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Workers' Compensation Commission

January 5, 2018

Net Present Value Tables

Pursuant to Reg. 67-1605(E)(5) the Net Present Value (NPV) Tables for 101 through 500 weeks are calculated at the yield-to-maturity rate of the Five Year U. S. Treasury Note reported by the Federal Reserve on the first business day following January 1. The regulation further states the discount rate shall not exceed six percent or be less than two percent.

The Five Year Treasury published by the Federal Reserve on January 2nd, 2018 was 2.25%. (Source:<https://www.treasury.gov/resource-center/data-chart-center/interest-rates/Pages/TextView.aspx?data=yieldYear&year=2018>.)

Therefore, the Net Present Value Table for weeks one through 100 shall be calculated using a discount rate of two percent (2%). The Net Present Value Table for weeks 101 through 500 shall be calculated using a discount rate of two and one-fourth (2.25%) percent. The present value of the commutable weeks shall be determined based on the present value tables in effect on the date of the award or settlement.

Click [here](#) to view the NPV Tables.

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