## MEMORANDUM NO. 2023-06

## Calculating Weekly Benefit Amounts without FICA and/or Medicare Deductions

TO: Administrative Law Judges, District Administrators, Advisory Board, Legal Advisory Panel, Self-Insureds, Insurance Carriers, Claimants, Attorneys, and Unions<br>FROM: Stephen M. Morelli, Chairperson<br>DATE: September 22, 2023<br>\section*{RE:}<br>\section*{Calculating Weekly Benefit Amounts without FICA and/or Medicare Deductions}

In the event that an Administrative Law Judge decides that an employee is not subject to FICA and/or Medicare taxes, he or she may exclude the equivalent amount from deduction from gross pay to determine the compensation rate. Currently, such rates are not calculated by the system, nor are the formulae for determining them manually written anywhere - on the VA or elsewhere.

One method for calculating these amounts is by manually following the steps from the exhibits in the front of the rate table book, but omitting the FICA and/or Medicare deductions. Since this is rather involved, the Commission has come up with some "short cut" equations.

For Injuries occurring from October 1, 2023 through September 30, 2024, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages $<$ or $=\$ 3,080.77$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.057375)
2. For average weekly wages $>\mathbf{\$ 3 , 0 8 0 . 7 7}$ - Comp. Rate $=$

Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875 + \$191.01)
Situation: Medicare not Deducted:

1. For all wages - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875)

Situation: FICA not Deducted:

1. For average weekly wages $<$ or $=\$ 3,080.77-$ Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
2. For average weekly wages $>\$ 3,080.77$ - Comp. Rate $=$ Comp. Rate from Tables + (\$191.01)

For Injuries occurring from October 1, 2022 through September 30, 2023, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages $<$ or $=\$ 2,826.92-$ Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.057375)
2. For average weekly wages $>\$ 2,826.92$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875 + \$175.27)

Situation: Medicare not Deducted:

1. For all wages - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875)

Situation: FICA not Deducted:

1. For average weekly wages $<$ or $=\$ 2,826.92-$ Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
2. For average weekly wages $>\$ 2,826.92$ - Comp. Rate $=$ Comp. Rate from Tables + (\$175.27)

For Injuries occurring from October 1, 2021 through September 30, 2022, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages $<$ or $=\$ 2,746.15-$ Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.057375)
2. For average weekly wages $>\$ 2,746.15-$ Comp. Rate $=$

Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875 + \$170.26)
Situation: Medicare not Deducted:

1. For all wages - Comp. Rate $=$

Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875)
Situation: FICA not Deducted:

1. For average weekly wages $<$ or $=\$ 2,746.15-$ Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
2. For average weekly wages $>\$ 2,746.15$ - Comp. Rate $=$ Comp. Rate from Tables + (\$170.26)

For Injuries occurring from October 1, 2020 through September 30, 2021, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages $<$ or $=\$ 2,648.07$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.057375)
2. For average weekly wages $>\$ 2,648.07$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875 + \$164.18)

Situation: Medicare not Deducted:

1. For all wages - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875)

Situation: FICA not Deducted:

1. For average weekly wages $<$ or $=\$ 2,648.07$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
2. For average weekly wages $\mathbf{>} \mathbf{\$ 2 , 6 4 8 . 0 7}$ - Comp. Rate $=$ Comp. Rate from Tables + (\$164.18)

For Injuries occurring from October 1, 2019 through September 30, 2020, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages $<$ or $=\$ 2,555.77$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.057375)
2. For average weekly wages $>\$ 2,555.77$ - Comp. Rate $=$

Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875 + \$158.46)
Situation: Medicare not Deducted:

1. For all wages - Comp. Rate $=$

Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875)
Situation: FICA not Deducted:

1. For average weekly wages $<$ or $=\$ 2,555.77$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
2. For average weekly wages $>\$ 2,555.77$ - Comp. Rate $=$ Comp. Rate from Tables + (\$158.46)

For Injuries occurring from October 1, 2018 through September 30, 2019, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages $<$ or $=\$ 2,469.23-$ Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.057375)
2. For average weekly wages $>\$ 2,469.23$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875 + \$153.09)

Situation: Medicare not Deducted:

1. For all wages - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875)

Situation: FICA not Deducted:

1. For average weekly wages $<$ or $=\$ 2,469.23-$ Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
2. For average weekly wages $>\mathbf{\$ 2 , 4 6 9 . 2 3}$ - Comp. Rate $=$ Comp. Rate from Tables + (\$153.09)

For Injuries occurring from October 1, 2017 through September 30, 2018, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages $<$ or $=\$ 2,446.15-$ Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.057375)
2. For average weekly wages $>\$ 2,446.15$ - Comp. Rate $=$

Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875 + \$151.66)
Situation: Medicare not Deducted:

1. For all wages - Comp. Rate $=$

Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875)
Situation: FICA not Deducted:

1. For average weekly wages $<$ or $=\$ 2,446.15-$ Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
2. For average weekly wages $>\$ 2,446.15$ - Comp. Rate $=$ Comp. Rate from Tables + (\$151.66)

For Injuries occurring from October 1, 2015 through September 30, 2017, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages $<$ or $=\$ 2,279-$ Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.057375)
2. For average weekly wages $\mathbf{>} \mathbf{2 , 2 7 9}$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875 + \$105.97)

Situation: Medicare not Deducted:

1. For all wages - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875)

Situation: FICA not Deducted:

1. For average weekly wages $<$ or $=\$ 2,279-$ Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
2. For average weekly wages $\mathbf{>} \mathbf{\$ 2 , 2 7 9}$ - Comp. Rate $=$ Comp. Rate from Tables + (\$105.97)

For Injuries occurring from October 1, 2014 through September 30, 2015, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages $<$ or $=\$ \mathbf{2 , 2 5 0}$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.057375)
2. For average weekly wages $\mathbf{>} \mathbf{\$ 2 , 2 5 0}$ - Comp. Rate $=$

Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875 + \$104.63)
Situation: Medicare not Deducted:

1. For all wages - Comp. Rate $=$

Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875)
Situation: FICA not Deducted:

1. For average weekly wages $<$ or $=\$ \mathbf{2 , 2 5 0}$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
2. For average weekly wages $\mathbf{>} \mathbf{\$ 2 , 2 5 0}$ - Comp. Rate $=$ Comp. Rate from Tables + (\$104.63)

For Injuries occurring from October 1, 2013 through September 30, 2014, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages $<$ or $=\$ 2,186-$ Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.057375)
2. For average weekly wages $>$ or $=\$ 2,187-$ Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875 + \$101.67)

Situation: Medicare not Deducted:

1. For all wages - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875)

Situation: FICA not Deducted:

1. For average weekly wages $<$ or $=\$ \mathbf{2 , 1 8 6}-$ Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
2. For average weekly wages $>$ or $=\$ 2,187-$ Comp. Rate $=$ Comp. Rate from Tables + (\$101.67)

For Injuries occurring from January 1, 2013 through September 30, 2013, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages $<$ or $=\$ 2,117$ - Comp. Rate $=$ Comp. Rate from REVISED Tables + (Average Weekly Wage [gross] x 0.057375)
2. For average weekly wages $>$ or $=\$ 2,118$ - Comp. Rate $=$

Comp. Rate from REVISED Tables + (Average Weekly Wage [gross] x 0.010875 + \$98.45)
Situation: Medicare not Deducted:

1. For all wages - Comp. Rate $=$

Comp. Rate from REVISED Tables + (Average Weekly Wage [gross] x 0.010875)
Situation: FICA not Deducted:

1. For average weekly wages $<$ or $=\$ \mathbf{2 , 1 1 7}-$ Comp. Rate $=$ Comp. Rate from REVISED Tables + (Average Weekly Wage [gross] x 0.0465)
2. For average weekly wages $>$ or $=\$ 2,118$ - Comp. Rate $=$ Comp. Rate from REVISED Tables + (\$98.45)

For Injuries occurring from October 1, 2012 through December 31, 2012, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages $<$ or $=\$ \mathbf{2 , 1 1 7}-$ Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.042375)
2. For average weekly wages $>$ or $=\$ 2,118$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875 + \$66.70)

Situation: Medicare not Deducted:

1. For all wages - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875)

Situation: FICA not Deducted:

1. For average weekly wages $<$ or $=\$ 2,117$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0315)
2. For average weekly wages $>$ or $=\$ \mathbf{2 , 1 1 8}-$ Comp. Rate $=$ Comp. Rate from Tables + (\$66.70)

For Injuries occurring from October 1, 2011 through September 30, 2012, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages $<$ or $=\$ 2,053-$ Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.042375)
2. For average weekly wages $>$ or $=\$ 2,054-$ Comp. Rate $=$

Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875 + \$64.70)
Situation: Medicare not Deducted:

1. For all wages - Comp. Rate $=$

Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875)
Situation: FICA not Deducted:

1. For average weekly wages $<$ or $=\$ 2,053-$ Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0315)
2. For average weekly wages >or $=\mathbf{\$ 2 , 0 5 4}$ - Comp. Rate $=$ Comp. Rate from Tables + (\$64.70)

For Injuries occurring from October 1, 2010 through September 30, 2011, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages $<$ or $=\$ 2,053-$ Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.057375)
2. For average weekly wages $>$ or $=\$ 2,054-$ Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875 + \$95.51)

Situation: Medicare not Deducted:

1. For all wages - Comp. Rate $=$ Comp. Rate from Tables AS AMENDED BY MEMORANDUM 2011-01 FOR THE PERIOD JANUARY 1, 2011-SEPTEMBER 30, 2011 + (Average Weekly Wage [gross] x 0.010875)

Situation: FICA not Deducted:

1. For average weekly wages $<$ or $=\$ 2,053-$ Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
2. For average weekly wages $>$ or $=\$ 2,054-$ Comp. Rate $=$ Comp. Rate from Tables + (\$95.51)

For Injuries occurring from October 1, 2009 through September 30, 2010, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages $<$ or $=\$ 2,053-$ Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.057375)
2. For average weekly wages $>$ or $=\$ 2,054$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875 + \$95.51)

Situation: Medicare not Deducted:

1. For all wages - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875)

Situation: FICA not Deducted:

1. For average weekly wages $<$ or $=\$ 2,053$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
2. For average weekly wages $>$ or $=\$ 2,054$ - Comp. Rate $=$ Comp. Rate from Tables + (\$95.51)

For Injuries occurring from October 1, 2008 through September 30, 2009, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages $<$ or $=\$ 1,961$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.057375)
2. For average weekly wages $>$ or $=\$ 1,962$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875 + \$91.22)

Situation: Medicare not Deducted:

1. For all wages - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875)

Situation: FICA not Deducted:

1. For average weekly wages $<$ or $=\$ 1,961$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
2. For average weekly wages >or $=\$ 1,962$ - Comp. Rate $=$ Comp. Rate from Tables + (\$91.22)

For Injuries occurring from October 1, 2007 through September 30, 2008, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages $<$ or $=\$ 1,875$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.057375)
2. For average weekly wages $>$ or $=\$ 1,876$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875 + \$87.19)

Situation: Medicare not Deducted:

1. For all wages - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875)

Situation: FICA not Deducted:

1. For average weekly wages $<$ or $=\$ 1,875$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
2. For average weekly wages $>$ or $=\$ 1,876$ - Comp. Rate $=$ Comp. Rate from Tables + (\$87.19)

For Injuries occurring from October 1, 2006 through September 30, 2007, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages $<$ or $=\$ 1,811$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.057375)
2. For average weekly wages $>$ or $=\$ 1,812$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875 + \$84.24)

Situation: Medicare not Deducted:

1. For all wages - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875)

Situation: FICA not Deducted:

1. For average weekly wages $<$ or $=\$ 1,811$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
2. For average weekly wages $>$ or $=\$ 1,812$ - Comp. Rate $=$ Comp. Rate from Tables + (\$84.24)

For Injuries occurring from October 1, 2005 through September 30, 2006, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages $<$ or $=\$ 1,730$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.057375)
2. For average weekly wages $>$ or $=\$ 1,731$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875 + \$80.48)

Situation: Medicare not Deducted:

1. For all wages - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875)

Situation: FICA not Deducted:

1. For average weekly wages $<$ or $=\$ 1,730$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
2. For average weekly wages $>$ or $=\$ 1,731$ - Comp. Rate $=$ Comp. Rate from Tables + (\$80.48)

For Injuries occurring from October 1, 2004 through September 30, 2005, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages $<$ or $=\$ 1,690$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.057375)
2. For average weekly wages $>$ or $=\$ 1,691$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875 + \$78.60)

Situation: Medicare not Deducted:

1. For all wages - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875)

Situation: FICA not Deducted:

1. For average weekly wages $<$ or $=\$ 1,690$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
2. For average weekly wages $>$ or $=\$ 1,691$ - Comp. Rate $=$ Comp. Rate from Tables + (\$78.60)

For Injuries occurring from October 1, 2003 through September 30, 2004, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages $<$ or $=\$ 1,673$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.057375)
2. For average weekly wages $>$ or $=\$ 1,674$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875 + \$77.80)

Situation: Medicare not Deducted:

1. For all wages - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875)

Situation: FICA not Deducted:

1. For average weekly wages $<$ or $=\$ 1,673$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
2. For average weekly wages $>$ or $=\$ 1,674$ - Comp. Rate $=$ Comp. Rate from Tables + (\$77.80)

For Injuries occurring from October 1, 2002 through September 30, 2003, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages $<$ or $=\$ 1,632$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.057375)
2. For average weekly wages $>$ or $=\$ 1,633$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875 + \$75.92)

Situation: Medicare not Deducted:

1. For all wages - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875)

Situation: FICA not Deducted:

1. For average weekly wages $<$ or $=\$ 1,632$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
2. For average weekly wages $>$ or $=\$ 1,633$ - Comp. Rate $=$ Comp. Rate from Tables + (\$75.92)

For Injuries occurring from October 1, 2001 through September 30, 2002, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages $<$ or $=\$ 1,546$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.057375)
2. For average weekly wages $>$ or $=\$ 1,547$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875 + \$71.90)

Situation: Medicare not Deducted:

1. For all wages - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875)

Situation: FICA not Deducted:

1. For average weekly wages $<$ or $=\$ 1,546$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
2. For average weekly wages $>$ or $=\$ 1,547$ - Comp. Rate $=$ Comp. Rate from Tables + (\$71.90)

For Injuries occurring from October 1, 2000 through September 30, 2001, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages $<$ or $=\$ 1,465$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.057375)
2. For average weekly wages $>$ or $=\$ 1,466$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875 + \$68.14)

Situation: Medicare not Deducted:

1. For all wages - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875)

Situation: FICA not Deducted:

1. For average weekly wages $<$ or $=\$ 1,465$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
2. For average weekly wages $>$ or $=\$ 1,466$ - Comp. Rate $=$ Comp. Rate from Tables + (\$68.14)

For Injuries occurring from October 1, 1999 through September 30, 2000, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages $<$ or $=\$ 1,396$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.057375)
2. For average weekly wages $>$ or $=\$ 1,397$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875 + \$64.92)

Situation: Medicare not Deducted:

1. For all wages - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875)

Situation: FICA not Deducted:

1. For average weekly wages $<$ or $=\$ 1,396$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
2. For average weekly wages $>$ or $=\$ 1,397$ - Comp. Rate $=$ Comp. Rate from Tables + (\$64.92)

For Injuries occurring from October 1, 1998 through September 30, 1999, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages $<$ or $=\$ 1,315$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.057375)
2. For average weekly wages $>$ or $=\$ 1,316$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875 + \$61.16)

Situation: Medicare not Deducted:

1. For all wages - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875)

Situation: FICA not Deducted:

1. For average weekly wages $<$ or $=\$ 1,315$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
2. For average weekly wages $>$ or $=\$ 1,316$ - Comp. Rate $=$ Comp. Rate from Tables + (\$61.16)

For Injuries occurring from October 1, 1997 through September 30, 1998, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages $<$ or $=\$ 1,257$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.057375)
2. For average weekly wages $>$ or $=\$ 1,258$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875 + \$58.49)

Situation: Medicare not Deducted:

1. For all wages - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875)

Situation: FICA not Deducted:

1. For average weekly wages $<$ or $=\$ 1,257$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
2. For average weekly wages $>$ or $=\$ 1,258$ - Comp. Rate $=$ Comp. Rate from Tables + (\$58.49)

For Injuries occurring from October 1, 1996 through September 30, 1997, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages $<$ or $=\$ 1,205$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.057375)
2. For average weekly wages $>$ or $=\$ 1,206$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875 + \$56.07)

Situation: Medicare not Deducted:

1. For all wages - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875)

Situation: FICA not Deducted:

1. For average weekly wages $<$ or $=\$ 1,205$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
2. For average weekly wages $>$ or $=\$ 1,206$ - Comp. Rate $=$ Comp. Rate from Tables + (\$56.07)

For Injuries occurring from October 1, 1995 through September 30, 1996, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages $<$ or $=\$ 1,176$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.057375)
2. For average weekly wages $>$ or $=\$ 1,177$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875 + \$54.73)

Situation: Medicare not Deducted:

1. For all wages - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875)

Situation: FICA not Deducted:

1. For average weekly wages $<$ or $=\$ 1,176$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
2. For average weekly wages >or $=\$ 1,177$ - Comp. Rate $=$ Comp. Rate from Tables + (\$54.73)

For Injuries occurring from October 1, 1994 through September 30, 1995, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages $<$ or $=\$ 1,165$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.057375)
2. For average weekly wages $>$ or $=\$ 1,166$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875 + \$54.19)

Situation: Medicare not Deducted:

1. For all wages - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875)

Situation: FICA not Deducted:

1. For average weekly wages $<$ or $=\$ 1,165$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
2. For average weekly wages $>$ or $=\$ 1,166$ - Comp. Rate $=$ Comp. Rate from Tables + (\$54.19)

For Injuries occurring from October 1, 1993 through September 30, 1994, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages $<$ or $=\$ 1,107$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.057375)
2. For average weekly wages $>$ or $=\$ 1,108$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875 + \$51.51)

Situation: Medicare not Deducted:

1. For all wages - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875)

Situation: FICA not Deducted:

1. For average weekly wages $<$ or $=\$ 1,107$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
2. For average weekly wages $>$ or $=\$ 1,108$ - Comp. Rate $=$ Comp. Rate from Tables + (\$51.51)

For Injuries occurring from July 1, 1993 through September 30, 1993, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages $<$ or $=\$ 1,067$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.057375)
2. For average weekly wages $>$ or $=\$ 1,068$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875 + \$49.63)

Situation: Medicare not Deducted:

1. For all wages - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875)

Situation: FICA not Deducted:

1. For average weekly wages $<$ or $=\$ 1,067$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
2. For average weekly wages $>$ or $=\$ 1,068$ - Comp. Rate $=$ Comp. Rate from Tables + (\$49.63)

For Injuries occurring from October 1, 1992 through June 30, 1993, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages $<$ or $=\$ 1,067$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.057375)
2. For average weekly wages $>$ or $=\$ 1,068$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875 + \$52.94)

Situation: Medicare not Deducted:

1. For all wages - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875)

Situation: FICA not Deducted:

1. For average weekly wages $<$ or $=\$ 1,067$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
2. For average weekly wages $>$ or $=\$ 1,068$ - Comp. Rate $=$ Comp. Rate from Tables + (\$52.94)

For Injuries occurring from October 1, 1991 through September 30, 1992, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages $<$ or $=\$ 1,026$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.057375)
2. For average weekly wages >or $=\mathbf{\$ 1 , 0 2 7}$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875 + \$50.94)

Situation: Medicare not Deducted:

1. For all wages - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875)

Situation: FICA not Deducted:

1. For average weekly wages $<$ or $=\mathbf{\$ 1 , 0 2 6}$ - Comp. Rate $=$ Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
2. For average weekly wages $>$ or $=\$ 1,027$ - Comp. Rate $=$ Comp. Rate from Tables + (\$50.94)

As with all comp calculations, statutory maximums and minimums must be applied.

