

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

FROM: Stephen M. Morelli, Chairperson

DATE: September 22, 2023

RE: 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:

- 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 > \$3,080.77 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:

- 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:

- 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:

- For average weekly wages < or = \$2,746.15 Comp. Rate = Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
- 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 > \$2,648.07 Comp. Rate = Comp. Rate from Tables + (\$164.18)

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

- 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:

- For average weekly wages < or = \$2,555.77 Comp. Rate = Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
- 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 > \$2,469.23 Comp. Rate = Comp. Rate from Tables + (\$153.09)

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

- 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 > \$2,279 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 > \$2,279 Comp. Rate = Comp. Rate from Tables + (\$105.97)

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

- For average weekly wages < or = \$2,250 Comp. Rate =
 Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.057375)
- 2. For average weekly wages > \$2,250 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:

- For average weekly wages < or = \$2,250 Comp. Rate =
 Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
- 2. For average weekly wages > \$2,250 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:

- 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 = \$2,186 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 <u>January 1, 2013 through September 30, 2013</u>, inclusive:

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

Comp. Rate from <u>REVISED</u> Tables + (Average Weekly Wage [gross] x 0.010875 + \$98.45)

Situation: Medicare not Deducted:

1. For all wages — Comp. Rate = Comp. Rate from <u>REVISED</u> 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 <u>REVISED</u> Tables + (Average Weekly Wage [gross] x 0.0465)
- 2. For average weekly wages > or = **\$2,118** Comp. Rate = Comp. Rate from <u>REVISED</u> 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 = **\$2,117** 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:

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 = \$2,118 Comp. Rate = Comp. Rate from Tables + (\$66.70)

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

- 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:

- 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 = \$2,054 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:

For all wages — Comp. Rate =
 Comp. Rate from Tables AS AMENDED BY <u>MEMORANDUM 2011-01</u> 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:

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:

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:

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:

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:

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:

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:

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:

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:

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:

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:

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:

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:

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 = \$1,027 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 = \$1,026 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.