U.S. DEPARTMENT OF LABOR

Office of Workers' Compensation Programs Division of Coal Mine Workers' Compensation Washington, DC 20210



MAR 2 9 2018

RELEASE - REVISED EXHIBIT 718 OF DCMWC PM RESOURCE BOOK

BLBA TRANSMITTAL NO. 18-01

March 2018

EXPLANATION OF MATERIAL TRANSMITTED:

The Internal Revenue Service has announced that interest rates will increase from 4% to 5% (5% per annum) starting April 1, 2018. Accordingly, Exhibit 718 has been revised to include this information.

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

FILING INSTRUCTIONS:

Remove Old Exhibit

Insert New Exhibit

DCMWC PM Resource Book

DCMWC PM Resource Book

Exhibit #

Exhibit #

Ex. 718

Ex. 718

DISTRIBUTION: List No. 1

(All Supervisors, Claims Examiners, Workers' Compensation Specialists, Workers' Compensation Assistants, Mail and File Personnel, Fiscal Operations Specialists, Accounting Technicians)

Resource Book Exhibits

INTEREST RATES - RESPONSIBLE OPERATORS

Period	Interest Per Annum
Prior to 01/01/82 01/01/82 - 12/31/82 01/01/83 - 06/30/83 07/01/83 - 12/31/84 01/01/85 - 06/30/85 07/01/85 - 12/31/85 01/01/86 - 06/30/86 07/01/86 - 09/30/87 10/01/87 - 12/31/87 01/01/88 - 03/31/88 04/01/88 - 09/30/88 10/01/88 - 03/31/89 04/01/89 - 09/30/89 10/01/89 - 09/30/89	1nterest Per Annum 6% 15% 16% 11% 13% 11% 10% 9% 10% 11% 10% 11% 10% 11% 11%
04/01/91 - 12/31/91 01/01/92 - 03/31/92 04/01/92 - 09/30/92 10/01/92 - 06/30/94 07/01/94 - 09/30/94 10/01/94 - 03/31/95 04/01/95 - 06/30/95 07/01/96 - 06/30/96 07/01/96 - 03/31/98	10% 9% 8% 7% 8% 9% 10% 9% 8%
04/01/98 - 12/31/98 01/01/99 - 03/31/99 04/01/99 - 03/31/00 04/01/00 - 03/31/01 04/01/01 - 06/30/01 07/01/01 - 12/31/01 01/01/02 - 12/31/02 01/01/03 - 09/30/03 10/01/03 - 03/31/04 04/01/04 - 06/30/04	8% 7% 9% 8% 7% 6% 5%
07/01/04 - 09/30/04 10/01/04 - 03/31/05 04/01/05 - 09/30/05 10/01/05 - 06/30/06 07/01/06 - 12/31/07 01/01/08 - 03/31/08 04/01/08 - 06/30/08 07/01/08 - 09/30/08 10/01/08 - 12/31/08 01/01/09 - 03/31/09 04/01/09 - 12/31/10	4% 5% 6% 7% 8% 7% 6% 5% 4%
01/01/11 - 03/31/11 04/01/11 - 09/30/11 10/01/11 - 03/31/16 04/01/16 - 03/31/18 04/01/18 - PRESENT	3% 4% 3% 4% 5%

A BLBA Transmittal will be issued with each interest rate change. In accordance with the Black Lung Benefits Revenue Act of 1977, the 1981 Amendments to the Act, and Section 6621 of the Internal Revenue Code of 1954, as amended in 1986, the interest rate for outstanding debts owed by responsible mine operators to the U.S. Government is given as an annual rate that is computed each quarter. (See PM 2-1405.14)

BLBA Tr. No. 18-01 March 2018