



FEB - 4 2016

RELEASE – REVISION OF EXHIBIT 695 OF RESOURCE BOOK, COAL MINE (BLBA)  
PROCEDURE MANUAL

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BLBA TRANSMITTAL NO. 16-01


February 2016

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**EXPLANATION OF MATERIAL TRANSMITTED:**

This transmittal updates Exhibit 695 by adding the 2016 annual and monthly earnings offset exempt amounts.

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

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

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**FILING INSTRUCTIONS:**

Remove Old Exhibit

BLBA PM Resource Book

Exhibit # 695

Insert New Exhibit

BLBA PM Resource Book

Exhibit # 695

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

EARNINGS OFFSET

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

(See BLBA PM Chapter 2-1403.13)

EARNINGS OFFSET (Continued)

CHART OF ANNUAL AND MONTHLY EXEMPT AMOUNTS		
Effective Date	Rate Per Year	Rate Per Month
01/01/90	(for persons under FRA) 6,840	570
	(for persons FRA to 69) 9,360	780
	(for persons 70 or over) (No limit on earnings)	
01/01/91	(for persons under FRA) 7,080	590
	(for persons FRA to 69) 9,720	810
	(for persons 70 or over) (No limit on earnings)	
01/01/92	(for persons under FRA) 7,440	620
	(for persons FRA to 69) 10,200	850
	(for persons 70 or over) (No limit on earnings)	
01/01/93	(for persons under FRA) 7,680	640
	(for persons FRA to 69) 10,560	880
	(for persons 70 or over) (No limit on earnings)	
01/01/94	(for persons under FRA) 8,040	670
	(for persons FRA to 69) 11,160	930
	(for persons 70 or over) (No limit on earnings)	
01/01/95	(for persons under FRA) 8,160	680
	(for persons FRA to 69) 11,280	940
	(for persons 70 or over) (No limit on earnings)	
01/01/96	(for persons under FRA) 8,280	690
	(for persons FRA to 69) 12,500	1,042
	(for persons 70 or over) (No limit on earnings)	
01/01/97	(for persons under FRA) 8,640	720
	(for persons FRA to 69) 13,500	1,125
	(for persons 70 or over) (No limit on earnings)	
01/01/98	(for persons under FRA) 9,120	760
	(for persons FRA to 69) 14,500	1,208
	(for persons 70 or over) (No limit on earnings)	
01/01/99	(for persons under FRA) 9,600	800
	(for persons FRA to 69) 15,500	1,292
	(for persons 70 or over) (No limit on earnings)	
01/01/00	(for persons under FRA) 10,080	840
	(for persons FRA or over) (No limit on earnings)	
01/01/01	(for persons under FRA) 10,600	883
	(for persons FRA or over) (No limit on earnings)	
01/01/02	(for persons under FRA) 11,280	940
	(for persons FRA or over) (No limit on earnings)	
01/01/03	(for persons under FRA) 11,520	960
	(for persons FRA or over) (No limit on earnings)	

(See BLBA PM Chapter 2-1403.13)

EARNINGS OFFSET (Continued)

CHART OF ANNUAL AND MONTHLY EXEMPT AMOUNTS

Effective Date	Rate Per Year	Rate Per Month
01/01/04 (for persons under FRA)	11,640	970
(for persons FRA or over) (No limit on earnings)		
01/01/05 (for persons under FRA)	12,000	1,000
(for persons FRA or over) (No limit on earnings)		
01/01/06 (for persons under FRA)	12,480	1,040
(for persons FRA or over) (No limit on earnings)		
01/01/07 (for persons under FRA)	12,960	1,080
(for persons FRA or over) (No limit on earnings)		
01/01/08 (for persons under FRA)	13,560	1,130
(for persons FRA or over) (No limit on earnings)		
01/01/09 (for persons under FRA)	14,160	1,180
(for persons FRA or over) (No limit on earnings)		
01/01/10 (for persons under FRA)	14,160	1,180
(for persons FRA or over) (No limit on earnings)		
(persons who reach FRA during 2010 must deduct \$1 for each \$3 earned above 37,680 - 3,140/month - until the month they reach FRA)		
01/01/11 (for persons under FRA)	14,160	1,180
(for persons FRA or over) (No limits on earnings)		
(persons who reach FRA during 2011 must deduct \$1 for each \$3 earned above 37,680 - 3,140/month - until the month they reach FRA)		
01/01/12 (for persons under FRA)	14,640	1,220
(for persons FRA or over) (No limits on earnings)		
(persons who reach FRA during 2012 must deduct \$1 for each \$3 earned above 38,880 - 3,240/month until the month they reach FRA)		
01/01/13 (for persons under FRA)	15,120	1,260
(for persons FRA or over) (No limits on earnings)		
(persons who reach FRA during 2013 must deduct \$1 for each \$3 earned above 40,080 - 3,340/month until the month they reach FRA)		
01/01/14 (for persons under FRA)	15,480	1,290
(for persons FRA or over) (No limits on earnings)		
(persons who reach FRA during 2014 must deduct \$1 for each \$3 earned above 41,400 - 3,450/month until the month they reach FRA)		
01/01/15 (for persons under FRA)	15,720	1,310
(for persons FRA or over) (No limits on earnings)		
(persons who reach FRA during 2015 must deduct \$1 for each \$3 earned above 41,880 - 3,490/month until the month they reach FRA)		
01/01/16 (for persons under FRA)	15,720	1,310
(for persons FRA or over) (No limits on earnings)		
(persons who reach FRA during 2016 must deduct \$1 for each \$3 earned above 41,880 - 3,490/month until the month they reach FRA)		

(See BLBA PM Chapter 2-1403.13)

## ADDENDUM - TABLE FOR FULL RETIREMENT AGE

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