICAL PLAN—2008 EDITION  
PART 4—LOSS AND EXPENSE INFORMATION  
A. GENERAL INCURRED LOSS INFORMATION**

Refer to NCCI's *Unit Statistical Reporting Guidebook* for reporting examples.

**(3) Loss Condition Code—Type of Settlement**

The Type of Settlement Code includes the identification of noncompensable claims. Each claim must be reported with the appropriate Type of Settlement Code as defined in Part 6, Item K-5—Type of Settlement—Loss Conditions.

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE**

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**EXHIBIT 9  
STATISTICAL PLAN—2008 EDITION  
PART 4—LOSS AND EXPENSE INFORMATION  
B. MEDICAL LOSSES****1. Incurred Medical Losses**

Incurred medical is the total of all paid and outstanding medical amounts as of the valuation date, which includes:

- Reserves for future payments
- All payments to doctors and hospitals
- Physical Rehabilitation (Item B-3)
- Impartial Examinations (Item B-4)
- Clinical Medical (Item B-5)
- Medical loss items, such as transportation expenses associated with medical treatment
- Bonuses or return-to-work incentives paid by the carrier to the medical care provider when the policy is written with contract medical
- Expenses Incurred for the Benefit of the Claimant (Item A-2)

The gross incurred medical loss is defined as the full value of the claim, whether the claim is still open or not. Losses reimbursed by the insured for a deductible program must not reduce the incurred medical amount. Refer to Item A-3 of this part for rules on reporting the deductible reimbursement amount.

When special conditions apply, as defined in Part 4, Items A-1-a—Subrogation Amount, and A-1-b—Assessments and Special Funds, and ~~A-1-c—Fraudulent Claims~~, the gross incurred medical loss must be reduced by:

- Subrogation recovery
- Special funds reimbursement
- ~~Fraudulent claims amount~~

Based on these requirements, report the appropriate incurred medical in the **Incurred Medical Amount** field.

For claim expenses not included in incurred medical, refer to Part 4, Item D—Expenses Excluded From Losses.

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND  
EMPLOYERS LIABILITY INSURANCE**

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**EXHIBIT 9 (CONT'D)  
STATISTICAL PLAN—2008 EDITION  
PART 4—LOSS AND EXPENSE INFORMATION  
B. MEDICAL LOSSES**

**2. Paid Medical Losses**

Report the whole dollar amount of medical losses paid for the claim as of the loss valuation date. When special conditions apply, as defined in Part 4, Items A-1-a—Subrogation Amount, and A-1-b—Assessments and Special Funds, and ~~A-1-c—Fraudulent Claims~~, the paid medical loss must be reduced by:

- Subrogation recovery
- Special funds reimbursement
- ~~Fraudulent claims amount~~

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE**

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**EXHIBIT 10  
STATISTICAL PLAN—2008 EDITION  
PART 4—LOSS AND EXPENSE INFORMATION  
C. INDEMNITY LOSSES****1. Incurred Indemnity Losses**

Incurred indemnity is the total of all paid and outstanding indemnity amounts as of the valuation date, which include:

- Reserves for future payments, which may include benefits subject to pension table valuation
- All paid ~~and outstanding~~ benefits for the employee's lost wages or inability to work, including compensation paid to the deceased prior to death, burial expenses, and payments to the state or to special funds, ~~employee's lost wages or inability to work~~, and claimant's attorney fees.
- Vocational Rehabilitation (Item C-3)
- Employers Liability Losses (Item C-4)
- Awards (Item C-5)
- Penalties for delays in making compensation payments for reasons beyond the carrier's control (Item C-6-a)
- Expenses Incurred for the Benefit of the Claimant (Item A-2)

The gross incurred indemnity loss is defined as the full value of the claim, whether the claim is still open or not. Losses reimbursed by the insured for a deductible program must not reduce the incurred indemnity amount. Refer to Item A-3 of this part for rules on reporting deductible reimbursement.

When special conditions apply, as defined in Part 4, Items A-1-a—~~Subrogation Amount~~, and A-1-b—~~Assessments and Special Funds~~, and ~~A-1-c—Fraudulent Claims~~, the gross incurred indemnity loss must be reduced by:

- Subrogation recovery
- Special funds reimbursement
- ~~Fraudulent claims amount~~

Based on these requirements, report the appropriate incurred indemnity in the **Incurred Indemnity Amount** field.

For claim expenses not included in incurred indemnity, refer to Part 4, Item D—Expenses Excluded From Losses.

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**EXHIBIT 10 (CONT'D)  
STATISTICAL PLAN—2008 EDITION  
PART 4—LOSS AND EXPENSE INFORMATION  
C. INDEMNITY LOSSES**

**2. Paid Indemnity Losses**

Report the whole dollar amount of indemnity losses paid for the claim as of the loss valuation date. When special conditions apply, as defined in Part 4, Items A-1-a—Subrogation Amount, and A-1-b—Assessments and Special Funds, and ~~A-1-c—Fraudulent Claims~~, the paid indemnity loss must be reduced by:

- Subrogation recovery
- Special funds reimbursement
- ~~Fraudulent claims amount~~

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE**

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**EXHIBIT 11**  
**STATISTICAL PLAN—2008 EDITION**  
**PART 4—LOSS AND EXPENSE INFORMATION**  
**D. EXPENSES EXCLUDED FROM LOSSES**  
**1. Allocated Loss Adjustment Expense (ALAE)**

**a. ALAE Paid Amount**

Report the whole dollar amount of Allocated Loss Adjustment Expense (ALAE) that has been allocated and paid for each claim as of the loss valuation date. Employers Liability ALAE and claimant attorney fees are excluded from ALAE Paid Amount and must be included in the indemnity loss. ALAE encompasses the following costs to a carrier, which can be directly allocated to a particular claim:

- (1) Fees of attorneys or other authorized representatives (other than claimant attorney fees) where permitted for legal services, whether by outside vendors or staff representatives.
- (2) Court, Alternate Dispute Resolution, and other specific items of expense such as:
  - Medical examinations of a claimant to determine the extent of the carrier's liability, degree of permanency, or length of disability
  - Expert medical or other testimony
  - Autopsy
  - Witnesses and summonses
  - Copies of documents such as birth and death certificates, and medical treatment records
  - Arbitration fees
  - Surveillance
  - Appeal bond costs and appeal filing fees
- (3) Medical cost containment expenses incurred with respect to a particular claim, whether by an outside vendor or done internally by a staff representative for the purpose of controlling losses, to ensure that only reasonable and necessary costs of services are paid. The expenses include:
  - Bill-auditing expenses for any medical or vocational services rendered, including hospital bills (inpatient or outpatient), nursing home bills, physician bills, chiropractic bills, medical equipment charges, pharmacy charges, physical therapy bills, and medical or vocational rehabilitation vendor bills
  - Hospital and other treatment utilization reviews, including precertification/preadmission, and concurrent or retrospective reviews
  - Preferred provider network/organization expenses
  - Medical fee review panel expenses
- (4) Expenses that are not defined as losses and are directly related to and directly allocated to the handling of a particular claim for services that are required to be performed by statute or regulation.

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND  
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**EXHIBIT 12  
STATISTICAL PLAN—2008 EDITION  
PART 4—LOSS AND EXPENSE INFORMATION  
D. EXPENSES EXCLUDED FROM LOSSES  
1. Allocated Loss Adjustment Expense (ALAE)**

**b. ALAE Incurred Amount (Optional)**

Report the whole dollar amount of ALAE Paid and reserved for this claim as of the loss valuation date. Employers Liability ALAE and claimant attorney fees are excluded from ALAE Incurred and must be included in the indemnity loss.



**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND  
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**EXHIBIT 13  
STATISTICAL PLAN—2008 EDITION  
PART 4—LOSS AND EXPENSE INFORMATION  
E. CLAIM COMPONENTS  
1. Required Claim Components**

**d. Accident Date**

Accident Date is required for all claims—Traumatic, Occupational Disease, and Cumulative Injury Other Than Disease. For the specific definitions, refer to Part 6, Item K-2—Type of Loss—Loss Conditions. The accident date must be reported consistently throughout the life of the claim. For a traumatic or disease injury, report the date on which the claim occurred. The accident date must be within the policy period.

For all claims where the accident date is known, report the date on which the claim occurred. This date must be within the policy period. For a disease injury where the accident date is not specified, report the claimant's last date of exposure to the conditions causing or aggravating the disease injury.

For Occupational Disease and Cumulative Injury Other Than Disease claims where the accident date is not known, report the claimant's last date of exposure to the conditions causing or aggravating the injury as the accident date. The accident date must be reported consistently throughout the life of the claim.

Refer to NCCI's *Unit Statistical Reporting Guidebook* for more information.

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**EXHIBIT 14  
STATISTICAL PLAN—2008 EDITION  
PART 4—LOSS AND EXPENSE INFORMATION  
E. CLAIM COMPONENTS  
1. Required Claim Components  
f. Classification Code  
(2) Additional Classification Code Loss Reporting**

**(b) Losses Resulting From Black Lung and Supplementary Disease ~~With Non-Payroll Based Exposure~~**

Losses resulting from Black Lung and supplementary disease exposure must also be reported for ~~volunteer fire fighters, per capita workers, circus car/truck drivers, coal miners, and workers with supplemental disease experience under the designated to the appropriate~~ statistical code.

Refer to Part 1, Item L—Coal Mine and Black Lung Disease Experience for reporting losses resulting from Black Lung disease.

Refer to Part 3, Item F-2-c—Other Miscellaneous Exposures for a listing of supplemental disease statistical codes.

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**EXHIBIT 15  
STATISTICAL PLAN—2008 EDITION  
PART 4—LOSS AND EXPENSE INFORMATION  
E. CLAIM COMPONENTS  
1. Required Claim Components  
g. Injury Type Code  
(3) Injury Type Definitions**

**(a) Death**

Report each death claim unless the carrier has incurred no liability. If compensation is paid prior to the death of a claimant and there is later found to be no liability on the death claim, the loss is to be reported on the basis of the injury for which payments have previously been made.

The amount reported as incurred indemnity must include all paid and outstanding benefits, including compensation paid to the deceased prior to death, burial expenses, payments to the state, and reserves calculated according to reserve procedures noted below.

The outstanding costs will be the carrier's individual claim estimates of future payments, with the following exceptions where the applicable pension tables in Part 7—Pension Tables of this Plan must be used:

- ~~The surviving spouse's benefits that are not limited by duration or aggregate amount but are Benefits payable to the surviving spouse until death or remarriage, where not limited by duration or aggregate amount must be calculated using Table I A, I B, or I C in Part 7—Pension Tables of this Plan.~~
- ~~The portion of the reserve representing the Lump-sum remarriage award dowry payable to the surviving spouse upon remarriage in death claims where death benefits are not limited by duration or aggregate amount must be calculated using Table II A or II B in Part 7—Pension Tables of this Plan.~~

~~Exceptions: The following states provide remarriage dowries of two years of benefits in a lump sum (unless otherwise noted):~~

<del>Alaska</del>	<del>Kansas (100 weeks of benefits in lump sum)</del>
<del>Arizona</del>	<del>Kentucky</del>
<del>Arkansas</del>	<del>Louisiana</del>
<del>Colorado (if no dependent children)</del>	<del>Maryland (if no dependent children)</del>
<del>District of Columbia</del>	<del>Missouri</del>
<del>Hawaii</del>	<del>Nebraska</del>
<del>Illinois</del>	<del>Oregon</del>
<del>Iowa (if no dependent children)</del>	<del>South Dakota</del>

~~**Note:** Claims covered under the US Longshore and Harbor Workers' Compensation Act (USL&HW) are also provided remarriage dowries of two years of benefits in a lump sum.~~

- ~~The portion of the reserve where there is no Benefits paid to beneficiaries other than the surviving spouse, where not limited by duration or aggregate amount, but a parent, brother, or sister receives lifetime benefits, must be calculated using Table III M A, III M B, III M C, III M D, III F A, III F B, III F C, or III F D in Part 7—Pension Tables of this Plan.~~

~~For USL&HW claims, use Table I A or I B when valuing a surviving spouse's benefits when benefits are payable to the surviving spouse (widow or widower) until death or remarriage and are not limited by duration or aggregate. Use Table II B when a lump sum dowry is payable to the surviving spouse.~~

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND  
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**EXHIBIT 15 (CONT'D)  
STATISTICAL PLAN—2008 EDITION  
PART 4—LOSS AND EXPENSE INFORMATION  
E. CLAIM COMPONENTS  
1. Required Claim Components  
g. Injury Type Code  
(3) Injury Type Definitions**

~~upon remarriage and the benefits are not limited by duration or aggregate. Use Table III M-A, III M-C,  
III F-A, or III F-C when benefits are payable for life and there is no surviving spouse but there is  
a parent, brother, or sister.~~

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE**

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**EXHIBIT 16**  
**STATISTICAL PLAN—2008 EDITION**  
**PART 4—LOSS AND EXPENSE INFORMATION**  
**E. CLAIM COMPONENTS**  
**1. Required Claim Components**  
**g. Injury Type Code**  
**(3) Injury Type Definitions**

**(b) Permanent Total Disability**

Report as permanent total each claim that constitutes permanent total disability, as defined under the law, or that in the judgment of the carrier will result in permanent total disability.

The outstanding costs shall be the carrier's individual claim estimates of future payments, with the following exceptions where the applicable pension tables in Part 7—Pension Tables of this Plan must be used:

- ~~The disabled life portion of the reserve where benefits are payable for life and not limited by an aggregate amount. Where a social security offset applies, the reserves calculated in accordance with the pension tables must be reduced to recognize this effect. must be calculated using Table III M A, III M B, III M C, III F A, III F B, or III F C in Part 7—Pension Tables of this Plan.~~
- ~~The reserve for survivorship benefits, where applicable. s calculated in accordance with these tables must be reduced to recognize the effects of the social security offset.~~
- ~~Exceptions: For the USL&HW Act, use Table IV A in conjunction with Table III M C or III F C to provide for survivorship benefits. Use Table IV A when valuing the disabled life portion of the reserve for a permanent total claim when survivorship benefits are payable.~~
- ~~Exceptions: For the District of Columbia, use Table IV A in conjunction with Table III M C or III F C to provide for survivorship benefits. Use Table IV A when valuing the disabled life portion of the reserve for a permanent total claim when survivorship benefits are payable.~~

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND  
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**EXHIBIT 17  
STATISTICAL PLAN—2008 EDITION  
PART 4—LOSS AND EXPENSE INFORMATION  
E. CLAIM COMPONENTS  
1. Required Claim Components  
g. Injury Type Code  
(3) Injury Type Definitions  
(j) Permanent Partial Disability**

**3) Permanent Partial Amount**

The amount entered as incurred indemnity must include specific benefits and compensation for temporary disability as well as loss of earning capacity. At the option of the carrier, ~~losses~~ reserve amounts for ~~on-~~ lifetime permanent partial claims may be calculated using the appropriate lifetime pension tables Table III M A, III M B, III M C, III F A, III F B, or III F C in Part 7—Pension Tables of this Plan.

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND  
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**EXHIBIT 18  
STATISTICAL PLAN—2008 EDITION  
PART 4—LOSS AND EXPENSE INFORMATION  
E. CLAIM COMPONENTS  
1. Required Claim Components**

**h. Loss Condition Code**

Report the Loss Condition Code that includes the Act, Type of Loss, Type of Recovery, Type of Claim, and Type of Settlement for individual ~~and grouped~~ claims.

General definitions and specific loss condition codes are located in Part 6—Coding Values, Item K—Loss Condition Code.

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND  
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**EXHIBIT 19  
STATISTICAL PLAN—2008 EDITION  
PART 4—LOSS AND EXPENSE INFORMATION  
E. CLAIM COMPONENTS  
1. Required Claim Components**

**j. Injury Description Code (Part, Nature, Cause)**

Report the Injury Description codes that represent the Part of Body, Nature of Injury, and Cause of Injury for a given claim.

Identify the following:

- Part of Body: The part of the body to which the injury occurred.
- Nature of Injury: The nature of the injury sustained by the claimant.
- Cause of Injury: The cause of the injury.

Specific injury description codes are located in Part 6—Coding Values, Item M—Injury Description Code.

~~The Injury Description Code is not reported for grouped claims according to the procedures provided in Item E 3 d Claim Grouping.~~



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**EXHIBIT 20  
STATISTICAL PLAN—2008 EDITION  
PART 4—LOSS AND EXPENSE INFORMATION  
E. CLAIM COMPONENTS  
3. Optional Claim Components**

**b. Claimant Attorney Fees Incurred Amount**

Report the whole dollar amount paid plus outstanding reserves for the claimant's legal representation during the settlement of the claim as of the loss valuation date. Claimant attorney fees must also be included in the indemnity loss.

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE**

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**EXHIBIT 21  
STATISTICAL PLAN—2008 EDITION  
PART 4—LOSS AND EXPENSE INFORMATION**

**F. ADDITIONAL CLAIM REPORTING RULES**

1. Claims are reportable when, as of the valuation date, there are loss values in the paid losses, incurred losses, and/or ALAE.
2. Claims closed without any payments and ALAE as of the 1st unit report valuation date are not to be reported. If these claims subsequently reopen at a future unit report valuation date with loss values in the paid losses, incurred losses, and/or ALAE, these claims are reportable.
3. An accident for one claimant with reportable losses under both Workers Compensation and Employers Liability are to be reported as one claim, with combined loss experience. These claims are to be reported with Loss Condition—Type of Claim Code 03 (Workers Compensation Including Employers Liability). Refer to Part 6, Item K-4—Loss Condition Code—Type of Claim Codes.
4. Claims are reportable for traumatic injuries that occur on an accident date within the policy period.
5. Claims are reportable for disease injuries that occur on an accident date within the policy period.
6. Claims are reportable for disease injuries where the accident date is not specified, and the claimant's last date of exposure to the conditions causing or aggravating the disease injury is within the policy period.
7. Claims with accident dates outside of the policy period that are required to be paid due to an official ruling, and where there is no corresponding exposure, must not be reported.
8. An accident for one claimant with reportable losses paid or payable under different coverages or benefits of the policy (e.g., state and federal acts) must be reported as one claim, with combined loss experience. These claims are to be reported with the appropriate Loss Condition Codes. Refer to Part 6, Item K-1—Loss Condition Code—Act Codes.

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE**

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**EXHIBIT 22  
STATISTICAL PLAN—2008 EDITION  
PART 5—CORRECTION INFORMATION  
A. CORRECTION REPORTS**

**3. ~~Reporting Corrections for Fraudulent Claims~~**

~~Correction reports must be filed without delay when any of the conditions outlined below occur:~~

- ~~a. A claim is ruled or declared to be fully fraudulent subsequent to the 1st reporting, but within one year after the 5th report due date of the report on which the claim appears. Reduce the incurred cost of the claim to zero. This must be done for reports impacting the current and up to two prior modifications. If the claim is ruled or declared to be fully fraudulent as of the 6th report due date or subsequent, a correction report is not required. If the claim remains open, reduce the incurred cost on the claim to zero at the next valuation date. For further information, refer to Part 4, Item A 1 c—Fraudulent Claims.~~
- ~~b. A claim, or a portion of the claim, is ruled or declared to be partially fraudulent subsequent to the 1st reporting, but within one year after the 5th report due date of the report on which the claim appears. The cost of the claim must be netted down to reduce the net incurred loss by the declared fraudulent amount. This must be done for reports impacting the current and up to two prior modifications. If the claim, or a portion of the claim, is ruled or declared to be partially fraudulent as of the 6th report due date or subsequent, a correction report is not required. If the claim remains open, reduce the net incurred loss by the declared fraudulent amount at the next valuation date. For further information, refer to Part 4, Item A 1 c—Fraudulent Claims.~~
- ~~c. A carrier recovers paid indemnity or medical on a partially fraudulent or fully fraudulent claim under the applicable state law. For further information, please refer to Part 4, Item A 1 c—Fraudulent Claims and Part 6 for specific fraud reporting codes.~~

~~Refer to NCCI's *Experience Rating Plan Manual* for time frames of modification revisions.~~

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE**

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**EXHIBIT 23  
STATISTICAL PLAN—2008 EDITION  
PART 5—CORRECTION INFORMATION  
A. CORRECTION REPORTS**

**4. ~~Reporting Corrections for Assessments, Special Funds, and Subrogation~~**

~~Correction reports must be filed without delay when any of the conditions outlined below occur:~~

**~~a. Assessments and Special Funds~~**

~~The carrier or claimant has received or anticipates receiving reimbursement from a second injury fund or similar type of fund. When such a recovery is received by the carrier after reporting the claim (between valuation dates), but within one year after the 5th report due date, correction reports must be filed revising the paid and incurred loss on the claim as described in Part 4, Item A 1 b(3) Special Funds Reporting. If an anticipated recovery becomes known by the carrier, or a recovery is paid to the carrier as of the 6th report due date or subsequent, a correction report is not required; all adjustments are reported at the next valuation date if the claim is open. Correction reports are required only for prior reports that reflected an amount higher than the net incurred cost. Refer to the *Experience Rating Plan Manual* for time frames of experience modification revisions.~~

**~~b. Subrogation~~**

~~The carrier or claimant has obtained a subrogation recovery in an action against a third party. When such a recovery is received by the carrier after reporting the claim (between valuation dates), but within one year after the 5th report due date, correction reports must be filed revising the paid and incurred loss on the claim as described in Part 4, Item A 1 a(2) Subrogation Reporting. If an anticipated recovery becomes known by the carrier, or a recovery is paid to the carrier as of the 6th report due date or subsequent, a correction report is not required; all adjustments are reported at the next valuation date if the claim is open. Correction reports are required only for prior reports that reflected an amount higher than the net incurred cost.~~

~~Refer to NCCI's *Experience Rating Plan Manual* for time frames of experience modification revisions.~~

**~~c. Recovery Amount for Assessments, Special Funds, and Subrogation~~**

~~If the total recovery amount is less than 10% of the gross incurred cost of the claim, do not file a correction report.~~

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND  
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**EXHIBIT 24  
STATISTICAL PLAN—2008 EDITION  
PART 5—CORRECTION INFORMATION  
A. CORRECTION REPORTS**

**5. ~~Reporting Corrections for 1st–10th Reports~~**

~~Correction reports submitted in connection with 1st–10th reports must be identified with a correction type and sequence number as described in Part 2, Item B—Correction Sequence Number and Item C—Correction Type Code. Please refer to Part 6—Coding Values for specific correction type codes.~~

~~**Note:** Unit statistical data with policies effective December 31, 1998 and prior, which meet the requirements for subsequent reporting, require only corrections to 2nd–5th reports.~~

~~Exceptions for Affiliate Self Insurers: 6th–10th subsequent reports are to be reported in accordance with the scope of this Plan. Refer to Scope and Effective Date of the Plan for the minimum reporting requirement.~~

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE**

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**EXHIBIT 25  
STATISTICAL PLAN—2008 EDITION  
PART 6—CODING VALUES  
H. STATISTICAL CODES**

**1. Premium Amount *Subject* to Experience Modification Factor**

**Premium Amount *Subject* to Experience Modification Factor**

Description	Stat Code	Premium Credit (-) or Debit (+)	Applicable States	Effective Date	Discontinuation Date
Flat Charge for Employers Liability/Voluntary Compensation	9139	+	Monopolistic Fund Jurisdictions Only <del>and VA</del>	01/84	
			WV	07/01/08	

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE**

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**EXHIBIT 26  
STATISTICAL PLAN—2008 EDITION  
PART 6—CODING VALUES  
H. STATISTICAL CODES**

**3. Premium Amount *Not Part* of Standard Premium**

**Premium Amount *Not Part* of Standard Premium**

<b>Description</b>	<b>Stat Code</b>	<b>Premium Credit (-) or Debit (+)</b>	<b>Applicable States</b>	<b>Effective Date</b>	<b>Discontinuation Date</b>
Disease Experience—Coal Mining Risks	0157	+	VA	10/01/84	<u>01/96</u>
Disease Experience in Connection With Code 1009—Coal Mining Risks—State and Federal Benefits	0157	+	All States Except VA, WV	10/01/84	<u>09/30/14</u>

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND  
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**EXHIBIT 27  
STATISTICAL PLAN—2008 EDITION  
PART 6—CODING VALUES****J. INJURY TYPE CODE**

Injury Type is a two-digit numeric code. ~~This is a key field for grouped claims.~~ Injury types are defined in Part 4, Item E-1-g—Injury Type Code.

<b>Code</b>	<b>Description</b>
01	Death
02	Permanent Total Disability
03	Supplemental Earnings Benefits and No Permanent Partial Disability Benefits (LA only)
03	Impairment Benefits (FL only)—See FL State Exception for date applicability
04	Supplemental Benefits (FL only)—See FL State Exception for date applicability
04	Supplemental Earnings Benefits and Permanent Partial Disability Benefits (LA only)
05	Temporary Injury
06	Medical Only
07	Contract Medical
07	Contract Medical or Hospital Allowance (VA only)
09	Permanent Partial Disability (not applicable in LA)—See FL State Exception for date applicability
09	Permanent Partial Disability Benefit and No Supplemental Earnings Benefit (LA only)



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**EXHIBIT 28  
STATISTICAL PLAN—2008 EDITION  
PART 6—CODING VALUES**

**O. LUMP-SUM INDICATOR**

Report the alphabetic code that identifies whether the claim has been settled with a lump-sum agreement. ~~Lump Sum Indicator is required for policies effective January 1, 1997 and subsequent, and optional for policies effective January 1, 1996 and prior. This field is not applicable for grouped claims.~~

~~**Virginia Exception:** This data is optional for Virginia for policies effective January 1, 1996 and required for policies effective January 1, 1997 and subsequent.~~

**Indicator Description**

- |          |  |
|----------|--|
| <b>Y</b> | Claim has been settled by an agreement to a lump-sum amount. |
| <b>N</b> | Claim has not been settled with a lump-sum agreement.        |

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE**

**EXHIBIT 29  
STATISTICAL PLAN—2008 EDITION  
PART 7—PENSION TABLES**

**A. OVERVIEWSCOPE AND EFFECTIVE DATE OF THE PENSION TABLES**

The reporting of incurred indemnity amounts that include lifetime benefits associated with death and permanent total injuries must reflect a case reserve based on the annuity values contained in this section. The annuity values are factors to apply to annual indemnity benefits to determine the expected present value. Indemnity benefit amounts depend on the beneficiary type (injured worker, surviving spouse, or dependents other than the surviving spouse) and other criteria. These pension tables apply to the following types of claims:

- Fatal injuries where the surviving spouse is entitled to benefits until death or remarriage
- Fatal injuries where dependents other than a surviving spouse are entitled to benefits until death
- Fatal injuries where the surviving spouse is entitled to a lump-sum award on remarriage
- Permanent total injuries where benefits are paid to the injured worker until death
- Other jurisdiction-specific cases

At the option of the carrier, losses on lifetime permanent partial claims may also reflect a case reserve using the pension tables in this section.

~~The URE Workers Compensation Statistical Plan Pension Tables, effective January 1, 2004, were presented to NCCI states via Item Filing U 1386, and were further amended via Item Filing U 1386A.~~

~~The hard copy manual pages have been updated to reflect the amended 2004 Pension Tables based on this amended item filing. The changes from this filing are displayed in gray shading.~~

~~The amended 2004 Pension Tables (based on Item U 1386A), effective January 1, 2004\*, apply to the reporting of statistics for the states indicated below:~~

Alabama	Iowa	New Hampshire
Alaska*	Illinois	New Mexico
Arizona*	Kansas	Oklahoma*
Arkansas	Kentucky	Oregon
Colorado	Louisiana*	Rhode Island
Connecticut	Maine	South Carolina
District of Columbia	Maryland*	South Dakota
Florida	Mississippi	Tennessee*
Georgia	Missouri*	Utah
Hawaii*	Montana	Vermont
Idaho	Nebraska	Virginia
Indiana	Nevada	West Virginia*

\* The states indicated above approved the Amended 2004 Pension Tables with effective dates as follows: Alaska, effective 02/22/04; Arizona, effective 04/01/04; Hawaii, effective 09/01/08; Louisiana, effective 04/27/04; Maryland,

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE**

**EXHIBIT 29 (CONT'D)  
STATISTICAL PLAN—2008 EDITION  
PART 7—PENSION TABLES**

~~effective 02/09/04; Missouri and Oklahoma, effective 02/05/04; Tennessee, effective 02/11/04; West Virginia, effective 07/01/06.~~

**B. EFFECTIVE DATE/PENSION TABLE GUIDE**

These pension tables are effective for claims valued as of October 2014 and subsequent.

**C. APPLICABILITY**

The applicability of the pension tables is based on the following:

- **Jurisdiction state/act**—The jurisdiction whose statutes determine the benefits payable.
- **Accident date**—For all claims, the date on which the claim occurred, when known. For Occupational Disease and Cumulative Injury Other Than Disease claims where the accident date is not known, use the claimant's last date of exposure to the conditions causing or aggravating the injury.
- **Benefit type**—Type of benefits payable as defined under each jurisdiction's law.

**D. TERMINOLOGY**

- **Attained age or age**—Age of beneficiary at nearest birthday at valuation (applies to both death and permanent total)
- **Age at widowhood**—Age at nearest birthday at time of widowhood
- **Present value of remarriage award**—The value today of the remarriage payment
- **Present value of survivorship benefits**—The value today of a payment that starts at the claimant's death and stops at remarriage or death of the spouse
- **Other than surviving spouse**—Injured worker or eligible beneficiary when there is no surviving spouse
- **Spouse's age**—Age at nearest birthday at valuation
- **Claimant's age**—Age of injured worker at nearest birthday at valuation
- **Weekly benefit**—Weekly amount payable based on the applicable workers compensation laws

**E. PENSION TABLE USAGE**

Below are descriptions of the different types of pension tables and the criteria for using them.

**1. Surviving Spouse Pension Tables**

For death claims, use these tables for surviving spouse's benefits that are not limited by duration or aggregate amount but are payable to the surviving spouse until death or remarriage.

<b>Surviving Spouse Pension Tables Use Table I-A unless otherwise noted below</b>		
<b>Jurisdiction/Act</b>	<b>Conditions</b>	<b>Table</b>
Connecticut	All accident dates	I-B
District of Columbia	Accidents on or after 07/26/82	I-B
Maine	Accidents prior to 01/01/93	I-B

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE**

**EXHIBIT 29 (CONT'D)  
STATISTICAL PLAN—2008 EDITION  
PART 7—PENSION TABLES**

<b>Surviving Spouse Pension Tables Use Table I-A unless otherwise noted below</b>		
<b>Jurisdiction/Act</b>	<b>Conditions</b>	<b>Table</b>
Rhode Island	All accident dates	I-B
Vermont	Accident dates on or after 07/01/83, Lifetime Benefits only	I-B
Virginia	Accident dates on or after 07/01/75, if the workers compensation benefit plus Social Security Benefit is less than 80% of the employee's average monthly wage	I-C
USL&HW Act	Accident dates on or after 10/01/72	I-B

**2. Present Value of Remarriage Award Tables**

For death claims, use these tables for the portion of the reserve representing the lump-sum award payable to the surviving spouse upon remarriage where remarriage awards are provided by statute and where benefits are not limited by duration or aggregate amount.

<b>Present Value of Remarriage Award Tables Use Table II-A unless otherwise noted below</b>		
<b>Jurisdiction/Act</b>	<b>Conditions</b>	<b>Table</b>
District of Columbia	Accidents on or after 07/26/82	II-B
USL&HW Act	Accident dates on or after 10/01/72	II-B

**3. Lifetime Benefits (Other Than Surviving Spouse) Pension Tables**

These tables apply to permanent total and death claims as follows:

- **Permanent Total**—The disabled life portion of the reserve where benefits are payable for life
- **Death**—The portion of the reserve where there is no surviving spouse but there is a beneficiary receiving lifetime benefits

Use Tables III-M for male beneficiaries and III-F for female beneficiaries.

<b>Lifetime Benefits (Other Than Surviving Spouse) Pension Tables Use Tables III-M-A and III-F-A unless otherwise noted below</b>		
<b>Jurisdiction/Act</b>	<b>Conditions</b>	<b>Table</b>
Connecticut	All accident dates (Permanent Total injuries only)	III-M-C & III-F-C
District of Columbia	Accident dates on or after 07/26/82	III-M-C & III-F-C
Hawaii	Accident dates prior to 01/01/92 (Permanent Total injuries only)	III-M-B & III-F-B

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<b>Lifetime Benefits (Other Than Surviving Spouse) Pension Tables</b> Use Tables III-M-A and III-F-A unless otherwise noted below		
<b>Jurisdiction/Act</b>	<b>Conditions</b>	<b>Table</b>
Idaho	Accident dates on or after 04/03/74 (Permanent Total injuries)	III-M-C & III-F-C
Maine	Accident dates prior to 01/01/93	III-M-C & III-F-C
Maryland	Maryland Accident dates on or after 01/01/88	III-M-C & III-F-C
Montana	Accident dates on or after 07/01/87 (Permanent Total injuries)	III-M-B & III-F-B
Nevada	Accident dates on or after 01/01/04	III-M-E & III-F-E
New Hampshire	Accident dates on or after 07/01/63 (Permanent Total injuries only) and only if employee is not entitled to benefits under the federal Social Security Act	III-M-C & III-F-C
Rhode Island	All accident dates (Permanent Total injuries only)	III-M-C & III-F-C
South Dakota	Accident dates on or after 07/01/88 (Permanent Total injuries)	III-M-B & III-F-B
Vermont	Accident dates on or after 07/01/83 Lifetime Benefits only	III-M-C & III-F-C
Virginia	Accident dates on or after 07/01/75 (Permanent Total injuries)	III-M-D & III-F-D
USL&HW Act	Accident dates on or after 10/01/72	III-M-C & III-F-C

**4. Present Value of Survivorship Benefits Tables**

These tables apply to survivorship benefits that commence upon the death of the injured worker, unrelated to the accident, continuing until death or remarriage of the spouse.

<b>Present Value of Survivorship Benefits Tables</b>		
<b>Jurisdiction/Act</b>	<b>Conditions</b>	<b>Table</b>
District of Columbia	Accidents on or after 10/01/72 and prior to 07/26/82	IV-B
Oregon	All accident dates (Permanent Total injuries only)	IV-A
USL&HW Act	Accident dates on or after 10/01/72 and prior to 09/28/84	IV-B

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**EXHIBIT 29 (CONT'D)  
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**5. Florida Basic and Supplemental Benefits Tables**

These tables are used to calculate the present value of indemnity case reserves for Florida Basic and Supplemental Benefits.

Florida Basic and Supplement Benefits Tables		
Jurisdiction/Act	Conditions	Table
Florida	Accident dates on or after 07/1/84 and prior to 10/1/03	V-A
	Accident dates on or after 10/1/03	V-B

- For accident dates prior to 7/1/84, Supplemental Benefits are payable from the Workers Compensation Trust Fund. For accident dates on or after 7/1/84, Supplemental Benefits are payable by the employer/carrier.
- For accident dates prior to 7/1/90, Supplemental Benefits are payable for life. For accident dates on or after 7/1/90, there have been several court cases dealing with Supplemental Benefits and whether or not they cease at age 62 if the individual is eligible for Social Security. Annuity values have been provided under both scenarios.
- For accident dates prior to 10/1/03, Supplemental Benefits in Florida are 5% of the injured worker's weekly benefit times the number of calendar years since the date of injury.
- For accident dates on or after 10/1/03, Supplemental Benefits in Florida are 3% of the injured worker's weekly benefit times the number of calendar years since the date of injury and cease at age 62. Basic Benefits in Florida cease at age 75.

**F. PENSION TABLES**

**1. Surviving Spouse Pension Table—Table I-A**

**Table I-A  
Surviving Spouse Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 0.0%**

Age at Widowhood							Attained Age*
(x)	$\bar{a}_{[x]}$	$\bar{a}_{[x]+1}$	$\bar{a}_{[x]+2}$	$\bar{a}_{[x]+3}$	$\bar{a}_{[x]+4}$	$\bar{a}_{[x]+5}$	(x+5)
16	13.391	13.186	13.422	13.840	14.386	14.817	21
17	13.526	13.329	13.580	14.016	14.583	15.034	22
18	13.673	13.486	13.752	14.207	14.797	15.270	23
19	13.833	13.656	13.939	14.415	15.029	15.526	24
20	14.007	13.841	14.142	14.641	15.281	15.805	25
21	14.369	14.208	14.502	14.986	15.604	16.107	26
22	14.722	14.565	14.850	15.318	15.913	16.395	27

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Table I-A  
Surviving Spouse Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 0.0%

Age at Widowhood							Attained Age*
(x)	$\bar{a}_{[x]}$	$\bar{a}_{[x]+1}$	$\bar{a}_{[x]+2}$	$\bar{a}_{[x]+3}$	$\bar{a}_{[x]+4}$	$\bar{a}_{[x]+5}$	(x+5)
23	15.065	14.911	15.186	15.636	16.208	16.667	28
24	15.397	15.245	15.509	15.941	16.487	16.922	29
25	15.715	15.566	15.817	16.229	16.749	17.160	30
26	16.021	15.872	16.111	16.502	16.995	17.380	31
27	16.311	16.163	16.387	16.757	17.222	17.582	32
28	16.586	16.437	16.647	16.994	17.431	17.765	33
29	16.845	16.695	16.889	17.213	17.621	17.929	34
30	17.087	16.935	17.113	17.414	17.792	18.073	35
31	17.311	17.157	17.318	17.595	17.943	18.197	36
32	17.516	17.360	17.503	17.756	18.074	18.301	37
33	17.703	17.544	17.669	17.897	18.184	18.384	38
34	17.871	17.708	17.814	18.017	18.274	18.447	39
35	18.019	17.852	17.940	18.117	18.344	18.489	40
36	18.146	17.975	18.044	18.195	18.392	18.511	41
37	18.254	18.078	18.127	18.254	18.421	18.513	42
38	18.341	18.159	18.190	18.291	18.428	18.494	43
39	18.408	18.220	18.231	18.307	18.416	18.456	44
40	18.454	18.261	18.253	18.303	18.383	18.397	45
41	18.480	18.280	18.253	18.279	18.330	18.320	46
42	18.485	18.279	18.232	18.234	18.257	18.222	47
43	18.470	18.257	18.191	18.169	18.165	18.104	48
44	18.435	18.215	18.130	18.084	18.052	17.967	49
45	18.379	18.152	18.049	17.979	17.920	17.811	50
46	18.305	18.070	17.947	17.854	17.769	17.636	51
47	18.210	17.967	17.826	17.709	17.598	17.442	52
48	18.095	17.844	17.684	17.544	17.408	17.230	53

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Table I-A  
Surviving Spouse Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 0.0%

Age at Widowhood							Attained Age*
(x)	$\bar{a}_{[x]}$	$\bar{a}_{[x]+1}$	$\bar{a}_{[x]+2}$	$\bar{a}_{[x]+3}$	$\bar{a}_{[x]+4}$	$\bar{a}_{[x]+5}$	(x+5)
49	17.961	17.701	17.522	17.361	17.200	16.999	54
50	17.807	17.538	17.342	17.158	16.973	16.752	55
51	17.633	17.356	17.141	16.936	16.728	16.488	56
52	17.440	17.153	16.920	16.695	16.467	16.210	57
53	17.228	16.931	16.682	16.438	16.191	15.917	58
54	16.997	16.691	16.426	16.165	15.901	15.612	59
55	16.750	16.435	16.155	15.878	15.598	15.296	60
56	16.487	16.163	15.869	15.578	15.283	14.969	61
57	16.209	15.876	15.570	15.266	14.958	14.632	62
58	15.917	15.576	15.259	14.942	14.622	14.286	63
59	15.612	15.264	14.936	14.608	14.277	13.931	64
60	15.295	14.940	14.602	14.265	13.923	13.567	65
61	14.967	14.605	14.259	13.912	13.560	13.196	66
62	14.629	14.261	13.906	13.550	13.189	12.817	67
63	14.281	13.907	13.545	13.181	12.811	12.431	68
64	13.925	13.545	13.175	12.804	12.425	12.038	69
65	13.561	13.175	12.798	12.419	12.032	11.638	70
66	13.189	12.798	12.414	12.027	11.633	11.232	71
67	12.810	12.413	12.022	11.628	11.228	10.824	72
68	12.424	12.021	11.624	11.224	10.820	10.413	73
69	12.031	11.623	11.220	10.817	10.410	10.003	74
70	11.631	11.219	10.813	10.408	10.001	9.595	75
71	11.227	10.812	10.405	9.999	9.593	9.190	76
72	10.819	10.404	9.996	9.591	9.188	8.788	77
73	10.409	9.995	9.589	9.187	8.787	8.390	78
74	10.000	9.588	9.185	8.786	8.389	7.998	79



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Table I-A  
Surviving Spouse Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 0.0%

Age at Widowhood							Attained Age*
(x)	$\bar{a}_{[x]}$	$\bar{a}_{[x]+1}$	$\bar{a}_{[x]+2}$	$\bar{a}_{[x]+3}$	$\bar{a}_{[x]+4}$	$\bar{a}_{[x]+5}$	(x+5)
75	9.592	9.184	8.784	8.389	7.997	7.612	80
76	9.187	8.783	8.387	7.997	7.612	7.233	81
77	8.786	8.387	7.996	7.611	7.233	6.862	82
78	8.389	7.995	7.610	7.233	6.862	6.500	83
79	7.997	7.610	7.232	6.862	6.500	6.148	84
80	7.611	7.232	6.862	6.500	6.148	5.806	85
81	7.232	6.861	6.500	6.148	5.806	5.474	86
82	6.862	6.500	6.147	5.806	5.474	5.154	87
83	6.500	6.147	5.805	5.474	5.154	4.846	88
84	6.148	5.805	5.474	5.154	4.846	4.551	89
85	5.805	5.474	5.154	4.846	4.551	4.268	90
86	5.474	5.154	4.846	4.551	4.268	3.998	91
87	5.154	4.846	4.551	4.268	3.998	3.741	92
88	4.846	4.551	4.268	3.998	3.741	3.497	93
89	4.550	4.268	3.998	3.741	3.497	3.266	94
90	4.268	3.998	3.741	3.497	3.266	3.049	95
91	3.997	3.741	3.497	3.266	3.049	2.844	96
92	3.741	3.497	3.266	3.049	2.844	2.652	97
93	3.497	3.266	3.049	2.844	2.652	2.473	98
94	3.266	3.049	2.844	2.652	2.473	2.305	99
95	3.049	2.844	2.652	2.473	2.305	2.149	100
96	2.844	2.652	2.473	2.305	2.149	2.009	101
97	2.652	2.473	2.305	2.149	2.009	1.879	102
98	2.472	2.305	2.149	2.009	1.878	1.754	103
99	2.305	2.149	2.009	1.878	1.754	1.642	104
100	2.149	2.009	1.879	1.756	1.644	1.530	105

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Table I-A  
Surviving Spouse Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 0.0%

Age at Widowhood							Attained Age*
(x)	$\bar{a}_{[x]}$	$\bar{a}_{[x]+1}$	$\bar{a}_{[x]+2}$	$\bar{a}_{[x]+3}$	$\bar{a}_{[x]+4}$	$\bar{a}_{[x]+5}$	(x+5)
101	2.009	1.879	1.756	1.644	1.530	1.419	106
102	1.879	1.756	1.644	1.530	1.419	1.302	107
103	1.756	1.644	1.530	1.419	1.302	1.153	108
104	1.644	1.530	1.419	1.302	1.153	0.955	109
105	1.530	1.419	1.302	1.153	0.955	0.500	110
106	1.419	1.302	1.153	0.955	0.500		111
107	1.302	1.153	0.955	0.500			112
108	1.153	0.955	0.500				113
109	0.955	0.500					114
110	0.500						115

Based on the 2007 United States Life Table for Female Population and the 1997 US Railroad Retirement Board Remarriage Table.

For applicability, refer to Part 7, Item E—Pension Table Usage.

\* For durations beyond 5 years from death of claimant, use the annuity value in the column for age (x+5) corresponding to the beneficiary's attained age.

2. Surviving Spouse Pension Table—Table I-B

Table I-B  
Surviving Spouse Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 4.0%

Age at Widowhood							Attained Age*
(x)	$\bar{a}_{[x]}$	$\bar{a}_{[x]+1}$	$\bar{a}_{[x]+2}$	$\bar{a}_{[x]+3}$	$\bar{a}_{[x]+4}$	$\bar{a}_{[x]+5}$	(x+5)
16	31.361	31.003	31.689	32.780	34.136	35.174	21
17	31.740	31.391	32.099	33.219	34.608	35.675	22
18	32.137	31.797	32.528	33.678	35.101	36.199	23
19	32.552	32.221	32.977	34.157	35.616	36.745	24
20	32.985	32.665	33.445	34.658	36.154	37.317	25

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Table I-B  
Surviving Spouse Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 4.0%

Age at Widowhood (x)	$\bar{a}_{[x]}$	$\bar{a}_{[x]+1}$	$\bar{a}_{[x]+2}$	$\bar{a}_{[x]+3}$	$\bar{a}_{[x]+4}$	$\bar{a}_{[x]+5}$	Attained Age* (x+5)
21	33.895	33.553	34.282	35.425	36.834	37.913	26
22	34.752	34.386	35.060	36.130	37.448	38.442	27
23	35.552	35.161	35.778	36.770	37.995	38.902	28
24	36.292	35.876	36.431	37.344	38.475	39.292	29
25	36.969	36.525	37.018	37.850	38.883	39.612	30
26	37.580	37.109	37.538	38.287	39.223	39.862	31
27	38.124	37.625	37.988	38.654	39.492	40.043	32
28	38.600	38.073	38.370	38.952	39.692	40.155	33
29	39.006	38.452	38.681	39.180	39.824	40.200	34
30	39.342	38.760	38.923	39.339	39.887	40.179	35
31	39.609	38.999	39.097	39.430	39.884	40.093	36
32	39.805	39.169	39.202	39.454	39.817	39.945	37
33	39.934	39.271	39.240	39.414	39.686	39.736	38
34	39.995	39.306	39.213	39.309	39.494	39.469	39
35	39.989	39.276	39.122	39.143	39.245	39.147	40
36	39.918	39.182	38.969	38.917	38.938	38.771	41
37	39.784	39.026	38.756	38.635	38.579	38.346	42
38	39.590	38.810	38.486	38.298	38.168	37.873	43
39	39.336	38.537	38.161	37.909	37.709	37.355	44
40	39.027	38.210	37.784	37.472	37.206	36.796	45
41	38.665	37.830	37.357	36.989	36.660	36.198	46
42	38.251	37.401	36.884	36.462	36.074	35.563	47
43	37.789	36.925	36.367	35.894	35.450	34.893	48
44	37.282	36.406	35.809	35.288	34.792	34.192	49
45	36.733	35.846	35.213	34.646	34.101	33.461	50
46	36.145	35.247	34.579	33.971	33.380	32.704	51

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Table I-B  
Surviving Spouse Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 4.0%

Age at Widowhood							Attained Age*
(x)	$\bar{a}_{[x]}$	$\bar{a}_{[x]+1}$	$\bar{a}_{[x]+2}$	$\bar{a}_{[x]+3}$	$\bar{a}_{[x]+4}$	$\bar{a}_{[x]+5}$	(x+5)
47	35.519	34.611	33.912	33.265	32.632	31.922	52
48	34.857	33.941	33.213	32.530	31.859	31.118	53
49	34.163	33.240	32.485	31.770	31.063	30.294	54
50	33.439	32.511	31.731	30.986	30.247	29.455	55
51	32.686	31.753	30.951	30.178	29.413	28.603	56
52	31.907	30.970	30.148	29.354	28.566	27.742	57
53	31.105	30.165	29.327	28.514	27.710	26.874	58
54	30.283	29.342	28.491	27.664	26.846	26.002	59
55	29.445	28.505	27.644	26.806	25.978	25.130	60
56	28.595	27.656	26.789	25.944	25.109	24.260	61
57	27.735	26.800	25.929	25.080	24.242	23.394	62
58	26.868	25.938	25.067	24.216	23.378	22.532	63
59	25.997	25.074	24.205	23.355	22.518	21.676	64
60	25.125	24.210	23.345	22.498	21.663	20.826	65
61	24.254	23.349	22.488	21.645	20.814	19.985	66
62	23.385	22.490	21.636	20.799	19.974	19.152	67
63	22.522	21.637	20.790	19.961	19.142	18.328	68
64	21.664	20.790	19.952	19.131	18.319	17.514	69
65	20.814	19.951	19.122	18.310	17.506	16.710	70
66	19.972	19.121	18.302	17.498	16.703	15.919	71
67	19.139	18.300	17.490	16.696	15.913	15.143	72
68	18.316	17.489	16.690	15.907	15.138	14.384	73
69	17.502	16.688	15.901	15.133	14.380	13.644	74
70	16.700	15.899	15.128	14.376	13.641	12.926	75
71	15.910	15.126	14.371	13.638	12.923	12.229	76
72	15.135	14.370	13.634	12.920	12.227	11.554	77

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Table I-B  
Surviving Spouse Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 4.0%

Age at Widowhood							Attained Age*
(x)	$\bar{a}_{[x]}$	$\bar{a}_{[x]+1}$	$\bar{a}_{[x]+2}$	$\bar{a}_{[x]+3}$	$\bar{a}_{[x]+4}$	$\bar{a}_{[x]+5}$	(x+5)
73	14.378	13.633	12.917	12.225	11.553	10.902	78
74	13.639	12.916	12.222	11.551	10.901	10.272	79
75	12.921	12.221	11.549	10.900	10.271	9.666	80
76	12.226	11.548	10.898	10.271	9.665	9.083	81
77	11.551	10.897	10.269	9.665	9.083	8.524	82
78	10.900	10.268	9.664	9.082	8.524	7.989	83
79	10.270	9.663	9.081	8.524	7.989	7.478	84
80	9.664	9.081	8.523	7.989	7.478	6.991	85
81	9.082	8.522	7.988	7.478	6.991	6.528	86
82	8.523	7.988	7.477	6.991	6.528	6.089	87
83	7.988	7.477	6.991	6.528	6.089	5.673	88
84	7.478	6.991	6.528	6.089	5.673	5.280	89
85	6.991	6.528	6.088	5.673	5.280	4.909	90
86	6.528	6.088	5.672	5.280	4.909	4.561	91
87	6.088	5.672	5.279	4.909	4.561	4.234	92
88	5.672	5.279	4.909	4.561	4.234	3.929	93
89	5.279	4.909	4.561	4.234	3.929	3.643	94
90	4.909	4.561	4.234	3.929	3.643	3.377	95
91	4.561	4.234	3.929	3.643	3.377	3.130	96
92	4.234	3.929	3.643	3.377	3.130	2.901	97
93	3.928	3.643	3.377	3.130	2.901	2.688	98
94	3.643	3.377	3.130	2.901	2.688	2.492	99
95	3.377	3.130	2.901	2.688	2.492	2.311	100
96	3.130	2.901	2.688	2.492	2.311	2.150	101
97	2.901	2.688	2.492	2.311	2.150	2.001	102
98	2.688	2.492	2.311	2.150	2.001	1.861	103

ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE

EXHIBIT 29 (CONT'D)  
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Table I-B  
Surviving Spouse Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 4.0%

Age at Widowhood (x)	$\bar{a}_{[x]}$	$\bar{a}_{[x]+1}$	$\bar{a}_{[x]+2}$	$\bar{a}_{[x]+3}$	$\bar{a}_{[x]+4}$	$\bar{a}_{[x]+5}$	Attained Age* (x+5)
99	2.492	2.311	2.150	2.001	1.860	1.734	104
100	2.311	2.150	2.001	1.860	1.734	1.606	105
101	2.150	2.001	1.860	1.734	1.606	1.483	106
102	2.001	1.860	1.734	1.606	1.483	1.350	107
103	1.860	1.734	1.606	1.483	1.350	1.192	108
104	1.734	1.606	1.483	1.350	1.192	0.969	109
105	1.606	1.483	1.350	1.192	0.969	0.500	110
106	1.483	1.350	1.192	0.969	0.500		111
107	1.350	1.192	0.969	0.500			112
108	1.192	0.969	0.500				113
109	0.969	0.500					114
110	0.500						115

Based on the 2007 United States Life Table for Female Population and the 1997 US Railroad Retirement Board Remarriage Table.

For applicability, refer to Part 7, Item E—Pension Table Usage.

\* For durations beyond 5 years from death of claimant, use the annuity value in the column for age (x+5) corresponding to the beneficiary's attained age.

3. Surviving Spouse Pension Table—Table I-C

Table I-C  
Surviving Spouse Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 5.0%

Age at Widowhood (x)	$\bar{a}_{[x]}$	$\bar{a}_{[x]+1}$	$\bar{a}_{[x]+2}$	$\bar{a}_{[x]+3}$	$\bar{a}_{[x]+4}$	$\bar{a}_{[x]+5}$	Attained Age* (x+5)
16	42.525	41.990	42.866	44.277	46.024	47.323	21
17	42.970	42.442	43.340	44.778	46.558	47.884	22
18	43.432	42.910	43.829	45.297	47.111	48.466	23

ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE

EXHIBIT 29 (CONT'D)  
STATISTICAL PLAN—2008 EDITION  
PART 7—PENSION TABLES

Table I-C  
Surviving Spouse Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 5.0%

Age at Widowhood (x)	$\bar{a}_{[x]}$	$\bar{a}_{[x]+1}$	$\bar{a}_{[x]+2}$	$\bar{a}_{[x]+3}$	$\bar{a}_{[x]+4}$	$\bar{a}_{[x]+5}$	Attained Age* (x+5)
19	43.910	43.394	44.337	45.834	47.683	49.068	24
20	44.405	43.896	44.862	46.391	48.275	49.691	25
21	45.544	44.994	45.876	47.294	49.046	50.335	26
22	46.596	46.003	46.796	48.101	49.715	50.877	27
23	47.558	46.920	47.621	48.808	50.284	51.317	28
24	48.423	47.741	48.348	49.417	50.752	51.655	29
25	49.191	48.464	48.975	49.923	51.117	51.893	30
26	49.859	49.087	49.502	50.328	51.382	52.030	31
27	50.424	49.609	49.926	50.632	51.546	52.070	32
28	50.889	50.030	50.251	50.835	51.613	52.016	33
29	51.252	50.350	50.476	50.942	51.585	51.870	34
30	51.513	50.571	50.602	50.953	51.465	51.635	35
31	51.675	50.693	50.634	50.871	51.256	51.315	36
32	51.740	50.721	50.572	50.699	50.961	50.914	37
33	51.709	50.655	50.419	50.441	50.583	50.435	38
34	51.586	50.498	50.179	50.099	50.128	49.884	39
35	51.373	50.255	49.857	49.679	49.599	49.264	40
36	51.075	49.928	49.454	49.183	49.001	48.580	41
37	50.695	49.522	48.975	48.617	48.338	47.837	42
38	50.236	49.040	48.426	47.984	47.615	47.039	43
39	49.704	48.487	47.809	47.290	46.835	46.191	44
40	49.103	47.867	47.131	46.539	46.006	45.297	45
41	48.436	47.185	46.394	45.736	45.129	44.362	46
42	47.709	46.445	45.604	44.884	44.209	43.388	47
43	46.927	45.652	44.765	43.988	43.251	42.380	48
44	46.093	44.811	43.882	43.052	42.257	41.341	49

ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE

EXHIBIT 29 (CONT'D)  
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PART 7—PENSION TABLES

Table I-C  
Surviving Spouse Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 5.0%

Age at Widowhood							Attained Age*
(x)	$\bar{a}_{[x]}$	$\bar{a}_{[x]+1}$	$\bar{a}_{[x]+2}$	$\bar{a}_{[x]+3}$	$\bar{a}_{[x]+4}$	$\bar{a}_{[x]+5}$	(x+5)
45	45.213	43.925	42.958	42.079	41.231	40.276	50
46	44.291	42.998	41.996	41.073	40.178	39.187	51
47	43.329	42.033	41.000	40.038	39.100	38.078	52
48	42.331	41.035	39.974	38.978	38.003	36.953	53
49	41.303	40.007	38.923	37.896	36.887	35.813	54
50	40.246	38.953	37.848	36.794	35.756	34.666	55
51	39.162	37.874	36.753	35.675	34.616	33.513	56
52	38.058	36.775	35.639	34.545	33.470	32.360	57
53	36.934	35.659	34.514	33.409	32.322	31.209	58
54	35.797	34.531	33.381	32.269	31.177	30.065	59
55	34.652	33.396	32.246	31.131	30.037	28.931	60
56	33.502	32.259	31.111	29.997	28.906	27.808	61
57	32.351	31.122	29.980	28.872	27.787	26.700	62
58	31.202	29.990	28.857	27.758	26.682	25.608	63
59	30.059	28.865	27.744	26.656	25.592	24.531	64
60	28.924	27.751	26.644	25.568	24.516	23.471	65
61	27.800	26.648	25.557	24.496	23.457	22.429	66
62	26.690	25.559	24.485	23.440	22.417	21.407	67
63	25.595	24.486	23.429	22.403	21.396	20.403	68
64	24.517	23.429	22.393	21.384	20.394	19.419	69
65	23.456	22.392	21.374	20.383	19.411	18.456	70
66	22.415	21.372	20.374	19.401	18.448	17.514	71
67	21.392	20.372	19.393	18.440	17.507	16.596	72
68	20.389	19.391	18.433	17.500	16.590	15.706	73
69	19.406	18.431	17.494	16.585	15.701	14.843	74
70	18.444	17.492	16.579	15.696	14.839	14.010	75



ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE

EXHIBIT 29 (CONT'D)  
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Table I-C  
Surviving Spouse Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 5.0%

Age at Widowhood							Attained Age*
(x)	$\bar{a}_{[x]}$	$\bar{a}_{[x]+1}$	$\bar{a}_{[x]+2}$	$\bar{a}_{[x]+3}$	$\bar{a}_{[x]+4}$	$\bar{a}_{[x]+5}$	(x+5)
71	17.504	16.578	15.692	14.836	14.007	13.209	76
72	16.588	15.690	14.831	14.005	13.206	12.437	77
73	15.698	14.830	14.001	13.204	12.435	11.695	78
74	14.837	14.000	13.201	12.433	11.693	10.983	79
75	14.006	13.200	12.431	11.692	10.982	10.301	80
76	13.205	12.430	11.690	10.981	10.301	9.650	81
77	12.433	11.689	10.980	10.300	9.649	9.028	82
78	11.692	10.979	10.299	9.649	9.028	8.436	83
79	10.981	10.298	9.648	9.028	8.436	7.874	84
80	10.300	9.647	9.027	8.436	7.874	7.341	85
81	9.648	9.027	8.436	7.874	7.341	6.836	86
82	9.027	8.435	7.874	7.341	6.836	6.360	87
83	8.436	7.873	7.341	6.836	6.360	5.910	88
84	7.874	7.341	6.836	6.360	5.910	5.488	89
85	7.341	6.836	6.359	5.910	5.488	5.091	90
86	6.836	6.360	5.910	5.488	5.091	4.719	91
87	6.359	5.910	5.487	5.091	4.719	4.372	92
88	5.910	5.487	5.091	4.719	4.372	4.048	93
89	5.487	5.091	4.719	4.372	4.048	3.747	94
90	5.091	4.719	4.372	4.048	3.747	3.467	95
91	4.719	4.372	4.048	3.747	3.467	3.208	96
92	4.372	4.048	3.747	3.467	3.208	2.968	97
93	4.048	3.747	3.467	3.208	2.968	2.746	98
94	3.747	3.467	3.208	2.968	2.746	2.542	99
95	3.467	3.208	2.968	2.746	2.542	2.355	100
96	3.208	2.968	2.746	2.542	2.355	2.187	101

ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE

EXHIBIT 29 (CONT'D)  
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Table I-C  
Surviving Spouse Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 5.0%

Age at Widowhood (x)	$\bar{a}_{[x]}$	$\bar{a}_{[x]+1}$	$\bar{a}_{[x]+2}$	$\bar{a}_{[x]+3}$	$\bar{a}_{[x]+4}$	$\bar{a}_{[x]+5}$	Attained Age* (x+5)
97	2.968	2.746	2.542	2.355	2.187	2.033	102
98	2.746	2.542	2.355	2.187	2.033	1.888	103
99	2.542	2.354	2.187	2.033	1.888	1.757	104
100	2.354	2.187	2.033	1.888	1.757	1.626	105
101	2.187	2.033	1.888	1.757	1.626	1.499	106
102	2.033	1.888	1.757	1.626	1.500	1.363	107
103	1.888	1.757	1.626	1.500	1.363	1.201	108
104	1.757	1.626	1.499	1.363	1.201	0.974	109
105	1.626	1.499	1.363	1.201	0.973	0.500	110
106	1.499	1.363	1.201	0.973	0.500		111
107	1.363	1.201	0.973	0.500			112
108	1.201	0.973	0.500				113
109	0.973	0.500					114
110	0.500						115

Based on the 2007 United States Life Table for Female Population and the 1997 US Railroad Retirement Board Remarriage Table.

For applicability, refer to Part 7, Item E—Pension Table Usage.

\* For durations beyond 5 years from death of claimant, use the annuity value in the column for age (x+5) corresponding to the beneficiary's attained age.

ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE

EXHIBIT 29 (CONT'D)  
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4. Present Value of Remarriage Award Table—Table II-A

Table II-A  
Present Value of Remarriage Award Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 0.0%

Age at Widowhood							Attained Age*
(x)	$\dot{A}_{[x]}$	$\dot{A}_{[x]+1}$	$\dot{A}_{[x]+2}$	$\dot{A}_{[x]+3}$	$\dot{A}_{[x]+4}$	$\dot{A}_{[x]+5}$	(x+5)
16	0.4989	0.5039	0.4920	0.4729	0.4487	0.4285	21
17	0.4912	0.4957	0.4830	0.4630	0.4376	0.4163	22
18	0.4828	0.4868	0.4732	0.4522	0.4255	0.4030	23
19	0.4737	0.4771	0.4627	0.4404	0.4125	0.3886	24
20	0.4639	0.4667	0.4512	0.4278	0.3983	0.3730	25
21	0.4464	0.4488	0.4333	0.4100	0.3810	0.3561	26
22	0.4289	0.4310	0.4155	0.3925	0.3639	0.3393	27
23	0.4115	0.4133	0.3978	0.3750	0.3469	0.3228	28
24	0.3942	0.3956	0.3803	0.3578	0.3302	0.3066	29
25	0.3771	0.3782	0.3629	0.3407	0.3137	0.2907	30
26	0.3600	0.3608	0.3457	0.3239	0.2975	0.2750	31
27	0.3432	0.3438	0.3288	0.3074	0.2817	0.2597	32
28	0.3266	0.3269	0.3122	0.2913	0.2661	0.2448	33
29	0.3103	0.3103	0.2958	0.2754	0.2510	0.2303	34
30	0.2942	0.2940	0.2798	0.2599	0.2362	0.2161	35
31	0.2784	0.2780	0.2641	0.2447	0.2218	0.2024	36
32	0.2630	0.2624	0.2488	0.2300	0.2078	0.1891	37
33	0.2479	0.2472	0.2339	0.2157	0.1943	0.1763	38
34	0.2332	0.2324	0.2194	0.2018	0.1812	0.1639	39
35	0.2190	0.2179	0.2054	0.1884	0.1686	0.1521	40
36	0.2051	0.2039	0.1918	0.1754	0.1565	0.1407	41
37	0.1916	0.1904	0.1787	0.1630	0.1449	0.1298	42
38	0.1787	0.1773	0.1660	0.1510	0.1338	0.1194	43
39	0.1661	0.1648	0.1539	0.1396	0.1232	0.1096	44
40	0.1541	0.1527	0.1423	0.1286	0.1131	0.1002	45

ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE

EXHIBIT 29 (CONT'D)  
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Table II-A  
Present Value of Remarriage Award Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 0.0%

Age at Widowhood							Attained Age*
(x)	$\dot{A}_{[x]}$	$\dot{A}_{[x]+1}$	$\dot{A}_{[x]+2}$	$\dot{A}_{[x]+3}$	$\dot{A}_{[x]+4}$	$\dot{A}_{[x]+5}$	(x+5)
41	0.1425	0.1411	0.1311	0.1182	0.1035	0.0914	46
42	0.1315	0.1300	0.1206	0.1083	0.0945	0.0831	47
43	0.1210	0.1195	0.1105	0.0989	0.0860	0.0753	48
44	0.1109	0.1095	0.1010	0.0901	0.0780	0.0681	49
45	0.1014	0.1000	0.0920	0.0818	0.0706	0.0614	50
46	0.0925	0.0910	0.0835	0.0741	0.0636	0.0552	51
47	0.0840	0.0826	0.0756	0.0669	0.0573	0.0495	52
48	0.0761	0.0748	0.0683	0.0602	0.0514	0.0444	53
49	0.0687	0.0674	0.0614	0.0540	0.0461	0.0398	54
50	0.0619	0.0607	0.0552	0.0484	0.0413	0.0356	55
51	0.0556	0.0545	0.0495	0.0435	0.0370	0.0318	56
52	0.0499	0.0489	0.0444	0.0389	0.0331	0.0284	57
53	0.0447	0.0438	0.0398	0.0348	0.0296	0.0254	58
54	0.0401	0.0393	0.0356	0.0311	0.0264	0.0226	59
55	0.0359	0.0351	0.0318	0.0278	0.0235	0.0201	60
56	0.0321	0.0314	0.0284	0.0248	0.0209	0.0178	61
57	0.0286	0.0280	0.0253	0.0220	0.0185	0.0157	62
58	0.0255	0.0250	0.0225	0.0195	0.0164	0.0139	63
59	0.0227	0.0222	0.0200	0.0173	0.0145	0.0122	64
60	0.0202	0.0198	0.0178	0.0154	0.0128	0.0107	65
61	0.0180	0.0176	0.0158	0.0136	0.0113	0.0094	66
62	0.0161	0.0157	0.0141	0.0120	0.0099	0.0082	67
63	0.0143	0.0140	0.0125	0.0106	0.0087	0.0072	68
64	0.0127	0.0125	0.0110	0.0093	0.0076	0.0062	69
65	0.0113	0.0111	0.0098	0.0082	0.0067	0.0054	70
66	0.0101	0.0098	0.0086	0.0072	0.0058	0.0046	71

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EXHIBIT 29 (CONT'D)  
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Table II-A  
Present Value of Remarriage Award Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 0.0%

Age at Widowhood							Attained Age*
(x)	$\dot{A}_{[x]}$	$\dot{A}_{[x]+1}$	$\dot{A}_{[x]+2}$	$\dot{A}_{[x]+3}$	$\dot{A}_{[x]+4}$	$\dot{A}_{[x]+5}$	(x+5)
67	0.0089	0.0087	0.0076	0.0063	0.0050	0.0040	72
68	0.0079	0.0077	0.0067	0.0054	0.0043	0.0034	73
69	0.0069	0.0068	0.0058	0.0047	0.0037	0.0028	74
70	0.0060	0.0059	0.0050	0.0040	0.0031	0.0024	75
71	0.0052	0.0051	0.0043	0.0033	0.0026	0.0020	76
72	0.0045	0.0044	0.0037	0.0028	0.0022	0.0017	77
73	0.0039	0.0038	0.0031	0.0023	0.0018	0.0014	78
74	0.0033	0.0032	0.0026	0.0019	0.0015	0.0011	79
75	0.0028	0.0027	0.0021	0.0016	0.0012	0.0009	80
76	0.0023	0.0022	0.0017	0.0013	0.0010	0.0007	81
77	0.0019	0.0018	0.0014	0.0010	0.0008	0.0006	82
78	0.0016	0.0015	0.0012	0.0008	0.0006	0.0005	83
79	0.0013	0.0012	0.0009	0.0006	0.0005	0.0004	84
80	0.0011	0.0010	0.0007	0.0005	0.0004	0.0003	85
81	0.0009	0.0008	0.0006	0.0004	0.0003	0.0002	86
82	0.0007	0.0006	0.0004	0.0003	0.0002	0.0002	87
83	0.0006	0.0005	0.0003	0.0002	0.0001	0.0001	88
84	0.0004	0.0003	0.0002	0.0001	0.0001	0.0001	89
85	0.0003	0.0002	0.0002	0.0001	0.0001	0.0001	90
86	0.0002	0.0002	0.0001	0.0001	0.0001	0.0000	91
87	0.0002	0.0001	0.0001	0.0001	0.0000	0.0000	92
88	0.0002	0.0001	0.0001	0.0000	0.0000	0.0000	93
89	0.0001	0.0001	0.0001	0.0000	0.0000	0.0000	94
90	0.0001	0.0001	0.0000	0.0000	0.0000	0.0000	95
91	0.0001	0.0000	0.0000	0.0000	0.0000	0.0000	96
92	0.0001	0.0000	0.0000	0.0000	0.0000	0.0000	97

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EXHIBIT 29 (CONT'D)  
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Table II-A  
Present Value of Remarriage Award Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 0.0%

Age at Widowhood							Attained Age*
(x)	$\dot{A}_{[x]}$	$\dot{A}_{[x]+1}$	$\dot{A}_{[x]+2}$	$\dot{A}_{[x]+3}$	$\dot{A}_{[x]+4}$	$\dot{A}_{[x]+5}$	(x+5)
93	0.0001	0.0000	0.0000	0.0000	0.0000	0.0000	98
94	0.0001	0.0000	0.0000	0.0000	0.0000	0.0000	99
95	0.0001	0.0000	0.0000	0.0000	0.0000	0.0000	100
96	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	101
97	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	102
98	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	103
99	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	104
100	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	105
101	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	106
102	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	107
103	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	108
104	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	109
105	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	110

Based on the 2007 United States Life Table for Female Population and the 1997 US Railroad Retirement Board Remarriage Table.

For applicability, refer to Part 7, Item E—Pension Table Usage.

\* For durations beyond 5 years from death of claimant, use the annuity value in the column for age (x+5) corresponding to the beneficiary's attained age.

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**5. Present Value of Remarriage Award Table—Table II-B**

**Table II-B**  
**Present Value of Remarriage Award Table**  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 4.0%

Age at Widowhood							Attained Age*
(x)	$\dot{A}_{[x]}$	$\dot{A}_{[x]+1}$	$\dot{A}_{[x]+2}$	$\dot{A}_{[x]+3}$	$\dot{A}_{[x]+4}$	$\dot{A}_{[x]+5}$	(x+5)
16	0.7294	0.7192	0.6992	0.6744	0.6461	0.6202	21
17	0.7133	0.7029	0.6819	0.6560	0.6264	0.5993	22
18	0.6966	0.6858	0.6640	0.6369	0.6059	0.5775	23
19	0.6792	0.6681	0.6452	0.6169	0.5845	0.5548	24
20	0.6611	0.6496	0.6257	0.5961	0.5621	0.5312	25
21	0.6367	0.6251	0.6011	0.5713	0.5373	0.5065	26
22	0.6120	0.6005	0.5763	0.5465	0.5126	0.4819	27
23	0.5872	0.5757	0.5515	0.5218	0.4881	0.4577	28
24	0.5623	0.5509	0.5267	0.4972	0.4637	0.4337	29
25	0.5375	0.5261	0.5021	0.4728	0.4397	0.4102	30
26	0.5127	0.5014	0.4776	0.4486	0.4161	0.3871	31
27	0.4881	0.4770	0.4534	0.4249	0.3929	0.3645	32
28	0.4637	0.4527	0.4296	0.4015	0.3702	0.3425	33
29	0.4396	0.4289	0.4061	0.3786	0.3480	0.3211	34
30	0.4159	0.4054	0.3831	0.3562	0.3265	0.3003	35
31	0.3926	0.3824	0.3606	0.3344	0.3055	0.2802	36
32	0.3698	0.3599	0.3387	0.3133	0.2853	0.2609	37
33	0.3476	0.3380	0.3174	0.2927	0.2657	0.2422	38
34	0.3260	0.3167	0.2967	0.2729	0.2469	0.2244	39
35	0.3050	0.2960	0.2768	0.2538	0.2288	0.2073	40
36	0.2847	0.2760	0.2575	0.2355	0.2116	0.1910	41
37	0.2651	0.2568	0.2390	0.2179	0.1951	0.1755	42
38	0.2462	0.2383	0.2213	0.2011	0.1794	0.1609	43
39	0.2281	0.2206	0.2043	0.1851	0.1645	0.1470	44
40	0.2108	0.2036	0.1881	0.1700	0.1505	0.1340	45

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Table II-B  
Present Value of Remarriage Award Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 4.0%

Age at Widowhood							Attained Age*
(x)	$\dot{A}_{[x]}$	$\dot{A}_{[x]+1}$	$\dot{A}_{[x]+2}$	$\dot{A}_{[x]+3}$	$\dot{A}_{[x]+4}$	$\dot{A}_{[x]+5}$	(x+5)
41	0.1943	0.1874	0.1728	0.1556	0.1372	0.1217	46
42	0.1785	0.1721	0.1582	0.1420	0.1248	0.1103	47
43	0.1636	0.1576	0.1445	0.1293	0.1132	0.0997	48
44	0.1495	0.1439	0.1316	0.1174	0.1023	0.0898	49
45	0.1363	0.1309	0.1195	0.1062	0.0923	0.0807	50
46	0.1238	0.1188	0.1082	0.0959	0.0830	0.0724	51
47	0.1121	0.1075	0.0976	0.0863	0.0745	0.0648	52
48	0.1013	0.0970	0.0879	0.0775	0.0667	0.0579	53
49	0.0912	0.0873	0.0789	0.0694	0.0596	0.0517	54
50	0.0819	0.0783	0.0707	0.0620	0.0532	0.0461	55
51	0.0734	0.0702	0.0632	0.0555	0.0475	0.0411	56
52	0.0657	0.0628	0.0565	0.0495	0.0423	0.0365	57
53	0.0587	0.0561	0.0505	0.0441	0.0377	0.0324	58
54	0.0525	0.0501	0.0450	0.0393	0.0334	0.0287	59
55	0.0468	0.0447	0.0401	0.0349	0.0297	0.0254	60
56	0.0417	0.0398	0.0356	0.0310	0.0262	0.0224	61
57	0.0371	0.0353	0.0316	0.0274	0.0232	0.0197	62
58	0.0329	0.0314	0.0280	0.0242	0.0204	0.0173	63
59	0.0292	0.0278	0.0248	0.0214	0.0179	0.0152	64
60	0.0258	0.0246	0.0219	0.0189	0.0158	0.0132	65
61	0.0229	0.0218	0.0194	0.0166	0.0138	0.0116	66
62	0.0203	0.0193	0.0171	0.0146	0.0121	0.0100	67
63	0.0180	0.0171	0.0151	0.0128	0.0105	0.0087	68
64	0.0159	0.0151	0.0133	0.0112	0.0092	0.0075	69
65	0.0140	0.0134	0.0117	0.0097	0.0080	0.0065	70
66	0.0124	0.0118	0.0102	0.0085	0.0069	0.0055	71



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Table II-B  
Present Value of Remarriage Award Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 4.0%

Age at Widowhood							Attained Age*
(x)	$\dot{A}_{[x]}$	$\dot{A}_{[x]+1}$	$\dot{A}_{[x]+2}$	$\dot{A}_{[x]+3}$	$\dot{A}_{[x]+4}$	$\dot{A}_{[x]+5}$	(x+5)
67	0.0109	0.0104	0.0090	0.0074	0.0059	0.0047	72
68	0.0096	0.0091	0.0078	0.0063	0.0051	0.0040	73
69	0.0084	0.0079	0.0067	0.0054	0.0043	0.0033	74
70	0.0073	0.0069	0.0058	0.0046	0.0036	0.0028	75
71	0.0062	0.0059	0.0049	0.0038	0.0030	0.0023	76
72	0.0053	0.0051	0.0042	0.0032	0.0025	0.0019	77
73	0.0045	0.0043	0.0035	0.0026	0.0021	0.0016	78
74	0.0038	0.0036	0.0029	0.0022	0.0017	0.0013	79
75	0.0032	0.0030	0.0024	0.0018	0.0014	0.0010	80
76	0.0027	0.0025	0.0020	0.0014	0.0011	0.0008	81
77	0.0022	0.0021	0.0016	0.0011	0.0009	0.0007	82
78	0.0018	0.0017	0.0013	0.0009	0.0007	0.0005	83
79	0.0015	0.0014	0.0010	0.0007	0.0005	0.0004	84
80	0.0012	0.0011	0.0008	0.0005	0.0004	0.0003	85
81	0.0010	0.0009	0.0006	0.0004	0.0003	0.0002	86
82	0.0008	0.0007	0.0005	0.0003	0.0002	0.0002	87
83	0.0006	0.0005	0.0004	0.0002	0.0002	0.0001	88
84	0.0004	0.0003	0.0002	0.0002	0.0001	0.0001	89
85	0.0003	0.0002	0.0002	0.0001	0.0001	0.0001	90
86	0.0003	0.0002	0.0001	0.0001	0.0001	0.0000	91
87	0.0002	0.0001	0.0001	0.0001	0.0000	0.0000	92
88	0.0002	0.0001	0.0001	0.0000	0.0000	0.0000	93
89	0.0001	0.0001	0.0001	0.0000	0.0000	0.0000	94
90	0.0001	0.0001	0.0000	0.0000	0.0000	0.0000	95
91	0.0001	0.0000	0.0000	0.0000	0.0000	0.0000	96
92	0.0001	0.0000	0.0000	0.0000	0.0000	0.0000	97

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Table II-B  
Present Value of Remarriage Award Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 4.0%

Age at Widowhood							Attained Age*
(x)	$\dot{A}_{[x]}$	$\dot{A}_{[x]+1}$	$\dot{A}_{[x]+2}$	$\dot{A}_{[x]+3}$	$\dot{A}_{[x]+4}$	$\dot{A}_{[x]+5}$	(x+5)
93	0.0001	0.0000	0.0000	0.0000	0.0000	0.0000	98
94	0.0001	0.0000	0.0000	0.0000	0.0000	0.0000	99
95	0.0001	0.0000	0.0000	0.0000	0.0000	0.0000	100
96	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	101
97	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	102
98	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	103
99	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	104
100	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	105
101	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	106
102	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	107
103	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	108
104	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	109
105	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	110

Based on the 2007 United States Life Table for Female Population and the 1997 US Railroad Retirement Board Remarriage Table.

For applicability, refer to Part 7, Item E—Pension Table Usage.

\* For durations beyond 5 years from death of claimant, use the annuity value in the column for age (x+5) corresponding to the beneficiary's attained age.

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**6. Lifetime Benefits (Other Than Surviving Spouse) Pension Table—Table III-M-A**

**Table III-M-A  
Lifetime Benefits (Other Than Surviving Spouse) Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 0.0%  
Male**

<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>
11	25.363	41	20.024	71	9.945
12	25.236	42	19.758	72	9.553
13	25.105	43	19.486	73	9.164
14	24.973	44	19.210	74	8.779
15	24.840	45	18.928	75	8.400
16	24.706	46	18.641	76	8.027
17	24.572	47	18.349	77	7.660
18	24.436	48	18.051	78	7.300
19	24.299	49	17.749	79	6.948
20	24.160	50	17.442	80	6.604
21	24.020	51	17.132	81	6.268
22	23.878	52	16.818	82	5.943
23	23.733	53	16.499	83	5.627
24	23.583	54	16.175	84	5.321
25	23.427	55	15.846	85	5.025
26	23.263	56	15.511	86	4.741
27	23.093	57	15.170	87	4.468
28	22.917	58	14.824	88	4.206
29	22.733	59	14.473	89	3.956
30	22.543	60	14.117	90	3.718
31	22.347	61	13.755	91	3.491
32	22.144	62	13.390	92	3.275
33	21.935	63	13.020	93	3.071
34	21.719	64	12.646	94	2.878

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**Table III-M-A  
Lifetime Benefits (Other Than Surviving Spouse) Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 0.0%  
Male**

<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>
35	21.496	65	12.268	95	2.696
36	21.266	66	11.887	96	2.523
37	21.030	67	11.504	97	2.361
38	20.787	68	11.118	98	2.206
39	20.539	69	10.729	99	2.058
40	20.284	70	10.338	100	1.914

Based on the 2007 United States Life Table for Male Population.

For applicability, refer to Part 7, Item E—Pension Table Usage.

**7. Lifetime Benefits (Other Than Surviving Spouse) Pension Table—Table III-M-B**

**Table III-M-B  
Lifetime Benefits (Other Than Surviving Spouse) Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 3.0%  
Male**

<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>
11	55.386	41	33.483	71	12.529
12	54.657	42	32.727	72	11.930
13	53.928	43	31.972	73	11.346
14	53.201	44	31.219	74	10.778
15	52.478	45	30.470	75	10.227
16	51.761	46	29.723	76	9.692
17	51.047	47	28.979	77	9.175
18	50.337	48	28.237	78	8.676
19	49.630	49	27.500	79	8.194

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**Table III-M-B  
Lifetime Benefits (Other Than Surviving Spouse) Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 3.0%  
Male**

<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>
20	48.925	50	26.767	80	7.730
21	48.223	51	26.040	81	7.284
22	47.523	52	25.318	82	6.856
23	46.823	53	24.601	83	6.446
24	46.119	54	23.888	84	6.054
25	45.409	55	23.178	85	5.681
26	44.693	56	22.472	86	5.326
27	43.970	57	21.769	87	4.988
28	43.242	58	21.071	88	4.668
29	42.508	59	20.376	89	4.366
30	41.771	60	19.686	90	4.080
31	41.030	61	19.001	91	3.810
32	40.285	62	18.322	92	3.557
33	39.537	63	17.648	93	3.319
34	38.786	64	16.981	94	3.095
35	38.033	65	16.320	95	2.886
36	37.277	66	15.669	96	2.690
37	36.518	67	15.024	97	2.507
38	35.759	68	14.388	98	2.333
39	35.000	69	13.759	99	2.168
40	34.241	70	13.139	100	2.009

Based on the 2007 United States Life Table for Male Population.

For applicability, refer to Part 7-E, Pension Table Usage.

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**EXHIBIT 29 (CONT'D)  
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**8. Lifetime Benefits (Other Than Surviving Spouse) Pension Table—Table III-M-C**

**Table III-M-C  
Lifetime Benefits (Other Than Surviving Spouse) Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 4.0%  
Male**

<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>
11	77.228	41	40.869	71	13.605
12	75.866	42	39.776	72	12.913
13	74.514	43	38.694	73	12.241
14	73.178	44	37.624	74	11.590
15	71.857	45	36.567	75	10.963
16	70.555	46	35.522	76	10.359
17	69.269	47	34.489	77	9.777
18	67.998	48	33.467	78	9.218
19	66.742	49	32.459	79	8.681
20	65.500	50	31.465	80	8.167
21	64.271	51	30.486	81	7.675
22	63.054	52	29.521	82	7.205
23	61.848	53	28.570	83	6.757
24	60.647	54	27.631	84	6.331
25	59.448	55	26.704	85	5.927
26	58.249	56	25.788	86	5.544
27	57.052	57	24.884	87	5.181
28	55.859	58	23.992	88	4.838
29	54.668	59	23.111	89	4.515
30	53.483	60	22.243	90	4.212
31	52.303	61	21.387	91	3.926
32	51.128	62	20.545	92	3.658
33	49.959	63	19.716	93	3.408
34	48.796	64	18.901	94	3.173

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**Table III-M-C  
Lifetime Benefits (Other Than Surviving Spouse) Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 4.0%  
Male**

<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>
35	47.639	65	18.099	95	2.954
36	46.489	66	17.313	96	2.749
37	45.347	67	16.542	97	2.558
38	44.212	68	15.785	98	2.378
39	43.088	69	15.043	99	2.207
40	41.973	70	14.316	100	2.042

Based on the 2007 United States Life Table for Male Population.

For applicability, refer to Part 7, Item E—Pension Table Usage.

**9. Lifetime Benefits (Other Than Surviving Spouse) Pension Table—Table III-M-D**

**Table III-M-D  
Lifetime Benefits (Other Than Surviving Spouse) Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 5.0%  
Male**

<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>
11	111.921	41	50.626	71	14.817
12	109.339	42	49.034	72	14.013
13	106.799	43	47.472	73	13.238
14	104.308	44	45.940	74	12.492
15	101.867	45	44.438	75	11.778
16	99.476	46	42.965	76	11.093
17	97.133	47	41.520	77	10.437
18	94.836	48	40.104	78	9.810
19	92.582	49	38.718	79	9.211

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**Table III-M-D  
Lifetime Benefits (Other Than Surviving Spouse) Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 5.0%  
Male**

<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>
20	90.372	50	37.361	80	8.640
21	88.202	51	36.034	81	8.097
22	86.073	52	34.737	82	7.581
23	83.978	53	33.468	83	7.091
24	81.912	54	32.225	84	6.627
25	79.869	55	31.007	85	6.189
26	77.848	56	29.814	86	5.775
27	75.851	57	28.645	87	5.384
28	73.878	58	27.499	88	5.017
29	71.929	59	26.378	89	4.673
30	70.007	60	25.281	90	4.350
31	68.110	61	24.208	91	4.047
32	66.241	62	23.160	92	3.764
33	64.397	63	22.135	93	3.500
34	62.580	64	21.135	94	3.253
35	60.789	65	20.159	95	3.024
36	59.025	66	19.209	96	2.810
37	57.288	67	18.283	97	2.611
38	55.579	68	17.381	98	2.423
39	53.899	69	16.502	99	2.246
40	52.248	70	15.647	100	2.076

Based on the 2007 United States Life Table for Male Population.

For applicability, refer to Part 7, Item E—Pension Table Usage.



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**10. Lifetime Benefits (Other Than Surviving Spouse) Pension Table—Table III-M-E**

**Table III-M-E  
Lifetime Benefits (Other Than Surviving Spouse) Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 2.3%  
Male**

<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>
11	44.890	41	29.374	71	11.846
12	44.415	42	28.786	72	11.305
13	43.936	43	28.197	73	10.775
14	43.457	44	27.605	74	10.256
15	42.979	45	27.014	75	9.752
16	42.502	46	26.420	76	9.262
17	42.025	47	25.826	77	8.785
18	41.549	48	25.231	78	8.323
19	41.073	49	24.636	79	7.876
20	40.596	50	24.041	80	7.443
21	40.119	51	23.449	81	7.026
22	39.641	52	22.857	82	6.625
23	39.160	53	22.267	83	6.240
24	38.673	54	21.677	84	5.871
25	38.179	55	21.086	85	5.517
26	37.676	56	20.496	86	5.180
27	37.166	57	19.905	87	4.859
28	36.647	58	19.315	88	4.554
29	36.121	59	18.724	89	4.265
30	35.589	60	18.135	90	3.991
31	35.051	61	17.547	91	3.732
32	34.507	62	16.962	92	3.488
33	33.956	63	16.378	93	3.259
34	33.400	64	15.797	94	3.043

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**Table III-M-E  
Lifetime Benefits (Other Than Surviving Spouse) Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 2.3%  
Male**

<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>
35	32.839	65	15.219	95	2.840
36	32.271	66	14.646	96	2.650
37	31.699	67	14.076	97	2.471
38	31.123	68	13.511	98	2.303
39	30.543	69	12.951	99	2.142
40	29.960	70	12.395	100	1.986

Based on the 2007 United States Life Table for Male Population.

For applicability, refer to Part 7, Item E—Pension Table Usage.

**11. Lifetime Benefits (Other Than Surviving Spouse) Pension Table—Table III-F-A**

**Table III-F-A  
Lifetime Benefits (Other Than Surviving Spouse) Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 0.0%  
Female**

<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>
11	26.053	41	21.230	71	11.276
12	25.950	42	20.988	72	10.860
13	25.844	43	20.739	73	10.443
14	25.735	44	20.486	74	10.027
15	25.623	45	20.227	75	9.614
16	25.510	46	19.962	76	9.205
17	25.393	47	19.691	77	8.800
18	25.274	48	19.414	78	8.400
19	25.152	49	19.130	79	8.005

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**Table III-F-A  
Lifetime Benefits (Other Than Surviving Spouse) Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 0.0%  
Female**

<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>
20	25.025	50	18.840	80	7.618
21	24.895	51	18.544	81	7.238
22	24.760	52	18.241	82	6.866
23	24.622	53	17.931	83	6.503
24	24.478	54	17.614	84	6.150
25	24.331	55	17.290	85	5.807
26	24.178	56	16.959	86	5.475
27	24.020	57	16.620	87	5.155
28	23.857	58	16.275	88	4.847
29	23.689	59	15.922	89	4.551
30	23.515	60	15.564	90	4.268
31	23.335	61	15.200	91	3.998
32	23.150	62	14.831	92	3.741
33	22.960	63	14.457	93	3.497
34	22.764	64	14.077	94	3.266
35	22.562	65	13.692	95	3.049
36	22.355	66	13.302	96	2.844
37	22.141	67	12.907	97	2.652
38	21.922	68	12.506	98	2.473
39	21.697	69	12.101	99	2.305
40	21.466	70	11.690	100	2.149

Based on the 2007 United States Life Table for Female Population.

For applicability, refer to Part 7, Item E—Pension Table Usage.

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**12. Lifetime Benefits (Other Than Surviving Spouse) Pension Table—Table III-F-B**

**Table III-F-B  
Lifetime Benefits (Other Than Surviving Spouse) Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 3.0%  
Female**

<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>
11	59.050	41	36.843	71	14.580
12	58.340	42	36.074	72	13.910
13	57.628	43	35.306	73	13.253
14	56.914	44	34.538	74	12.609
15	56.200	45	33.771	75	11.980
16	55.485	46	33.006	76	11.368
17	54.770	47	32.242	77	10.773
18	54.054	48	31.478	78	10.195
19	53.336	49	30.715	79	9.634
20	52.614	50	29.953	80	9.092
21	51.890	51	29.192	81	8.568
22	51.164	52	28.432	82	8.063
23	50.435	53	27.674	83	7.577
24	49.702	54	26.916	84	7.112
25	48.967	55	26.160	85	6.666
26	48.228	56	25.405	86	6.240
27	47.486	57	24.651	87	5.834
28	46.741	58	23.899	88	5.449
29	45.992	59	23.151	89	5.083
30	45.241	60	22.406	90	4.737
31	44.486	61	21.666	91	4.410
32	43.730	62	20.932	92	4.103
33	42.971	63	20.203	93	3.814
34	42.210	64	19.479	94	3.544

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**Table III-F-B  
Lifetime Benefits (Other Than Surviving Spouse) Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 3.0%  
Female**

<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>
35	41.447	65	18.760	95	3.291
36	40.682	66	18.048	96	3.055
37	39.916	67	17.342	97	2.836
38	39.148	68	16.642	98	2.632
39	38.380	69	15.948	99	2.444
40	37.612	70	15.260	100	2.269

Based on the 2007 United States Life Table for Female Population.

For applicability, refer to Part 7, Item E—Pension Table Usage.

**13. Lifetime Benefits (Other Than Surviving Spouse) Pension Table—Table III-F-C**

**Table III-F-C  
Lifetime Benefits (Other Than Surviving Spouse) Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 4.0%  
Female**

<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>
11	83.932	41	45.692	71	15.988
12	82.540	42	44.542	72	15.199
13	81.155	43	43.403	73	14.429
14	79.780	44	42.274	74	13.680
15	78.415	45	41.156	75	12.954
16	77.062	46	40.050	76	12.251
17	75.718	47	38.953	77	11.572
18	74.385	48	37.866	78	10.915
19	73.059	49	36.790	79	10.283

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**Table III-F-C  
Lifetime Benefits (Other Than Surviving Spouse) Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 4.0%  
Female**

<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>
20	71.740	50	35.724	80	9.674
21	70.429	51	34.669	81	9.089
22	69.125	52	33.624	82	8.529
23	67.829	53	32.589	83	7.992
24	66.539	54	31.564	84	7.480
25	65.256	55	30.550	85	6.993
26	63.978	56	29.544	86	6.529
27	62.708	57	28.549	87	6.089
28	61.444	58	27.565	88	5.673
29	60.186	59	26.593	89	5.280
30	58.935	60	25.633	90	4.910
31	57.691	61	24.687	91	4.561
32	56.454	62	23.755	92	4.234
33	55.225	63	22.837	93	3.929
34	54.004	64	21.932	94	3.643
35	52.791	65	21.041	95	3.377
36	51.585	66	20.164	96	3.130
37	50.389	67	19.301	97	2.901
38	49.201	68	18.452	98	2.688
39	48.022	69	17.616	99	2.492
40	46.852	70	16.795	100	2.311

Based on the 2007 United States Life Table for Female Population.

For applicability, refer to Part 7, Item E—Pension Table Usage.

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**14. Lifetime Benefits (Other Than Surviving Spouse) Pension Table—Table III-F-D**

**Table III-F-D  
Lifetime Benefits (Other Than Surviving Spouse) Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 5.0%  
Female**

<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>
11	124.397	41	57.611	71	17.591
12	121.640	42	55.880	72	16.659
13	118.924	43	54.178	73	15.756
14	116.249	44	52.508	74	14.883
15	113.620	45	50.867	75	14.042
16	111.034	46	49.256	76	13.233
17	108.491	47	47.674	77	12.456
18	105.988	48	46.120	78	11.709
19	103.523	49	44.593	79	10.994
20	101.093	50	43.094	80	10.310
21	98.700	51	41.622	81	9.656
22	96.342	52	40.176	82	9.033
23	94.020	53	38.757	83	8.440
24	91.730	54	37.364	84	7.877
25	89.474	55	35.995	85	7.343
26	87.249	56	34.651	86	6.837
27	85.056	57	33.332	87	6.360
28	82.896	58	32.037	88	5.911
29	80.766	59	30.769	89	5.488
30	78.667	60	29.527	90	5.091
31	76.599	61	28.313	91	4.720
32	74.562	62	27.125	92	4.372
33	72.557	63	25.964	93	4.048
34	70.582	64	24.829	94	3.747

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**Table III-F-D  
Lifetime Benefits (Other Than Surviving Spouse) Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 5.0%  
Female**

<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>
35	68.638	65	23.719	95	3.467
36	66.724	66	22.637	96	3.208
37	64.841	67	21.579	97	2.968
38	62.988	68	20.545	98	2.746
39	61.165	69	19.536	99	2.542
40	59.373	70	18.551	100	2.355

Based on the 2007 United States Life Table for Female Population.

For applicability, refer to Part 7, Item E—Pension Table Usage.

**15. Lifetime Benefits (Other Than Surviving Spouse) Pension Table—Table III-F-E**

**Table III-F-E  
Lifetime Benefits (Other Than Surviving Spouse) Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 2.3%  
Female**

<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>
11	47.320	41	31.997	71	13.696
12	46.874	42	31.414	72	13.098
13	46.423	43	30.828	73	12.508
14	45.969	44	30.240	74	11.928
15	45.512	45	29.649	75	11.359
16	45.053	46	29.055	76	10.803
17	44.590	47	28.459	77	10.260
18	44.124	48	27.860	78	9.730
19	43.653	49	27.258	79	9.214



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**Table III-F-E  
Lifetime Benefits (Other Than Surviving Spouse) Pension Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 2.3%  
Female**

<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>	<b>Age</b>	<b>Present Value</b>
20	43.177	50	26.653	80	8.713
21	42.697	51	26.045	81	8.228
22	42.212	52	25.436	82	7.758
23	41.722	53	24.824	83	7.305
24	41.226	54	24.209	84	6.869
25	40.726	55	23.591	85	6.450
26	40.219	56	22.971	86	6.048
27	39.707	57	22.348	87	5.665
28	39.190	58	21.724	88	5.299
29	38.666	59	21.099	89	4.951
30	38.137	60	20.473	90	4.621
31	37.603	61	19.849	91	4.309
32	37.063	62	19.226	92	4.014
33	36.519	63	18.604	93	3.736
34	35.969	64	17.983	94	3.476
35	35.415	65	17.364	95	3.232
36	34.856	66	16.747	96	3.004
37	34.292	67	16.132	97	2.791
38	33.724	68	15.519	98	2.594
39	33.152	69	14.908	99	2.410
40	32.576	70	14.300	100	2.240

Based on the 2007 United States Life Table for Female Population.

For applicability, refer to Part 7, Item E—Pension Table Usage.

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Table IV-A  
Present Value of Survivorship Benefits Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 0.0%\*  
Age Difference (Spouse's Age Minus Claimant's Age)\*\*

Claimant's Age	-5	-4	-3	-2	-1	0
16						1.210
17					1.286	1.246
18				1.366	1.324	1.282
19			1.449	1.405	1.362	1.318
20		1.536	1.491	1.445	1.400	1.355
21	1.628	1.580	1.533	1.485	1.438	1.391
22	1.673	1.624	1.575	1.526	1.477	1.428
23	1.720	1.669	1.618	1.567	1.516	1.465
24	1.769	1.716	1.662	1.609	1.555	1.502
25	1.819	1.763	1.708	1.652	1.596	1.532
26	1.871	1.813	1.755	1.697	1.630	1.581
27	1.924	1.864	1.804	1.734	1.683	1.623
28	1.980	1.917	1.845	1.791	1.728	1.666
29	2.037	1.962	1.906	1.840	1.775	1.710
30	2.086	2.027	1.959	1.891	1.823	1.755
31	2.155	2.085	2.014	1.943	1.872	1.801
32	2.217	2.143	2.070	1.996	1.922	1.849
33	2.280	2.203	2.127	2.050	1.974	1.897
34	2.344	2.265	2.185	2.105	2.026	1.947
35	2.410	2.327	2.244	2.162	2.079	1.997
36	2.477	2.391	2.305	2.219	2.133	2.048
37	2.545	2.456	2.366	2.277	2.188	2.100
38	2.614	2.521	2.428	2.336	2.244	2.152
39	2.684	2.587	2.491	2.395	2.299	2.204
40	2.754	2.654	2.554	2.454	2.355	2.256

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Table IV-A  
Present Value of Survivorship Benefits Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 0.0%\*  
Age Difference (Spouse's Age Minus Claimant's Age)\*\*

Claimant's Age	-5	-4	-3	-2	-1	0
41	2.824	2.720	2.617	2.513	2.410	2.308
42	2.894	2.787	2.679	2.572	2.465	2.360
43	2.964	2.853	2.741	2.630	2.520	2.410
44	3.034	2.918	2.803	2.687	2.573	2.460
45	3.103	2.983	2.863	2.744	2.626	2.509
46	3.171	3.047	2.923	2.799	2.677	2.556
47	3.239	3.110	2.981	2.854	2.727	2.602
48	3.305	3.172	3.039	2.907	2.776	2.647
49	3.371	3.233	3.095	2.958	2.823	2.689
50	3.435	3.292	3.150	3.008	2.868	2.730
51	3.497	3.349	3.202	3.056	2.911	2.769
52	3.557	3.404	3.252	3.101	2.952	2.805
53	3.615	3.457	3.300	3.144	2.990	2.838
54	3.672	3.508	3.346	3.185	3.026	2.870
55	3.727	3.558	3.390	3.224	3.060	2.899
56	3.780	3.606	3.433	3.262	3.093	2.927
57	3.831	3.652	3.473	3.297	3.123	2.952
58	3.881	3.695	3.512	3.330	3.151	2.975
59	3.928	3.737	3.547	3.360	3.176	2.995
60	3.972	3.775	3.580	3.387	3.198	3.013
61	4.013	3.810	3.609	3.411	3.217	3.027
62	4.050	3.841	3.635	3.432	3.233	3.038
63	4.083	3.868	3.657	3.449	3.245	3.046
64	4.113	3.892	3.675	3.462	3.254	3.050
65	4.138	3.912	3.690	3.472	3.259	3.050
66	4.159	3.928	3.701	3.478	3.260	3.047

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Table IV-A  
Present Value of Survivorship Benefits Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 0.0%\*  
Age Difference (Spouse's Age Minus Claimant's Age)\*\*

Claimant's Age	-5	-4	-3	-2	-1	0
67	4.177	3.940	3.708	3.479	3.257	3.040
68	4.190	3.948	3.710	3.477	3.250	3.029
69	4.200	3.952	3.709	3.472	3.240	3.014
70	4.205	3.952	3.704	3.462	3.225	2.996
71	4.206	3.948	3.695	3.448	3.207	2.974
72	4.201	3.937	3.680	3.428	3.183	2.947
73	4.188	3.920	3.658	3.402	3.154	2.915
74	4.167	3.894	3.628	3.369	3.119	2.878
75	4.136	3.859	3.590	3.328	3.077	2.835
76	4.096	3.816	3.543	3.281	3.028	2.786
77	4.047	3.764	3.490	3.227	2.974	2.733
78	3.989	3.705	3.431	3.167	2.915	2.674
79	3.924	3.639	3.365	3.102	2.850	2.610
80	3.851	3.567	3.293	3.030	2.780	2.542
81	3.772	3.488	3.215	2.954	2.705	2.470
82	3.685	3.403	3.131	2.873	2.627	2.394
83	3.593	3.312	3.043	2.787	2.545	2.315
84	3.494	3.216	2.950	2.698	2.459	2.234
85	3.390	3.115	2.853	2.605	2.371	2.150
86	3.281	3.010	2.753	2.509	2.280	2.065
87	3.168	2.902	2.650	2.412	2.188	1.979
88	3.051	2.791	2.544	2.312	2.095	1.892
89	2.932	2.677	2.437	2.212	2.001	1.805
90	2.811	2.563	2.330	2.111	1.908	1.719
91	2.688	2.447	2.222	2.011	1.815	1.633
92	2.565	2.332	2.114	1.911	1.723	1.549

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE**

**EXHIBIT 29 (CONT'D)  
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**Table IV-A  
Present Value of Survivorship Benefits Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 0.0%\*  
Age Difference (Spouse's Age Minus Claimant's Age)\*\***

<b>Claimant's Age</b>	<b>-5</b>	<b>-4</b>	<b>-3</b>	<b>-2</b>	<b>-1</b>	<b>0</b>
93	2.441	2.217	2.007	1.812	1.632	1.466
94	2.319	2.103	1.902	1.716	1.544	1.386
95	2.198	1.991	1.799	1.622	1.458	1.308
96	2.079	1.882	1.699	1.530	1.375	1.234
97	1.963	1.775	1.601	1.442	1.295	1.162
98	1.850	1.672	1.507	1.357	1.219	1.093
99	1.741	1.572	1.417	1.275	1.146	1.028
100	1.636	1.477	1.331	1.198	1.077	0.968
101	1.532	1.383	1.246	1.122	1.010	0.911
102	1.433	1.293	1.166	1.051	0.949	0.856
103	1.340	1.209	1.091	0.986	0.891	0.803
104	1.248	1.127	1.020	0.923	0.832	0.750
105	1.168	1.058	0.958	0.866	0.782	0.699

Based on the 2007 United States Life Table for Female Population and the 1997 US Railroad Retirement Board Remarriage Table.

For applicability, refer to Part 7, Item E—Pension Table Usage.

\* Same rates applied prior to and after claimant's death.

\*\* When spouse's age exceeds claimant's age, use the 0 age difference value. When claimant's age exceeds spouse's age by more than 5, use the -5 age difference value.

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE**

**EXHIBIT 29 (CONT'D)  
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**17. Present Value of Survivorship Benefits Table—Table IV-B**

**Table IV-B  
Present Value of Survivorship Benefits Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 4.0%\*  
Age Difference (Spouse's Age Minus Claimant's Age)\*\***

<b>Claimant's Age</b>	<b>-5</b>	<b>-4</b>	<b>-3</b>	<b>-2</b>	<b>-1</b>	<b>0</b>
16						11.033
17					11.684	10.973
18				12.358	11.619	10.911
19			13.054	12.289	11.553	10.848
20		13.771	12.981	12.219	11.486	10.783
21	14.509	13.694	12.907	12.147	11.417	10.716
22	14.427	13.616	12.831	12.074	11.346	10.646
23	14.346	13.537	12.754	12.000	11.273	10.576
24	14.264	13.457	12.677	11.924	11.200	10.504
25	14.182	13.378	12.600	11.849	11.126	10.320
26	14.101	13.299	12.523	11.774	10.937	10.361
27	14.020	13.220	12.446	11.580	10.980	10.289
28	13.938	13.141	12.248	11.624	10.906	10.218
29	13.856	12.939	12.291	11.548	10.833	10.146
30	13.651	12.981	12.213	11.472	10.759	10.075
31	13.691	12.900	12.134	11.395	10.685	10.002
32	13.607	12.818	12.055	11.318	10.610	9.929
33	13.522	12.735	11.974	11.240	10.534	9.856
34	13.436	12.652	11.893	11.161	10.457	9.782
35	13.349	12.566	11.810	11.081	10.379	9.706
36	13.260	12.480	11.726	10.999	10.300	9.630
37	13.169	12.392	11.641	10.917	10.220	9.552
38	13.077	12.303	11.554	10.832	10.138	9.473
39	12.983	12.211	11.465	10.746	10.054	9.392
40	12.885	12.116	11.373	10.656	9.968	9.308

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**EXHIBIT 29 (CONT'D)  
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**Table IV-B  
Present Value of Survivorship Benefits Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 4.0%\*  
Age Difference (Spouse's Age Minus Claimant's Age)\*\***

Claimant's Age	-5	-4	-3	-2	-1	0
41	12.785	12.018	11.278	10.564	9.879	9.222
42	12.682	11.918	11.180	10.469	9.787	9.133
43	12.574	11.813	11.078	10.371	9.691	9.040
44	12.464	11.706	10.974	10.269	9.592	8.945
45	12.349	11.594	10.865	10.164	9.490	8.846
46	12.230	11.478	10.753	10.054	9.384	8.743
47	12.108	11.359	10.637	9.942	9.275	8.637
48	11.982	11.237	10.518	9.827	9.163	8.529
49	11.852	11.110	10.395	9.707	9.047	8.416
50	11.719	10.980	10.268	9.583	8.927	8.299
51	11.580	10.845	10.136	9.455	8.802	8.178
52	11.437	10.706	10.001	9.323	8.674	8.053
53	11.290	10.562	9.861	9.187	8.541	7.925
54	11.139	10.415	9.718	9.048	8.406	7.793
55	10.985	10.265	9.572	8.906	8.268	7.660
56	10.829	10.113	9.423	8.761	8.128	7.523
57	10.669	9.957	9.272	8.614	7.985	7.385
58	10.506	9.799	9.118	8.464	7.840	7.244
59	10.340	9.637	8.960	8.311	7.692	7.101
60	10.170	9.471	8.799	8.156	7.541	6.956
61	9.996	9.301	8.635	7.996	7.387	6.808
62	9.817	9.128	8.467	7.834	7.231	6.658
63	9.634	8.951	8.295	7.669	7.073	6.506
64	9.448	8.771	8.122	7.502	6.912	6.351
65	9.259	8.588	7.946	7.333	6.749	6.195
66	9.066	8.402	7.767	7.160	6.583	6.036

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**EXHIBIT 29 (CONT'D)  
STATISTICAL PLAN—2008 EDITION  
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Table IV-B  
Present Value of Survivorship Benefits Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 4.0%\*  
Age Difference (Spouse's Age Minus Claimant's Age)\*\*

Claimant's Age	-5	-4	-3	-2	-1	0
67	8.871	8.214	7.586	6.986	6.416	5.876
68	8.673	8.024	7.402	6.810	6.247	5.714
69	8.474	7.831	7.218	6.633	6.077	5.551
70	8.273	7.638	7.032	6.455	5.906	5.388
71	8.069	7.443	6.844	6.274	5.734	5.223
72	7.862	7.243	6.653	6.091	5.559	5.058
73	7.650	7.039	6.457	5.904	5.382	4.890
74	7.431	6.830	6.257	5.714	5.202	4.721
75	7.206	6.614	6.052	5.520	5.020	4.551
76	6.975	6.393	5.843	5.323	4.835	4.378
77	6.739	6.169	5.631	5.125	4.650	4.206
78	6.499	5.944	5.419	4.926	4.464	4.033
79	6.258	5.716	5.206	4.727	4.278	3.860
80	6.016	5.489	4.993	4.528	4.093	3.689
81	5.773	5.261	4.780	4.329	3.909	3.518
82	5.530	5.034	4.568	4.132	3.726	3.350
83	5.289	4.808	4.358	3.937	3.546	3.184
84	5.048	4.584	4.149	3.744	3.368	3.021
85	4.810	4.362	3.943	3.554	3.194	2.861
86	4.574	4.143	3.741	3.368	3.023	2.705
87	4.342	3.928	3.543	3.186	2.856	2.553
88	4.114	3.717	3.349	3.008	2.694	2.406
89	3.891	3.512	3.160	2.835	2.537	2.263
90	3.673	3.311	2.977	2.668	2.385	2.126
91	3.461	3.117	2.799	2.507	2.239	1.995
92	3.256	2.929	2.628	2.352	2.099	1.869



**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE****EXHIBIT 29 (CONT'D)  
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**Table IV-B  
Present Value of Survivorship Benefits Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 4.0%\*  
Age Difference (Spouse's Age Minus Claimant's Age)\*\***

<b>Claimant's Age</b>	<b>-5</b>	<b>-4</b>	<b>-3</b>	<b>-2</b>	<b>-1</b>	<b>0</b>
93	3.058	2.748	2.463	2.203	1.965	1.749
94	2.867	2.574	2.306	2.061	1.837	1.635
95	2.683	2.408	2.155	1.925	1.716	1.527
96	2.508	2.249	2.013	1.797	1.602	1.425
97	2.341	2.098	1.877	1.676	1.494	1.330
98	2.182	1.956	1.749	1.562	1.392	1.240
99	2.032	1.820	1.628	1.454	1.297	1.156
100	1.891	1.694	1.516	1.354	1.210	1.080
101	1.755	1.572	1.407	1.258	1.125	1.008
102	1.627	1.458	1.306	1.169	1.049	0.940
103	1.508	1.352	1.212	1.089	0.978	0.875
104	1.394	1.251	1.125	1.012	0.907	0.813
105	1.295	1.166	1.050	0.942	0.846	0.751

Based on the 2007 United States Life Tables for Total Population and Female Population and the 1997 US Railroad Retirement Board Remarriage Table.

For applicability, refer to Part 7, Item E—Pension Table Usage.

\* Same rates applied prior to and after claimant's death.

\*\* When spouse's age exceeds claimant's age, use the 0 age difference value. When claimant's age exceeds spouse's age by more than 5, use the -5 age difference value.

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EXHIBIT 29 (CONT'D)  
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18. Florida Basic and Supplemental Benefits Table—Table V-A

Table V-A  
Florida Basic and Supplemental Benefits Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 0.0%

Age	Basic Benefit Payable for Life $\bar{a}_x$	Supplemental Benefits		Present Value of \$1 per Annum Payable to Age 62 $\bar{a}_{x:62-x}$
		Payable to Age 62 $0.05(\bar{l}a)_{x:62-x}$	Payable for Life $0.05(\bar{l}a)_x$	
11	25.709	21.887	28.497	23.569
12	25.593	21.436	28.167	23.378
13	25.475	20.979	27.832	23.182
14	25.355	20.518	27.493	22.981
15	25.233	20.053	27.152	22.775
16	25.109	19.584	26.808	22.565
17	24.984	19.112	26.461	22.349
18	24.857	18.636	26.110	22.128
19	24.728	18.157	25.756	21.901
20	24.595	17.673	25.398	21.668
21	24.461	17.185	25.037	21.428
22	24.323	16.694	24.671	21.181
23	24.182	16.198	24.300	20.927
24	24.036	15.698	23.924	20.664
25	23.885	15.194	23.542	20.391
26	23.728	14.685	23.153	20.107
27	23.565	14.173	22.757	19.814
28	23.395	13.657	22.357	19.510
29	23.220	13.138	21.950	19.194
30	23.039	12.618	21.538	18.868
31	22.852	12.095	21.122	18.531
32	22.659	11.572	20.700	18.181
33	22.460	11.048	20.274	17.820

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EXHIBIT 29 (CONT'D)  
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Table V-A  
Florida Basic and Supplemental Benefits Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 0.0%

Age	Basic Benefit Payable for Life $\bar{a}_x$	Supplemental Benefits		Present Value of \$1 per Annum Payable to Age 62 $\bar{a}_{x:62-x}$
		Payable to Age 62 $0.05(\bar{l}\bar{a})_{x:62-x}$	Payable for Life $0.05(\bar{l}\bar{a})_x$	
34	22.254	10.525	19.844	17.447
35	22.043	10.002	19.411	17.061
36	21.825	9.481	18.973	16.663
37	21.601	8.963	18.533	16.251
38	21.371	8.448	18.090	15.826
39	21.135	7.936	17.644	15.387
40	20.893	7.431	17.197	14.934
41	20.646	6.931	16.748	14.466
42	20.393	6.437	16.299	13.984
43	20.134	5.952	15.849	13.487
44	19.870	5.476	15.398	12.974
45	19.601	5.009	14.948	12.444
46	19.326	4.553	14.499	11.898
47	19.046	4.110	14.050	11.333
48	18.760	3.679	13.601	10.750
49	18.468	3.264	13.155	10.148
50	18.172	2.864	12.710	9.526
51	17.870	2.482	12.268	8.882
52	17.563	2.120	11.828	8.217
53	17.250	1.778	11.391	7.528
54	16.932	1.458	10.957	6.814
55	16.607	1.163	10.526	6.073
56	16.276	0.895	10.099	5.305
57	15.939	0.657	9.675	4.507

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EXHIBIT 29 (CONT'D)  
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Table V-A  
Florida Basic and Supplemental Benefits Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 0.0%

Age	Basic Benefit Payable for Life $\bar{a}_x$	Supplemental Benefits		Present Value of \$1 per Annum Payable to Age 62 $\bar{a}_{x:62-x}$
		Payable to Age 62 $0.05(\bar{l}\bar{a})_{x:62-x}$	Payable for Life $0.05(\bar{l}\bar{a})_x$	
58	15.596	0.450	9.255	3.677
59	15.247	0.277	8.841	2.814
60	14.892	0.143	8.432	1.915
61	14.532	0.049	8.029	0.978
62	14.167		7.634	
63	13.798		7.245	
64	13.424		6.863	
65	13.046		6.490	
66	12.664		6.125	
67	12.278		5.769	
68	11.888		5.423	
69	11.494		5.085	
70	11.096		4.757	
71	10.695		4.440	
72	10.294		4.135	
73	9.893		3.842	
74	9.495		3.561	
75	9.100		3.295	
76	8.711		3.041	
77	8.327		2.801	
78	7.949		2.574	
79	7.577		2.360	
80	7.213		2.159	
81	6.856		1.971	

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EXHIBIT 29 (CONT'D)  
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Table V-A  
Florida Basic and Supplemental Benefits Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 0.0%

Age	Basic Benefit Payable for Life $\bar{a}_x$	Supplemental Benefits		Present Value of \$1 per Annum Payable to Age 62 $\bar{a}_{x:62-x}$
		Payable to Age 62 $0.05(\bar{l}\bar{a})_{x:62-x}$	Payable for Life $0.05(\bar{l}\bar{a})_x$	
82	6.508		1.795	
83	6.169		1.632	
84	5.840		1.480	
85	5.522		1.339	
86	5.214		1.210	
87	4.917		1.091	
88	4.631		0.982	
89	4.357		0.882	
90	4.095		0.791	
91	3.846		0.709	
92	3.608		0.634	
93	3.382		0.567	
94	3.169		0.506	
95	2.967		0.452	
96	2.777		0.403	
97	2.598		0.360	
98	2.431		0.321	
99	2.275		0.287	
100	2.128		0.256	

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EXHIBIT 29 (CONT'D)  
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Table V-A  
Florida Basic and Supplemental Benefits Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 0.0%

Age	Basic Benefit Payable for Life $\bar{a}_x$	Supplemental Benefits		Present Value of \$1 per Annum Payable to Age 62 $\bar{a}_{x:62-x}$
		Payable to Age 62 $0.05(l\bar{a})_{x:62-x}$	Payable for Life $0.05(l\bar{a})_x$	

**Note:** For cases where the evaluation year is not the same as the accident year and Supplemental Benefits are payable for life, the annuity value for Supplemental Benefits is calculated as follows: [(evaluation year-accident year-1)\*(0.05)\*( $\bar{a}$ )<sub>x</sub>] + [0.05( $l\bar{a}$ )<sub>x</sub>], where x is the age at evaluation.

For cases where the evaluation year is not the same as the accident year and Supplemental Benefits are payable only until age 62, the annuity value for Supplemental Benefits is calculated as follows: [(evaluation year-accident year-1)\*(0.05)\*( $\bar{a}$ )<sub>x:62-x</sub>] + [0.05( $l\bar{a}$ )<sub>x:62-x</sub>], where x is the age at evaluation.

Based on the 2007 United States Life Table for Total Population.

For applicability, refer to Part 7, Item E—Pension Table Usage.

19. Florida Basic and Supplemental Benefits Table—Table V-B

Table V-B  
Florida Basic and Supplemental Benefits Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 0.0%

Age	Basic Benefit Payable to Age 75 $\bar{a}_{x:75-x}$	Supplemental Benefit Payable to Age 62 $0.03(l\bar{a})_{x:62-x}$	Present Value of \$1 per Annum Payable to Age 62 $\bar{a}_{x:62-x}$
11	25.019	13.132	23.569
12	24.880	12.861	23.378
13	24.736	12.587	23.182
14	24.590	12.311	22.981
15	24.441	12.032	22.775
16	24.289	11.751	22.565
17	24.135	11.467	22.349
18	23.978	11.182	22.128

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**EXHIBIT 29 (CONT'D)  
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**Table V-B  
Florida Basic and Supplemental Benefits Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 0.0%**

<b>Age</b>	<b>Basic Benefit Payable to Age 75 <math>\bar{a}_{x:75-x}</math></b>	<b>Supplemental Benefit Payable to Age 62 <math>0.03(\bar{l}\bar{a})_{x:62-x}</math></b>	<b>Present Value of \$1 per Annum Payable to Age 62 <math>\bar{a}_{x:62-x}</math></b>
19	23.817	10.894	21.901
20	23.652	10.604	21.668
21	23.483	10.311	21.428
22	23.311	10.016	21.181
23	23.133	9.719	20.927
24	22.949	9.419	20.664
25	22.759	9.116	20.391
26	22.561	8.811	20.107
27	22.356	8.504	19.814
28	22.143	8.194	19.510
29	21.923	7.883	19.194
30	21.695	7.571	18.868
31	21.459	7.257	18.531
32	21.216	6.943	18.181
33	20.965	6.629	17.820
34	20.705	6.315	17.447
35	20.438	6.001	17.061
36	20.161	5.689	16.663
37	19.877	5.378	16.251
38	19.584	5.069	15.826
39	19.282	4.762	15.387
40	18.973	4.458	14.934
41	18.654	4.158	14.466
42	18.327	3.862	13.984
43	17.992	3.571	13.487

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**EXHIBIT 29 (CONT'D)  
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**Table V-B  
Florida Basic and Supplemental Benefits Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 0.0%**

<b>Age</b>	<b>Basic Benefit Payable to Age 75</b>	<b>Supplemental Benefit Payable to Age 62</b>	<b>Present Value of \$1 per Annum Payable to Age 62</b>
	$\bar{a}_{x:75-x}$	$0.03(\bar{l}\bar{a})_{x:62-x}$	$\bar{a}_{x:62-x}$
44	17.648	3.285	12.974
45	17.295	3.005	12.444
46	16.932	2.732	11.898
47	16.561	2.466	11.333
48	16.179	2.208	10.750
49	15.787	1.958	10.148
50	15.385	1.719	9.526
51	14.974	1.489	8.882
52	14.551	1.272	8.217
53	14.117	1.067	7.528
54	13.671	0.875	6.814
55	13.213	0.698	6.073
56	12.741	0.537	5.305
57	12.255	0.394	4.507
58	11.755	0.270	3.677
59	11.240	0.166	2.814
60	10.710	0.086	1.915
61	10.164	0.029	0.978
62	9.602		
63	9.022		
64	8.423		
65	7.804		
66	7.164		
67	6.500		
68	5.811		



**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE**

**EXHIBIT 29 (CONT'D)  
STATISTICAL PLAN—2008 EDITION  
PART 7—PENSION TABLES**

**Table V-B  
Florida Basic and Supplemental Benefits Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 0.0%**

<b>Age</b>	<b>Basic Benefit Payable to Age 75</b> $\bar{a}_{x:75-x}$	<b>Supplemental Benefit Payable to Age 62</b> $0.03(l\bar{a})_{x:62-x}$	<b>Present Value of \$1 per Annum Payable to Age 62</b> $\bar{a}_{x:62-x}$
69	5.094		
70	4.345		
71	3.563		
72	2.743		
73	1.880		
74	0.968		

**Note:** For cases where the evaluation year is not the same as the accident year, the annuity value for Supplemental Benefits is calculated as follows: [(evaluation year–accident year–1)\*(0.03)\*( $\bar{a}$ )<sub>x:62–x</sub>] + [0.03(l $\bar{a}$ )<sub>x:62–x</sub>], where x is the age at evaluation.

Based on the 2007 United States Life Table for Total Population.

For applicability, refer to Part 7, Item E—Pension Table Usage.

**G. EXAMPLES**

**1. Example I**

**Usage of Surviving Spouse Pension Table (Table I-A) and Present Value of Remarriage Award Table (Table II-A)**

Find the incurred indemnity loss to be reported when benefits are payable to a surviving spouse until death or remarriage and when, upon remarriage, a lump-sum award is paid.

Date of Accident:	09/19/14	Policy Effective:	01/01/14–12/31/14
Weekly Benefit Payable:	\$500	Spouse's Birth Date:	02/18/82

<b>Calculations</b>	<b>1st Report</b>	<b>2nd Report</b>	<b>7th Report</b>
1. Valuation Date .....	07/01/15	07/01/16	07/01/21
2. Spouse's age nearest accident date .....	33	33	33

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE**

**EXHIBIT 29 (CONT'D)  
STATISTICAL PLAN—2008 EDITION  
PART 7—PENSION TABLES**

Calculations	1st Report	2nd Report	7th Report
3. Duration since accident date (last whole year) .....	0	1	6
4. Annual Benefit (\$500 × 52 weeks).....	\$26,000	\$26,000	\$26,000
5. Present Value of \$1 per year (from Table I-A) .....	17.703	17.544	18.447
6. Present Value of future payments (4) × (5) .....	\$460,278	\$456,144	\$479,622
7. Two-year lump-sum remarriage payment (4) × 2 .....	\$52,000	\$52,000	\$52,000
8. Present Value of \$1 (from Table II-A).....	0.2479	0.2472	0.1639
9. Present Value of future remarriage payment (7) × (8)...	\$12,891	\$12,854	\$8,523
10. Payments since 09/19/14 at \$500 .....	\$20,000	\$46,500	\$176,500
11. Funeral Allowance.....	\$7,500	\$7,500	\$7,500
12. Total Incurred Indemnity Loss (6) + (9) + (10) + (11) ....	\$500,669	\$522,998	\$672,145

**2. Example II**

**Usage of Lifetime Benefits (Other Than Surviving Spouse) Pension Table  
(Table III-M-A)**

Find the incurred indemnity loss to be reported when benefits are payable for life to an injured male employee due to a permanent total disability.

Date of Accident: 06/01/14 Policy Effective: 01/01/14–12/31/14  
Weekly Benefit Payable: \$560 Employee's Birth Date: 10/21/80

Calculations	1st Report	2nd Report
1. Valuation Date.....	07/01/15	07/01/16
2. Employee's age nearest accident date .....	35	36
3. Annual Benefit (\$560 × 52 weeks) .....	\$29,120	\$29,120
4. Present Value of \$1 per year (from Table III-M-A).....	21.496	21.266
5. Present Value of future payments (3) × (4) .....	\$625,964	\$619,266
6. Payments since 06/01/14 at \$560.00 per week .....	\$31,360	\$60,480
7. Total Incurred Indemnity Loss (5) + (6).....	\$657,324	\$679,746

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE**

**EXHIBIT 29 (CONT'D)  
STATISTICAL PLAN—2008 EDITION  
PART 7—PENSION TABLES**

**3. Example III**

**Usage of Surviving Spouse Pension Table  
(Table I-B)  
and  
Present Value of Remarriage Award Table  
(Table II-B)**

Find the incurred indemnity loss to be reported when benefits, escalated annually at a rate of 4.0%, are payable to a surviving spouse until death or remarriage and when, upon remarriage, a lump-sum award is paid.

Date of Accident:	09/19/14	Policy Effective:	01/01/14–12/31/14
Weekly Benefit Payable:	\$500	Spouse's Birth Date:	02/18/82

<b>Calculations</b>	<b>1st Report</b>	<b>2nd Report</b>	<b>7th Report</b>
1. Valuation Date.....	07/01/15	07/01/16	07/01/21
2. Spouse's age nearest accident date.....	33	33	33
3. Duration since accident date (last whole year) .....	0	1	6
4. Weekly Benefit at valuation.....	\$500	\$520	\$633
5. Annual Benefit (Weekly Benefit × 52 weeks) .....	\$26,000	\$27,040	\$32,916
6. Present Value of \$1 per year (from Table I-B) .....	39.934	39.271	39.469
7. Present Value of future payments (5) × (6) .....	\$1,038,284	\$1,061,888	\$1,299,162
8. Two-year lump-sum remarriage payment (5) × 2.....	\$52,000	\$54,080	\$65,832
9. Present Value of \$1 (from Table II-B) .....	0.3476	0.3380	0.2244
10. Present Value of future remarriage payment (8) × (9) ..	\$18,075	\$18,279	\$14,773
11. Payments since 09/19/14 .....	\$20,000	\$47,320	\$198,517
12. Funeral Allowance .....	\$7,500	\$7,500	\$7,500
13. Total Incurred Indemnity Loss (7) + (10) + (11) + (12) ..	\$1,083,859	\$1,134,987	\$1,519,952

**ITEM U-1399—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE**

**EXHIBIT 29 (CONT'D)  
STATISTICAL PLAN—2008 EDITION  
PART 7—PENSION TABLES**

**4. Example IV**

**Usage of Lifetime Benefits (Other Than Surviving Spouse) Pension Table  
(Table III-M-A)  
and  
Present Value of Survivorship Benefits Table  
(Table IV-A)**

Find the incurred indemnity loss to be reported when benefits are payable for life to an injured male employee (claimant) due to a permanent total disability and when, upon the death of the employee, benefits are payable to the surviving spouse.

Employee's Wage Before Injury:	\$600.00
Date of Accident:	05/30/14
Rate of Compensation—Total Disability:	66 2/3%
Initial Weekly Benefit (\$600 x 2/3):	\$400
Rate of Compensation—Death:	50%
Policy Effective:	01/01/14—12/31/14
Employee's Birth Date:	10/21/80
Spouse's Birth Date:	07/16/82

<b>Calculations</b>	<b>1st Report</b>	<b>2nd Report</b>
1. Valuation Date .....	07/01/15	07/01/16
2. Employee's age nearest accident date .....	35	36
3. Difference in ages (Spouse/Employee) .....	-2	-2
4. Weekly Benefit at valuation .....	\$400	\$400
5. Annual Benefit (Weekly Benefit × 52 weeks).....	\$20,800	\$20,800
6. Present Value of \$1 per year escalated (from Table III-M-A) .....	21.496	21.266
7. Present Value of future payments (5) × (6).....	\$447,117	\$442,333
8. Initial annual survivorship benefit (\$600 × 50% × 52 weeks).....	\$15,600	\$15,600
9. Present Value of \$1 per year escalated survivorship benefit (from Table IV-A) .....	2.162	2.219
10. Present Value of survivorship benefits (8) × (9).....	\$33,727	\$34,616
11. Payments since 05/30/14 .....	\$22,400	\$43,600
12. Total Incurred Indemnity Loss (7) + (10) + (11) .....	\$503,244	\$520,549



**National Council on  
Compensation  
Insurance**

**Amy Quinn**  
State Relations Executive  
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Email: Amy\_Quinn@ncci.com

March 21, 2014

Mr. Timothy Wisecarver, President  
DE/PA Compensation Rating Bureau  
United Plaza Building – Suite 1500  
30 South 17<sup>th</sup> Street  
Philadelphia, Pennsylvania 19103-4007

**Re: Item U-1399A—Revisions to Statistical Plan for Workers Compensation  
and Employers Liability Insurance—Amended Pension Table Values**

Dear Mr. Wisecarver:

We are filing the above captioned item in a number of NCCI jurisdictions. The attached filing memorandum describes the proposed changes.

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Sincerely,

A handwritten signature in black ink that reads "A Quinn". The signature is written in a cursive, flowing style.

Amy Quinn  
State Relations Executive

AQ:ah

Attachment

## FILING MEMORANDUM

### **ITEM U-1399A—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE—AMENDED PENSION TABLE VALUES**

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To become effective October 1, 2014, for claims valued as of October 2014, and subsequent.

#### **PURPOSE**

The purpose of this item is to amend six values each, in Pension Tables IV-A and IV-B—Present Value of Survivorship Benefits, as approved in Item U-1399—Revisions to Statistical Plan for Workers Compensation and Employers Liability Insurance.

#### **BACKGROUND**

In October 2013, NCCI filed Item U-1399, which included several reporting clarifications and updated Pension Table values. This filing has been approved in all NCCI states. The updated Pension Tables have not yet been published in the *Statistical Plan for Workers Compensation and Employers Liability Insurance (Statistical Plan)* and are not in effect until claims are valued as of October 2014, and subsequent.

Item U-1399 included 19 updated Pension Tables representing approximately 5,000 values. Recently, NCCI identified six values each, in Pension Tables IV-A and IV-B, that were understated by approximately 0.5% for Table IV-A and approximately 1% for Table IV-B. All other Pension Table values were confirmed to be accurate.

#### **PROPOSAL**

NCCI proposes to amend six values each, in Tables IV-A and IV-B, that were approved in Item U-1399. Exhibits 1 and 2 display excerpts of Pension Tables IV-A and IV-B respectively, with the corrected values underlined.

#### **IMPACT**

Since the updated Pension Tables have not yet been published in the *Statistical Plan*, and are not in effect until claims are valued as of October 2014, and subsequent, there is no impact of this amended item filing. The minimal extent of the corrected values, as compared to the originally approved values, is displayed in Exhibit 3.

Also, this item does not impact the reporting clarifications and all other Pension Table values approved in Item U-1399.

#### **EXHIBIT COMMENTS AND IMPLEMENTATION SUMMARY**

In order to implement this item, the attached exhibits detail the changes required in NCCI's *Statistical Plan*.

In all states, except Hawaii, this item is to be effective for claims valued as of October 2014, and subsequent.

In Hawaii, the effective date is determined upon regulatory approval of the individual carrier's election to adopt this change.

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FILING MEMORANDUM

**ITEM U-1399A—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND  
EMPLOYERS LIABILITY INSURANCE—AMENDED PENSION TABLE VALUES**

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Exhibit	Exhibit Comments
1	Displays an excerpt of Pension Table IV-A with the corrected values underlined
2	Displays an excerpt of Pension Table IV-B with the corrected values underlined
3	Displays a chart summarizing the originally approved values and corrected values for Pension Tables IV-A and IV-B

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**ITEM U-1399A—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE—AMENDED PENSION TABLE VALUES**

**EXHIBIT 1  
STATISTICAL PLAN—2008 EDITION  
PART 7—PENSION TABLES  
F. PENSION TABLES**

**16. Present Value of Survivorship Benefits Table—Table IV-A**

**Table IV-A  
Present Value of Survivorship Benefits Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 0.0%\*  
Age Difference (Spouse's Age Minus Claimant's Age)\*\***

Claimant's Age	-5	-4	-3	-2	-1	0
16						1.210
17					1.286	1.246
18				1.366	1.324	1.282
19			1.449	1.405	1.362	1.318
20		1.536	1.491	1.445	1.400	1.355
21	1.628	1.580	1.533	1.485	1.438	1.391
22	1.673	1.624	1.575	1.526	1.477	1.428
23	1.720	1.669	1.618	1.567	1.516	1.465
24	1.769	1.716	1.662	1.609	1.555	1.502
25	1.819	1.763	1.708	1.652	1.596	<u>1.541</u>
26	1.871	1.813	1.755	1.697	<u>1.639</u>	1.581
27	1.924	1.864	1.804	<u>1.743</u>	1.683	1.623
28	1.980	1.917	<u>1.854</u>	1.791	1.728	1.666
29	2.037	<u>1.971</u>	1.906	1.840	1.775	1.710
30	<u>2.095</u>	2.027	1.959	1.891	1.823	1.755
31	2.155	2.085	2.014	1.943	1.872	1.801
32	2.217	2.143	2.070	1.996	1.922	1.849
33	2.280	2.203	2.127	2.050	1.974	1.897
34	2.344	2.265	2.185	2.105	2.026	1.947
35	2.410	2.327	2.244	2.162	2.079	1.997
36	2.477	2.391	2.305	2.219	2.133	2.048
37	2.545	2.456	2.366	2.277	2.188	2.100
38	2.614	2.521	2.428	2.336	2.244	2.152
39	2.684	2.587	2.491	2.395	2.299	2.204
40	2.754	2.654	2.554	2.454	2.355	2.256



**ITEM U-1399A—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE—AMENDED PENSION TABLE VALUES**

**EXHIBIT 2  
STATISTICAL PLAN—2008 EDITION  
PART 7—PENSION TABLES  
F. PENSION TABLES**

**17. Present Value of Survivorship Benefits Table—Table IV-B**

**Table IV-B  
Present Value of Survivorship Benefits Table  
Based on an Annual Rate of Interest of 3.5% and an Annual Rate of Escalation of 4.0%\*  
Age Difference (Spouse's Age Minus Claimant's Age)\*\***

Claimant's Age	-5	-4	-3	-2	-1	0
16						11.033
17					11.684	10.973
18				12.358	11.619	10.911
19			13.054	12.289	11.553	10.848
20		13.771	12.981	12.219	11.486	10.783
21	14.509	13.694	12.907	12.147	11.417	10.716
22	14.427	13.616	12.831	12.074	11.346	10.646
23	14.346	13.537	12.754	12.000	11.273	10.576
24	14.264	13.457	12.677	11.924	11.200	10.504
25	14.182	13.378	12.600	11.849	11.126	<u>10.432</u>
26	14.101	13.299	12.523	11.774	<u>11.053</u>	10.361
27	14.020	13.220	12.446	<u>11.699</u>	10.980	10.289
28	13.938	13.141	<u>12.369</u>	11.624	10.906	10.218
29	13.856	<u>13.061</u>	12.291	11.548	10.833	10.146
30	<u>13.774</u>	12.981	12.213	11.472	10.759	10.075
31	13.691	12.900	12.134	11.395	10.685	10.002
32	13.607	12.818	12.055	11.318	10.610	9.929
33	13.522	12.735	11.974	11.240	10.534	9.856
34	13.436	12.652	11.893	11.161	10.457	9.782
35	13.349	12.566	11.810	11.081	10.379	9.706
36	13.260	12.480	11.726	10.999	10.300	9.630
37	13.169	12.392	11.641	10.917	10.220	9.552
38	13.077	12.303	11.554	10.832	10.138	9.473
39	12.983	12.211	11.465	10.746	10.054	9.392

**ITEM U-1399A—REVISIONS TO STATISTICAL PLAN FOR WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE—AMENDED PENSION TABLE VALUES**

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**EXHIBIT 3**

<b>Present Value of Survivorship Benefits Tables IV-A and IV-B Originally Approved and Corrected Values</b>				
<b>Table</b>	<b>Claimant's Age</b>	<b>Age Difference</b>	<b>Originally Approved Value</b>	<b>Corrected Value</b>
IV-A	30	-5	2.086	2.095
IV-A	29	-4	1.962	1.971
IV-A	28	-3	1.845	1.854
IV-A	27	-2	1.734	1.743
IV-A	26	-1	1.630	1.639
IV-A	25	0	1.532	1.541
IV-B	30	-5	13.651	13.774
IV-B	29	-4	12.939	13.061
IV-B	28	-3	12.248	12.369
IV-B	27	-2	11.580	11.699
IV-B	26	-1	10.937	11.053
IV-B	25	0	10.320	10.432