

H B

311

# MEMORANDUM

State of Alaska

AWCB  
JUNEAU APR 1 1983

TO: Jackie McClintock, Director  
Workers Compensation Division  
Thru: *John E. Post*  
John Post, Director  
Administrative Services Division

DATE: April 1, 1983

FILE NO:

TELEPHONE NO: 465-4514

Thru: Chuck Caldwell, Chief *CC*  
Research and Analysis

SUBJECT: Comparison Tables for 80%  
of Net Spendable vs. Current  
Schedule of Workers  
Compensation

From: Elfrieda Mullin, Labor Economist *EM*  
Research and Analysis

Attached are tables comparing 80 percent of spendable wage and the current schedule of weekly worker's compensation. These tables are quite similar to the ones we provided you last year except that we have used the new table of payroll deductions for income tax. The payroll deductions are in effect only until July 1, 1983. At that time further reductions in the payroll tax will occur.

Last year's comparison used 80 percent of spendable as was provided in HB 159. Since that law had a minimum of \$110 and provided for 100% of spendable wages when weekly wages were less than \$110, you will notice a significant difference at the low range. We have just observed the 80% of spendable declaration in this year's comparison.

These tables do not take into consideration the Alaska U.I. tax in calculating spendable wage (50 cents per \$100 in payroll this year). Additionally, the lack of state income tax in Alaska put spendable wages higher in Alaska than would occur in states with income tax laws.

Compared to last year the spendable wage formula is slightly improved in relation to the comparable compensation for that gross wage under the current law. The low ranges of earnings would receive greater compensation under the spendable wage formula, particularly those with several dependents. On the other hand, the cost to insurance companies would be reduced since high wage earners would receive less than they currently do.

With the absence of state income tax and the reducing federal income taxes a person is less likely to be receiving more in Workers Compensation under the current law than in take home pay, however, it still can occur. Note that a single person with no dependents earning \$800 a week or more would receive more in workers compensation than in normal take home pay. (These tables assume standard deduction. In actuality, higher wage earners tend to use itemized deductions and may use additional "dependents" to prevent having too much deducted from wages.)

Using the spendable wage formula would make it difficult for any claimant to be eligible for the maximum of \$996. Continuing the attached tables, a single with no dependents would have to have weekly wages of \$2,065.54 in order to receive the maximum. A married claimant with two children would have to have weekly wages of \$1,966.79. Under the current program the maximum can be reached by any individual earning \$1,494 per week.

Attachments

<u>COLUMN NUMBER</u>	<u>HEADING</u>	<u>DESCRIPTION</u>
1	AVERAGE WEEKLY WAGE	Self explanatory
2	FICA	The FICA tax rate for 1983 is 6.7%. The maximum taxable wage is \$35,700, however, no adjustments are made for this maximum in these tables.
3	TAXABLE WAGE	This is the average weekly wage in column 1 reduced by \$19.23 times the total number of dependents applicable. The amount \$19.23 is \$1,000/52 (the annual exemption per dependent).
4	1983 TAX DEDUCTION	This column is the amount of Federal income tax an employer will deduct in 1983 (first six months) using the Federal Percentage Method for weekly payroll. The Internal Revenue Service provides specific instructions in Circular E - Employer's Tax Guide - Publication 15. The rates used are in effect until July 1, 1983.
5	SPENDABLE INCOME	This is the Average Weekly Wage in column 1 reduced by FICA and the 1983 tax deduction.
6	80% of SPENDABLE WAGE	Self explanatory.
7	CURRENT LAW	Current law provides that the claimant receive compensation in the amount of two-thirds of his average weekly wage up to a maximum of twice the state average weekly wage (\$498 x 2 = 996).
8	80% of SPENDABLE WAGE AS % of CURRENT	Self explanatory.

TABLE 1

## MARRIED WITH TWO CHILDREN

AWW	FICA	TAXABLE WAGE	1983 TAX DED	SPENDABLE WAGE	80 % OF SPENDABLE WAGE	CURRENT LAW	80 % OF SPENDABLE AS % OF CURRENT
\$ 100	\$ 6.70	\$ 23.08	\$ 0.00	\$ 93.30	\$ 74.64	\$ 66.67	111.96
150	10.05	73.08	3.80	136.15	108.92	100.00	108.92
200	13.40	123.08	10.30	176.30	141.04	133.33	105.78
250	16.75	173.08	18.30	214.95	171.96	166.67	103.18
300	20.10	223.08	26.30	253.60	202.88	200.00	101.44
350	23.45	273.08	35.70	290.85	232.68	233.33	99.72
400	26.80	323.08	45.20	328.00	262.40	266.67	98.40
450	30.15	373.08	55.80	364.05	291.24	300.00	97.08
500	33.50	423.08	67.80	398.70	318.96	333.33	95.69
550	36.85	473.08	80.50	432.65	346.12	366.67	94.40
600	40.20	523.08	94.00	465.80	372.64	400.00	93.16
650	43.55	573.08	108.60	497.85	398.28	433.33	91.91
700	46.90	623.08	124.60	528.50	422.80	466.67	90.60
750	50.25	673.08	141.70	558.05	446.44	500.00	89.29
800	53.60	723.08	160.20	586.20	468.96	533.33	87.93
850	56.95	773.08	178.70	614.35	491.48	566.67	86.73
900	60.30	823.08	195.30	644.40	515.52	600.00	85.92
950	63.65	873.08	213.80	672.55	538.04	633.33	84.95
1,000	67.00	923.08	232.30	700.70	560.56	666.67	84.08
1,100	73.70	1023.08	269.30	757.00	605.60	733.33	82.58
1,200	80.40	1123.08	306.30	813.30	650.64	800.00	81.33
1,300	87.10	1223.08	343.30	869.60	695.68	866.67	80.27
1,400	93.80	1323.08	380.30	925.90	740.72	933.33	79.36
1,500	100.50	1423.08	417.30	982.20	785.76	996.00	78.89
1,600	107.20	1523.08	454.30	1038.50	830.80	996.00	83.41

TAXABLE WAGE = AWW LESS \$76.92

SPENDABLE WAGE = AWW LESS FICA AND 1983 TAX DEDUCTION

MARRIED WITH NO CHILDREN

AWW	FICA	TAXABLE WAGE	1983 TAX DED	SPENDABLE WAGE	80 % OF SPENDABLE WAGE	CURRENT LAW	80 % OF SPENDABLE AS % OF CURRENT
\$ 100	\$ 6.70	\$ 61.54	\$ 2.10	\$ 91.20	\$ 72.96	\$ 66.67	109.44
150	10.05	111.54	8.40	131.55	105.24	100.00	105.24
200	13.40	161.54	16.40	170.20	136.16	133.33	102.12
250	16.75	211.54	24.40	208.85	167.08	166.67	100.25
300	20.10	261.54	33.50	246.40	197.12	200.00	98.56
350	23.45	311.54	43.00	283.55	226.84	233.33	97.22
400	26.80	361.54	53.00	320.20	256.16	266.67	96.06
450	30.15	411.54	65.00	354.85	283.88	300.00	94.63
500	33.50	461.54	77.40	389.10	311.28	333.33	93.38
550	36.85	511.54	90.90	422.25	337.80	366.67	92.13
600	40.20	561.54	104.90	454.90	363.92	400.00	90.98
650	43.55	611.54	120.90	485.55	388.44	433.33	89.64
700	46.90	661.54	137.40	515.70	412.56	466.67	88.41
750	50.25	711.54	155.90	543.85	435.08	500.00	87.02
800	53.60	761.54	174.40	572.00	457.60	533.33	85.80
850	56.95	811.54	192.90	600.15	480.12	566.67	84.73
900	60.30	861.54	209.50	630.20	504.16	600.00	84.03
950	63.65	911.54	228.00	658.35	526.68	633.33	83.16
1,000	67.00	961.54	246.50	686.50	549.20	666.67	82.38
1,100	73.70	1061.54	283.50	742.80	594.24	733.33	81.03
1,200	80.40	1161.54	320.50	799.10	639.28	800.00	79.91
1,300	87.10	1261.54	357.50	855.40	684.32	866.67	78.96
1,400	93.80	1361.54	394.50	911.70	729.36	933.33	78.15
1,500	100.50	1461.54	431.50	968.00	774.40	996.00	77.75
1,600	107.20	1561.54	468.50	1024.30	819.44	996.00	82.27

TAXABLE WAGE = AWW LESS \$38.46

SPENDABLE WAGE = AWW LESS FICA AND 1983 TAX DEDUCTION

SINGLE WITH NO CHILDREN

AWW	FICA	TAXABLE WAGE	1983	SPENDABLE WAGE	80 % OF	CURRENT LAW	80 % OF
			TAX DED		SPENDABLE WAGE		AS % OF CURRENT
\$ 100	\$ 6.70	\$ 80.77	\$ 7.60	\$ 85.70	\$ 68.56	\$ 66.67	102.84
150	10.05	130.77	16.00	123.95	99.16	100.00	99.16
200	13.40	180.77	24.60	162.00	129.60	133.33	97.20
250	16.75	230.77	34.60	198.65	158.92	166.67	95.35
300	20.10	280.77	46.40	233.50	186.80	200.00	93.40
350	23.45	330.77	59.10	267.45	213.96	233.33	91.70
400	26.80	380.77	74.10	299.10	239.28	266.67	89.73
450	30.15	430.77	89.20	330.65	264.52	300.00	88.17
500	33.50	480.77	106.20	360.30	288.24	333.33	86.47
550	36.85	530.77	123.20	389.95	311.96	366.67	85.08
600	40.20	580.77	141.70	418.10	334.48	400.00	83.62
650	43.55	630.77	160.20	446.25	357.00	433.33	82.38
700	46.90	680.77	178.70	474.40	379.52	466.67	81.33
750	50.25	730.77	195.40	504.35	403.48	500.00	80.70
800	53.60	780.77	213.90	532.50	426.00	533.33	79.88
850	56.95	830.77	232.40	560.65	448.52	566.67	79.15
900	60.30	880.77	250.90	588.80	471.04	600.00	78.51
950	63.65	930.77	269.40	616.95	493.56	633.33	77.93
1,000	67.00	980.77	287.90	645.10	516.08	666.67	77.41
1,100	73.70	1080.77	324.90	701.40	561.12	733.33	76.52
1,200	80.40	1180.77	361.90	757.70	606.16	800.00	75.77
1,300	87.10	1280.77	398.90	814.00	651.20	866.67	75.14
1,400	93.80	1380.77	435.90	870.30	696.24	933.33	74.60
1,500	100.50	1480.77	472.90	926.60	741.28	996.00	74.43
1,600	107.20	1580.77	509.90	982.90	786.32	996.00	78.95

TAXABLE WAGE = AWW LESS \$19.23

SPENDABLE WAGE = AWW LESS FICA AND 1983 TAX DEDUCTION

STATE OF ALASKA  
FISCAL NOTE

Revision Date 4/6, 1983

I. REQUEST

Bill/Resolution No.: HB 311  
 Title: ".. Workers' Compensation.."  
 Sponsor: \_\_\_\_\_  
 Requestor: Rules Committee

II. FISCAL DETAIL

Agency Affected: Labor  
 Program Category Affected: Public Protection  
 BRU, Program of Subprogram(s) Affected:  
Administration of Workers' Compensation

EXPENDITURES/REVENUES: (Thousands of Dollars)

	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88
OPERATING						
100 PERSONAL SERVICES		6.5	14.3	15.7	17.3	19.0
200 TRAVEL						
300 CONTRACTUAL		51.0	15.4	16.9	18.6	20.5
400 COMMODITIES		.1	.1	.1	.1	.1
500 EQUIPMENT		.7	0	0	0	0
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC						
TOTAL OPERATING		58.3	29.8	32.7	36.0	39.6
CAPITAL						
REVENUE						

FUNDING: (Thousands of Dollars)

GENERAL FUND		58.3	29.8	32.7	36.0	39.6
FEDERAL FUNDS						
OTHER (Specify Source)						

POSITIONS:

FULL-TIME						
PART-TIME		1	1	1	1	1
TEMPORARY						

III. SOURCE OF FUNDS TO OFFSET FISCAL IMPACT OF BILL:

Not available.

IV. ANALYSIS: Attach a separate page for any Analysis

Prepared By: <sup>MB</sup> Jacquelyn L. McClintock  
 Division: Workers' Compensation

Phone: 465-2790

Date: March 21, 1983

Approved by Commissioner: <sup>MB</sup> Jim Robison  
 Department: Labor

Date: March 21, 1983

LEG:A:19

Distribution:

- Original to Legislative Finance
- Copy to Office of Management and Budget (for Legislature introduced bills)
- Copy to Department (for Governor introduced bills)
- ✓ Copy to Sponsor
- Copy to Requestor (if different from Sponsor)

3/8/83

FISCAL NOTE

THE LEGISLATURE OF THE STATE OF ALASKA  
 FOURTEENTH LEGISLATURE

TITLE: "An Act relating to workers' compensation, and providing for an effective date."

AGENCY AFFECTED: Department of Labor

Page 2

Data Control Clerk I (permanent halftime, 6 months first year, 12 months thereafter)

100	Personal Services	\$ 6.5	
300	Contractual	1.5	
400	Supplies	.1	
500	Equipment	<u>.7</u>	
			\$ 8.8

Other Contractual:

Redesign and printing of forms to accomodate additional questions	3.5*
Rewrite and printing of employee and employer booklets	12.0*
Composition and printing of benefit schedule booklet	7.0
Printing amendment of Act	1.0*
Design computer system and write programs (2 1/2 months x \$50/hour)	22.0*
Operation costs for additional computer processing	<u>4.0</u>
TOTAL	\$58.3

\* Indicates one-time expense in FY 1984 for a total of \$38.5

1.	POSITION TITLE Data Control Clerk I				RANGE/STEP 9A	BARG. UNIT G	FORM 12 FN	PAGE/LINE	GOV.	APPRDV.	DISAPP.
2.	TYPE OF POSITION PPT	STAFF MONTHS 3	RP NUMBER	PCN NUMBER	BRU PRIORITY	LOCATION Juneau	ELECTION DISTRICT		LEG.		
3.	CONTINUATION LEVEL				JUSTIFICATION						
4.	TYPE OF EXPENDITURE			AMOUNT							
	1	2	3								
	PERSONAL SERVICES'										
5.	Salary 9A (1578 x 6 mos x .5)		4.734								
6.	Benefits .1587		751								
7.	Supplemental Benefits .0613		290								
8.	Fixed Benefits 240 x 3		720								
9.	TOTAL PERSONAL SERVICES		01	6.5							
10.	Travel		02								
11.	Contractual		03	1.5							
12.	Commodities		04	.1							
13.	Equipment		05	.7							
14.	Other										
15.	TOTAL COST			8.8							
	RECEIPT CODE	FUNDING SOURCE									
16.		Federal Receipts 1002									
17.		G.F. Match 1003									
18.	100	General Funds 1004		8.8							
19.		I-A Receipts 1005									
20.		Program Receipts 1028									
21.		Other									
FOR B&M USE ONLY											
4A KEY NUMBER _____											

The permanent half-time Data Control Clerk I position will provide additional clerical support in the Claims Section to enter and maintain data in the Division's information handling system. This position will handle the increased workload caused by the additional data input necessary for the system to monitor the compensation rate using withholding and average weekly wage information, and the maintenance of two processing systems concurrently.

Line 11 - Contractual: Space (transfer to NOA) \$ .9  
Indirect (13.17 x 4734) .6

Line 12 - Commodities: General Office Supplies .1

Line 13 - Equipment: Desk and Chair .7

**13** REQUEST FOR  
NEW POSITION

AGENCY Labor

PROGRAM Worker Protection

BRU Workers' Compensation

COMPONENT Workers' Compensation Administration

**FY 84**

Page 1 of 1

Revised Date

LEG: A:20

Bill No. HB 311

Title

"An Act relating to Workers' Compensation; and providing for an effective date."

Date April 13, 1983

Contact: *JLM*  
J. L. McClintock  
465-2790

The Department of Labor and the Alaska Workers' Compensation Board support the provisions of HB 311. This bill is the result of an agreement reached by a committee representing labor and employers in the state and reflects over three years of hearings in which testimony was provided by workers, labor groups, employers, insurers, rehabilitation and medical providers, attorneys and state agency personnel. The Workers' Compensation Board and Division worked very closely with the committee in recommending amendments that provide for a more equitable and efficient workers' compensation system for employees and employers.

The major portions of the bill will result in a redistribution of benefits which will reduce disincentives to return to work and provide long term reductions in workers' compensation costs. This is based on increases in scheduled permanent partial disabilities, the minimum compensation rate, death benefits and new methods to compute gross weekly earnings.

OF COUNSEL  
M E. MONAGLE

ROBERTSON, MONAGLE, EASTAUGH & BRADLEY

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April 19, 1983

JUNEAU OFFICE

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Honorable Walter Furnace  
Chairman, Labor & Commerce Committee  
Alaska State House  
Pouch V  
Juneau, AK 99811

Re: HB 311

Dear Representative Furnace:

This letter is written on behalf of the American Insurance Association, a trade association of casualty and property insurers. Some of the Association's members write a substantial amount of workers' compensation insurance in Alaska.

As you know, HB 311 represents the culmination of substantial effort by representatives of employers, labor organizations, and insurers, with input from the Division of Workers' Compensation over the past two years or more. It is an important attempt to make the workers' compensation delivery system more efficient and cost effective. The AIA supports the bill and applauds the cooperative effort that went into producing it.

One of the key provisions of the bill, the change to benefit calculations based upon net spendable income, was one of the nineteen major recommendations of the National Commission in 1971. Most of the other recommendations of that commission were implemented in Alaska in 1975. The net spendable income idea is an important one, because it tends to deliver more compensation to those who need it most, and less to those who are presently overcompensated. By avoiding the possibility of paying a high-wage employee as much or more in compensation as his or her take-home pay, the new law would tend to bring those workers back to work.

The members of the Workers Compensation Committee of Alaska and others will be available to explain the sources and intended purpose of the various sections of the bill. We stand ready to try to answer any questions you may have.

ROBERTSON, MONAGLE, EASTAUGH & BRADLEY

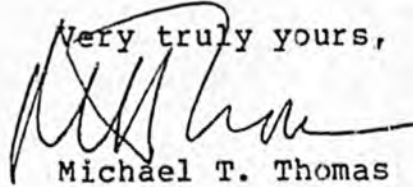
Honorable Walter Furnace

April 19, 1983

Page 2

The American Insurance Association urges favorable action on this bill.

Very truly yours,

A handwritten signature in dark ink, appearing to read "Michael T. Thomas", is written over the typed name below.

Michael T. Thomas

MTT/gf

SECTION BY SECTION ANALYSIS

HB311

Section 1. This section increases the minimum compensation from \$65 to \$110 per week and reflects changes necessary because of the reenactment of AS 23.30.220 found in section 10 which makes the spendable weekly wage of an employee the basis of compensation.

Section 2. and 3. See comments to Section 1.

Section 4. This section changes the manner of determining compensation consistent with the repeal and reenactment of AS 23.30.220 found in section 11 which makes the employee's spendable weekly wage the basis for determining compensation.

Eighty percent of the employee's spendable weekly wage minimizes the possibility of an employee receiving more in workers' compensation than his take home pay while working. The change is consistent with recommendations of the 1972 Report of the National Commission on State Workers' Compensation Law which states at page 19:

The decision fixing the proportion of lost wages to be replaced must balance incentives to employers to improve safety within incentives to the disabled to take full advantage of rehabilitation services and to return to work.

We recommend that cash benefits for [disability compensation] be at least two-thirds of the worker's gross weekly wage. The two-thirds formulation should be used only on a transitional basis until the State adopts a provision making payments at least 80 percent of the workers' spendable weekly earnings.

Section 5. See comments to section 4.

Section 6. See comments to section 4.

Additionally, this section provides for inflationary increases in the maximum paid for "scheduled" and permanent partial disabilities.

Section 7. See comments to section 4.

Section 8. This section reflects changes consistent with the repeal and reenactment of AS 23.30.220 found in section 11.

Section 9. See comments to section 4.

Additionally, this section provides for inflationary increases in funeral expenses on death claims. The current limit for reasonable and necessary funeral expenses are not adequate and result

in a hardship to the family of the deceased or the employer for payment of the additional costs.

Section 10.

This section reflects changes consistent with the repeal and reenactment of AS 23.30.220 found in section 11. Additionally, the minimum weekly compensation for a widow or widower is increased from \$45 to \$75 per week.

Section 11.

This section adopts a new basis for computing compensation known as the "spendable weekly wage". The spendable weekly wage is the employee's gross weekly earnings, minus payroll tax deductions, which are defined in section 13. The change is consistent with the 1972 report of the National Commission on State Workers' Compensation Laws.

It is an administratively feasible procedure which can simultaneously take into account the difference between gross and spendable earnings, the virtues of dependents' allowances and the impact of the progressive income tax. This procedure first determines the worker's gross earnings prior to disability (which must be determined under the present Act) and the number of his dependents. The gross earnings and dependency data are then inserted into a formula prepared and published by the Department of Labor to determine the worker's spendable earnings. Once spendable earnings are calculated, workers' compensation benefits for all sizes of families can be calculated as a fixed proportion of spendable weekly earnings. No further allowances for dependents for tax considerations are necessary or appropriate.

This section also adopts a new basis for determining the gross earnings of an injured worker. An injured worker's gross weekly earnings are computed by dividing by 100 the gross earnings of the employee in the two calendar years immediately preceding the injury. Utilizing the preceding two years tends to eliminate the cyclical nature of many industries. Dividing by 100 instead of 104 tends to adjust previous years' earnings for inflation. This section also allows the Board to adjust the average weekly wage calculation if it is unfair to the employee or employer.

Section 12.

This section reflects changes consistent with the repeal and reenactment of AS 23.30.220 found in section 11.

Section 13.

This section provides for new definitions.

"Gross earnings" includes payments before any authorized or lawfully required deduction such as credit union, dues check off, social security, federal withholding, or deferred compensation which is optional to the employee at the time of his injury. Specifically, deferred compensation which is optional at the time of injury refers to those employees of government and non-profit corporations and associations which may elect to defer income from a particular pay period or pay periods but have the option of terminating the deferral of that income at any time during their employment. Excluded from gross earnings are irregular bonuses, reimbursement of expenses, expense allowances and any benefits not taxable to the employee during the pay period. "Any

benefit not taxable to the employee during the pay period" would include the general items referred to as "fringe benefits" such as: payments providing for health, welfare, retirement, vacation or annual leave and other similar benefits received by the employee for which he is not taxed other than deferred compensation which is optional to the employee at the time of this injury.

The value of room and board may be considered in gross earnings only for those injured workers whose gross weekly earnings otherwise computed are less than the Alaska average weekly wage at the time of injury. The value of room and board may be included only to raise the gross weekly earnings up to the level of the Alaska average weekly wage. The value of room and board that would raise an employee's gross weekly earnings above the Alaska average weekly wage is excluded.

"Payroll taxes" are defined to exclude the amount that would be withheld from an employee's gross weekly earnings under the Internal Revenue code as though he had claimed the maximum number of dependents per actual dependency, blindness, and old age. Also deducted is the amount of earnings subject to the Social Security Act irrespective of whether the employee may have paid the maximum Social Security for the year at the time the injury occurs.

Section 14. This section repeals provisions that are unnecessary or inconsistent with proposed legislation.

Section 15. This section provides that the Act apply only to injuries sustained after the effective date of this Act.

Section 16. This section provides that the Act takes effect January 1, 1984.



TABLE 1

MARRIED WITH TWO CHILDREN

*All*

AWW	FICA	TAXABLE WAGE	1983 TAX DED	SPENDABLE WAGE	80 % OF SPENDABLE WAGE	CURRENT LAW	80 % OF SPENDABLE AS % OF CURRENT
\$ 100	\$ 6.70	\$ 23.08	\$ 0.00	\$ 93.30	\$ 74.64	\$ 66.67	111.95
150	10.05	73.08	3.80	136.15	108.92	100.00	108.92
200	13.40	123.08	10.30	176.30	141.04	133.33	105.78
250	16.75	173.08	18.30	214.95	171.96	166.67	103.18
300	20.10	223.08	26.30	253.60	202.88	200.00	101.44
350	23.45	273.08	35.70	290.85	232.68	233.33	99.72
400	26.80	323.08	45.20	328.00	262.40	266.67	98.40
450	30.15	373.08	55.80	364.05	291.24	300.00	97.08
500	33.50	423.08	67.80	398.70	318.96	333.33	95.69
550	36.85	473.08	80.50	432.65	346.12	366.67	94.40
600	40.20	523.08	94.00	465.80	372.64	400.00	93.16
650	43.55	573.08	108.60	497.85	398.28	433.33	91.91
700	46.90	623.08	124.60	528.50	422.80	466.67	90.60
750	50.25	673.08	141.70	558.05	446.44	500.00	89.29
800	53.60	723.08	160.20	586.20	468.96	533.33	87.93
850	56.95	773.08	178.70	614.35	491.48	566.67	86.73
900	60.30	823.08	195.30	644.40	515.52	600.00	85.92
950	63.65	873.08	213.80	672.55	538.04	633.33	84.95
1,000	67.00	923.08	232.30	700.70	560.56	666.67	84.08
1,100	73.70	1023.08	269.30	757.00	605.60	733.33	82.50
1,200	80.40	1123.08	306.30	813.30	650.64	800.00	81.33
1,300	87.10	1223.08	343.30	869.60	695.68	866.67	80.27
1,400	93.80	1323.08	380.30	925.90	740.72	933.33	79.36
1,500	100.50	1423.08	417.30	982.20	785.76	996.00	78.89
1,600	107.20	1523.08	454.30	1038.50	830.80	996.00	83.41

*87 \$ 93.30 8117*  
*232 136.15 25,520*

*267 141.04 37,647*  
*320 171.96 55,027*  
*335 202.88 67,964*  
*339 232.68 77,715*  
*272 262.40 71,372*  
*284 291.24 82,712*  
*266 318.96 84,843*  
*276 346.12 95,529*  
*246 372.64 91,609*  
*291 398.28 115,899*  
*294 422.80 96,821*  
*195 446.44 87,055*  
*155 468.96 72,628*  
*158 491.48 77,653*  
*137 515.52 71,657*  
*114 538.04 64,326*  
*111 560.56 62,222*  
*144 605.60 117,486*  
*101 650.64 65,714*  
*71 695.68 65,372*  
*62 740.72 45,724*  
*21 785.76 24,358*  
*18 830.80 74,954*

*1,677,280*

*1,822,230*

*160X - 9999 (18)*

TAXABLE WAGE = AWW LESS \$76.92  
SPENDABLE WAGE = AWW LESS FICA AND 1983 TAX DEDUCTION

*DIFFERENCE = 145,050*

*8% DECREASE*

TABLE 3

*ALL*

SINGLE WITH NO CHILDREN

AWW	FICA	TAXABLE WAGE	1983 TAX DED	SPENDABLE WAGE	80 % OF SPENDABLE WAGE	CURRENT LAW	80 % OF SPENDABLE AS % OF CURRENT
\$ 100	\$ 6.70	\$ 80.77	\$ 7.60	\$ 85.70	\$ 68.56	\$ 66.67	102.84
150	10.05	130.77	16.00	123.95	99.16	100.00	99.16
200	13.40	180.77	24.60	162.00	129.60	133.33	97.20
250	16.75	230.77	34.60	198.65	158.92	166.67	95.35
300	20.10	280.77	46.40	233.50	186.80	200.00	93.40
350	23.45	330.77	59.10	267.45	213.96	233.33	91.70
400	26.80	380.77	74.10	299.10	239.28	266.67	89.73
450	30.15	430.77	89.20	330.65	264.52	300.00	88.17
500	33.50	480.77	106.20	360.30	288.24	333.33	86.47
550	36.85	530.77	123.20	389.95	311.96	366.67	85.08
600	40.20	580.77	141.70	418.10	334.48	400.00	83.62
650	43.55	630.77	160.20	446.25	357.00	433.33	82.38
700	46.90	680.77	178.70	474.40	379.52	466.67	81.33
750	50.25	730.77	195.40	504.35	403.48	500.00	80.70
800	53.60	780.77	213.90	532.50	426.00	533.33	79.88
850	56.95	830.77	232.40	560.65	448.52	566.67	79.15
900	60.30	880.77	250.90	588.80	471.04	600.00	78.51
950	63.65	930.77	269.40	616.95	493.56	633.33	77.93
1,000	67.00	980.77	287.90	645.10	516.08	666.67	77.41
1,100	73.70	1080.77	324.90	701.40	561.12	733.33	76.52
1,200	80.40	1180.77	361.90	757.70	606.16	800.00	75.77
1,300	87.10	1280.77	398.90	814.00	651.20	866.67	75.14
1,400	93.80	1380.77	435.90	870.30	696.24	933.33	74.60
1,500	100.50	1480.77	472.90	926.60	741.28	996.00	74.43
1,600	107.20	1580.77	509.90	982.90	786.32	996.00	78.95

1601 - 9999

(18) 1,590,351 1,822,330

TAXABLE WAGE = AWW LESS \$19.23  
 SPENDABLE WAGE = AWW LESS FICA AND 1983 TAX DEDUCTION

DIFFERENCE 231,973  
 13% decrease

TABLE 1

ALP

MARRIED WITH TWO CHILDREN

AWW	FICA	TAXABLE WAGE	1983 TAX DED	SPENDABLE WAGE	80 % OF SPENDABLE WAGE	CURRENT LAW	80 % OF SPENDABLE AS % OF CURRENT
\$ 100	\$ 6.70	\$ 23.08	\$ 0.00	<del>93.30</del>	<del>74.64</del>	<del>66.67</del>	111.96
150	10.05	73.08	3.80	<del>136.15</del>	<del>108.92</del>	<del>100.00</del>	108.92
200	13.40	123.08	10.30	176.30	141.04	133.33	105.78
250	16.75	173.08	18.30	214.95	<del>171.96</del>	166.67	103.18
300	20.10	223.08	26.30	253.60	<del>202.88</del>	200.00	101.44
350	23.45	273.08	35.70	290.85	<del>232.68</del>	233.33	99.72
400	26.80	323.08	45.20	328.00	262.40	266.67	98.40
450	30.15	373.08	55.80	364.05	291.24	300.00	97.08
500	33.50	423.08	67.80	398.70	318.96	333.33	95.69
550	36.85	473.08	80.50	432.65	346.12	366.67	94.40
600	40.20	523.08	94.00	465.80	372.64	400.00	93.16
650	43.55	573.08	108.60	497.85	398.28	433.33	91.91
700	46.90	623.08	124.60	528.50	422.80	466.67	90.60
750	50.25	673.08	141.70	558.05	446.44	500.00	89.29
800	53.60	723.08	160.20	586.20	468.96	533.33	87.93
850	56.95	773.08	178.70	614.35	491.48	566.67	86.73
900	60.30	823.08	195.30	644.40	515.52	600.00	85.92
950	63.65	873.08	213.80	672.55	538.04	633.33	84.95
1,000	67.00	923.08	232.30	700.70	560.56	666.67	84.08
1,100	73.70	1023.08	269.30	757.00	605.60	733.33	82.58
1,200	80.40	1123.08	306.30	813.30	650.64	800.00	81.33
1,300	87.10	1223.08	343.30	869.60	695.68	866.67	80.27
1,400	93.80	1323.08	380.30	925.90	740.72	933.33	79.36
1,500	100.50	1423.08	417.30	985.20	785.76	996.00	78.89
1,600	107.20	1523.08	454.30	1038.50	830.80	996.00	83.41

TAXABLE WAGE = AWW LESS \$76.92  
 SPENDABLE WAGE = AWW LESS FICA AND 1983 TAX DEDUCTION

DIFFERENCE = 733.93

11% DECREASE

SINGLE WITH NO CHILDREN

ALP

AWW	FICA	TAXABLE WAGE	1983 TAX DED.	SPENDABLE WAGE	80 % OF SPENDABLE WAGE	CURRENT LAW	80 % OF SPENDABLE AS % OF CURRENT
\$ 100	\$ 6.70	\$ 80.77	\$ 7.60	<del>85.70</del> 85.70	\$ 68.56	\$ 66.67	102.84
150	10.05	130.77	16.00	<del>123.95</del> 123.95	99.16	100.00	99.16
200	13.40	180.77	24.60	162.00	129.60	133.33	97.20
250	16.75	230.77	34.60	198.65	<del>158.92</del> 158.92	<del>166.67</del> 166.67	<del>95.35</del> 95.35
300	20.10	280.77	46.40	233.50	<del>186.80</del> 186.80	200.00	93.40
350	23.45	330.77	59.10	267.45	<del>213.96</del> 213.96	233.33	91.70
400	26.80	380.77	74.10	299.10	239.28	266.67	89.73
450	30.15	430.77	89.20	330.65	264.52	300.00	88.17
500	33.50	480.77	106.20	360.30	288.24	333.33	86.47
550	36.85	530.77	123.20	389.95	<del>311.96</del> 311.96	366.67	85.08
600	40.20	580.77	141.70	418.10	334.48	400.00	83.62
650	43.55	630.77	160.20	446.25	357.00	433.33	82.38
700	46.90	680.77	178.70	474.40	<del>379.52</del> 379.52	466.67	81.33
750	50.25	730.77	195.40	504.35	403.48	500.00	80.70
800	53.60	780.77	213.90	532.50	426.00	533.33	79.88
850	56.95	830.77	232.40	560.65	448.52	566.67	79.15
900	60.30	880.77	250.90	588.80	471.04	600.00	78.51
950	63.65	930.77	269.40	616.95	493.56	633.33	77.93
1,000	67.00	980.77	287.90	645.10	516.08	666.67	77.41
1,100	73.70	1080.77	324.90	701.40	561.12	733.33	76.52
1,200	80.40	1180.77	361.90	757.70	606.16	800.00	75.77
1,300	87.10	1280.77	398.90	814.00	651.20	866.67	75.14
1,400	93.80	1380.77	435.90	870.30	696.24	933.33	74.60
1,500	100.50	1480.77	472.90	926.60	741.28	996.00	74.43
1,600	107.20	1580.77	509.90	982.90	786.32	996.00	78.95

TAXABLE WAGE = AWW LESS \$19.23

SPENDABLE WAGE = AWW LESS FICA AND 1983 TAX DEDUCTION

DIFFERENCE = \$ 838

19% DECRETISE

TABLE 1

LP

MARRIED WITH TWO CHILDREN

AWW	FICA	TAXABLE WAGE	1983 TAX DED	SPENDABLE WAGE	80 % OF SPENDABLE WAGE	CURRENT LAW	80 % OF SPENDABLE AS % OF CURRENT
\$ 100	\$ 6.70	\$ 23.08	\$ 0.00	0 \$ 93.30	\$ 74.64	\$ 66.67	111.96
150	10.05	73.08	3.80	1 \$ 136.15	108.92	100.00	108.92
200	13.40	123.08	10.30	176.30	<del>141.04</del>	<del>133.33</del>	105.78
250	16.75	173.08	18.30	214.95	<del>171.96</del>	<del>166.67</del>	103.18
300	20.10	223.08	26.30	253.60	<del>202.88</del>	<del>200.00</del>	101.44
350	23.45	273.08	35.70	290.85	<del>232.68</del>	<del>233.33</del>	99.72
400	26.80	323.08	45.20	328.00	1262.40	266.67	98.40
450	30.15	373.08	55.80	364.05	5291.24	300.00	97.08
500	33.50	423.08	67.80	398.70	1318.96	333.33	95.69
550	36.85	473.08	80.50	432.65	5346.12	366.67	94.40
600	40.20	523.08	94.00	465.80	2372.64	400.00	93.16
650	43.55	573.08	108.60	497.85	<del>2398.28</del>	<del>433.33</del>	91.91
700	46.90	623.08	124.60	528.50	2422.80	466.67	90.60
750	50.25	673.08	141.70	558.05	2446.44	500.00	89.29
800	53.60	723.08	160.20	586.20	3468.96	533.33	87.93
850	56.95	773.08	178.70	614.35	<del>451.48</del>	<del>566.67</del>	86.73
900	60.30	823.08	195.30	644.40	1515.52	600.00	85.92
950	63.65	873.08	213.80	672.55	<del>538.04</del>	<del>633.33</del>	84.95
1,000	67.00	923.08	232.30	700.70	<del>560.55</del>	<del>666.67</del>	84.08
1,100	73.70	1023.08	269.30	757.00	1605.60	733.33	82.58
1,200	80.40	1123.08	306.30	813.30	0650.64	800.00	81.33
1,300	87.10	1223.08	343.30	869.60	695.68	866.67	80.27
1,400	93.80	1323.08	380.30	925.90	740.72	933.33	79.36
1,500	100.50	1423.08	417.30	982.20	785.76	996.00	78.89
1,600	107.20	1523.08	454.30	1038.50	830.80	996.00	83.41

0 \$ 93.30  
1 136.15 110

845  
892  
1406  
515  
605  
8,884  
9697

TAXABLE WAGE = AWW LESS \$76.92  
SPENDABLE WAGE = AWW LESS FICA AND 1983 TAX DEDUCTION

DIFFERENCE = 813  
8% DECREASE

SINGLE WITH NO CHILDREN

LP

AWW	FICA	TAXABLE WAGE	1983 TAX DED	SPENDABLE WAGE	80 % OF SPENDABLE WAGE	CURRENT LAW	80 % OF SPENDABLE AS % OF CURRENT
\$ 100	\$ 6.70	\$ 80.77	\$ 7.60	<del>85.70</del> 110	\$ 68.56	<del>66.67</del>	102.84
150	10.05	130.77	16.00	123.95	99.16	100.00	100
200	13.40	180.77	24.60	162.00	<del>129.60</del>	<del>133.33</del>	97.20
250	16.75	230.77	34.60	198.65	<del>158.92</del>	<del>166.67</del>	95.35
300	20.10	280.77	46.40	233.50	<del>186.80</del>	<del>200.00</del>	93.40
350	23.45	330.77	59.10	267.45	<del>213.96</del>	<del>233.33</del>	91.70
400	26.80	380.77	74.10	299.10	<del>239.28</del> 237	<del>266.67</del> 266	89.73
450	30.15	430.77	89.20	330.65	<del>264.52</del> 1322	300.00	1500
500	33.50	480.77	106.20	360.30	<del>288.24</del> 258	333.33	233
550	36.85	530.77	123.20	389.95	<del>311.96</del> 1559	<del>366.67</del> 1833	85.08
600	40.20	580.77	141.70	418.10	<del>334.48</del> 668	400.00	800
650	43.55	630.77	160.20	446.25	<del>357.00</del>	<del>433.33</del>	82.38
700	46.90	680.77	178.70	474.40	<del>379.52</del> 757	<del>466.67</del> 933	81.33
750	50.25	730.77	195.40	504.35	<del>403.48</del> 806	500.00	1000
800	53.60	780.77	213.90	532.50	<del>426.00</del> 1578	533.33	1599
850	56.95	830.77	232.40	560.65	<del>448.52</del>	<del>566.67</del>	79.15
900	60.30	880.77	250.90	588.80	<del>471.04</del> 471	600.00	600
950	63.65	930.77	269.40	616.95	<del>493.56</del>	<del>633.33</del>	77.93
1,000	67.00	980.77	287.90	645.10	<del>516.08</del>	<del>666.67</del>	77.41
1,100	73.70	1080.77	324.90	701.40	<del>561.12</del> 561	733.33	933
1,200	80.40	1180.77	361.90	757.70	<del>606.16</del>	800.00	75.77
1,300	87.10	1280.77	398.90	814.00	<del>651.20</del> 806	<del>866.67</del> 9697	75.14
1,400	93.80	1380.77	435.90	870.30	<del>696.24</del>	933.33	74.60
1,500	100.50	1480.77	472.90	926.60	<del>741.28</del>	996.00	74.43
1,500	107.20	1580.77	509.90	982.90	<del>786.32</del>	996.00	78.95

TAXABLE WAGE = AWW LESS \$19.23  
 SPENDABLE WAGE = AWW LESS FICA AND 1983 TAX DEDUCTION

DIFFERENCE: 1636

17% DECREASE

TABLE 1

MARRIED WITH TWO CHILDREN

*NOTE*

AWW	FICA	TAXABLE WAGE	1983 TAX DED	SPENDABLE WAGE	80 % OF SPENDABLE WAGE	CURRENT LAW	80 % OF SPENDABLE AS % OF CURRENT
\$ 100	\$ 6.70	\$ 23.08	\$ 0.00	1 \$ 93.30 <i>93</i>	\$ 74.64	\$ 66.67	111.96
150	10.05	73.08	3.80	6 <del>110.38</del> <i>660</i>	108.92	100.00	108.92
200	13.40	123.08	10.30		4-141.04 <i>561</i>	133.33	105.78
250	16.75	173.08	18.30		10-171.96 <i>1719</i>	166.67	103.18
300	20.10	223.08	26.30		15-202.88 <i>3043</i>	200.00	101.44
350	23.45	273.08	35.70		14-232.68 <i>3257</i>	233.33	99.72
400	26.80	323.08	45.20		13-262.40 <i>3411</i>	266.67	98.40
450	30.15	373.08	55.80		12-291.24 <i>3494</i>	300.00	97.08
500	33.50	423.08	67.80		12-318.96 <i>3897</i>	333.33	95.69
550	36.85	473.08	80.50		10-346.12 <i>3161</i>	366.67	94.40
600	40.20	523.08	94.00		7-372.64 <i>2608</i>	400.00	93.16
650	43.55	573.08	108.60		8-398.28 <i>3186</i>	433.33	91.91
700	46.90	623.08	124.60		5-422.80 <i>2114</i>	466.67	90.60
750	50.25	673.08	141.70		2-446.44 <i>892</i>	500.00	89.29
800	53.60	723.08	160.20		<del>0-468.96</del>	<del>533.33</del>	87.93
850	56.95	773.08	178.70		<del>6-491.48</del>	<del>566.67</del>	86.73
900	60.30	823.08	195.30		1-515.52 <i>515</i>	600.00	85.92
950	63.65	873.08	213.80		1-538.04 <i>538</i>	633.33	84.95
1,000	67.00	923.08	232.30		<del>0-560.56</del>	<del>666.67</del>	84.08
1,100	73.70	1023.08	269.30		1-605.60 <i>605</i>	733.33	82.58
1,200	80.40	1123.08	306.30		3-650.64 <i>1951</i>	800.00	81.33
1,300	87.10	1223.08	343.30		0-695.68	866.67	80.27
1,400	93.80	1323.08	380.30		1-740.72 <i>35,938</i>	933.33	79.36
1,500	100.50	1423.08	417.30		785.76	996.00	78.89
1,500	107.20	1523.08	454.30	1038.50	830.80	996.00	83.41

TAXABLE WAGE = AWW LESS \$76.92  
 SPENDABLE WAGE = AWW LESS FICA AND 1983 TAX DEDUCTION

DIFFERENCE: *1,889*  
 5% DECREASE

SINGLE WITH NO CHILDREN

ATTIE

AWW	FICA	TAXABLE WAGE	1983 TAX DED	SPENDABLE WAGE	80 % OF SPENDABLE WAGE	CURRENT LAW	80 % OF SPENDABLE AS % OF CURRENT
\$ 100	\$ 6.70	\$ 80.77	\$ 7.60	1 \$ 85.70 <sup>85</sup>	\$ 68.56	\$ 66.67 <sup>66</sup>	102.84
150	10.05	130.77	16.00	6 <sup>123.95</sup> <sup>660</sup>	99.16	100.00 <sup>600</sup>	99.16
200	13.40	180.77	24.60		4/129.60 <sup>518</sup>	133.33 <sup>533</sup>	97.20
250	16.75	230.77	34.60		10/158.92 <sup>1589</sup>	166.67 <sup>1666</sup>	95.35
300	20.10	280.77	46.40		15/186.80 <sup>2802</sup>	200.00 <sup>3,000</sup>	93.40
350	23.45	330.77	59.10		14/213.96 <sup>2995</sup>	233.33 <sup>3,766</sup>	91.70
400	26.80	380.77	74.10		13/239.28 <sup>3110</sup>	266.67 <sup>3,466</sup>	89.73
450	30.15	430.77	89.20		12/264.52 <sup>3174</sup>	300.00 <sup>3,600</sup>	88.17
500	33.50	480.77	106.20		12/288.24 <sup>3458</sup>	333.33 <sup>3,999</sup>	86.47
550	36.85	530.77	123.20		10/311.96 <sup>3119</sup>	366.67 <sup>3666</sup>	85.08
600	40.20	580.77	141.70		7/334.48 <sup>2411</sup>	400.00 <sup>2800</sup>	83.62
650	43.55	630.77	160.20		8/357.00 <sup>2856</sup>	433.33 <sup>3466</sup>	82.38
700	46.90	680.77	178.70		5/379.52 <sup>1891</sup>	466.67 <sup>2333</sup>	81.33
750	50.25	730.77	195.40		2/403.48 <sup>806</sup>	500.00 <sup>1000</sup>	80.70
800	53.60	780.77	213.90		<del>0/426.00</del>	<del>533.33</del>	79.88
850	56.95	830.77	232.40		<del>0/448.52</del>	<del>566.67</del>	79.15
900	60.30	880.77	250.90		1/471.04 <sup>471</sup>	600.00 <sup>600</sup>	78.51
950	63.65	930.77	269.40		1/493.56 <sup>493</sup>	633.33 <sup>633</sup>	77.93
1,000	67.00	980.77	287.90		<del>0/516.08</del>	<del>666.67</del>	77.41
1,100	73.70	1080.77	324.90		1/561.12 <sup>561</sup>	733.33 <sup>733</sup>	76.52
1,200	80.40	1180.77	361.90		2/606.16 <sup>1818</sup>	800.00 <sup>2400</sup>	75.77
1,300	87.10	1280.77	398.90		0/651.20	866.67	75.14
1,400	93.80	1380.77	435.90		6/696.24 <sup>321827</sup>	933.33 <sup>37827</sup>	74.60
1,500	100.50	1480.77	472.90		7/741.28	996.00	74.43
1,600	107.20	580.77	509.90		7/786.32	996.00	78.95

TAXABLE WAGE = AWW LESS \$19.23

SPENDABLE WAGE = AWW LESS FICA AND 1983 TAX DEDUCTION

DIFFERENCE: \$ 5064

13% DECREASE

TABLE 1

MARRIED WITH TWO CHILDREN

FISH

AWW	FICA	TAXABLE WAGE	1983 TAX DED	SPENDABLE WAGE	80 % OF SPENDABLE WAGE	CURRENT LAW	80 % OF SPENDABLE AS % OF CURRENT
\$ 100	\$ 6.70	\$ 23.08	\$ 0.00	20 \$ 93.30 1866	\$ 74.64	\$ 66.67	111.96
150	10.05	73.08	3.80	28 136.15 2800	108.92	100.00	108.92
200	13.40	123.08	10.30		37141.04 5218	133.33	105.78
250	16.75	173.08	18.30		41171.96 7050	166.67	103.18
300	20.10	223.08	26.30		27202.88 5883	200.00	101.44
350	23.45	273.08	35.70		13232.68 3034	233.33	99.72
400	26.80	323.08	45.20		2262.40 2099	266.67	98.40
450	30.15	373.08	55.80		15291.24 4368	300.00	97.08
500	33.50	423.08	67.80		4318.96 1375	333.33	95.69
550	36.85	473.08	80.50		6346.12 2076	366.67	94.40
600	40.20	523.08	94.00		4372.64 1490	400.00	93.16
650	43.55	573.08	108.60		4398.28 1593	433.33	91.91
700	46.90	623.08	124.60		3422.80 1268	466.67	90.60
750	50.25	673.08	141.70		2446.44 892	500.00	89.29
800	53.60	723.08	160.20		1468.96 468	533.33	87.93
850	56.95	773.08	178.70		2491.48	566.67	86.73
900	60.30	823.08	195.30		515.52 41370	600.00 41164	85.92
950	63.65	873.08	213.80		538.04	633.33	84.95
1,000	67.00	923.08	232.30		560.56	666.67	84.08
1,100	73.70	1023.08	269.30		605.60	733.33	82.58
1,200	80.40	1123.08	306.30		650.64	800.00	81.33
1,300	87.10	1223.08	343.30		695.68	866.67	80.27
1,400	93.80	1323.08	380.30		740.72	933.33	79.36
1,500	100.50	1423.08	417.30		785.76	996.00	78.89
1,600	107.20	1523.08	454.30	1038.50	830.80	996.00	83.41

TAXABLE WAGE = AWW LESS \$76.92

SPENDABLE WAGE = AWW LESS FICA AND 1983 TAX DEDUCTION

DIFFERENCE: 20%

15% INCREASE

SINGLE WITH NO CHILDREN

FISH

AWW	FICA	TAXABLE WAGE	1983 TAX DED.	SPENDABLE WAGE	80 % OF SPENDABLE WAGE	CURRENT LAW	80 % OF SPENDABLE AS % OF CURRENT
\$ 100	\$ 6.70	\$ 80.77	\$ 7.60	\$ 85.70	\$ 68.56	\$ 66.67	102.84
150	10.05	130.77	16.00	123.95	99.16	100.00	99.16
200	13.40	180.77	24.60	162.00	129.60	133.33	97.20
250	16.75	230.77	34.60	198.65	158.92	166.67	95.35
300	20.10	280.77	46.40	233.50	186.80	200.00	93.40
350	23.45	330.77	59.10	267.45	213.96	233.33	91.70
400	26.80	380.77	74.10	299.10	239.28	266.67	89.73
450	30.15	430.77	89.20	330.65	264.52	300.00	88.17
500	33.50	480.77	106.20	360.30	288.24	333.33	86.47
550	36.85	530.77	123.20	389.95	311.96	366.67	85.08
600	40.20	580.77	141.70	418.10	334.48	400.00	83.62
650	43.55	630.77	160.20	446.25	357.00	433.33	82.38
700	46.90	680.77	178.70	474.40	379.52	466.67	81.33
750	50.25	730.77	195.40	504.35	403.48	500.00	80.70
800	53.60	780.77	213.90	532.50	426.00	533.33	79.88
850	56.95	830.77	232.40	560.65	448.52	566.67	79.15
900	60.30	880.77	250.90	588.80	471.04	600.00	78.51
950	63.65	930.77	269.40	616.95	493.56	633.33	77.93
1,000	67.00	980.77	287.90	645.10	516.08	666.67	77.41
1,100	73.70	1080.77	324.90	701.40	561.12	733.33	76.52
1,200	80.40	1180.77	361.90	757.70	606.16	800.00	75.77
1,300	87.10	1280.77	398.90	814.00	651.20	866.67	75.14
1,400	93.80	1380.77	435.90	870.30	696.24	933.33	74.60
1,500	100.50	1480.77	472.90	926.60	741.28	996.00	74.43
1,600	107.20	1580.77	509.90	982.90	786.32	996.00	78.95

20  
28

1714  
3,080

4795

6,515

5,417

1,911

3,967

1,152

4,841

1,337

1,428

4,139

806

1,126

38,341

41,164

TAXABLE WAGE = AWW LESS \$19.23  
 SPENDABLE WAGE = AWW LESS FICA AND 1983 TAX DEDUCTION

DIFFERENCE 2,823

7% DECREASE