



APR 01 2019

RELEASE – REVISION OF EXHIBIT 695 OF RESOURCE BOOK, DCMWC PROCEDURE MANUAL

BLBA TRANSMITTAL NO. 19-05

April 2019

EXPLANATION OF MATERIAL TRANSMITTED:

This transmittal updates Exhibit 695 by adding the 2019 annual and monthly earnings offset exempt amounts. This information was obtained from the Social Security Administration at: <https://www.ssa.gov/oact/cola/rtea.html>.

REMINDER – Public Law 106-182, enacted in April 2000, eliminated the Social Security retirement earnings test in and after the month in which a person attains full retirement age. The addendum to this exhibit provides a table of full retirement ages. Elimination is effective with respect to taxable years ending after December 31, 1999.

A handwritten signature in blue ink, appearing to read "Michael A. Chance".

MICHAEL A. CHANCE
Director, Division of Coal
Mine Workers' Compensation

FILING INSTRUCTIONS:

Remove Old Exhibit

Insert New Exhibit

BLBA PM Resource Book

BLBA PM Resource Book

Exhibit # 695

Exhibit # 695

DISTRIBUTION: List No. 3
(All Supervisors, Claims Examiners and Workers' Compensation Specialists)

EARNINGS OFFSET

CHART OF ANNUAL AND MONTHLY EXEMPT AMOUNTS

| <u>Effective Date</u> | <u>Rate Per Year</u> | <u>Rate Per Month</u> |
|----------------------------------|------------------------|-----------------------|
| 01/01/74 | \$2,400 | \$200 |
| 01/01/75 | 2,520 | 210 |
| 01/01/76 | 2,760 | 230 |
| 01/01/77 | 3,000 | 250 |
| 01/01/78 (for persons under FRA) | 3,240 | 270 |
| (for persons FRA to 71) | 4,000 | 333 |
| (for persons 72 or over) | (No limit on earnings) | |
| 01/01/79 (for persons under FRA) | 3,480 | 290 |
| (for persons FRA to 71) | 4,500 | 375 |
| (for persons 72 or over) | (No limit on earnings) | |
| 01/01/80 (for persons under FRA) | 3,720 | 310 |
| (for persons FRA to 71) | 5,000 | 417 |
| (for persons 72 or over) | (No limit on earnings) | |
| 01/01/81 (for persons under FRA) | 4,080 | 340 |
| (for persons FRA to 71) | 5,500 | 459 |
| (for persons 72 or over) | (No limit on earnings) | |
| 01/01/82 (for persons under FRA) | 4,440 | 370 |
| (for persons FRA to 71) | 6,000 | 500 |
| (for persons 72 or over) | (No limit on earnings) | |
| 01/01/83 (for persons under FRA) | 4,920 | 410 |
| (for persons FRA to 69) | 6,600 | 550 |
| (for persons 70 or over) | (No limit on earnings) | |
| 01/01/84 (for persons under FRA) | 5,160 | 430 |
| (for persons FRA to 69) | 6,960 | 580 |
| (for persons 70 or over) | (No limit on earnings) | |
| 01/01/85 (for persons under FRA) | 5,400 | 450 |
| (for persons FRA to 69) | 7,320 | 610 |
| (for persons 70 or over) | (No limit on earnings) | |
| 01/01/86 (for persons under FRA) | 5,760 | 480 |
| (for persons FRA to 69) | 7,800 | 650 |
| (for persons 70 or over) | (No limit on earnings) | |
| 01/01/87 (for persons under FRA) | 6,000 | 500 |
| (for persons FRA to 69) | 8,160 | 680 |
| (for persons 70 or over) | (No limit on earnings) | |
| 01/10/88 (for persons under FRA) | 6,120 | 510 |
| (for persons FRA to 69) | 8,400 | 700 |
| (for persons 70 or over) | (No limit on earnings) | |
| 01/01/89 (for persons under FRA) | 6,480 | 540 |
| (for persons FRA to 69) | 8,880 | 740 |
| (for persons 70 or over) | (No limit on earnings) | |
| 01/01/90 (for persons under FRA) | 6,840 | 570 |
| (for persons FRA to 69) | 9,360 | 780 |
| (for persons 70 or over) | (No limit on earnings) | |

(See PM Chapter 2-1403.13)

CHART OF ANNUAL AND MONTHLY EXEMPT AMOUNTS

| <u>Effective Date</u> | | <u>Rate Per Year</u> | <u>Rate Per Month</u> |
|-----------------------|---------------------------|------------------------|-----------------------|
| 01/01/91 | (for persons under FRA) | 7,080 | 590 |
| | (for persons FRA to 69) | 9,720 | 810 |
| | (for persons 70 or over) | (No limit on earnings) | |
| 01/01/92 | (for persons under FRA) | 7,440 | 620 |
| | (for persons FRA to 69) | 10,200 | 850 |
| | (for persons 70 or over) | (No limit on earnings) | |
| 01/01/93 | (for persons under FRA) | 7,680 | 640 |
| | (for persons FRA to 69) | 10,560 | 880 |
| | (for persons 70 or over) | (No limit on earnings) | |
| 01/01/94 | (for persons under FRA) | 8,040..... | 670 |
| | (for persons FRA to 69) | 11,160 | 930 |
| | (for persons 70 or over) | (No limit on earnings) | |
| 01/01/95 | (for persons under FRA) | 8,160 | 680 |
| | (for persons FRA to 69) | 11,280 | 940 |
| | (for persons 70 or over) | (No limit on earnings) | |
| 01/01/96 | (for persons under FRA) | 8,280 | 690 |
| | (for persons FRA to 69) | 12,500 | 1,042 |
| | (for persons 70 or over) | (No limit on earnings) | |
| 01/01/97 | (for persons under FRA) | 8,640 | 720 |
| | (for persons FRA to 69) | 13,500 | 1,125 |
| | (for persons 70 or over) | (No limit on earnings) | |
| 01/01/98 | (for persons under FRA) | 9,120 | 760 |
| | (for persons FRA to 69) | 14,500 | 1,208 |
| | (for persons 70 or over) | (No limit on earnings) | |
| 01/01/99 | (for persons under FRA) | 9,600 | 800 |
| | (for persons FRA to 69) | 15,500 | 1,292 |
| | (for persons 70 or over) | (No limit on earnings) | |
| 01/01/00 | (for persons under FRA) | 10,080 | 840 |
| | (for persons FRA or over) | (No limit on earnings) | |
| 01/01/01 | (for persons under FRA) | 10,600 | 883 |
| | (for persons FRA or over) | (No limit on earnings) | |
| 01/01/02 | (for persons under FRA) | 11,280 | 940 |
| | (for persons FRA or over) | (No limit on earnings) | |
| 01/01/03 | (for persons under FRA) | 11,520 | 960 |
| | (for persons FRA or over) | (No limit on earnings) | |
| 01/01/04 | (for persons under FRA) | 11,640 | 970 |
| | (for persons FRA or over) | (No limit on earnings) | |
| 01/01/05 | (for persons under FRA) | 12,000 | 1,000 |
| | (for persons FRA or over) | (No limit on earnings) | |
| 01/01/06 | (for persons under FRA) | 12,480 | 1,040 |
| | (for persons FRA or over) | (No limit on earnings) | |

(See PM Chapter 2-1403.13)

CHART OF ANNUAL AND MONTHLY EXEMPT AMOUNTS

| <u>Effective Date</u> | <u>Rate Per Year</u> | <u>Rate Per Month</u> |
|--|-------------------------|-----------------------|
| 01/01/07 (for persons under FRA) | 12,960 | 1,080 |
| (for persons FRA or over) | (No limit on earnings) | |
| 01/01/08 (for persons under FRA) | 13,560 | 1,130 |
| (for persons FRA or over) | (No limit on earnings) | |
| 01/01/09 (for persons under FRA) | 14,160 | 1,180 |
| (for persons FRA or over) | (No limit on earnings) | |
| 01/01/10 (for persons under FRA) | 14,160 | 1,180 |
| (for persons FRA or over) | (No limit on earnings) | |
| (persons who reach FRA during 2010 must deduct \$1 for each \$3 earned above 37,680 - 3,140/month - until the month they reach FRA) | | |
| 01/01/11 (for persons under FRA) | 14,160 | 1,180 |
| (for persons FRA or over) | (No limits on earnings) | |
| (persons who reach FRA during 2011 must deduct \$1 for each \$3 earned above 37,680 - 3,140/month - until the month they reach FRA) | | |
| 01/01/12 (for persons under FRA) | 14,640 | 1,220 |
| (for persons FRA or over) | (No limits on earnings) | |
| (persons who reach FRA during 2012 must deduct \$1 for each \$3 earned above 38,880 - 3,240/month until the month they reach FRA) | | |
| 01/01/13 (for persons under FRA) | 15,120 | 1,260 |
| (for persons FRA or over) | (No limits on earnings) | |
| (persons who reach FRA during 2013 must deduct \$1 for each \$3 earned above 40,080 - 3,340/month until the month they reach FRA) | | |
| 01/01/14 (for persons under FRA) | 15,480 | 1,290 |
| (for persons FRA or over) | (No limits on earnings) | |
| (persons who reach FRA during 2014 must deduct \$1 for each \$3 earned above 41,400 - 3,450/month until the month they reach FRA) | | |
| 01/01/15 (for persons under FRA) | 15,720 | 1,310 |
| (for persons FRA or over) | (No limits on earnings) | |
| (persons who reach FRA during 2015 must deduct \$1 for each \$3 earned above 41,880 - 3,490/month until the month they reach FRA) | | |
| 01/01/16 (for persons under FRA) | 15,720 | 1,310 |
| (for persons FRA or over) | (No limits on earnings) | |
| (persons who reach FRA during 2016 must deduct \$1 for each \$3 earned above 41,880 - 3,490/month until the month they reach FRA) | | |
| 01/01/17 (for persons under FRA) | 16,920 | 1,410 |
| (for persons FRA or over) | (No limits on earnings) | |
| (persons who reach FRA during 2016 must deduct \$1 for each \$3 earned above 44,880 - 3,740.00/month until the month they reach FRA) | | |

(See PM Chapter 2-1403.13)

CHART OF ANNUAL AND MONTHLY EXEMPT AMOUNTS

| <u>Effective Date</u> | <u>Rate Per Year</u> | <u>Rate Per Month</u> |
|--|----------------------|-----------------------|
| 01/01/18 (for persons under FRA) (for persons FRA and over) (No limits on earnings) (persons who reach FRA during 2018 must deduct \$1 for each \$3 earned above 45,360 - 3,780.00/month until the month they reach FRA) | 17,040 | 1,420 |
| 01/01/19 (for persons under FRA) (for persons FRA and over) (No limits on earnings) (persons who reach FRA during 2018 must deduct \$1 for each \$3 earned above 45,360 - 3,780.00/month until the month they reach FRA) | 17,640 | 1,470 |

(See PM Chapter 2-1403.13)

ADDENDUM - TABLE FOR FULL RETIREMENT AGE

| Full Retirement Age | Year of Birth |
|----------------------------|----------------------|
| 65 years | 1937 or earlier |
| 65 years + 2 months | 1938 |
| 65 years + 4 months | 1939 |
| 65 years + 6 months | 1940 |
| 65 years + 8 months | 1941 |
| 65 years + 10 months | 1942 |
| 66 years | 1943 - 1954 |
| 66 years + 2 months | 1955 |
| 66 years + 4 months | 1956 |
| 66 years + 6 months | 1957 |
| 66 years + 8 months | 1958 |
| 66 years + 10 months | 1959 |
| 67 years | 1960 or later |