

PERIODIC TABLE OF BASIC WORKERS' COMPENSATION ELEMENTS

2019



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AVERAGE WEEKLY WAGE

The injured workers' average weekly wage on the date of injury controls the amount he gets for wage replacement benefits. The following methods of calculation apply for determining average weekly wage. Note that the specific facts of each case will determine what method is appropriate for calculation of the average weekly wage, and this is only a brief summary of the factors that can go into calculation of the wage.

Step 1: Pursuant to Minn. Stat. § 176.011 Subd. 18, you must first determine the daily wage. The daily wage is the wage paid by the employer to the employee, excluding tips and gratuities otherwise paid directly to the employee, and not accounted for by the employer.

To determine the daily wage, divide total earnings paid during the 26 weeks before the date of injury by the "days in which the employee actually performed any of the duties of such employment." (e.g. \$18,000.00 earned and 130 days equals a daily wage of \$138.46).

Board and other allowances may be included in the wage.

Step 2A: Regular employment (i.e. full time 40 hours a week), multiply the daily wage by the number of days normally worked in the business of the employer. Minn. Stat. § 176.011 Subd. 18 (e.g. daily wage of \$138.46 multiplied by five days per week equals an average weekly wage of \$692.30 per week).

Step 2B: Irregular earnings or employment: The 26 week averaging method is typically used. Note that minor variances from regular hours do not render wages "irregular" for purposes of using the averaging method. If earnings are variable enough to be deemed "irregular", then to calculate you divide earnings by 26 weeks (or less if the employee worked for the employer less than 26 weeks). For example, employee's combined earnings over 26 weeks come to \$19,250.00, divided by 26 weeks equals \$740.38 per week.

Step 3: Construction and seasonal employment: In this area, take the daily wage as computed above and multiply it by a presumed five day work week pursuant to Minn. Stat. § 176.011(3) which states "in the case of the construction industry, mining industry or other industry where the hours of work are affected by seasonal conditions...", the wage shall be not less than five times the daily wage. Note that in situations where employees contract for different hours, i.e. a four day work week, the average weekly wage calculation will be based upon the contract (*Koziolek v. Aconite Corp.*, 49 W.C.D. 498 (1993)).

Note: There can be many variables which affect the calculation of the average weekly wage.

Note: Many factors can affect the issue of what constitutes "wages" and what constitutes "irregular earnings." Some of the variables which can effect the determination of the average weekly wage include the following:

Overtime work — only included if the overtime was regular in the 26 week period preceding the injury. Minn. Stat. § 176.011 Subd. 18 provides that occasional overtime is not to be considered in computing the wage, however, if overtime is "regular" or "frequent" throughout the year, it is includable; Tips or gratuities – only included if paid through the employer; and

Room and board or other allowances provided to the employee as part of the employment relationship (can

include such items as literally room and board, electricity, food allowance, certain per diems, bonuses if paid based on individual performance factors, etc.) Note: Health insurance and other employment related "benefits" are typically excluded and are not a part of the average weekly wage. As a general rule, amounts representing non-taxable portions of an employee's benefit package, including contributions to pension, annuity or retirement plans, are not includable in calculating the wage. Items such as paid sick leave, holidays and vacation pay are typically included as part of the wages for determining average weekly wage.

TEMPORARY TOTAL DISABILITY

8/1/75	Cap is lifted, unlimited TTD
1/1/84	TTD ends 90 days post service of MMI or retraining
10/1/95	TTD not to exceed 104 weeks (does not include periods while employee is in retraining)
10/1/08	TTD not to exceed 130 weeks (does not include periods while employee is in retraining); once employee paid 52 weeks TTD employer/insurer must notify employee in writing of 130-week limitation

TEMPORARY PARTIAL DISABILITY

8/1/74	Not to exceed 350 weeks (total weeks without regard to date of injury)
10/1/77	Cap is lifted, unlimited TPD
10/1/92	Capped—not to exceed 225 total weeks and in no event beyond 450 weeks after date of injury
10/1/18	Capped—not to exceed 275 total weeks and in no event beyond 450 weeks after the date of injury

PERMANENT PARTIAL DISABILITY

- For injuries prior to 1/1/84:
 - Benefits paid based on percentage loss of a specific body part as rated by doctor
 - Rated percentage multiplied by number of weeks set forth in statutory schedule
- Statutory apportionment available per statute for all injuries after 1/1/84 (Minn. Stat. § 176.101, subd. 4a):
 - The compensation payable for permanent partial disability for a current injury shall be reduced by the proportion of the disability which is attributable to a preexisting disability
 - An apportionment of a permanent partial disability shall be made only if the preexisting disability is clearly evidenced in a medical report or record made prior to the current personal injury
- For injuries occurring 1/1/84-10/1/95:
 - Benefits paid based on loss of use of whole body as rated using applicable permanent partial disability schedules (Rule 5223.0010-.0250 or 5223.0300-.0650, depending on date of injury)
 - Two-tiered system with benefits paid as "economic recovery compensation" or "impairment compensation" generally depending on whether the employee received a suitable job offer within 90 days after service of MMI
- For injuries occurring 10/1/95-9/30/00:
 - Two-tiered system eliminated (no E.R.C.)
 - Benefits paid periodically (weekly)
 - Benefits paid based on loss of use of whole body as rated using applicable permanent partial disability schedules (Rule 5223.0300-.0650)
 - Benefits paid using "impairment compensation" schedule

5. For injuries occurring 10/1/00-present:
 - a. Benefits paid periodically or discounted lump sum at employee's request
 - b. Benefits paid based on loss of use of whole body as rated using applicable permanent partial disability schedules (Rule 5223.0300-.0650)
 - c. Benefits paid per permanent partial disability schedule

PERMANENT PARTIAL DISABILITY SCHEDULE

Percent of Disability	Amount of Compensation (based on date of injury)	
	10/1/00—9/30/18	10/1/18—present
less than 5.5	\$ 75,000	\$ 78,800
5.5 to less than 10.5	80,000	84,000
10.5 to less than 15.5	85,000	89,300
15.5 to less than 20.5	90,000	94,500
20.5 to less than 25.5	95,000	99,800
25.5 to less than 30.5	100,000	105,000
30.5 to less than 35.5	110,000	115,500
35.5 to less than 40.5	120,000	126,000
40.5 to less than 45.5	130,000	136,500
45.5 to less than 50.5	140,000	147,000
50.5 to less than 55.5	165,000	173,300
55.5 to less than 60.5	190,000	199,500
60.5 to less than 65.5	215,000	225,800
65.5 to less than 70.5	240,000	252,000
70.5 to less than 75.5	265,000	278,300
75.5 to less than 80.5	315,000	330,800
80.5 to less than 85.5	365,000	383,300
85.5 to less than 90.5	415,000	435,800
90.5 to less than 95.5	465,000	488,300
95.5 through 100	515,000	540,800

6. Formula for combining multiple ratings (M.S. § 176.105):
 $A + B(1-A)$
 A = greater whole body impairment
 B = lesser whole body impairment for second body part
 Example: 14% WBI due to spine injury; 8% WBI due to knee injury;
 $.14 + .08(1-.14) = 20.88\%$ (not 22%)

PERMANENT TOTAL DISABILITY

1. For injuries prior to 10/1/95:
 - a. Presumed P.T. (M.S. § 176.101, subd. 5)
 - total and permanent loss of sight in both eyes
 - loss of both arms at shoulder
 - loss of both legs with no ability to use artificial member
 - complete & permanent paralysis (includes paraplegics)
 - total & permanent loss of mental faculties
 - b. 1/1/84: Retirement presumed with receipt of Social Security—old age and survivors retirement benefits; Presumption rebuttable
 - c. Offset for benefits paid by any government disability program (Social Security, PERA) after \$25,000 in weekly total disability paid

- d. Unless employee falls within category set forth in paragraph a, determination is a medical/vocational determination
2. For injuries on or after 10/1/95:
 - a. Thresholds:
 - at least 17% whole body impairment; or
 - at least 15% whole body impairment and at least 50 years old; or
 - at least 13% whole body impairment, at least 55 years old and not completed 12th grade or obtained GED
 (per *Frankhauser v. Fabcon, Inc.*, 57 WCD 239 (1997) and *Allan v. R.D. Offutt Company*, 869 N.W.2d 31 (Minn. 2015), ratable impairments from any cause, occupational or non-occupational, may be combined to meet impairment thresholds, as long as the disability affects employability)
 - b. Vocational/medical determination after threshold is met
 - c. Minimum PTD rate: 65% of Statewide AWW (see schedule under supplementary benefits below)
 - d. Benefit Termination
 - Injuries occurring 10/1/95—9/30/18: Employee presumed retired at age 67 unless rebutted by employee
 - Injuries on or after 10/1/18: No retirement presumption; benefits payable until age 72, or five years if over 67 when injured
 - e. Offset for benefits paid by any government disability program (Social Security, PERA) after \$25,000 in weekly total disability paid
 - f. Social Security offset may reduce benefits below 65% of Statewide AWW
 - g. Social Security offset includes children's benefits

RETRAINING

- 7/1/75: Up to 156 weeks of additional compensation during actual period of retraining according to schedule for temporary total disability
- 10/1/79: Up to 156 weeks of additional compensation; required to pay costs of implementing plan: tuition, books, travel, etc.; 125% of compensation rate during retraining
- 7/1/83: 25% provision deleted. Employee may petition for additional benefits not to exceed 25% of the compensation otherwise payable due to unusual or unique circumstances of the retraining plan
- 10/1/95: Request for retraining must be filed before 104 weeks of TTD or TPD paid. Employer/Insurer or TPA must inform Employee of the 104-week limitation in writing before 80 weeks of TTD or TTP paid (failure to provide notice will extend 104-week limitation and may result in penalty per M.S. § 176.102, subd. 11(d))
- 10/1/00: Request for retraining must be filed before 156 weeks of TTD or TPD paid. Employer/Insurer or TPA must inform Employee of the 156-week limitation in writing before 80 weeks of TTD or TTP paid (failure to provide notice will extend 156-week limitation and may result in penalty per M.S. § 176.102, subd. 11(d))
- 10/1/08: Request for retraining must be filed before 208 weeks of TTD or TPD paid. Employer/Insurer or TPA must inform Employee of the 208-week limitation in writing before 80 weeks of TTD or TTP paid (failure to provide notice will extend 208-week limitation and may result in penalty per M.S. § 176.102, subd. 11(d))

DEATH & DEPENDENCY BENEFITS

M.S. § 176.111

- a. Spouse, no dependent child: 50% of AWW for 10 years
- b. Spouse one dependent child: 60% of AWW until child no longer dependent, then 50% of AWW for additional 10 years
- c. Spouse, two or more dependent children: 66 $\frac{2}{3}$ % of AWW until last child is no longer dependent, then 50% of AWW for additional 10 years
- d. Death benefits are subject to adjustment per M.S. § 176.645
- e. Combined total of weekly government survivor benefits and workers' compensation death benefits shall not exceed AWW (as adjusted per M.S. § 176.645)
- f. Minimum death benefit payable is \$60,000.00 (payable to dependents or, if none, to estate of employee)
- g. Death, no dependents:
 - within 14 days of death, notice to estate of \$60,000.00 payment
 - payment must be made within 14 days of notice of appointment or personal representative

REHABILITATION SERVICES, FEES AND COSTS

Pursuant to Rule 5220.1900.
(Maximum charges effective 10/1/18)

1. Charges for QRC not to exceed \$106.19/hour; \$79.64/hour for travel time; and \$53.10 for wait time
2. Job Development and placement service rate not to exceed \$85.06/hour
3. Charges escalated pursuant to M.S. § 176.645 on October 1, 1993 and October 1 of each succeeding year
4. When job placement/development is performed by someone other than QRC, the QRC's billing may not exceed six hours per 30-day calendar period

MEDICARE

Medicare Reporting & Set-Aside Obligations

Federal law requires notice of a WC claim or settlement to Medicare. See <http://www.cms.gov/Medicare/Coordination-of-Benefits-and-Recovery/Mandatory-Insurer-Reporting-For-Non-Group-Health-Plans/Downloads/New-Downloads/NGHPQuickRef.pdf>

Medicare Set-Aside Agreement

When a settlement seeks to close future medical claims, federal law works to prevent future medical expenses from being shifted to Medicare. *If the claimant is a current Medicare beneficiary* and "total settlement" (includes wages, attorney fees, all future medical expenses and prescription drug costs + repayment of any Medicare conditional payments + past settlements, etc.) exceeds \$25,000, then a Medicare Set-Aside Agreement is necessary. (This \$25,000 is just an administrative-review threshold and, therefore, is not a completely safe harbor). *If the claimant is not a Medicare beneficiary* but has a "reasonable expectation" (applied or applying for SSDI benefits, or appealing denial or re-filing for SSDI, or 62 years 6 months old, or has end-stage renal disease) of enrolling in Medicare, and the "total settlement" is \$250,000 or greater, then a Medicare Set-Aside Agreement is necessary. (And, similarly, this \$250,000 is just an administrative-review threshold and, therefore, is not a completely safe harbor).

COMPENSATION RATES

MAXIMUM [M.S. § 176.101 AND M.S. § 176.111]

07-01-53	\$35.00	10-01-86	\$360.00
07-01-53	\$40.00	10-01-87	\$376.00
04-28-57	\$45.00	10-01-88	\$391.00
09-01-67	\$60.00	10-01-89	\$413.00
09-01-69	\$70.00	10-01-90	\$428.00
PP & TP	\$63.00	10-01-91	\$443.00
09-01-71	\$80.00	<i>105% of Statewide AWW</i>	
PP & TP	\$73.00	10-01-92	\$481.95
09-01-73	\$100.00	10-01-93	\$508.20
08-01-75	\$135.00	10-01-94	\$516.60
10-10-75	\$135.00 on fatals	<i>Set by statute</i>	
<i>100% of Statewide AWW</i>		10-01-95	\$615.00
10-01-77	\$197.00	10-01-00	\$750.00
10-01-78	\$209.00	10-01-08	\$850.00
10-01-79	\$226.00	<i>102% of Statewide AAW</i>	
10-01-80	\$244.00	10-01-13	\$963.90
10-01-81	\$267.00	10-01-14	\$980.22
10-01-82	\$290.00	10-01-15	\$1008.78
10-01-83	\$313.00	10-01-16	\$1046.52
10-01-84	\$329.00	10-01-17	\$1061.82
10-01-85	\$342.00	10-01-18	\$1098.54

MINIMUM [M.S. § 176.101 Subd.1]

07-01-53	.....	\$17.50
<i>20% of the Statewide AWW</i>		
08-01-75	.....	\$34.00
01-01-77	.....	\$36.60

50% of the Statewide AWW or gross wage, whichever is less, but in no case less than 20% of the Statewide AWW

	<u>50%</u>	<u>20%</u>
10-01-77	\$ 98.50 (gross wage \$147.75).....	\$39.40
10-01-78	\$104.50 (gross wage \$156.75).....	\$41.80
10-01-79	\$113.00 (gross wage \$169.50).....	\$45.20
10-01-80	\$122.00 (gross wage \$183.00).....	\$48.80
10-01-81	\$133.50 (gross wage \$200.25).....	\$53.40
10-01-82	\$145.00 (gross wage \$217.50).....	\$58.00
10-01-83	\$156.50 (gross wage \$234.75).....	\$62.60
10-01-84	\$164.50 (gross wage \$246.75).....	\$65.80
10-01-85	\$171.00 (gross wage \$256.50).....	\$68.40
10-01-86	\$180.00 (gross wage \$270.00).....	\$72.00
10-01-87	\$188.00 (gross wage \$282.00).....	\$72.50
10-01-88	\$195.50 (gross wage \$293.25).....	\$78.20
10-01-89	\$206.50 (gross wage \$309.75).....	\$82.60
10-01-90	\$214.00 (gross wage \$321.00).....	\$85.60
10-01-91	\$221.50 (gross wage \$332.25).....	\$88.60

20% of the Statewide AWW or the employee's actual weekly wage, whichever is less

10-01-92	.....	\$91.80
10-01-93	.....	\$96.80
10-01-94	.....	\$98.40

Set by statute, the listed amount or the employee's actual weekly wage, whichever is less

10-01-95	.....	\$104.00
10-01-00	.....	\$130.00
(and later)		

SPECIAL COMPENSATION FUND

Supplementary Benefits (M.S. § 176.132)

1. Eligibility (date of injury controls):
 - a. Prior to 10/1/83: Disabled for at least 104 weeks or total disability 4 years post first date of total disability from same injury
 - b. 10/1/83-9/30/92: After 208 wks of TTD or PTD or if receiving TTD 208 wks from the first date of total disability
 - c. 10/1/92: After 208 wks of TTD or PTD and employee is permanently and totally disabled
 - d. 10/1/95: Supplementary benefits eliminated for injuries on or after 10/1/95
2. Schedule

SUPPLEMENTARY BENEFITS PER MINN. STAT. § 176.132

(AND PTD MINIMUM PER MINN. STAT. § 176.101 FOR INJURIES 10/1/95 AND LATER)

01-01-72	.....	\$60.00
07-01-73	..... Subd. 2(e) 5% reduction	
07-01-74	.....	\$73.00
01-01-75	.....	\$80.00
01-01-76	.....	\$85.00
01-01-77	.....	\$91.50
07-01-77	.....	\$109.80
01-01-78	.....	\$118.20
04-08-78	..... Change in 5% law	
01-01-79	.....	\$125.40
10-01-79	.....	\$135.85 (65% of 209)
01-01-80	.....	\$146.90 (65% of 226)
10-01-80	.....	\$158.60 (65% of 244)
10-01-81	.....	\$173.55 (65% of 267)
10-01-82	.....	\$188.50 (65% of 290)
10-01-83	.....	\$203.45 (rounded 204)
10-01-84	.....	\$213.85 (rounded to 214)
10-01-85	.....	\$223.00 (round)
10-01-86	.....	\$234.00 (round)
10-01-87	.....	\$244.40 (rounded to 245)
10-01-88	.....	\$254.15 (rounded to 255)
10-01-89	.....	\$268.45 (rounded to 269)
10-01-90	.....	\$278.20 (rounded to 279)
10-01-91	.....	\$287.95 (rounded to 288)
10-01-92	.....	\$298.35 (rounded to 299)
10-01-93	.....	\$314.60 (rounded to 315)
10-01-94	.....	\$319.80 (rounded to 320)
10-01-95	.....	\$328.25 (rounded to 329)*
10-01-96	.....	\$340.60 (rounded to 341)*
10-01-97	.....	\$359.45 (rounded to 360)*
10-01-98	.....	\$376.35 (rounded to 377)*
10-01-99	.....	\$399.75 (rounded to 400)*
10-01-00	.....	\$417.30 (rounded to 418)*
10-01-01	.....	\$442.00 (round)
10-01-02	.....	\$456.30 (rounded to 457)*
10-01-03	.....	\$466.70 (rounded to 467)*
10-01-04	.....	\$481.00 (round)
10-01-05	.....	\$503.10 (rounded to 504)*
10-01-06	.....	\$508.30 (rounded to 509)*
10-01-07	.....	\$525.50 (rounded to 526)*
10-01-08	.....	\$552.50 (rounded to 553)*
10-01-09	.....	\$570.70 (rounded to 571)*
10-01-10	.....	\$564.20 (rounded to 565)*
10-01-11	.....	\$582.40 (rounded to 583)*
10-01-12	.....	\$595.40 (rounded to 596)*
10-01-13	.....	\$614.25 (rounded to 615)*
10-01-14	.....	\$624.65 (rounded to 625)*
10-01-15	.....	\$642.85 (rounded to 643)*
10-01-16	.....	\$666.90 (rounded to 667)*
10-01-17	.....	\$676.65 (rounded to 677)*
10-01-18	.....	\$700.05 (rounded to 701)*

*rounding only applies to supplementary benefits

IME FEE/DEPO SCHEDULE

1. Effective date: 12/1/93
2. Schedule: Rule 5219.0500
 - a. Selected Charges (maximum charges effective 10/1/18):
 - Review of records \$289.48 first 50 pgs, \$165.42 each additional 50 pages
 - Charge for history from employee and exam: \$454.90
 - X-ray review: \$124.06
 - Charge for diagnosis, analysis, treatment recommendation and report: \$413.54
 - Doctor depo: \$661.67/hr; \$1323.34 minimum (2 hrs)
 - b. IME Cancellations:
 - 3 business days or more prior to exam: no charge
 - Less than 3 business days before exam: \$661.67
 - c. Doctor depo cancellations
 - 6 business days or more prior to depo: no charge
 - 5th, 4th, or 3rd day prior to depo: \$827.09
 - 2nd day prior to depo: \$1157.92
 - 1 day prior or same day as depo: \$1323.34
3. Charges escalated on October 1, 1994 and October 1 of each succeeding year

KAISERSHOT FORMULA

1. Per *Kaisershot v. Archer-Daniels Midland Co.*, 23 WCD 707 (W.C.C.A. 1966)
2. Formula
 - a. Find correct compensation rate and apportionment percentage for each injury
 - b. Multiple respective apportionment % by rate for each injury
 - c. Total the result
 - d. Divide each rate by the total to obtain percentage
 - e. Apply percentage to the rate in effect at the time of the last injury to obtain responsibility of each injury
3. Example:

1st injury = \$80 x 45% =	\$36.00
2nd injury = \$100 x 55% =	<u>\$55.00</u>
TOTAL	\$91.00

1st injury = 36/91 = 39.56% x 100 =	\$39.56
2nd injury = 55/91 = 60.44% x 100 =	\$60.44
1st injury rate =	\$39.56
2nd injury rate =	<u>\$60.44</u>
TOTAL	\$100.00

MEDICAL RECORD CHARGE/RATE

1. Rule 5219.0100-.0300
2. Charges:
 - \$10.00 retrieval fee
 - \$.75 per page
 - Actual postage, MN sales tax & notary fees if requested
 - Must pay for charges within 30 days
 - Retrieval fee not applicable to records provided in support of charges

ADJUSTMENT OF BENEFITS PER M.S. 176.645

1. Does not apply:
 - a. To injuries prior to 10/1/75
 - b. To PPD payments
2. For injuries 10/1/75 to 9/30/92

10-01-76	7.65%	10-01-91	3.50%	10-01-06	1.03%
10-01-77	6%	10-01-92	3.61%	10-01-07	3.32%
10-01-78	6%	10-01-93	5.45%	10-01-08	5.20%
10-01-79	6%	10-01-94	1.65%	10-01-09	3.29%
10-01-80	6%	10-01-95	2.64%	10-01-10	-1.14%
10-01-81	6%	10-01-96	3.76%	10-01-11	3.23%
10-01-82	6%	10-01-97	5.53%	10-01-12	2.23%
10-01-83	6%	10-01-98	4.70%	10-01-13	3.17%
10-01-84	5.11%	10-01-99	6%	10-01-14	1.69%
10-01-85	3.95%	10-01-00	4.39%	10-01-15	2.91%
10-01-86	5.26%	10-01-01	5.92%	10-01-16	3.74%
10-01-87	4.44%	10-01-02	3.24%	10-01-17	1.46%
10-01-88	3.99%	10-01-03	2.28%	10-01-18	3.46%
10-01-89	5.63%	10-01-04	3.06%		
10-01-90	3.63%	10-01-05	4.59%		

 - For injuries 10/1/75 to 9/30/81 adjustments made on 10/1 of every year
 - For injuries 10/1/81 to 9/30/92 adjustments made on anniversary of date of injury
3. For injuries 10/1/92 to 9/30/95

10-01-93	4%	10-01-02	3.24%	10-01-11	3.23%
10-01-94	1.65%	10-01-03	2.28%	10-01-12	2.23%
10-01-95	2.64%	10-01-04	3.06%	10-01-13	3.17%
10-01-96	3.76%	10-01-05	4%	10-01-14	1.69%
10-01-97	4%	10-01-06	1.03%	10-01-15	2.91%
10-01-98	4%	10-01-07	3.32%	10-01-16	3.74%
10-01-99	4%	10-01-08	4%	10-01-17	1.46%
10-01-00	4%	10-01-09	3.29%	10-01-18	3.46%
10-01-01	4%	10-01-10	-1.14%		

 - Initial adjustment is deferred until 2nd anniversary of date of injury
 - Adjustments capped at 4%
4. For injuries 10/1/95 to 9/30/13

10-01-99	2%	10-01-06	1.03%	10-01-13	2%
10-01-00	2%	10-01-07	2%	10-01-14	1.69%
10-01-01	2%	10-01-08	2%	10-01-15	2%
10-01-02	2%	10-01-09	2%	10-01-16	2%
10-01-03	2%	10-01-10	-1.14%	10-01-17	1.46%
10-01-04	2%	10-01-11	2%	10-01-18	2%
10-01-05	2%	10-01-12	2%		

 - Initial adjustment is deferred until 4th anniversary of date of injury
 - Adjustments capped at 2%
5. For injuries 10/1/13 to present

10-01-16	3%	10-01-17	1.46%	10-01-18	3%
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 - Initial adjustment is deferred until 3rd anniversary of date of injury
 - Adjustments capped at 3%

INTEREST CALCULATION

Interest Rates:

1. Until 10/1/95: 8% or rate set by M.S. § 549.09 subd. 1, whichever is greater
2. 10/1/95 and after: rate set by M.S. § 549.09 subd. 1.

1995	6%	2004	4%	2013	4%
1996	5%	2005	4%	2014	4%
1997	5%	2006	4%	2015	4%
1998	5%	2007	5%	2016	4%
1999	4%	2008	4%	2017	4%
2000	5%	2009	4%	2018	4%
2001	6%	2010	4%	2019	4%
2002	2%	2011	4%		
2003	4%	2012	4%		
3. 8/1/09 and after: 10%, if award is greater than \$50,000 for non-government entities

SOCIAL SECURITY COST OF LIVING ADJUSTMENT

12/83: 3.5%	12/95: 2.6%	12/07: 2.3%
12/84: 3.5%	12/96: 2.9%	12/08: 5.8%
12/85: 3.1%	12/97: 2.1%	12/09: 0%
12/86: 1.3%	12/98: 1.3%	12/10: 0%
12/87: 4.2%	12/99: 2.4%	12/11: 3.6%
12/88: 4.0%	12/00: 3.5%	12/12: 1.7%
12/89: 4.7%	12/01: 2.6%	12/13: 1.5%
12/90: 5.4%	12/02: 1.4%	12/14: 1.7%
12/91: 3.7%	12/03: 2.1%	12/15: 0%
12/92: 3.0%	12/04: 2.7%	12/16: 0.3%
12/93: 2.6%	12/05: 4.1%	12/17: 2%
12/94: 2.8%	12/06: 3.3%	12/18: 2.8%

EMPLOYEE MILEAGE REIMBURSEMENT

1. Rule 5221.0500, subp 2.E.
2. Paid at the rate equal to the rate paid by the employer for ordinary business travel, or the rate paid by the State of Minnesota for employment-related travel whichever is lower
3. Maximum Rate (per DOLI)

01/01/04	37.5¢ per mile	01/01/11	51.0¢ per mile
01/01/05	40.5¢ per mile	07/01/11	55.5¢ per mile
09/01/05	48.5¢ per mile	01/01/13	56.5¢ per mile
01/01/06	44.5¢ per mile	01/01/14	56.0¢ per mile
01/01/07	48.5¢ per mile	01/01/15	57.5¢ per mile
01/01/08	50.5¢ per mile	01/01/16	54.0¢ per mile
07/01/08	58.5¢ per mile	01/01/17	53.5¢ per mile
01/01/09	55.0¢ per mile	01/01/18	54.5¢ per mile
01/01/10	50.0¢ per mile	01/01/19	58.0¢ per mile

NOTICE

The reference materials contained in this guide have been abridged from a variety of sources and should not be construed as legal advice. Please consult legal counsel with any questions concerning this guide.