MEMORANDUM NO. 2024-08

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 13, 2024

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 <u>October 1, 2024 through September 30, 2025</u>, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. For average weekly wages < or = **$3,242.31** — Comp. Rate =
   Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.057375)
2. For average weekly wages > **$3,242.31** — Comp. Rate =
   Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.010875 + **$201.02**)

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 = **$3,242.31** — Comp. Rate =
   Comp. Rate from Tables + (Average Weekly Wage [gross] x 0.0465)
2. For average weekly wages > **$3,242.31** — Comp. Rate =
   Comp. Rate from Tables + (**$201.02**)

For Injuries occurring from <u>October 1, 2023 through September 30, 2024</u>, 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 > **$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 <u>October 1, 2022 through September 30, 2023</u>, 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 <u>October 1, 2021 through September 30, 2022</u>, 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 <u>October 1, 2020 through September 30, 2021</u>, 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 <u>October 1, 2019 through September 30, 2020</u>, 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 <u>October 1, 2018 through September 30, 2019</u>, 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 <u>October 1, 2017 through September 30, 2018</u>, 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 <u>October 1, 2015 through September 30, 2017</u>, 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 <u>October 1, 2014 through September 30, 2015</u>, inclusive:

Situation: Neither FICA nor Medicare Deducted:

1. 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:

1. 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 <u>October 1, 2013 through September 30, 2014</u>, 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 = **$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:

Situation: Neither FICA nor Medicare Deducted:

1. 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 <u>October 1, 2012 through December 31, 2012</u>, 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:

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

For Injuries occurring from <u>October 1, 2011 through September 30, 2012</u>, 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 = **$2,054** — Comp. Rate =
   Comp. Rate from Tables + (**$64.70**)

For Injuries occurring from <u>October 1, 2010 through September 30, 2011</u>, 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 <u>October 1, 2009 through September 30, 2010</u>, 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 <u>October 1, 2008 through September 30, 2009</u>, 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 <u>October 1, 2007 through September 30, 2008</u>, 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 <u>October 1, 2006 through September 30, 2007</u>, 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 <u>October 1, 2005 through September 30, 2006</u>, 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 <u>October 1, 2004 through September 30, 2005</u>, 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 <u>October 1, 2003 through September 30, 2004</u>, 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 <u>October 1, 2002 through September 30, 2003</u>, 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 <u>October 1, 2001 through September 30, 2002</u>, 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 <u>October 1, 2000 through September 30, 2001</u>, 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 <u>October 1, 1999 through September 30, 2000</u>, 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 <u>October 1, 1998 through September 30, 1999</u>, 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 <u>October 1, 1997 through September 30, 1998</u>, 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 <u>October 1, 1996 through September 30, 1997</u>, 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 <u>October 1, 1995 through September 30, 1996</u>, 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 <u>October 1, 1994 through September 30, 1995</u>, 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 <u>October 1, 1993 through September 30, 1994</u>, 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 <u>July 1, 1993 through September 30, 1993</u>, 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 <u>October 1, 1992 through June 30, 1993</u>, 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 <u>October 1, 1991 through September 30, 1992</u>, 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 **<u>maximums</u>** and **<u>minimums</u>** must be applied.