

MINNESOTA TABLE OF RATES AND BENEFITS

| MAXIMUM COMPENSATION RATE MINN. STAT. §176.101, SUBD. 1 | | | |
|--|----------------|---------------------------------|----------|
| 04/28/1957 | \$45.00 | 10/01/1991 | 443.00 |
| 09/01/1967 | 60.00 | 10/01/1992 | 481.95 |
| 09/01/1969 PP/TP | 70.00 63.00 | 10/01/1993 | 508.20 |
| 09/01/1971 PP/TP | 80.00 73.00 | 10/01/1994 | 516.60 |
| 09/01/1973 | 100.00 | 10/01/1995 | 615.00 |
| 08/01/1975 | 135.00 | 10/01/2000 | 750.00 |
| 10/01/1975 (Dep Bens) | 135.00 | 10/01/2008 | 850.00 |
| 10/01/1977 | 197.00 | 10/01/2013 | 963.90 |
| 10/01/1978 | 209.00 | 10/01/2014 | 980.22 |
| 10/01/1979 | 226.00 | 10/01/2015 | 1,008.78 |
| 10/01/1980 | 244.00 | 10/01/2016 | 1,046.52 |
| 10/01/1981 | 267.00 | 10/01/2017 | 1,061.82 |
| 10/01/1982 | 290.00 | 10/01/2018 | 1,098.54 |
| 10/01/1983 | 313.00 | 10/01/2019 | 1,134.24 |
| 10/01/1984 | 329.00 | 10/01/2020 | 1,166.88 |
| 10/01/1985 | 342.00 | 10/01/2021 | 1,256.64 |
| 10/01/1986 | 360.00 | 10/01/2022 | 1,312.74 |
| 10/01/1987 | \$376.00 | 10/01/2023 | 1,363.74 |
| 10/01/1988 | 391.00 | 10/01/2024 | 1,481.76 |
| 10/01/1989 | 413.00 | 10/01/2025 – Present | 1,536.84 |
| 10/01/1990 | 428.00 | | |

| SUPPLEMENTARY BENEFITS MINN. STAT. §176.132 AND PERMANENT TOTAL MINIMUM MINN. STAT. §176.101, SUBD. 4 | | | |
|--|----------|-------------------|---------|
| 01/01/1972 | \$ 60.00 | 10/01/1998 | *377.00 |
| 07/01/1974 | 73.00 | 10/01/1999 | *400.00 |
| 01/01/1975 | 80.00 | 10/01/2000 | *418.00 |
| 01/01/1976 | 85.00 | 10/01/2001 | *442.00 |
| 01/01/1977 | 91.50 | 10/01/2002 | *457.00 |
| 07/01/1977 | 109.80 | 10/01/2003 | *467.00 |
| 01/01/1978 | 118.20 | 10/01/2004 | *481.00 |
| 01/01/1979 | 125.40 | 10/01/2005 | *504.00 |
| 10/01/1979 | 135.85 | 10/01/2006 | *509.00 |
| 01/01/1980 | 146.90 | 10/01/2007 | *526.00 |
| 10/01/1980 | 158.60 | 10/01/2008 | *553.00 |
| 10/01/1981 | 173.55 | 10/01/2009 | *571.00 |
| 10/01/1982 | 188.50 | 10/01/2010 | *565.00 |
| 10/01/1983 | 204.00 | 10/01/2011 | *583.00 |
| 10/01/1984 | 214.00 | 10/01/2012 | *596.00 |
| 10/01/1985 | 223.00 | 10/01/2013 | *615.00 |
| 10/01/1986 | 234.00 | 10/01/2014 | *625.00 |
| 10/01/1987 | 245.00 | 10/01/2015 | *643.00 |
| 10/01/1988 | 255.00 | 10/01/2016 | *667.00 |
| 10/01/1989 | 269.00 | 10/01/2017 | *677.00 |
| 10/01/1990 | 279.00 | 10/01/2018 | *701.00 |
| 10/01/1991 | 288.00 | 10/01/2019 | *723.00 |
| 10/01/1992 | 299.00 | 10/01/2020 | *744.00 |
| 10/01/1993 | 315.00 | 10/01/2021 | *801.00 |
| 10/01/1994 | 320.00 | 10/01/2022 | *837.00 |
| 10/01/1995 | *329.00 | 10/01/2023 | *870.00 |
| 10/01/1996 | *341.00 | 10/01/2024 | *892.00 |
| 10/01/1997 | *360.00 | 10/01/2025 | *925.00 |
| Supplementary benefits abolished for injuries occurring after 10/01/1995. | | | |
| * For dates of injury after 10/01/1995, this figure is also used as the minimum rate for payment of PTD benefits. | | | |

**MINIMUM COMPENSATION RATE
MINN. STAT. §176.101, SUBD. 1**

| | |
|--|--|
| 07/01/1953 | \$17.50 |
| 08/01/1975 | \$34.00 -20% of Statewide Average Weekly Wage |
| 01/01/1977 | \$36.60 -20% of Statewide Average Weekly Wage |
| 10/01/1977 | New Computation: 50% of Statewide Average Weekly Wage or Gross Wage, whichever is less, but in no case less than 20% of Statewide Average Weekly Wage. |
| | 50% Gross Wage 20% |
| 10/01/1977 | \$98.50 \$147.75 \$39.40 |
| 10/01/1978 | 104.50 156.75 41.80 |
| 10/01/1979 | 113.00 169.50 45.20 |
| 10/01/1980 | 122.00 183.00 48.80 |
| 10/01/1981 | 133.50 200.25 53.40 |
| 10/01/1982 | 145.00 217.50 58.00 |
| 10/01/1983 | 156.50 234.75 62.60 |
| 10/01/1984 | 164.50 246.75 65.80 |
| 10/01/1985 | 171.00 256.50 68.40 |
| 10/01/1986 | 180.00 270.00 72.00 |
| 10/01/1987 | 188.00 282.00 75.20 |
| 10/01/1988 | 195.50 293.23 78.20 |
| 10/01/1989 | 206.50 309.75 82.60 |
| 10/01/1990 | 214.00 321.00 85.60 |
| 10/01/1991 | 221.50 332.25 88.60 |
| (Example of application of minimum compensation rate using an injury date between 10/01/1991 and 09/30/1992: If gross wage above \$332.25, use 2/3 as compensation rate, subject to the maximum. If gross wage less than \$332.25, then use \$221.50 as compensation rate. If gross wage less than \$221.50, use actual wage as minimum. If gross wage less than \$88.60, use \$88.60 anyway.) | |
| 10/01/1992 | New computation: 20% of Statewide Average Weekly Wage or Gross Wage, whichever is less. |
| 10/01/1992 – 9/30/1993 | 91.80 |
| 10/01/1993 – 9/30/1994 | 98.40 |
| 10/01/1995 | New computation: statutory amount or gross wage, whichever is less. |
| 10/01/1995 - 9/30/2000 | 104.00 |
| 10/01/2000 – 9/30/2021 | 130.00 |
| 10/01/2021 | New computation: 20% of Maximum Compensation Rate or gross wage, whichever is less. |
| 10/01/2021 – 9/30/2022 | 251.33 |
| 10/01/2022 – 9/30/2023 | 262.55 |
| 10/01/2023 – 9/30/2024 | 272.75 |
| 10/01/2024 – 9/30/2025 | 296.35 |
| 10/01/2025 – Present | 307.37 |

**RELATIVE VALUE FEE SCHEDULE
(Effective for services provided after 10/01/1993)**

| | | | |
|-------------------|--------------|-------------------|--------------|
| 10/01/1993 | \$52.05 | 10/01/2014 | |
| 10/01/1994 | 52.91 | Medical; | 64.73; 55.75 |
| | | Path/Lab | |
| 10/01/1995 | 54.31 | Chiro; Physical | 48.80; 48.89 |
| | | Med | |
| 10/01/1996 | 56.35 | 10/01/2015 | |
| 10/01/1997 | 59.47 | Medical; | 65.12; 56.08 |
| | | Path/Lab | |
| 10/01/1998 | 62.27 | Chiro; Physical | 49.09; 49.18 |
| | | Med | |
| 10/01/1999 | 66.14 | 10/01/2016 | |
| 10/01/2000 | 69.04 | Medical; | 69.48; 56.70 |
| | | Path/Lab | |
| 10/01/2001 | 73.13 | Chiro; Physical | 49.34; 55.57 |
| | | Med | |
| 10/01/2002 | 75.18 | 10/01/2017 | |
| 10/01/2003 | 75.18 | Medical; | 69.62; 56.81 |
| | | Path/Lab | |
| 10/01/2004 | 76.31 | Chiro; Physical | 49.44; 55.68 |
| | | Med | |
| 10/01/2005 | | 10/01/2018 | |
| Medical; Path/Lab | 76.31; 63.72 | Medical; | 69.96; 57.07 |
| | | Path/Lab | |
| Chiro; Physical | 48.08; 66.16 | Chiro; Physical | 49.66; 55.93 |
| Med | | Med | |
| 10/01/2006 | | 10/01/2019 | |
| Medical; Path/Lab | 76.87; 64.19 | Medical; | 70.24; 59.57 |
| | | Path/Lab | |
| Chiro; Physical | 55.35; 66.64 | Chiro; Physical | 50.25; 58.16 |
| Med | | Med | |
| 10/01/2007 | | 10/01/2020 | |
| Medical; Path/Lab | 77.56; 64.77 | Medical; | 70.86; 60.10 |
| | | Path/Lab | |
| Chiro; Physical | 55.85; 67.24 | Chiro; Physical | 50.70; 58.68 |
| Med | | Med | |
| 10/01/2008 | | 10/01/2021 | |
| Medical; Path/Lab | 80.74; 67.43 | Medical; | 71.70; 60.81 |
| | | Path/Lab | |
| Chiro; Physical | 58.14; 70.00 | Chiro; Physical | 51.30; 59.37 |
| Med | | Med | |
| 10/01/2009 | | 10/01/2022 | |
| Medical; Path/Lab | 81.63; 68.17 | Medical; | 66.83; 60.77 |
| | | Path/Lab | |
| Chiro; Physical | 58.78; 70.77 | Chiro; Physical | 52.00; 60.02 |
| Med | | Med | |
| 10/01/2010 | | 10/01/2023 | |
| Medical; Path/Lab | 67.23; 39.60 | Medical; | 67.17; 61.08 |
| | | Path/Lab | |
| Chiro; Physical | 53.48; 52.35 | Chiro; Physical | 52.27; 60.32 |
| Med | | Med | |
| 10/01/2011 | | 10/01/2024 | |
| Medical; Path/Lab | 68.84; 40.55 | Medical; | 67.52; 61.39 |
| | | Path/Lab | |
| Chiro; Physical | 54.76; 53.61 | Chiro; Physical | 52.54; 60.64 |
| Med | | Med | |
| 10/01/2012 | | 10/01/2025 | |
| Medical; | 69.87; 41.16 | Medical; | 67.29; 59.91 |
| Path/Lab | | Path/Lab | |
| Chiro; Physical | 55.58; 54.41 | Chiro; Physical | 52.15; 60.56 |
| Med | | Med | |
| 10/01/2013 | | | |
| Medical; Path/Lab | 64.69; 55.68 | | |
| | | | |
| Chiro; Physical | 48.83; 48.88 | | |
| Med | | | |

| ADJUSTMENT OF COMPENSATION - MINN. STAT. §176.645 (Effective for injuries occurring after 10/01/1975.) | | | |
|---|---------|------------|---------|
| 10/01/1976 | 7.65% | 10/01/2001 | * 5.92% |
| 10/01/1977 | 6.00% | 10/01/2002 | * 3.24% |
| 10/01/1978 | 6.00% | 10/01/2003 | * 2.28% |
| 10/01/1979 | 6.00% | 10/01/2004 | * 3.06% |
| 10/01/1980 | 6.00% | 10/01/2005 | *4.59% |
| 10/01/1981 | 6.00% | 10/01/2006 | *1.03% |
| 10/01/1982 | 6.00% | 10/01/2007 | *3.32% |
| 10/01/1983 | 6.00% | 10/01/2008 | *5.2% |
| 10/01/1984 | 5.11% | 10/01/2009 | *3.29% |
| 10/01/1985 | 3.95% | 10/01/2010 | *-1.14% |
| 10/01/1986 | 5.26% | 10/01/2011 | *3.23% |
| 10/01/1987 | 4.44% | 10/01/2012 | *2.23% |
| 10/01/1988 | 3.99% | 10/01/2013 | *3.17% |
| 10/01/1989 | 5.63% | 10/01/2014 | *1.69% |
| 10/01/1990 | 3.63% | 10/01/2015 | *2.91% |
| 10/01/1991 | 3.50% | 10/01/2016 | *3.74% |
| 10/01/1992 | 3.61% | 10/01/2017 | *1.46% |
| 10/01/1993 | * 5.45% | 10/01/2018 | *3.46% |
| 10/01/1994 | * 1.65% | 10/01/2019 | *3.25% |
| 10/01/1995 | * 2.64% | 10/01/2020 | *2.88% |
| 10/01/1996 | * 3.76% | 10/01/2021 | *3.00% |
| 10/01/1997 | * 5.53% | 10/01/2022 | *3.00% |
| 10/01/1998 | * 4.70% | 10/01/2023 | *3.89% |
| 10/01/1999 | * 6.00% | 10/01/2024 | *2.62% |
| 10/01/2000 | * 4.39% | 10/01/2025 | *3.72% |
| <p>Note: For injuries between 10/01/1975 and 9/30/1981, benefits are adjusted on October 1 of each following year. For injuries on or after 10/01/1981, benefits are adjusted on each successive anniversary date of the injury. For injuries occurring 10/01/1992 and thereafter, the first adjustment occurs on the second anniversary date of the injury. For injuries occurring 10/01/1995 and thereafter, the first adjustment occurs on the fourth anniversary date of the injury. For injuries occurring 10/01/2013 and thereafter, the first adjustment occurs on the third anniversary date of the injury. Subsequent adjustments occur on an annual basis.</p> <p>*Note: For injuries from 10/01/1977 to 9/30/1992, adjustments are capped at 6%. Effective 10/01/1992, adjustments are capped at 4%. The WCCA has determined that this cap only applies to dates of injury on and after 10/01/1992. See Charley v. FMC Corporation. For injuries after 10/01/1995, adjustments are capped at 2%. For injuries on and after 10/01/2013, adjustments are capped at 3%, and cannot be less than 0%.</p> | | | |

| INTEREST CALCULATIONS - MINN. STAT. §176.221, SUBD. 7 | | | |
|---|------------------------|--|-----|
| Before 10/01/1995 | | | 8% |
| 10/01/1995 8% rate repealed. Current rate may be obtained by calling Hennepin County Courts, Judgments, Civil Division at 612-348-3169. | | | |
| 10/01/1995 - 12/31/1995 | | | 6% |
| 01/01/1996 - 12/31/1998 | | | 5% |
| 01/01/1999 - 12/31/1999 | | | 4% |
| 01/01/2000 - 12/31/2000 | | | 5% |
| 01/01/2001 - 12/31/2001 | | | 6% |
| 01/01/2002 - 12/31/2002 | | | 2% |
| 01/01/2003 - 12/31/2006 | | | 4% |
| 01/01/2007 - 12/31/2007 | | | 5% |
| 01/01/2008 - Present | | | 4% |
| 01/01/2009 - Present | Judgment over \$50,000 | | 10% |

| MAXIMUM REHABILITATION CHARGES | | | |
|---------------------------------------|------------|--------------------------|------------|
| QRC | | PLACEMENT VENDORS | |
| 10/01/1993 | \$65.00/hr | 10/01/1993 | \$50.00/hr |
| 10/01/1994 | 68.72/hr | 10/01/1994 | 53.00/hr |
| 10/01/1995 | 70.09/hr | 10/01/1995 | 53.92/hr |
| 10/01/1996 | 71.49/hr | 10/01/1996 | 55.00/hr |
| 10/01/1997 | 72.92/hr | 10/01/1997 | 56.10/hr |
| 10/01/1998 | 74.38/hr | 10/01/1998 | 57.22/hr |
| 10/01/1999 | 75.87/hr | 10/01/1999 | 58.36/hr |
| 10/01/2000 | 77.39/hr | 10/01/2000 | 59.53/hr |
| 10/01/2001 | 78.94/hr | 10/01/2001 | 60.72/hr |
| 10/01/2002 | 80.52/hr | 10/01/2002 | 61.93/hr |
| 10/01/2003 | 82.13/hr | 10/01/2003 | 63.17/hr |
| 10/01/2004 | 83.77/hr | 10/01/2004 | 64.43/hr |
| 10/01/2005 | 85.45/hr | 10/01/2005 | 65.72/hr |
| 10/01/2006 | 86.33/hr | 10/01/2006 | 66.40/hr |
| 10/01/2007 | 88.06/hr | 10/01/2007 | 67.73/hr |
| 10/01/2008 | 91.00/hr | 10/01/2008 | 69.08/hr |
| 10/01/2009-09/30/2011 | 92.82/hr | 10/01/2009-09/30/2011 | 70.46/hr |
| 10/01/2011-09/30/2012 | 94.68/hr | 10/01/2011-09/30/2012 | 71.87/hr |
| 10/01/2012-09/30/2013 | 96.57/hr | 10/01/2012-09/30/2013 | 73.31/hr |
| 10/01/2013 - 09/30/2014 | 99.47/hr | 10/01/2013 - 09/30/2014 | 75.51/hr |
| 10/01/2014 - 09/30/2015 | 101.15/hr | 10/01/2014 - 09/30/2015 | 76.79/hr |
| 10/01/2015 - 09/30/2016 | 104.09/hr. | 10/01/2015 - 09/30/2016 | 79.02/hr |
| 10/01/2016-09/30/2017 | 107.21/hr. | 10/01/2016 - 09/30/2017 | 81.39/hr |
| 10/01/2017 - 9/30/18 | 108.78 | 10/01/2017 - 9/30/2018 | 82.58/hr |
| 10/01/2018 - 09/30/2019 | 112.04 | 10/01/2018 - 09/30/2019 | 85.06/hr |
| 10/01/2019 - 9/30/2020 | 109.38/hr | 10/01/2019 - 9/30/2020 | 87.61/hr |
| 10/01/2020 - 9/30/2021 | 112.53/hr | 10/01/2020 - 9/30/2021 | 90.13/hr |
| 10/01/2021 - 9/30/2022 | 115.91/hr | 10/01/2021 - 9/30/2022 | 92.83/hr |
| 10/01/2022 - 9/30/2023 | 119.39/hr | 10/01/2022 - 9/30/2023 | 95.61/hr |
| 10/01/2023 - 9/30/2024 | 122.97/hr | 10/01/2023 - 9/30/2024 | 98.48/hr |
| 10/01/2024 - 9/30/2025 | 126.19/hr | 10/01/2024 - 9/30/2025 | 101.06/hr |
| 10/01/2025 - Present | 129.98/hr | 10/01/2025 - Present | 104.09/hr |

| ECONOMIC RECOVERY COMPENSATION MINN. STAT. §176.101, SUBD. 3a (Effective for injuries between 01/01/1984 and 10/01/1995) | |
|---|------------------------------|
| % OF DISABILITY | WEEKS OF COMPENSATION |
| 0-25 | 600 |
| 26-30 | 640 |
| 31-35 | 680 |
| 36-40 | 720 |
| 41-45 | 760 |
| 46-50 | 800 |
| 51-55 | 880 |
| 56-60 | 960 |
| 61-65 | 1,040 |
| 66-70 | 1,120 |
| 71-100 | 1,200 |

| PERMANENT PARTIAL DISABILITY (Effective for dates of injury on or after 10/01/2000 through 09/30/2018) | | | |
|--|---------------|------------------------|---------------|
| % OF DISABILITY | AMOUNT | % OF DISABILITY | AMOUNT |
| 0 - <5.5 | \$75,000 | 50.5 - <55.5 | \$165,000 |
| 5.5 - <10.5 | 80,000 | 55.5 - <60.5 | 190,000 |
| 10.5 - <15.5 | 85,000 | 60.5 - <65.5 | 215,000 |
| 15.5 - <20.5 | 90,000 | 65.5 - <70.5 | 240,000 |
| 20.5 - <25.5 | 95,000 | 70.5 - <75.5 | 265,000 |
| 25.5 - <30.5 | 100,000 | 75.5 - <80.5 | 315,000 |
| 30.5 - <35.5 | 110,000 | 80.5 - <85.5 | 365,000 |
| 35.5 - <40.5 | 120,000 | 85.5 - <90.5 | 415,000 |
| 40.5 - <45.5 | 130,000 | 90.5 - <95.5 | 465,000 |
| 45.5 - <50.5 | 140,000 | 95.5 - 100 | 515,000 |

| IMPAIRMENT COMPENSATION MINN. STAT. §176.101, SUBD. 3b (Effective for injuries between 01/01/1984 and 09/30/2000) | | | |
|---|---------------|------------------------|---------------|
| % OF DISABILITY | AMOUNT | % OF DISABILITY | AMOUNT |
| 0-25 | \$75,000 | 61-65 | \$160,000 |
| 26-30 | 80,000 | 66-70 | 180,000 |
| 31-35 | 85,000 | 71-75 | 200,000 |
| 36-40 | 90,000 | 76-80 | 240,000 |
| 41-45 | 95,000 | 81-85 | 280,000 |
| 46-50 | 100,000 | 86-90 | 320,000 |
| 51-55 | 120,000 | 91-95 | 360,000 |
| 56-60 | 140,000 | 96-100 | 400,000 |

| PERMANENT PARTIAL DISABILITY (Effective for dates of injury on or after 10/01/2018 through 09/30/2023) | | | |
|--|---------------|------------------------|---------------|
| % OF DISABILITY | AMOUNT | % OF DISABILITY | AMOUNT |
| 0 - <5.5 | \$78,800 | 50.5 - <55.5 | \$173,300 |
| 5.5 - <10.5 | 84,000 | 55.5 - <60.5 | 199,500 |
| 10.5 - <15.5 | 89,300 | 60.5 - <65.5 | 225,800 |
| 15.5 - <20.5 | 94,500 | 65.5 - <70.5 | 252,000 |
| 20.5 - <25.5 | 99,800 | 70.5 - <75.5 | 278,300 |
| 25.5 - <30.5 | 105,000 | 75.5 - <80.5 | 330,800 |
| 30.5 - <35.5 | 115,500 | 80.5 - <85.5 | 383,300 |
| 35.5 - <40.5 | 126,000 | 85.5 - <90.5 | 435,800 |
| 40.5 - <45.5 | 136,500 | 90.5 - <95.5 | 488,300 |
| 45.5 - <50.5 | 147,000 | 95.5 - 100 | 540,800 |

Note: Permanent partial disability is payable upon cessation of temporary total disability. If the employee requests payment in a lump sum, then the compensation must be paid within 30 days. This lump sum payment may be discounted to the present value calculated up to a maximum five percent basis. If the employee does not request a lump sum, payment is in installments at the same interval and same amount as the employee's temporary total disability at the date of injury. Minn. Stat. §176.101, subd. 2a.

| PERMANENT PARTIAL DISABILITY (Effective for dates of injury on or after 10/01/2023) | | | |
|---|---------------|------------------------|---------------|
| % OF DISABILITY | AMOUNT | % OF DISABILITY | AMOUNT |
| 0 - <5.5 | \$114,260 | 50.5 - <55.5 | \$181,965 |
| 5.5 - <10.5 | 121,800 | 55.5 - <60.5 | 209,475 |
| 10.5 - <15.5 | 129,485 | 60.5 - <65.5 | 237,090 |
| 15.5 - <20.5 | 137,025 | 65.5 - <70.5 | 264,600 |
| 20.5 - <25.5 | 139,720 | 70.5 - <75.5 | 292,215 |
| 25.5 - <30.5 | 147,000 | 75.5 - <80.5 | 347,340 |
| 30.5 - <35.5 | 150,150 | 80.5 - <85.5 | 402,465 |
| 35.5 - <40.5 | 163,800 | 85.5 - <90.5 | 457,590 |
| 40.5 - <45.5 | 177,450 | 90.5 - <95.5 | 512,715 |
| 45.5 - <50.5 | 177,870 | 95.5 - 100 | 567,840 |

Note: Permanent partial disability is payable upon cessation of temporary total disability. If the employee requests payment in a lump sum, then the compensation must be paid within 30 days. This lump sum payment may be discounted to the present value calculated up to a maximum five percent basis. If the employee does not request a lump sum, payment is in installments at the same interval and same amount as the employee's temporary total disability at the date of injury. Minn. Stat. §176.101, subd. 2a.

| MILEAGE EXPENSES MINN. RULE 5221.0500, SUBP. 2E | |
|--|------------------------------------|
| 01/1/2001 - 12/31/2001 | \$.345 per mile |
| 01/1/2002 - 12/31/2002 | \$.365 per mile |
| 01/1/2003 - 12/31/2003 | \$.36 per mile |
| 01/1/2004 - 12/31/2004 | \$.375 per mile |
| 01/01/2005 - 09/01/2005 | \$.405 per mile or employer's rate |
| 09/01/2005 - 01/01/2006 | \$.485 per mile or employer's rate |
| 01/01/2006 - 12/31/2006 | \$.445 per mile or employer's rate |
| 01/01/2007 - 12/31/2007 | \$.485 per mile or employer's rate |
| 01/01/2008 - 06/30/2008 | \$.505 per mile or employer's rate |
| 07/01/2008 - 12/31/2008 | \$.585 per mile or employer's rate |
| 01/01/2009 - 12/31/2009 | \$.55 per mile or employer's rate |
| 01/01/2010 - 12/31/2010 | \$.50 per mile or employer's rate |
| 01/01/2011 - 06/30/2011 | \$.51 per mile or employer's rate |
| 07/01/2011 - 12/31/2012 | \$.555 per mile or employer's rate |
| 01/01/2013 - 12/31/2013 | \$.565 per mile or employer's rate |
| 01/01/2014 - 12/31/2014 | \$.56 per mile or employer's rate |
| 01/01/2015 - 12/31/2015 | \$.575 per mile or employer's rate |
| 01/01/2016 - 12/31/2016 | \$.54 per mile or employer's rate |
| 01/01/2017 - 12/31/2017 | \$.535 per mile or employer's rate |
| 01/01/2018 - 12/31/2018 | \$.545 per mile or employer's rate |
| 01/01/2019 - 12/31/2019 | \$.58 per mile or employer's rate |
| 01/01/2020 - 12/31/2020 | \$.575 per mile or employer's rate |
| 01/01/2021 - 12/31/2021 | \$.56 per mile or employer's rate |
| 01/01/2022 - 06/30/2022 | \$.585 per mile or employer's rate |
| 07/01/2022 - 12/31/2022 | \$.625 per mile or employer's rate |
| 01/01/2023 - 12/31/2023 | \$.655 per mile or employer's rate |
| 01/01/2024 - 12/31/2024 | \$.67 per mile or employer's rate |
| 01/01/2025 - 12/31/2025 | \$.70 per mile or employer's rate |
| 01/01/2026 - Present | \$.725 per mile or employer's rate |