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APPENDIX 1

Blocked Countries

People's Republic of Albania

Republic of Cuba

Democratic Kampuchea (Cambodia)

Democratic People's Republic of Korea (North Korea)

Socialist Republic of Vietnam

(31 CFR 211.1)

APPENDIX 2
RSFPP COMPOUND INTEREST TABLE #1
 Based on 3% per year - .247% per month
 (Period 1 Nov 1953 - 31 Dec 1960)

<u>Total Payments Due</u>	<u>Compound Interest Factor</u>	<u>Total Payments Due</u>	<u>Compound Interest Factor</u>	<u>Total Payments Due</u>	<u>Compound Interest Factor</u>
1	1.00000	41	43.08872	91	89.53539
2	2.00247	42	44.19499	82	90.75641
3	3.00740	43	45.30399	83	91.98024
4	4.01482	44	46.41572	84	93.20708
5	5.02472	45	47.53019	85	94.43696
6	6.03712	46	48.64741	86	95.66986
7	7.05200	47	49.76739	87	96.90581
8	8.06940	48	50.89013	88	98.14481
9	9.08930	49	52.01564	89	99.38686
10	10.11171	50	53.14392	90	100.63197
11	11.13665	51	54.27499	91	101.88016
12	12.16412	52	55.40885	92	103.13142
13	13.19412	53	56.54559	93	104.38577
14	14.22666	54	57.68496	94	105.64322
15	15.26175	55	58.82722	95	106.90376
16	16.29939	56	59.97231	96	108.16741
17	17.33958	57	61.12022	97	109.43418
18	18.38235	58	62.27095	98	110.70407
19	19.42768	59	63.42453	99	111.97710
20	20.47500	60	64.58095	100	113.25327
21	21.52610	61	65.74023		
22	22.57918	62	66.90236		
23	23.63487	63	68.06736		
24	24.69316	64	69.23523		
25	25.75406	65	70.40598		
26	26.81758	66	71.57962		
27	27.88372	67	72.75616		
28	28.95249	68	73.93559		
29	30.02389	69	75.11794		
30	31.09794	70	76.30320		
31	32.17463	71	77.49138		
32	33.25398	72	78.68250		
33	34.33600	73	79.87655		
34	35.42068	74	81.07354		
35	36.50803	75	82.27349		
36	37.59807	76	83.47640		
37	38.69080	77	84.68228		
38	39.78622	78	85.89112		
39	40.88434	79	87.10295		
40	41.98518	80	88.31777		

APPENDIX 3
RSFPP COMPOUND INTEREST TABLE #2
 Based on 3.25% per year - .267% per month
 (Period 1 Jan 1961 - 31 Dec 1965)

Total Payments Due Factor	Compound Interest Factor	Total Payments Due	Compound Interest Factor	Total Payments Due	Compound Interest
1	1.00000	36	37.73334	71	78.05822
2	2.00267	37	38.83404	72	79.26654
3	3.00801	38	39.93768	73	80.47808
4	4.01604	39	41.04427	74	81.69286
5	5.02676	40	42.15381	75	82.91089
6	6.04017	41	43.26631	76	84.13216
7	7.05629	42	44.38178	77	85.35669
8	8.07513	43	45.50022	78	86.58449
9	9.09668	44	46.62166	79	87.81557
10	10.12095	45	47.74608	80	89.04993
11	11.14797	46	48.87350	81	90.28759
12	12.17772	47	50.00394	82	91.52853
13	13.21022	48	51.13739	83	92.77282
14	14.24547	29	52.27386	84	94.02041
15	15.28349	30	53.41337	85	95.27133
16	16.32428	51	54.53592	86	96.52560
17	17.36785	52	55.70152	87	97.78320
18	18.41420	53	56.85018	88	99.04417
19	19.46334	54	58.00190	89	100.30850
20	20.51528	55	59.15670	90	101.57623
21	21.57004	50	60.31457	91	102.84729
22	22.62760	57	61.47554	92	104.12177
23	23.68799	58	62.63961	93	105.89965
24	24.75121	59	63.80678	94	106.68094
25	25.81727	60	64.97707	95	107.96565
26	26.88617	61	66.15048	96	109.25379
27	27.95792	62	67.32702	97	110.54537
28	29.03254	63	68.50671	98	111.84039
29	30.11002	64	69.68954	99	113.13887
30	31.19038	65	70.87552	100	114.44082
31	32.27362	66	72.06468		
32	33.35975	67	73.25700		
33	34.44878	68	74.45251		
34	35.34072	69	75.05121		
35	36.63537	70	76.85511		

APPENDIX 4
RSFPP COMPOUND INTEREST TABLE #3
 Based on 3.75% per year - .307% per month
 (Period 1 Jan 1966 - 31 Dec 1969)

<u>Total Payments Due</u>	<u>Compound Interest Factor</u>	<u>Total Payments Due</u>	<u>Compound Interest Factor</u>	<u>Total Payments Due</u>	<u>Compound Interest Factor</u>
1	1.00000	36	38.00484	71	79.20420
2	2.00307	37	39.12162	72	80.44736
3	3.00923	38	40.24182	73	81.69474
4	4.01847	39	41.36546	74	82.94575
5	5.03082	40	42.49256	75	84.20060
6	6.04628	41	43.62312	76	85.45931
7	7.06485	42	44.75715	77	86.72189
8	8.08656	43	45.89467	78	87.98835
9	9.11141	44	47.03568	79	89.25869
10	10.13940	45	48.18020	80	90.53294
11	11.17056	46	49.32824	81	91.81111
12	12.20488	47	50.47980	82	93.09320
13	13.24238	48	51.63490	83	94.37924
14	14.28307	49	52.79353	84	95.66922
15	15.32695	50	53.95576	85	96.96317
16	16.37404	51	55.12154	86	98.26109
17	17.42435	52	56.29091	87	99.56300
18	18.47789	53	57.46386	88	100.86891
19	19.53466	54	58.64042	89	102.17883
20	20.59469	55	59.82060	90	103.49278
21	21.65796	56	61.00440	91	104.81077
22	22.72451	57	62.19184	92	106.13280
23	23.79433	58	63.38292	93	107.45890
24	24.86744	59	64.57767	94	108.78907
25	25.94385	60	65.77609	95	110.12333
26	27.02356	61	66.97818	96	111.46169
27	28.10659	62	68.18398	97	112.80416
28	29.19295	63	69.39347	98	114.15075
29	30.28264	64	70.60669	99	115.50149
30	31.37569	65	71.82363	100	116.85637
31	32.47209	66	73.04431		
32	33.57186	67	74.26874		
33	34.67501	68	75.49693		
34	35.78155	69	76.72890		
35	36.89149	70	77.96465		

APPENDIX 5
RSFPP COMPOUND INTEREST TABLE #4
 Based on 4.25% per year (compounded monthly) - .348% per month
 (Period 1 Jan 1970 - 28 Feb 1975)

<u>Total Payments Due</u>	<u>Compound Interest Factor</u>	<u>Total Payments Due</u>	<u>Compound Interest Factor</u>	<u>Total Payments Due</u>	<u>Compound Interest Factor</u>
1	1.00000	36	38.27784	71	80.36723
2	2.00348	37	39.41084	72	81.64647
3	3.01045	38	40.54778	73	82.93015
4	4.02091	39	41.68867	74	84.21830
5	5.03489	40	42.83352	75	85.51092
6	6.05238	41	43.98235	76	86.80803
7	7.07342	42	45.13517	77	88.10965
8	8.09800	43	46.29200	78	89.41579
9	9.12614	44	47.45284	79	90.72647
10	10.15786	45	48.61772	80	92.04171
11	11.19315	46	49.78665	81	93.36151
12	12.23205	47	50.95964	82	94.68590
13	13.27456	48	52.13670	83	96.01489
14	14.32068	49	53.31786	84	97.34850
15	15.37044	50	54.50312	85	98.68674
16	16.42385	51	55.69249	86	100.02963
17	17.48092	52	56.88600	87	101.37719
18	18.54167	53	58.08365	88	102.72942
19	19.60609	54	59.28547	89	104.08637
20	20.67422	55	60.49146	90	105.44802
21	21.74606	56	61.70164	91	106.81440
22	22.82162	57	62.91603	92	108.18554
23	23.90092	58	64.13464	93	109.56143
24	24.98397	59	65.35748	94	110.94211
25	26.07078	60	66.58457	95	112.32758
26	27.16137	61	67.81592	96	113.71786
27	28.25574	62	69.05155	97	115.11298
28	29.35392	63	70.29148	98	116.51295
29	30.45592	64	71.53571	99	117.91778
30	31.56174	65	72.78426	100	119.32749
31	32.67141	66	74.03716		
32	33.78493	67	75.29440		
33	34.90232	68	76.55602		
34	36.02359	69	77.82202		
35	37.14876	70	79.09242		

APPENDIX 6
RSFPP COMPOUND INTEREST TABLE #5
 Based on 6% per year (compounded annually) - .487% per month
 (Period 1 Mar 1975 - Current Date)

<u>Total Payments Due</u>	<u>Compound Interest Factor</u>	<u>Total Payments Due</u>	<u>Compound Interest Factor</u>	<u>Total Payments Due</u>	<u>Compound Interest Factor</u>
1	1.00000	36	39.24293	71	84.57023
2	2.00487	37	40.43395	72	85.98189
3	3.01464	38	41.63077	73	87.40041
4	4.02932	39	42.83341	74	88.82584
5	5.04893	40	44.04191	75	90.25821
6	6.07351	41	45.25629	76	91.69755
7	7.10308	42	46.47658	77	93.14390
8	8.13766	43	47.70282	78	94.59729
9	9.17728	44	48.93502	79	96.05775
10	10.22195	45	50.17322	80	97.52532
11	11.27171	46	51.41744	81	99.00004
12	12.32658	47	52.66772	82	100.48193
13	13.38659	48	53.92409	83	101.97104
14	14.45176	49	55.18658	84	103.46739
15	15.52210	50	56.45520	85	104.97103
16	16.59766	51	57.73001	86	106.48198
17	17.67846	52	59.01102	87	108.00030
18	18.76452	53	60.29826	88	109.52600
19	19.85386	54	61.59177	89	111.05913
20	20.95251	55	62.89158	90	112.59972
21	22.05450	56	64.19771	91	114.14781
22	23.16186	57	65.51020	92	115.70343
23	24.27461	58	66.82908	93	117.26663
24	25.39277	59	68.15438	94	118.83744
25	26.51638	60	69.48613	95	120.41589
26	27.64545	61	70.82436	96	122.00202
27	28.78002	62	72.16911	97	123.59588
28	29.92011	63	73.52040	98	125.19749
29	31.06576	64	74.87827	99	126.80690
30	32.21698	65	76.24275	100	128.42415
31	33.37380	66	77.61387		
32	34.53625	67	78.99166		
33	35.70436	68	80.37616		
34	36.87816	69	81.76740		
35	38.05767	70	83.16541		

APPENDIX 7

COPYMEMORANDUM OF UNDERSTANDING BETWEEN THE VETERANS
ADMINISTRATION AND THE DEPARTMENT OF DEFENSERETIRED PAY AND SURVIVOR ANNUITIES

ARTICLE I

INTRODUCTION

1-1 Purpose. The Memorandum of Understanding (MOU) establishes administrative procedures and assigns responsibilities for the purpose of making timely, accurate, and complete payments of (or deductions from) military retired pay, survivor annuities and specified veterans' benefits. This guidance conforms with pertinent statutory authorities and Comptroller General decisions. The procedures improve coordination between the Veterans Administration (VA) and the Department of Defense (DoD), and minimize benefit overpayments. It supersedes the DoD/VA MOU of July 1969 with the change of September 1976 and the Memorandum of Record of March 11, 1974.

1-2 General. A retired member of the Armed Forces may receive VA compensation payments. To become eligible for VA payments, the member must waive retired pay, or retainer pay, in the amount payable by the VA. The individual's application for VA benefits on VA Form 21-526 or 21-526e constitutes an election of waiver in the absence of a written statement to the contrary. Or, the waiver may be accomplished by executing section I of VA Form 21-651. The Military Service shall accept the award action by the VA as certification. The VA shall provide the Military Service with documentation upon specific request. Legislative increases will be transmitted to the Military Service in the format contained in the attachment. A legislative increase refers to the rates of VA compensation, pension, or Dependency and Indemnity Compensation (DIC) specified in the periodic changes to 38 U.S.C. Chapters 11, 13, and 15.

ARTICLE II

RESPONSIBILITIES

2-1 Responsibilities of VA. The VA shall:

A. Transmit new and revised pay data in the attached format for retired personnel to the Military Services from the VA Data Processing Center (DPC) in Hines, Illinois, using a mutually agreed upon means. This data will be transmitted upon completion of each VA processing cycle, normally twice weekly.

B. Transmit the VA award change data to arrive at the Military Services no later than the 18th calendar day of the month in which the VA amount is to be entered as a reduction in the Military Service account. Accept the Military Service's effective date for VA transaction received by the Military Service after the 18th calendar day of the current month.

C. Ensure that all VA legislative rate transactions are furnished to the Military Service not later than 90 days following the date of the public law authorizing the legislative increase. This shall include those accounts reported by the Military Services to the VA Central Office (VACO) 45 days following the date of the public law authorizing the legislative increase.

D. Recoup any overpayments that result from a legislative increase, when the Military Service is notified or the rate change more than 90 days following the date of the public law authorizing the legislative increase.

E. Ensure that VA improved pension awards (authorized under Public Law 96-385; October 7, 1980) payable concurrently with retired pay are not included in the automated data exchange.

F. Take corrective action on all data input transactions originated by VA, that are rejected by the Military Services due to a validity test discrepancy.

G. Recoup overpayments resulting from VA initial, reopened, and increased awards paid prior to the actual reduction in the Military Service account, provided the Military Service made the reduction on a timely basis upon receipt of the VA award transaction.

H. Ensure the availability of resources to support the interchange of data.

I. Furnish the Military Services with replacement tapes within 48 hours after notification by the Military Services of defective tapes.

2-2 Responsibilities of DoD. The Military Services shall:

A. Process all data received from the VA DPC since the last retired pay file update.

B. Accept the VA effective date as the Military Service effective date of VA award or change provided the transaction is received on a timely basis, is identified as a valid legislative change, or constitutes a decrease in the VA award.

(1) If the effective date of a decreased VA award is earlier than the current activity month, the Military Service shall make the required adjustment.

(2) If the effective date of an initial award of VA benefits to a regular retired officer employed by the Federal Government is earlier than the current activity month, the Military Service will make the adjustment.

(3) If the effective date of an increased VA award that is not a legislative change is earlier than the current activity month, the Military Service shall effect the new amount in the current accounting month and notify the appropriate VA Regional Office (VARO) of the discrepancy. This same procedure will be followed when processing initial awards other than subsection 2-2B.(2) above.

C. Process initial, reopened and increased VA award transactions in the Military Service activity month in which the transaction is received. If the effective date is in a prior month, the Military Service will effect the change in the current activity month and notify the assigned VARO of the discrepancy.

D. Recoup on all transactions with valid effective dates received on or before the 18th calendar day of each month, but processed with a Military Service effective date of the following month.

E. Contact the assigned VARO for resolution of transactions which fail to pass the Military Services' edit and validation routines. The Military Services shall provide sufficient data to identify the transaction and explain why it was rejected.

F. Notify the VA field stations to update the VA records in all VA total waiver cases, when entitlement to retired or retainer pay is terminated or an inactive account (total waiver of retired or retainer pay) is reestablished because of an increase to a rate exceeding the VA compensation.

G. Furnish the assigned VARO with a certification of gross retired or retainer pay and effective dates for the previous two years upon receipt of a transaction that shows VA benefits exceed retired or retainer pay.

H. Ensure resources are available to support the data interchange,

I. Report to the VACO in VARO sequence those accounts not updated by the legislative increase not later than 45 days following the receipt of legislative increase data from the VA DPC.

J. Recoup any overpayments that may result from a legislative increase when notified by the VA within 90 days of the date of the public law authorizing the legislative increase.

K. Notify the VA point of contact within 24 hours of receipt of a defective tape from the VA.

ARTICLE III

PROCEDURES

3-1 VA Improved Pension Payable Concurrently With Retired or Retainer Pay under Public Law 96-385 of October 7, 1980.

A. The VA shall:

- (1) Identify retiree accounts that no longer require a waiver of retired or retainer pay.
- (2) Notify the Military Service of those retirees who elect to discontinue VA pension payments under prior law to receive an Improved Pension.
- (3) Furnish the documentation required by the Military Service for adjusting or resuming retired or retainer pay.

B. The Military Service shall:

- (1) Accept the VA effective date (not earlier than October 1, 1980) for payment of retired or retainer pay previously waived when the effective date of Improved Pension payment is a retroactive date.
- (2) Adjust retired or retainer pay to reflect payment concurrently with VA Improved Pension.
- (3) Furnish the requesting VARO a statement of gross retired or retainer pay rates required for determining the rate of Improved Pension payable.

3-2 Fiduciary Cases. When a retired member who waived retired pay in favor of VA compensation has become incompetent, the trustee or guardian may request withdrawal of a previously executed waiver and restoration of retired pay. The processing will be as follows:

A. When VA receives the restoration request first, it will terminate VA benefits and forward the request to the appropriate Military Service finance center with a cover letter furnishing the date of termination of VA benefits. The receiving Military Service will restore retired pay and return a copy of the letter to the VA, annotated with the amount of the restored pay and the effective date of the restoration. The effective date will be the first day of the month following the month of the termination of VA benefits.

B. When the Military Service finance center receives the restoration request first, it will forward the request to the assigned VARO with a cover letter indicating the monthly gross retired pay. Upon receipt by the VARO, the procedure above will be followed.

3-3 Guaranteed Minimum Income to Widows of Military Retirees.

A. On receipt of a minimum income annuity claim, the Military Service shall:

(1) Prepare a DD Form 1895, Request for Veterans Administration Pension and Annual Income Information, and forward an original and one copy with a copy of DD Form 1885, Survivor Benefit Plan - Minimum Income Claim, to the VARO servicing the widow's pension claim.

(2) Complete the upper right identification data block and lines B and C of the "Eligibility Determination" block, and indicate on line 3 of the DD Form 1895 the effective date of annuity payments, if entitlement is determined.

(3) Suspend the payment and promptly notify the assigned VARO of the death or remarriage of the annuitant, when prior VA notification has not been received.

(4) Initiate the payments. Or, when there is no entitlement, notify the claimant of the reason for ineligibility upon receipt of a complete and authenticated DD Form 1895 from the VA.

(5) Adjust, or discontinue, the Survivor Benefit Plan (SBP) annuity upon receipt of subsequent notification of the adjustment in the widow's annual income for VA purposes before SBP or upon receipt of a termination notice from the VA.

(6) Schedule reductions in future annuity payments and notify the annuitant when SBP overpayments are detected.

(7) Requests authorization from the annuitant for collection from future VA pension payments, when DoD payments are not available for such offset.

B. The VARO shall:

(1) Confirm the claimant's entitlement to a VA pension, complete items 1 and 2, and lines D and E of the "Eligibility Determination" block, authenticate, and return the original DD Form 1895 to the appropriate Military Service finance center.

(2) Retain a copy of the DD Forms 1885 and 1895.

(3) Notify the appropriate Military Service on subsequent adjustments to the widow's annual income for VA purposes before SBP or termination of the widow's pension due to death, remarriage, or other reason. The notification shall include the effective date of the VA action, reason and type of action (i.e., pension termination, adjustment, etc.) and the adjusted VA payment.

(4) Effect the collection of SBP overpayments in monthly amount that the annuitant agrees to and forward the collections with identifying listings to the appropriate Military Services.

3-4 DIC Award to Surviving Spouse.

A. Upon death of the retiree who has an eligible spouse beneficiary, the Military Service shall:

(1) Notify the VARO of the retiree's death and furnish the amount of SBP annuity payable.

(2) Request the amount and the effective date of DIC award on behalf of the widow(er) only.

(3) Inform the retiree's annuitant that the SBP annuity will be paid in the full amount due. But, if DIC is awarded, the DIC payment shall be reduced by the amount needed to offset any intervening SBP overpayment. Obtain a statement signed by the annuitant agreeing with the conditions for SBP payment and forward it to VA.

(4) Pay the full SBP annuity amount. If DIC payments are made, pay only the amount by which the

SBP entitlement exceeds the DIC award.

(5) Furnish the VARO with a statement of the amount (if any) to be recouped from DIC with the annuitant's signed authorization for withholding to satisfy an existing SBP overpayment created by the DIC and SBP overlap. If no recoupment is required, a negative statement will be furnished to the VARO.

(6) Enter the current, basic DIC award amount as a reduction to the SBP annuity.

B. The VA shall:

(1) Research files to associate SBP notices with pertinent files regarding the annuitant.

(2) Upon receipt of the SBP award, query the VA Beneficiary Identification and Records Locator Subsystem (BIRLS) to determine whether there is a current VA claim file. When no current file exists, a VA claim file will be established, containing sufficient information to alert the VARO to a DIC-SBP payment overlap should DIC be awarded later to the annuitant.

(3) Access SBP payment files on the award of DIC payments; and when an overlap exists, offset the initial DIC payment by the amount necessary to recoup any SBP overpayment.

(4) Contact the appropriate Military Service to request the amount of SBP payment to be withheld from the DIC award and furnish the DIC effective date and amount awarded.

(5) Forward a check in the amount of the recoupment with the information necessary for adjusting the SBP payments to the Military Service.

(6) Furnish the DIC rate changes, or late awards for basic DIC rates only, to the Military Service.

3-5 SBP Premium Payments by Retirees Receiving Emergency Officers Retired List (EORL) or Pension / Compensation Payments.

A. The Military Services shall:

(1) Forward retiree requests for payments of SBP premiums by VA deductions from EORL or compensation payments to the servicing VARO. A retiree's request must provide for collection of the current SBF premium payable and future adjustments in the amount due to cost-of-living or other changes requiring a premium adjustment. Requests will not require retroactive reductions by the VA without prior agreement.

(2) Notify VA of any necessary adjustment to the premium amount.

B. The VA shall:

(1) Deduct premium the first of the month specified in the election.

(2) Process the requested deduction and forward monthly checks and listing (identifying retirees by name, social security number, and the amount of deduction) to the appropriate Military Service.

3-6 File Development and Maintenance.

A. DoD standard data elements and codes, as published in DoD Manual 5000.12-M, will be used, when available and applicable.

B. Comparable data edit and Validation routines will be maintained by the VA and the Military Services,

ARTICLE IV

EFFECTIVE DATE, MODIFICATION, AND TERMINATION

4-1 Duration. The memorandum becomes effective on the date of the last signature. Either party may propose amendments to this MOU, but both must agree for amendments to take effect. Either party may terminate the MOU upon 30 days written notice to the other party.

/S/ Robert W. Helm
Robert W. Helm
Assistant Secretary of Defense
(Comptroller)

/S/ Harry W. Walters
ADMINISTRATOR OF VETERANS AFFAIRS

13 Jun 1985

**ATTACHMENT
DATA RECORD FORMAT**

<u>Field Descriptions</u>	<u>Positions</u>
Blanks	1-3
Name of Person Entitled	4-7
Blanks	8-10
Veteran's SSN	11-19
Blank	20
Branch of Service	21
Veteran's SSN Verification Ind	22
File Number	23-31
Payee Number	32-33
Station Number	34-35
Transaction Code	36-37
Processing Month	38-39
Processing Cycle	40
Master Record Type	41
Blank	42
Amount (prior)	43-48
Effective Date (prior)	49-54
Amount 1	55-60
Effective Date 1	61-66
Reason Code 1	67-68
Blanks	69-86
Date of Death	87-92
Active Reservist Indicator	93
Special Law Code 06-08	94-95
Competency Code	96
Special Law 01	97-98
Withholding Indicator	99
Pay Grade	100-101
Payee's SSN	102-110
Payee's SSN Verification Ind	111
Veteran's Name	112-115
Blanks	116-120

APPENDIX 8

AGE OF MAJORITY
BY STATE& UNITED STATES POSSESSIONS

Alabama	19	Ohio	18
Alaska	19	Oklahoma	18
Arizona	18	Oregon	18
Arkansas	18	Pennsylvania	21
California	18	Puerto Rico	21
Colorado	18	Rhode Island	18
(For Contracts)		South Carolina	18
Connecticut	18	South Dakota	18
Delaware	18	Tennessee	18
District of		Texas	18
Columbia	18	Utah	18
Florida	18	Vermont	18
Georgia	18	Virginia	18
Hawaii	18	Virgin Islands	18
Idaho	18	Washington	18
Illinois	18	West Virginia	18
Indiana	18	Wisconsin	18
Iowa	18	Wyoming	19
Kansas	18		
Kentucky	18		
Louisiana	18		
Maine	18		
Maryland	18		
Massachusetts	18		
Michigan	18		
Minnesota	18		
Mississippi	21		
Missouri	18		
Montana	18		
Nebraska	19		
Nevada	18		
New Hampshire	18		
New Jersey	18		
New Mexico	18		
New York	18		
North Carolina	18		
North Dakota	18		

**APPENDIX 9
COMPARABLE GRADES**

Grade	Army	Navy	Marine Corps	Air Force
O-10	General	Admiral	General	General
O-9	Lieutenant General	Vice Admiral	Lieutenant General	Lieutenant General
O-8	Major General	Rear Admiral	Major General	Major General
O-7	Brigadier General	Rear Admiral (LH)	Brigadier General	Brigadier General
O-6	Colonel	Captain	Colonel	Colonel
O-5	Lieutenant Colonel	Commander	Lieutenant Colonel	Lieutenant Colonel
O-4	Major	Lieutenant Commander	Major	Major
O-3	Captain	Lieutenant	Captain	Captain
O-2	1st Lieutenant	Lieutenant (JG)	1st Lieutenant	1st Lieutenant
O-1	2nd Lieutenant	Ensign	2nd Lieutenant	2nd Lieutenant
E-9	Sergeant Major and Specialist Nine	Master Chief Petty Officer	Sergeant Major or Master Gunnery Sergeant	Chief Master Sergeant
E-8	First Sergeant or Master Sergeant and Specialist Eight	Senior Chief Petty Officer	First Sergeant or Master Sergeant	Senior Master Sergeant
E-7	Platoon Sergeant or Sergeant First Class and Specialist Seven	Chief Petty Officer	Gunnery Sergeant	Master Sergeant
E-6	Staff Sergeant and Specialist Six	Petty Officer, 1st Class	Staff Sergeant	Technical Sergeant
E-5	Sergeant and Specialist Five	Petty Officer, 2nd Class	Sergeant	Staff Sergeant
E-4	Corporal and Specialist Four	Petty Officer, 3rd Class	Corporal	Sergeant and Airman
E-3	Private First Class	Seaman	Lance Corporal	Airman First Class
E-2	Private	Seaman Apprentice	Private First Class	Airman
E-1	Private	Seaman Recruit	Private	Airman Basic

**APPENDIX 10
STATE TAX REPORTING**

State	Mail Copy 1 of IRS TD 1099-R or Automated Reports to:	State	Mail Copy 1 of IRS TD 1099-R or Automated Reports to:
Alabama	State Department of Revenue Montgomery, AL 36102	Illinois	Illinois Department of Revenue PO Box 3627 Springfield, IL 62708
Alaska	Department of Taxation State of Alaska Juneau, AK 99080	Indiana	State Gross Income Tax Division Indianapolis, IN 46204
Arizona	State Tax Commission 1700 W. Washington Phoenix, AZ 85007	Iowa	State Tax Commission Des Moines, IA 50319
Arkansas	Income Tax Division Arkansas Revenue Dept State Revenue Building Little Rock, AR 72201	Kansas	Kansas Director of Revenue Income Tax Division State Office Building Topeka, KS 66612
California	Franchise Tax Board Sacramento, CA 95814	Kentucky	State Department of Revenue Frankfort, KY 40601
Colorado	State Department of Revenue Denver, CO 80203	Louisiana	Collector of Revenue PO Box 201 Baton Rouge, LA 70821
Connecticut	Dept of Revenue Services 92 Farmington Avenue Hartford, CT 06105	Maine	Income Tax Division Maine Bureau of Taxation State House Augusta, ME 04330
Delaware	State Tax Department Wilmington, DE 19899	Maryland	Comptroller of the Treasury Income Tax Division Annapolis, MD 21404
District of Columbia	Assessor District of Columbia Washington, DC 20004	Massachusetts	State Department of Corporation and Taxation 100 Cambridge St Boston, MA 02202
Georgia	State Department of Revenue Atlanta, GA 30334	Michigan	Michigan Income Tax Treasury Building Lansing, MI 48924
Hawaii	State Tax Commissioner Honolulu, HI 96809	Minnesota	State Department of Taxation St Paul, MN 55101
Idaho	Office of State Tax Collector Boise, ID 83701	Mississippi	State Tax Commission Jackson, MS 39205

**APPENDIX 10
STATE TAX REPORTING
(Continued)**

State	Mail Copy 1 of IRS TD 1099-R or Automated Reports to:	State	Mail Copy 1 of IRS TD 1099-R or Automated Reports to:
Missouri	Department of Revenue Income Tax Department PO Box 629 Jefferson City, MO 65101	Oregon	State Tax Commission Salem, OR 97310
Montana	Department of Revenue State Capitol Building Helena, MT 59601	Pennsylvania	Department of Revenue Personal Income Tax Bureau Harrisburg, PA 17129
Nebraska	Nebraska Dept of Revenue Box 94818 Lincoln, NE 68509	Rhode Island	Division of Taxation 269 Promenade Street Providence, RI 02908
New Mexico	State of New Mexico Bureau of Revenue Santa Fe, NM 87503	South Carolina	State Tax Commission Columbia, SC 29202
New York	State Income Tax Bureau Albany, NY 12227	Utah	State Tax Commission Salt Lake City, UT 84114
North Carolina	State Department of Revenue Raleigh, NC 27602	Vermont	Commissioner of Taxes Montpelier, VT 05602
North Dakota	North Dakota State Tax Dept State Capitol Bismarck, ND 58501	Virginia	State Department of Taxation Richmond, VA 23215
Ohio	Department of Taxation 60 E. Gay Street Columbus, OH 43215	West Virginia	State Tax Commission State of West Virginia Charleston, WV 25305
Oklahoma	Oklahoma Tax Commission Oklahoma City, OK 73194	Wisconsin	State Department of Taxation Madison, WI 53702

Note Information shown in this appendix was provided to the Office of the Secretary of Defense by the Government Accounting Systems Staff, Bureau of Financial Operations, Department of the Treasury.

APPENDIX 11
REPORTS OF EXISTENCE

1. Background

a. The requirement for reports of existence (ROE) is frequently questioned by retired members or management officials not familiar with the retired payroll system. The requirement is based on the fact that retired pay is payable only during the lifetime of the retired member and unless otherwise authorized by law or regulation. The check must be issued with the retired member as payee. As early as 1931, the General Accounting Office recognized that certain controls over the issuance and delivery of retired pay checks were necessary for protection of government funds.

b. Checks may be issued to a person or institution other than the retired member only under these conditions:

(1) When the retiree has been declared mentally incompetent and a trustee, guardian, or fiduciary has been appointed to manage the financial affairs of the retiree.

(2) Under Treasury regulations providing for the checks to be made payable to a financial institution, or for the issuance of composite checks and electronic fund transfer of payments where several members have designated the same financial institution for deposit of their retired pay checks.

Under (1) above, a monthly ROE must be filed by the fiduciary. Under (2) above, Treasury regulations place responsibility on the financial institution that funds deposited after the death of the member will be returned.

c. For checks mailed to retirees within the United States, the Comptroller General (CG) of the United States relies on the US Postal Service not to deliver checks after the death of the payee. The check envelope carries a notice to the Postmaster that if the addressee is deceased, the check must be returned to the sender. Also, "Retired pay payable only during the life of the payee," is printed on all retired pay checks under the object for which drawn. During the lifetime of the retired member, a further control against fraudulently endorsed and cashed checks is provided by the member's notifying the retired pay activity of non-receipt or a lost check. After the death of the member this control no longer applies. Without the precautions cited above, checks could continue to be cashed either fraudulently or in the mistaken belief of entitlement.

d. In addition to ROEs from fiduciaries, monthly reports are required from members whose checks are delivered through foreign postal systems. However, many members living in a foreign country receive these checks in person at United States military activities, embassies, or consulates, or report their existence to such activities monthly before deposit of their check into a foreign mail system.

e. This is a chronology of Comptroller General decisions showing the changes in control requirements:

(1) **A-3531, 6 Apr 1931.** The CG established a policy to provide full protection to the government in payment of retired pay. In this letter, the CG required that this certification be signed by the proper administrative officer and attached to the retirement pay voucher, roll or schedule:

"I certify that each person to whom retirement pay is paid and not under guardianship or committee has reported over his bona-fide signature within the last 12 months his residence; that each person known to have given a power of attorney to endorse his checks for pay has reported on the last day or thereafter to which he is paid over his bona-fide signature: that reports as to the continued existence of each person paid who is under guardianship or in the custody of a committee, or whose estate is under control of a conservator has been received from the guardian, committee or conservator on or subsequent to the last day for which payment is made, and that each person residing in the foreign country or was traveling from his permanent residence as reported to this department has reported over his bona-fide signature on the last day or thereafter to which he is paid."

(2) **A-3551, 29 June 1931.** The CG permitted Navy members living in China to send ROEs to the Navy Purchasing Office (NPO) in Shanghai, and checks were sent in bulk, to the NPO Shanghai for delivery to the members. However, the CC required that the ROEs should be forwarded to the Retired Pay Department each month by the NPO.

(3) **A-3551, 3 Dec 1932.** The CG approved the application of the 29 June 1931 decision cited above to Fleet reservists and retired members living in the Philippine Islands to have their checks delivered via the Commandant of the 16th Naval District.

(4) **A-3551, 15 Dec 1932.** The CG agreed that the procedure for bulk mailing of checks described in A-3551, 29 June 1931, could also be applied to Guam. This decision extended the concept that a third party could control ROEs. The checks were sent to the Governor of Guam rather than to a Navy activity.

(5) **A-3551, 10 Feb 1933.** The CG agreed to extension of the procedure cited in the previous decisions to the Governor of American Samoa and to the Commandant of the 14th Naval District (Hawaii). However, permission to use the procedure using American consuls was denied. The decision stated in part:

“With respect to alleged hardships suffered by men residing in foreign countries generally, it would appear that the requirement of the initial certificate may have entailed a slight inconvenience due to its transmission to and receipt by the paying officer, and thereafter mailing of the check to the payee, but it would seem that if said requirement had been and is being properly complied with on the last day of each month, checks should be regularly received by the payee at monthly intervals. But irrespective of any inconvenience incident to the mailing of the certificate, the practice of mailing checks to third persons generally, including American consuls, for individuals residing abroad in their consular districts is unsound in that it increases possibility of loss and no substantial reason is apparent why the procedure should now be extended. These men receiving substantial bounty from the Treasury of the United States and reasonable regulations for the purpose of guarding against losses to the government should not be further waived or relinquished for their individual benefit or convenience.”

(6) **A-3551, 21 Aug 1933.** The CG agreed to alteration of the paying officer’s certificate of the monthly payroll. The revised certification follows with additions underlined and deletions bracketed:

“I certify that each person to whom retirement pay is paid and not under guardianship or committee has reported over his bona-fide signature within the last 12 months his residence; that each person known to have given power of attorney to endorse his checks for pay **or whose check is mailed to a bank** has reported on the last day or thereafter to which he is paid over bona-fide signature; that reports as to the continued existence of each person paid who is under guardianship, or in the custody of a committee or whose estate is under the control of a conservator (has) **have** been received from the guardian, committee, or conservator on or subsequent to the last day for which payment is made, and that each person residing **or traveling** in a foreign country (or who was traveling from his permanent residence as reported to this department) has reported over his bona-fide signature on the last day or thereafter to which he is paid.”

(7) **A-3551, 24 Oct 1946.** It was proposed that a procedure be authorized whereby a member’s acknowledgement (ROE) of the receipt of a check would permit the release of the check for the next month (a 1-month-behind basis). The CG ruled:

“While it is fully appreciate that there maybe cases where the delayed delivery of a retirement check may cause personal hardship, less effective measures than those above outlined would not, in the opinion of this office, fully protect the interests of the United States Accordingly, permission for the adoption of the proposal ... for mailing of retirement pay checks is withheld.

(8) **A-3551, 9 Mar 1951.** The annual ROE for retired members having their checks mailed to a home address within the United States was eliminated The CG approved a proposal to:

(a) Print "Retired Pay payable only during the life of the payee" under "object for which drawn" on the checks; and

(b) Print a notice on the envelopes being used that would direct postal employees not to forward the contents to addresses other than those shown and directing that delivery not be made where payee is deceased, but to return the letter to the issuing office. With further recognition that postal employees in the United States would respect such procedures, the CG eliminated the annual report requirement for accounts meeting the above requirements.

(9) **A-3551, 3 Feb 1964.** The CG ruled that ROEs were not required if a payment is made payable to a member:

(a) Who is traveling outside the United States and the check is mailed to a bank or residence in the United States.

(b) Who lives in the Philippines and has checks mailed to a bank in the United States.

The CG also indicated ROEs would not be required if the check were made payable to a bank or financial institution:

"There is no objection to the issuance of retired pay checks payable to a bank for credit to the account of the retired officer of the Army who has made assignment thereof if the check carries an appropriate legend to the effect that the check is payable only during the life of the retired officer and that the check is not subject to deposit in a joint account in which the retired officer is named and the bank is appropriately notified that crediting the check to a joint account will be at its risk."

This same letter indicated that if allotments of retired pay are authorized by regulation, there is no objection to permitting an allotment of a member's retired pay in favor of a bank if the same check legend (payable only during the lifetime of the retired officer) and notice to the bank (not to be deposited to a joint account), mentioned above are observed.

(10) **44 Comp Gen 208.** In response to a request that reports be obtained on a "1-month-behind" basis (previously proposal in 1946), the CG agreed that technological improvements in methods of payment, record keeping and communications made such procedure acceptable. The system should work:

"A report would be enclosed with each check with instructions to complete and return it. Thus, reports of existence would still be required on a monthly basis, but there would be an after-the-fact verification of the member's existence, which would eliminate the delay in release of checks, reduce handling costs, simplify procedures, and the maximum overpayment which could result would be 1 month's retired pay."

(11) **53 Comp Gen 75.** The CG authorized that composite retired pay checks in favor of a financial institution could be made where a group of retired members had all designated the same financial institution as an address for their retired pay checks. This authorization was tentative and subject to the issuance of Treasury regulations which require the financial institution to return to the retired pay activity any deposits made to retired members after date of death.

(12) **B-206129, 28 June 1982.** The CC agreed the furnishing of ROEs by military retirees and survivor annuitants whose checks are mailed to a foreign address and delivered through foreign postal channels may be changed to semiannual reporting from the current "1-month-behind" reporting requirement.

APPENDIX 12
DEPENDENCY AND INDEMNITY COMPENSATION RATES
1 JAN 1972 - 1 OCT 1976

PAY GRADE	PL-92-197 15 Dec 1971 Eff 1 Jan 1972	PL-93-295 31 May 1974 Eff 1 May 1974	PL-94-71 5 Aug 1975 Eff 1 Aug 1975	PL-94-433 30 Sep 1976 Eff 1 Oct 1976
E1	\$184	\$215	\$241	\$260
E2	189	221	248	268
E3	195	228	255	275
E4	206	241	270	292
E5	212	248	278	300
E6	217	254	284	307
E7	227	266	298	322
E8	240	281	315	340
E9	251	294	329	355
Sgt Major - Army	270	316	354	382
Sr Enl Adv - Navy	270	316	354	382
Ch MSgt of the Air Force	270	316	354	382
Sgt Major - Marines	270	316	354	382
W-1	232	271	304	328
W-2	241	282	316	341
W-3	249	291	326	352
W-4	262	307	344	372
O-1	232	271	304	328
O-2	240	281	315	340
O-3	257	301	337	364
O-4	272	318	356	384
O-5	299	350	392	423
O-6	337	394	441	476
O-7	365	427	478	516
O-8	399	467	523	565
O-9	429	502	562	607
O-10	469	549	615	664
Chm Joint Chiefs of Staff	503	589	660	712
Chief of Staff - Army	503	589	660	712
Chief of Naval Operations	503	589	660	712
Chief of Staff - Air Force	503	589	660	712
Commandant - Marine Corps	503	589	660	712

APPENDIX 12
DEPENDENCY AND INDEMNITY COMPENSATION RATES
1 OCT 1977 - 1 OCT 1980

PAY GRADE	PL-95-117 3 Oct 1977 Eff 1 Oct 1977	PL-95-479 18 Oct 1978 Eff 1 Oct 1978	PL-96-128 28 Nov 1979 Eff 1 Oct 1979	PL-96-385 7 May 1980 Eff 1 Oct 1980
E1	\$277	\$297	\$326	\$373
E2	286	307	337	385
E3	293	314	345	394
E4	311	334	367	419
E5	320	343	377	431
E6	327	351	386	441
E7	343	368	404	462
E8	362	388	426	487
E9	378	406	446	510
Sgt Major - Army	407	437	480	549
Sr Enl Adv - Navy	407	437	480	549
Ch MSgt of the Air Force	407	437	480	549
Sgt Major - Marines	407	437	480	549
W-1	350	376	413	472
W-2	364	391	430	491
W-3	375	402	442	505
W-4	397	426	468	535
O-1	350	376	413	472
O-2	362	388	426	487
O-3	386	416	457	522
O-4	409	439	482	551
O-5	451	484	532	608
O-6	507	544	598	684
O-7	550	590	648	741
O-8	602	646	710	812
O-9	647	694	763	872
O-10	708	760	835	954
Chm Joint Chiefs of Staff	759	814	895	1,023
Chief of Staff - Army	759	814	895	1,023
Chief of Naval Operations	759	814	895	1,023
Chief of Staff - Air Force	759	814	895	1,023
Commandant - Marine Corps	759	814	895	1,023

APPENDIX 12
DEPENDENCY AND INDEMNITY COMPENSATION RATES
1 OCT 1981 - 1 DEC 1984

PAY GRADE	PL-97-66 17 Oct 1981 Eff 1 Oct 1981	PL-97-306 14 Oct 1982 Eff 1 Oct 1982	PL-98-223 2 Mar 1984 Eff 1 Apr 1984	PL-98-543 24 Oct 1984 Eff 1 Dec 1984
E1	\$415	\$445	\$461	\$476
E2	428	459	475	490
E3	438	470	486	502
E4	466	500	518	535
E5	479	514	532	549
E6	490	526	544	561
E7	514	552	571	589
E8	542	582	602	621
E9	567	608	629	649
Sgt Major - Army	610	655	678	700
Sr Enl Adv - Navy	610	655	678	700
Ch MSgt of the Air Force	610	655	678	700
Sgt Major - Marines	610	655	678	700
W-1	525	563	583	602
W-2	546	586	607	626
W-3	562	603	624	644
W-4	595	639	661	682
O-1	525	563	583	602
O-2	542	582	602	621
O-3	580	622	644	665
O-4	613	658	681	703
O-5	676	726	751	775
O-6	761	817	846	873
O-7	824	884	915	944
O-8	903	969	1,003	1,035
O-9	970	1,041	1,077	1,111
O-10	1,161	1,139	1,179	1,217
Chm Joint Chiefs of Staff	1,138	1,222	1,265	1,305
Chief of Staff - Army	1,138	1,222	1,265	1,305
Chief of Naval Operations	1,138	1,222	1,265	1,305
Chief of Staff - Air Force	1,138	1,222	1,265	1,305
Commandant - Marine Corps	1,138	1,222	1,265	1,305

***APPENDIX 12, Continued**
DEPENDENCY AND INDEMNITY COMPENSATION RATES
1 DEC 1985 - 1 Jan 1991

Pay Grade	PL 99-238	PL 99-576	PL 100-227	PL 100-687	PL 101-237	PL 102-3
	Eff 1 Dec 85	Eff 1 Dec 86	Eff 1 Dec 87	Eff 1 Dec 88	Eff 1 Dec 89	Eff 1 Jan 91
E-1	\$491	\$498	\$518	\$539	\$564	\$594
E-2	505	513	534	555	581	612
E-3	518	526	548	570	597	629
E-4	552	560	583	606	634	668
E-5	566	574	598	622	651	686
E-6	578	587	611	636	666	701
E-7	607	616	641	667	698	735
E-8	640	650	677	704	737	776
E-9	669	679	707	735	770	811
Sgt Maj - Army	722	733	763	794	831	875
Senior Enl Adv - Navy	722	733	763	794	831	875
CH MSgt - AF	722	733	763	794	831	875
Sgt Major - Marine corps	722	733	763	794	831	875
MCPO - Coast Guard			763	794	831	875
W-1	621	630	656	682	714	752
W-2	645	655	682	709	742	782
W-3	664	674	702	730	764	805
W-4	703	714	743	773	809	852
O-1	621	630	656	682	714	752
O-2	640	650	677	704	737	776
O-3	686	696	725	754	789	831
O-4	725	736	766	797	834	879
O-5	799	811	845	879	920	969
O-6	900	914	952	991	1,038	1,094
O-7	973	988	1,029	1,071	1,121	1,181
O-8	1,067	1,083	1,128	1,174	1,229	1,295
O-9	1,145	1,162	1,210	1,259	1,318	1,389
O-10	1,255	1,274	1,327	1,381	1,446	1,524
Chm Joint Chiefs of Staff	1,345	1,365	1,422	1,480	1,550	1,633
Chief of Staff - Army	1,345	1,365	1,422	1,480	1,550	1,633
Chief of Naval Ops - Navy	1,345	1,365	1,422	1,480	1,550	1,633
Chief of Staff - Air Force	1,345	1,365	1,422	1,480	1,550	1,633
Commandant - Marine corps	1,345	1,365	1,422	1,480	1,550	1,633
Commandant - Coast Guard			1,422	1,480	1,550	1,633

***APPENDIX 12, Continued**
DEPENDENCY AND INDEMNITY COMPENSATION RATES
1 DEC 1991 - 1 DEC 1993

Pay Grade	PL 102-152 Eff 1 Dec 91	PL 102-510 Eff 1 Dec 92 (Note 1)	PL 103-140 Eff 1 Dec 93 (Note 1)
E-1	\$616	\$634	
E-2	635	654	
E-3	652	672	
E-4	693	714	
E-5	711	732	
E-6	727	749	
E-7	762	785	794
E-8	805	829	838
E-9	841	866	875
Sgt Maj - Army	907	934	943
Senior Enl Adv - Navy	907	934	943
CH MSgt - AF	907	934	943
Sgt Major - Marine Corps	907	934	943
MCPO - Coast Guard	907	934	943
W-1	780	803	812
W-2	811	835	844
W-3	835	860	869
W-4	884	911	920
O-1	780	803	812
O-2	805	829	838
O-3	862	888	897
O-4	912	939	948
O-5	1,005	1,035	1,044
O-6	1,134	1,168	1,177
O-7	1,225	1,262	1,271
O-8	1,343	1,383	1,392
O-9	1,440	1,483	1,492
O-10	1,580	1,627	1,636
Chm Joint Chiefs of Staff	1,693	1,744	1,753
Chief of Staff - Army	1,693	1,744	1,753
Chief of Naval Ops - Navy	1,693	1,744	1,753
Chief of Staff - Air Force	1,693	1,744	1,753
Commandant - Marine Corps	1,693	1,744	1,753
Commandant - Coast Guard	1,693	1,744	1,753

Note:

1. DIC is payable at a flat rate of \$750, as increased by cost-of-living adjustments, when a veteran dies on or after 1 Jan 1993. In addition to the flat rate of \$750, an additional \$165 may be payable if the veteran was receiving a service-connected disability compensation (or would have but for the receipt of retired or retainer pay) for at least 8 years immediately preceding death. If a veteran dies

before 1 Jan 1993, DIC is payable based on the pay grade of the veteran; however, effective 1 Jan 1993, DIC is payable at the flat rate of \$750 (including \$165, if applicable) if it is more favorable than the DIC amount based on veteran's pay grade. The flat rate effective 1 Dec 1993 is 5769: The additional amount which may be payable increased to \$169.

*APPENDIX 13
TOTAL EARNINGS TABLE

Year Of Retirement	Maximum Pay Covered By Social Security	Year of Retirement	Maximum Pay Covered By Social Security
1957	\$4,200	1986	42,000
1958	4,200	1987	43,800
1959	4,800	1988	45,000
1960	4,800	1989	48,000
1961	4,800	1990	51,300
1962	4,800	1991	53,400
1963	4,800	1992	55,500
1964	4,800	1993	57,600
1965	4,800	1994	60,600
1966	6,600		
1967	6,600		
1968	7,800		
1969	7,800		
1970	7,800		
1971	7,800		
1972	9,000		
1973	10,800		
1974	13,200		
1975	14,100		
1976	15,300		
1977	16,500		
1978	17,700		
1979	22,900		
1980	25,900		
1981	29,700		
1982	32,400		
1983	35,700		
1984	37,800		
1985	39,600		

If member made less than these amounts, add up to \$1,200 per year free credits (\$300 per quarter or \$100 per month for quarter member retires) to bring up to maximum.

**APPENDIX 14
SOCIAL SECURITY PIA TABLES**

Average Monthly Wage		Primary Insurance Amount					
At least	But not more than	Sep 72	Mar 74	Jun 74	Jun 75	Jun 76	Jun 77
\$	\$ 76	\$ 84.50	\$ 90.50	\$ 93.80	\$ 101.40	\$ 107.90	\$ 114.30
77	78	85.80	91.90	95.30	103.00	109.60	116.10
79	80	87.80	94.00	97.50	105.30	112.10	118.80
81	81	89.40	95.70	99.30	107.30	114.20	121.00
82	83	91.00	97.40	101.10	109.20	116.20	123.10
84	85	92.90	99.50	103.20	111.50	118.70	125.80
86	87	94.60	101.30	105.10	113.60	120.90	128.10
88	89	96.20	103.00	106.80	115.40	122.80	130.10
90	90	98.10	105.00	108.90	117.70	125.30	132.70
91	92	99.80	106.80	110.80	119.70	127.40	135.00
93	94	101.40	108.50	112.60	121.70	129.50	137.20
95	96	103.00	110.30	114.40	123.60	131.60	139.40
97	97	104.90	112.30	116.50	125.90	134.00	142.00
98	99	106.70	114.20	118.50	128.00	136.20	144.30
100	101	108.80	116.50	120.80	130.50	138.90	147.10
102	102	110.30	118.10	122.50	132.30	140.80	149.20
103	104	112.10	120.00	124.50	134.50	143.20	151.70
105	106	114.20	122.20	126.80	137.00	145.80	154.50
107	107	116.00	124.20	128.80	139.20	148.20	157.00
108	109	117.90	126.20	130.90	141.40	150.50	159.40
110	113	119.70	128.10	132.90	143.60	152.80	161.90
114	118	121.40	129.90	134.80	145.60	155.00	164.20
119	122	123.30	132.00	136.90	147.90	157.40	166.70
123	127	125.10	133.90	138.90	150.10	159.80	169.30
128	132	127.10	136.00	141.10	152.40	162.20	171.80
133	136	128.80	137.90	143.00	154.50	164.40	174.10
137	141	130.50	139.70	144.90	156.50	166.60	176.50
142	146	132.50	141.80	147.10	158.90	169.10	179.10
147	150	134.30	143.80	149.10	161.10	171.50	181.70
151	155	136.00	145.60	151.00	163.10	173.60	183.90
156	160	138.00	147.70	153.20	165.30	176.10	186.30
161	164	139.70	149.50	155.10	167.60	178.40	189.00
165	169	141.60	151.00	157.20	169.80	180.70	191.40
170	174	143.40	153.50	159.20	172.00	183.10	194.00
175	178	145.20	155.40	161.20	174.10	185.30	196.30
179	183	147.20	157.60	163.40	176.50	187.80	198.90

APPENDIX 14
SOCIAL SECURITY PIA TABLES
(Continued)

Average Monthly Wage		Primary Insurance Amount					
At least	But not more than	Sep 72	Mar 74	Jun 74	Jun 75	Jun 76	Jun 77
\$ 184	\$ 188	\$ 148.80	\$ 159.30	\$ 165.20	\$ 178.50	\$ 190.00	\$ 201.30
189	193	150.90	161.50	167.50	180.90	192.50	203.90
194	197	152.70	163.40	169.50	183.10	194.90	206.40
198	202	154.40	165.30	171.40	185.20	197.10	208.80
203	207	156.40	167.40	173.70	187.60	199.70	211.50
208	211	158.20	169.30	175.70	189.80	202.00	214.00
212	216	159.80	171.00	177.40	191.60	203.90	216.00
217	221	161.80	173.20	179.60	194.00	205.50	218.70
222	225	163.60	175.10	181.60	196.20	208.80	221.20
226	230	165.50	177.10	183.80	198.60	211.40	223.90
231	235	167.30	179.10	185.80	200.70	213.60	226.30
236	239	169.40	181.30	188.10	203.20	216.30	229.10
240	244	171.00	183.00	189.90	205.70	218.30	231.20
245	249	172.70	184.80	191.70	207.10	220.40	233.50
250	253	174.80	187.10	194.10	209.70	223.20	236.40
254	258	176.60	189.00	196.10	211.80	225.40	238.70
259	263	178.10	190.60	197.10	213.60	227.30	240.80
264	267	180.20	192.90	200.10	216.20	230.10	243.70
268	272	182.00	194.80	202.10	218.30	232.30	246.10
273	277	183.90	196.80	204.20	220.60	234.80	248.70
278	281	185.70	198.70	206.20	222.70	237.00	251.00
282	286	187.50	200.70	208.20	224.90	239.30	253.50
287	291	189.50	202.80	210.40	227.30	241.90	256.20
292	295	191.10	204.50	212.20	229.20	243.90	258.30
296	300	193.10	206.70	214.40	231.60	246.50	261.10
301	305	194.90	208.60	216.40	233.80	248.80	263.50
306	309	196.60	210.40	218.30	235.80	250.90	265.80
310	314	198.60	212.60	220.50	238.20	253.50	268.50
315	319	200.30	214.40	222.40	240.20	255.60	270.70
320	323	202.00	216.20	224.30	242.30	257.90	273.20
324	328	204.00	218.30	226.50	244.70	260.40	275.80
329	333	205.80	220.30	228.50	246.80	262.60	278.10
334	337	207.90	222.50	230.80	249.30	265.30	281.00
338	342	209.40	224.10	232.50	251.10	267.20	283.00
343	347	211.20	226.00	234.50	263.30	269.60	285.60
348	351	213.30	228.30	236.80	255.80	272.20	288.30

APPENDIX 14
SOCIAL SECURITY PIA TABLES
(Continued)

Average Month Wage		Primary Insurance Amount					
At least	But not more than	Sep 72	Mar 74	Jun 74	Jun 75	Jun 76	Jun 77
\$ 352	\$ 356	\$ 215.00	\$ 230.10	\$ 238.70	\$ 257.80	\$ 274.30	\$ 290.50
357	361	217.00	232.20	240.90	260.20	276.90	293.30
362	365	218.70	234.10	242.80	262.30	279.10	295.60
366	370	220.40	235.90	244.70	264.30	281.30	297.90
371	375	222.40	238.00	246.90	266.70	283.80	300.60
376	379	224.20	239.90	248.90	268.90	286.20	303.10
		226.20	242.10	251.10	271.20	288.60	305.70
380	384	227.80	243.80	252.90	273.20	290.70	307.90
385	389	229.60	245.70	254.90	275.30	293.00	310.30
390	393	231.60	247.90	257.10	277.70	295.50	313.00
394	398	233.30	249.70	259.00	279.80	297.80	315.40
399	403	235.40	231.90	261.30	282.30	300.40	318.20
404	407	236.90	253.50	263.00	284.10	302.30	320.20
408	412	238.00	255.40	264.90	286.10	304.50	322.50
413	417	240.30	257.20	266.80	288.20	306.70	324.80
418	421	242.20	259.20	268.90	290.50	309.10	327.40
422	426	243.80	260.90	270.70	292.40	311.20	329.60
427	431	245.40	262.60	272.40	294.20	313.10	331.60
432	436	247.20	264.80	274.70	296.70	315.70	334.40
437	440	248.90	266.40	276.30	298.50	317.70	336.50
441	445	250.60	268.20	278.20	300.50	319.80	338.70
446	450	252.50	270.20	280.30	302.80	322.20	341.30
451	454	254.10	271.90	282.10	304.70	324.30	343.50
455	459	255.80	273.80	284.00	306.80	326.50	345.80
460	464	257.40	275.50	285.80	308.70	328.50	347.90
465	468	259.40	277.60	288.00	311.10	331.10	350.70
469	473	260.90	279.20	289.60	312.80	332.90	352.60
474	478	262.60	281.00	291.50	314.90	335.10	354.90
479	482	264.50	283.10	293.60	317.10	337.40	357.40
483	487	266.10	284.80	295.40	319.10	339.60	359.70
488	492	267.80	286.60	297.30	321.10	341.70	361.90
493	496	269.70	238.60	299.40	323.40	344.10	364.50
497	501	271.20	290.20	301.10	325.20	346.10	360.60
502	506	272.90	292.10	303.00	327.30	348.30	368.90
507	510	274.60	293.90	304.90	329.30	350.40	371.10
511	515	276.40	295.80	306.90	331.50	352.80	373.70
516	520						

APPENDIX 14
SOCIAL SECURITY PIA TABLES
(Continued)

Average Monthly Wage		Primary Insurance Amount					
At least	But not more than	Sep 72	Mar 74	Jun 74	Jun 75	Jun 76	Jun 77
\$ 521	\$ 524	\$ 278.10	\$ 297.60	\$ 308.70	\$ 333.40	\$ 354.80	\$ 375.80
525	529	279.80	299.40	310.60	335.50	357.00	378.10
530	534	281.70	301.50	312.70	337.80	359.50	380.80
535	538	283.20	303.10	314.40	339.60	361.40	382.80
539	543	284.90	304.90	316.30	341.70	363.60	385.10
544	548	286.80	306.90	318.40	343.90	366.00	387.60
549	553	288.40	308.60	320.20	345.90	368.10	389.90
554	556	290.10	310.50	322.10	347.90	370.20	392.10
557	560	291.50	312.00	323.60	349.50	371.90	393.90
561	563	293.10	313.70	325.40	351.50	374.00	396.10
564	567	294.60	315.30	327.10	353.30	376.00	398.20
568	570	296.20	317.00	328.80	355.20	378.00	400.40
571	574	297.60	318.50	330.40	356.90	379.80	402.30
575	577	299.20	320.20	332.20	358.80	381.80	404.40
578	581	300.60	321.70	333.70	360.40	383.50	406.20
582	584	302.20	323.40	335.50	362.40	385.60	408.40
585	588	303.60	324.90	337.00	364.00	387.30	410.20
589	591	305.30	326.70	338.90	366.10	389.60	472.60
592	595	306.80	328.30	340.60	367.90	391.50	414.60
596	598	308.30	329.90	342.30	369.70	393.40	416.70
599	602	309.80	331.50	343.90	371.50	395.30	418.70
603	605	311.30	333.10	345.60	373.30	397.20	420.70
606	609	312.80	334.70	347.30	375.10	399.20	422.80
610	612	314.40	336.50	349.00	377.00	401.20	424.90
613	616	315.90	338.10	350.70	378.80	403.10	426.90
617	620	317.40	339.70	352.40	380.60	405.00	428.90
621	623	318.90	341.30	354.00	382.40	406.90	431.00
624	627	320.40	342.90	355.70	384.20	408.80	433.00
628	630	321.90	344.50	357.40	386.00	410.80	435.10
631	634	323.40	346.10	359.00	387.80	412.70	437.10
635	637	325.00	347.80	360.80	389.70	414.70	439.20
638	641	326.60	349.50	362.60	391.70	416.80	441.40
642	644	328.00	351.00	364.10	393.30	418.50	443.20
645	648	329.60	352.70	365.90	395.20	420.50	445.40
649	652	331.00	354.20	367.50	396.90	422.40	447.40
653	656	332.00	335.30	368.60	398.10	423.60	448.60

APPENDIX 14
SOCIAL SECURITY PIA TABLES
(Continued)

Average Month Wage		Primary Insurance Amount					
At least	But not more than	Sep 72	Mar 74	Jun 74	Jun 75	Jun 76	Jun 77
\$ 657	\$ 660	\$ 332.90	\$ 356.30	\$ 369.60	\$ 399.20	\$ 424.80	\$ 449.90
661	665	334.10	357.50	370.90	400.60	426.30	451.50
666	670	335.30	358.80	372.20	402.00	427.80	453.10
671	675	336.50	360.10	373.60	403.50	429.40	454.80
676	680	337.70	361.40	374.90	404.90	430.90	456.40
681	685	338.90	362.70	376.20	406.30	432.40	458.00
686	690	340.10	364.00	377.60	407.90	434.10	459.80
691	695	341.30	365.20	378.90	409.30	435.50	461.20
699	700	342.50	366.50	380.20	410.70	437.00	462.90
701	705	343.70	367.80	381.60	412.20	438.60	464.50
706	710	344.90	369.10	382.90	413.60	440.10	466.10
711	715	346.10	370.40	384.20	415.00	441.60	467.70
716	720	347.30	371.70	385.60	416.50	443.20	469.40
721	725	348.50	372.90	386.90	417.90	444.70	471.00
726	730	349.70	374.20	388.20	419.30	446.20	472.60
731	735	350.90	375.50	389.50	420.70	447.70	474.20
736	740	352.10	376.80	390.90	422.20	449.30	475.90
741	745	353.30	378.10	392.20	423.60	450.80	477.40
746	750	354.50	379.40	393.50	425.00	452.20	478.90
751	755	355.50	380.40	394.70	426.30	453.60	480.40
756	760	356.50	381.50	395.80	427.50	454.90	481.80
761	765	357.50	382.60	396.90	428.70	456.20	483.20
766	770	358.50	383.60	398.00	429.90	457.50	484.50
771	775	359.50	384.70	399.10	431.10	458.70	485.80
776	780	360.50	385.80	400.20	432.30	460.00	487.20
781	785	361.50	386.90	401.30	433.50	461.30	488.60
786	790	362.50	387.90	402.40	434.60	462.50	489.80
791	795	363.50	389.00	403.50	435.80	463.70	491.10
796	800	364.50	390.10	404.60	437.00	465.00	492.50
801	805	365.50	391.10	405.80	438.30	466.40	494.00
806	810	366.50	392.20	406.90	439.50	467.70	495.30
811	815	367.50	393.30	408.00	440.70	469.00	496.70
816	820	368.50	394.30	409.10	441.90	470.20	498.00
821	825	369.50	395.40	410.20	443.10	471.50	499.40
826	830	370.50	396.50	411.30	444.30	472.30	500.70
831	835	371.50	397.60	412.40	445.40	474.00	502.00