



# Economic Factor Summary

## Proposed 2026 COPAS Economic Factors

These **rates are not official until approved by Standing Committees and published on the COPAS website** (on or about April 30, 2026). Visit <https://copas.org/resources/economic-factors/> to check the status.

The following **COPAS Economic Factors** have been proposed, all with an effective date of April 1, 2026.

### **Audit Per Diem Rate**

Proposed 2026 rate: \$1,275.00

### **Overhead Adjustment**

Proposed 2026 rate: **negative** .3%

### **Loading/Unloading Costs**

Proposed 2026 rate: \$1.09 per hundred weight

### **Worker's Compensation Insurance Manual Rates**

As per the attached schedule

### **Excluded Amount**

Proposed 2026 rate: \$2,700

### **Vehicle Rates**

Proposed 2026 rates:

| Vehicle Type          | Rate per Mile |
|-----------------------|---------------|
| Passenger cars        | \$.58         |
| 1/2-ton pickups (2WD) | .70           |
| 1/2-ton pickups (4WD) | .74           |
| 3/4-ton pickups (2WD) | .72           |
| 3/4-ton pickups (4WD) | .82           |
| One-ton pickups (2WD) | .75           |
| One-ton pickups (4WD) | .83           |
| SUV (2WD)             | .92           |
| SUV (4WD)             | .95           |

# Audit Per Diem Rate



March 9, 2026

To: COPAS Officers, Directors, Standing & Special Committee Chairpersons, Society Presidents, and Council Representatives

Subject: Audit Per Diem Rate effective April 1, 2026

We respectfully submit the following for COPAS Council approval.

Based on annual percentage change in the Professional and Technical Index (CEU6054000030) published by the Bureau of Labor Statistics, the proposed Domestic Audit Per Diem Rate effective April 1, 2026, will be \$1,225. This rate was calculated as:

|                      |                                   |
|----------------------|-----------------------------------|
| 2024 Index           | 1,648.15                          |
| 2025 Index           | <u>1,717.79</u>                   |
| Percentage Change    | 4.225%                            |
| 2025 Rate            | \$1,225.00                        |
| Adjustment           | <u>\$51.76</u>                    |
| Calculated 2026 Rate | \$1,276.76                        |
| 2026 Rate            | \$1,275.00 Rounded to nearest \$5 |

Historically, the Audit Per Diem Rate was adjusted annually utilizing the same index used to adjust overhead rates. That changed beginning in 2005 when the Audit Committee voted to use the above-referenced index as a more accurate representation of the actual costs of performing audits.

There is no recommended International Audit Per Diem Rate for 2026. In 2004, the Audit Committee decided to cease publishing an International Per Diem Rate.

**Note: While some contract auditors and audit firms may use the audit per diem rate as a benchmark to establish their rates and fees, per the requirements of the COPAS Antitrust policy, COPAS does not officially endorse using the audit per diem rate in this way.**

Cecil Sprague  
Audit Committee Chair

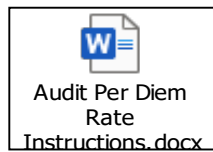
**Employment, Hours, and Earnings from the Current Employment Statistics survey (National)**  
**Original Data Value**

**Series Id:** CEU6054000030  
**Not Seasonally Adjusted**  
**Series Title:** Average weekly earnings of production and nonsupervisory  
**Super Sector:** Professional and business services  
**Industry:** Professional and technical services  
**NAICS Code:** 54  
**Data Type:** AVERAGE WEEKLY EARNINGS OF PRODUCTION AND  
**Years:** 1990 to 2025

| Year | Jan     | Feb     | Mar     | Apr     | May     | Jun     | Jul     | Aug     | Sep     | Oct     | Nov     | Dec     | Annual  |
|------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 1990 | 488.02  | 494.13  | 493.41  | 505.81  | 500.09  | 504.68  | 512.59  | 505.76  | 518.00  | 507.29  | 509.43  | 522.37  | 505.10  |
| 1991 | 502.68  | 509.37  | 509.76  | 511.18  | 515.51  | 528.88  | 516.20  | 520.19  | 532.11  | 523.01  | 525.86  | 536.35  | 519.20  |
| 1992 | 516.25  | 535.76  | 533.52  | 526.98  | 535.57  | 535.21  | 537.00  | 550.31  | 538.63  | 541.65  | 553.86  | 541.48  | 537.18  |
| 1993 | 531.88  | 537.29  | 536.05  | 537.83  | 560.27  | 548.81  | 549.89  | 562.19  | 553.22  | 559.20  | 557.28  | 557.50  | 549.25  |
| 1994 | 558.92  | 551.92  | 552.28  | 555.97  | 577.03  | 562.78  | 566.00  | 565.28  | 569.77  | 585.72  | 571.38  | 574.41  | 565.96  |
| 1995 | 575.48  | 567.99  | 565.87  | 585.35  | 577.23  | 578.70  | 594.21  | 582.82  | 588.11  | 602.87  | 590.96  | 594.52  | 583.73  |
| 1996 | 577.94  | 587.27  | 591.55  | 592.98  | 599.15  | 622.44  | 602.79  | 610.39  | 630.24  | 616.54  | 621.18  | 638.93  | 607.70  |
| 1997 | 613.89  | 639.55  | 641.42  | 632.47  | 637.94  | 655.54  | 639.74  | 647.62  | 650.15  | 653.38  | 674.89  | 663.84  | 646.03  |
| 1998 | 652.90  | 673.40  | 675.54  | 665.59  | 676.08  | 679.76  | 679.32  | 698.33  | 685.57  | 693.48  | 712.60  | 699.98  | 682.87  |
| 1999 | 689.93  | 698.66  | 698.04  | 701.06  | 725.62  | 709.92  | 714.59  | 732.17  | 718.92  | 727.62  | 728.86  | 730.08  | 714.70  |
| 2000 | 737.98  | 725.97  | 727.20  | 749.78  | 736.67  | 740.29  | 755.55  | 742.94  | 751.96  | 769.06  | 756.36  | 758.21  | 746.12  |
| 2001 | 743.63  | 762.49  | 759.48  | 778.48  | 760.42  | 766.12  | 779.04  | 762.55  | 787.32  | 769.60  | 772.84  | 796.76  | 769.79  |
| 2002 | 758.80  | 767.83  | 766.76  | 774.69  | 774.20  | 809.54  | 776.95  | 781.78  | 808.71  | 787.75  | 792.81  | 811.53  | 784.06  |
| 2003 | 770.70  | 803.95  | 806.47  | 783.66  | 793.90  | 819.93  | 792.84  | 797.33  | 802.52  | 804.64  | 835.86  | 800.98  | 801.05  |
| 2004 | 794.66  | 829.82  | 801.81  | 809.90  | 849.78  | 820.41  | 824.31  | 852.15  | 830.48  | 839.45  | 840.87  | 839.33  | 827.82  |
| 2005 | 855.62  | 838.02  | 834.02  | 849.53  | 880.64  | 854.76  | 857.33  | 856.89  | 864.72  | 905.20  | 877.15  | 873.66  | 862.36  |
| 2006 | 894.86  | 879.84  | 877.10  | 918.53  | 888.92  | 893.93  | 927.83  | 899.28  | 913.92  | 950.10  | 919.55  | 925.13  | 907.59  |
| 2007 | 905.93  | 926.15  | 926.15  | 964.48  | 942.84  | 951.71  | 980.98  | 954.58  | 991.13  | 963.38  | 967.67  | 998.28  | 956.34  |
| 2008 | 940.56  | 960.49  | 999.37  | 973.90  | 984.61  | 1025.03 | 991.39  | 999.54  | 997.22  | 1008.88 | 1051.20 | 1012.44 | 995.27  |
| 2009 | 999.33  | 1040.36 | 1038.24 | 1012.11 | 1019.52 | 1022.40 | 1022.64 | 1067.61 | 1031.47 | 1044.50 | 1088.43 | 1047.13 | 1035.98 |
| 2010 | 1036.41 | 1044.50 | 1045.30 | 1053.86 | 1110.81 | 1062.66 | 1068.71 | 1112.01 | 1078.65 | 1096.36 | 1088.49 | 1084.74 | 1073.43 |
| 2011 | 1114.35 | 1084.32 | 1072.21 | 1086.25 | 1119.72 | 1080.23 | 1080.28 | 1076.51 | 1083.67 | 1135.04 | 1087.07 | 1084.73 | 1091.98 |
| 2012 | 1113.32 | 1080.64 | 1079.93 | 1130.13 | 1088.08 | 1092.62 | 1126.94 | 1095.48 | 1147.42 | 1101.70 | 1103.60 | 1150.91 | 1109.29 |
| 2013 | 1094.30 | 1118.16 | 1110.75 | 1117.08 | 1113.48 | 1164.02 | 1108.31 | 1118.64 | 1169.36 | 1126.63 | 1137.96 | 1176.86 | 1129.69 |
| 2014 | 1129.94 | 1190.17 | 1195.24 | 1161.24 | 1158.84 | 1204.64 | 1154.55 | 1163.83 | 1164.59 | 1167.84 | 1222.32 | 1167.84 | 1173.49 |
| 2015 | 1164.57 | 1215.77 | 1215.40 | 1180.84 | 1184.76 | 1183.74 | 1182.60 | 1239.11 | 1186.20 | 1202.93 | 1257.01 | 1200.69 | 1201.23 |
| 2016 | 1201.32 | 1205.46 | 1201.48 | 1217.58 | 1260.59 | 1213.79 | 1220.54 | 1217.04 | 1223.43 | 1276.33 | 1226.68 | 1222.75 | 1223.94 |
| 2017 | 1262.61 | 1228.27 | 1223.07 | 1284.32 | 1232.28 | 1237.83 | 1280.20 | 1237.51 | 1250.14 | 1302.37 | 1255.78 | 1255.32 | 1254.18 |
| 2018 | 1245.93 | 1267.81 | 1261.57 | 1323.96 | 1272.53 | 1279.94 | 1325.58 | 1284.66 | 1344.90 | 1289.74 | 1291.98 | 1345.15 | 1294.63 |
| 2019 | 1285.94 | 1294.46 | 1295.91 | 1308.53 | 1302.49 | 1360.24 | 1299.22 | 1321.32 | 1371.96 | 1322.75 | 1322.70 | 1372.33 | 1321.57 |
| 2020 | 1312.79 | 1380.81 | 1373.80 | 1339.92 | 1349.42 | 1339.76 | 1343.88 | 1415.59 | 1355.92 | 1373.74 | 1437.75 | 1381.74 | 1367.24 |
| 2021 | 1385.38 | 1383.56 | 1386.64 | 1409.65 | 1470.16 | 1408.17 | 1420.33 | 1483.13 | 1431.61 | 1462.13 | 1457.45 | 1462.16 | 1430.22 |
| 2022 | 1530.41 | 1485.96 | 1478.62 | 1509.84 | 1554.34 | 1501.61 | 1508.42 | 1510.37 | 1525.25 | 1589.87 | 1530.08 | 1533.90 | 1522.13 |
| 2023 | 1601.47 | 1561.06 | 1555.50 | 1648.27 | 1571.69 | 1569.29 | 1636.50 | 1574.17 | 1590.21 | 1655.41 | 1586.61 | 1593.93 | 1595.39 |
| 2024 | 1588.13 | 1599.70 | 1607.00 | 1616.99 | 1611.79 | 1687.45 | 1630.36 | 1644.16 | 1714.94 | 1660.91 | 1673.66 | 1742.25 | 1648.15 |
| 2025 | 1662.75 | 1742.58 | 1746.81 | 1698.51 | 1687.03 | 1752.16 | 1687.03 | 1701.63 | 1712.42 | 1716.17 | 1780.74 | 1719.10 | 1717.79 |

| 2026 Calculations    |                                    |
|----------------------|------------------------------------|
| 2024 Index           | \$ 1,648.15 (used by COPAS)        |
| 2025 Index           | \$ 1,717.79                        |
| Percentage Change    | 4.225% 69.64                       |
| 2025 Rate            | \$ 1,225.00                        |
| Adjustment           | \$ 51.76                           |
| Calculated 2026 Rate | \$ 1,276.76                        |
| 2026 Rate            | \$ 1,275.00 Rounded to nearest \$5 |

| Effective Date | Per Diem Rate |
|----------------|---------------|
| 4/1/2026       | \$1,275       |
| 4/1/2025       | \$1,225       |
| 4/1/2024       | \$1,185       |
| 4/1/2023       | \$1,130       |
| 4/1/2022       | \$1,060       |
| 4/1/2021       | \$1,015       |
| 4/1/2020       | \$980         |
| 4/1/2019       | \$960         |
| 4/1/2018       | \$930         |
| 4/1/2017       | \$910         |



data.bls.gov/cgi-bin/srgate  
CEU6054000030

## Databases, Tables & Calculators by Subject

**Select view of the data**

Table Format

Column Format

Multi-series table

☒ Original Data Value  
☐ 1-Month Net Change  
☐ 3-Month Net Change  
☐ 12-Month Net Change  
☐ 1-Month Percent Change  
☐ 3-Month Percent Change  
☐ 12-Month Percent Change

**Select the time frame for your data**

☒ All years

OR

☐ Specify year range:  
From: 2016 ▼ To: 20

☒ All Time Periods

OR

☐ Select one time per  
Annual Data  
January  
February  
March  
April  
May

**Output Type:** (select one)

☒ HTML table

OR

☐ Text  
comma delimited ▼

**Graphs**

☐ include graphs

**Annual Avera**

☒ include anr

Retrieve Data

The following series id(s) were generated from your query.

To save these series id(s), cut and paste to a text file.

(Edits are ignored. To change these series id(s) you will need to restart your query.)

CEU6054000030

# Overhead Adjustment Factor

## Loading and Unloading Costs



March 10, 2026

To: COPAS Officers, Directors, Standing & Special Committee Chairpersons, Society Presidents and Council Representatives

Subject: Wage Index Adjustment Factor; Loading/Unloading Costs; Workers' Compensation Insurance

The various COPAS Accounting Procedures provide that the fixed overhead rates will be adjusted April 1 of each year using an index published by the Department of Labor, Bureau of Labor Statistics. This index is based on the change versus the prior year, in the average weekly earnings of Crude Petroleum and Gas Production Workers. The BLS ceased publishing this particular index in 2003. In February 2004, the Joint Interest and Audit Committees approved Model Form Interpretation 50 – Overhead Adjustment Index to provide guidance to the industry as to a replacement index for use in calculating the overhead adjustment as well as other economic factors such as the loading and unloading rates. The 2025 MFI-50 average index was \$1,815.42 compared to the 2024 average index of \$1,820.27. Therefore, effective April 1, 2026, the overhead adjustment factor will be a **negative 0.3%**.

Section IV, Paragraph 2.E.(1) of the 1984 Onshore Accounting Procedure and the 1986 Offshore Accounting Procedure provide that the \$0.25 per hundred weight on all tubular goods movements shall be adjusted by the same percentage increase or decrease as used to adjust overhead rates, rounded to the nearest cent. From 2022 to 2023 the rate escalated to \$1.00, from 2023 to 2024 the rate escalated to \$1.05, and from 2024 to 2025 the rate escalated to \$1.12 per hundred weight. Effective April 1, 2026, the rate will decrease to **\$1.09 per hundred weight**.

Finally, MFI-31 (formerly Interpretation 24) states that COPAS will publish, on an annual basis, Workers' Compensation Insurance Manual Rates for certain job classifications. The detailed schedule of the Workers' Compensation Insurance Manual Rates is in a separate attachment.

**Vanessa Green**

COPAS Joint Interest Standing Committee Chair



March 9, 2026

Vanessa Green, COPAS Joint Interest Chairperson

Re: COPAS Overhead Adjustment Index

In accordance with Model Form Interpretation 50, OH Adjustment Index, I have calculated the annual overhead adjustment for 2026 based on the changes from 2024 to 2025 in the Annual Average Weekly Earnings of Production Workers for Oil and Gas Extraction (NAICS code CEU1021100030) and the Annual Average Weekly Earnings of Production Workers for the Professional and Technical Services (CEU6054000030) indexes as published by the United States Department of Labor. The averages of the two above indexes decreased from \$1,820.27 in 2024 to \$1,815.42 during 2025 for a decrease of \$4.85 or 0.3%.

Attached is a spreadsheet with the calculation of the average, copies of the Bureau of Labor Statistics for support, and an updated cumulative escalation table.

Please contact me at 918-661-7510 if you need additional information.

Sincerely,

Jonathon Beene  
PASO-Tulsa JI Committee

COPAS ADJUSTMENT INDEX  
CALCULATION USING BLENDED RATES  
FOR 2026

| Average Earnings From BLS Index Reports   |                         |                                     |  |                    |
|-------------------------------------------|-------------------------|-------------------------------------|--|--------------------|
| Year                                      | Oil and Gas Extraction  | Professional and Technical Services |  | Average of Indexes |
|                                           | Series ID CEU1021100030 | Series ID CEU6054000030             |  |                    |
| 2024                                      | 1,992.48                | 1,648.06                            |  | 1,820.27           |
| 2025                                      | 1,913.04                | 1,717.79                            |  | 1,815.42           |
| Increase/(Decrease) of Average            |                         |                                     |  | (4.85)             |
| Percent change from 2024 to 2025 Average: |                         |                                     |  | -0.3%              |



## Databases, Tables &amp; Calculators by Subject

[Special Notices](#) 1/14/2026

Change Output Options:

From: 2016

To: 2026

☐

include graphs



include annual averages

[More Formatting Options](#)

Data extracted on: March 9, 2026 (8:42:43 AM)

## Employment, Hours, and Earnings from the Current Employment Statistics survey (National)

**Series Id:** CEU1021100030

Not Seasonally Adjusted

**Series Title:** Average weekly earnings of production and nonsupervisory employees, oil and gas extraction, not seasonally adjusted**Super Sector:** Mining and logging**Industry:** Oil and gas extraction**NAICS Code:** 211**Data Type:** AVERAGE WEEKLY EARNINGS OF PRODUCTION AND NONSUPERVISORY EMPLOYEES

Download:

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| Year | Jan        | Feb     | Mar     | Apr     | May     | Jun     | Jul     | Aug     | Sep     | Oct     | Nov     | Dec     | Annual  |
|------|------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 2016 | 1416.05    | 1367.68 | 1352.11 | 1413.30 | 1453.76 | 1412.74 | 1444.14 | 1434.77 | 1482.62 | 1526.87 | 1469.09 | 1499.62 | 1435.51 |
| 2017 | 1569.54    | 1484.52 | 1482.97 | 1488.27 | 1412.29 | 1395.79 | 1487.27 | 1384.71 | 1382.30 | 1440.75 | 1406.27 | 1444.43 | 1448.07 |
| 2018 | 1489.44    | 1450.47 | 1470.93 | 1536.94 | 1522.82 | 1506.88 | 1580.19 | 1485.77 | 1597.08 | 1535.24 | 1600.89 | 1622.28 | 1533.69 |
| 2019 | 1614.51    | 1602.29 | 1594.71 | 1664.11 | 1638.21 | 1699.71 | 1655.68 | 1646.63 | 1716.20 | 1642.74 | 1670.59 | 1699.02 | 1654.07 |
| 2020 | 1663.69    | 1744.66 | 1716.18 | 1603.87 | 1561.63 | 1595.91 | 1600.45 | 1677.89 | 1642.63 | 1579.47 | 1634.06 | 1617.56 | 1637.55 |
| 2021 | 1587.46    | 1576.26 | 1561.19 | 1589.29 | 1635.05 | 1578.46 | 1541.08 | 1628.61 | 1588.46 | 1586.17 | 1569.42 | 1584.03 | 1585.42 |
| 2022 | 1617.56    | 1616.98 | 1631.11 | 1683.23 | 1766.24 | 1787.92 | 1737.12 | 1792.57 | 1825.02 | 1905.18 | 1785.00 | 1863.22 | 1751.14 |
| 2023 | 1925.70    | 1666.56 | 1743.36 | 1943.42 | 1731.41 | 1742.37 | 1810.62 | 1746.60 | 1811.68 | 1909.05 | 1876.78 | 2003.85 | 1828.78 |
| 2024 | 1934.65    | 1956.60 | 1957.16 | 2000.77 | 2046.53 | 2119.79 | 2015.41 | 1961.96 | 2025.82 | 1966.02 | 1909.15 | 2013.12 | 1992.45 |
| 2025 | 1927.52    | 2001.46 | 1934.14 | 1863.64 | 1831.20 | 1925.85 | 1845.96 | 1837.62 | 1919.67 | 1907.93 | 2018.11 | 1944.36 | 1913.04 |
| 2026 | 1971.17(P) |         |         |         |         |         |         |         |         |         |         |         |         |

P : preliminary

**Series Id:** CEU6054000030

Not Seasonally Adjusted

**Series Title:** Average weekly earnings of production and nonsupervisory employees, professional, scientific, and technical services, not seasonally adjusted**Super Sector:** Professional and business services**Industry:** Professional, scientific, and technical services**NAICS Code:** 54**Data Type:** AVERAGE WEEKLY EARNINGS OF PRODUCTION AND NONSUPERVISORY EMPLOYEES

Download:

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| Year | Jan        | Feb     | Mar     | Apr     | May     | Jun     | Jul     | Aug     | Sep     | Oct     | Nov     | Dec     | Annual  |
|------|------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 2016 | 1201.32    | 1205.46 | 1201.48 | 1217.58 | 1260.59 | 1213.79 | 1220.54 | 1217.04 | 1223.43 | 1276.33 | 1226.68 | 1222.75 | 1223.94 |
| 2017 | 1262.61    | 1228.27 | 1223.07 | 1284.32 | 1232.28 | 1237.83 | 1280.20 | 1237.51 | 1250.14 | 1302.37 | 1255.78 | 1255.32 | 1254.18 |
| 2018 | 1245.93    | 1267.81 | 1261.57 | 1323.96 | 1272.53 | 1279.94 | 1325.58 | 1284.66 | 1344.90 | 1289.74 | 1291.98 | 1345.15 | 1294.63 |
| 2019 | 1285.94    | 1294.46 | 1295.91 | 1308.53 | 1302.49 | 1360.24 | 1299.22 | 1321.32 | 1371.96 | 1322.75 | 1322.70 | 1372.33 | 1321.57 |
| 2020 | 1312.79    | 1380.81 | 1373.80 | 1339.92 | 1349.42 | 1339.76 | 1343.88 | 1415.59 | 1355.92 | 1373.74 | 1437.75 | 1381.74 | 1367.24 |
| 2021 | 1385.38    | 1383.56 | 1386.64 | 1410.01 | 1470.16 | 1408.17 | 1420.33 | 1483.13 | 1431.61 | 1458.14 | 1457.45 | 1462.16 | 1430.22 |
| 2022 | 1530.41    | 1485.96 | 1478.62 | 1510.21 | 1554.72 | 1501.98 | 1509.14 | 1510.74 | 1525.99 | 1590.62 | 1530.81 | 1534.99 | 1522.13 |
| 2023 | 1601.47    | 1561.06 | 1555.50 | 1648.27 | 1571.69 | 1569.29 | 1636.50 | 1574.17 | 1590.21 | 1655.41 | 1586.61 | 1593.93 | 1595.39 |
| 2024 | 1588.13    | 1599.70 | 1607.00 | 1616.99 | 1611.79 | 1687.45 | 1630.72 | 1644.16 | 1715.31 | 1661.27 | 1673.66 | 1742.25 | 1648.15 |
| 2025 | 1663.12    | 1742.96 | 1747.57 | 1698.88 | 1687.40 | 1752.91 | 1687.76 | 1702.37 | 1713.16 | 1716.91 | 1780.74 | 1719.10 | 1717.79 |
| 2026 | 1723.53(P) |         |         |         |         |         |         |         |         |         |         |         |         |

P : preliminary

U.S. BUREAU OF LABOR STATISTICS Office of Publications and Special Studies Suitland Federal Center Floor 7 4600 Silver Hill Road Washington, DC 20212-0002

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CUMULATIVE COPAS ESCALATION PERCENTAGES AS OF APRIL 1, 2026



| BASE YEAR | 1963  | 1964   | 1965   | 1966   | 1967   | 1968   | 1969   | 1970   | 1971   | 1972   | 1973   | 1974   | 1975   | 1976   | 1977   | 1978   | 1979   | 1980   | 1981   | 1982   | 1983   | 1984   | 1985   | 1986   | 1987   | 1988   | 1989   | 1990   | 1991   | 1992 |
|-----------|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|------|
| 1963      | 16    | 101.60 |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |      |
| 1964      | 39    | 105.56 | 105.90 |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |      |
| 1965      | 68    | 106.41 | 104.73 | 100.80 |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |      |
| 1966      | 22    | 108.75 | 107.04 | 103.02 | 102.20 |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |      |
| 1967      | 36    | 112.66 | 110.89 | 106.73 | 105.88 | 105.40 |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |      |
| 1968      | 54    | 118.75 | 112.49 | 111.60 | 110.91 | 109.90 | 107.00 |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |      |
| 1969      | 19    | 120.97 | 119.10 | 117.63 | 116.97 | 116.02 | 114.92 | 107.00 |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |      |
| 1970      | 89    | 129.07 | 127.10 | 125.63 | 124.97 | 124.02 | 123.07 | 121.92 | 119.90 |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |      |
| 1971      | 89    | 137.11 | 134.95 | 132.88 | 132.08 | 131.08 | 130.08 | 129.08 | 128.08 | 127.08 |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |      |
| 1972      | 89    | 149.31 | 146.96 | 144.45 | 143.32 | 142.30 | 141.28 | 140.26 | 139.24 | 138.22 | 137.20 | 136.18 | 135.16 | 134.14 | 133.12 | 132.10 | 131.08 | 130.06 | 129.04 | 128.02 | 127.00 |        |        |        |        |        |        |        |        |      |
| 1973      | 75    | 160.51 | 157.99 | 155.06 | 152.06 | 149.88 | 147.60 | 145.28 | 142.90 | 140.48 | 138.06 | 135.64 | 133.22 | 130.80 | 128.38 | 125.96 | 123.54 | 121.12 | 118.70 | 116.28 | 113.86 | 111.44 | 109.02 | 106.60 | 104.18 | 101.76 | 99.34  | 96.92  | 94.50  |      |
| 1974      | 52    | 168.86 | 166.20 | 159.96 | 158.69 | 155.28 | 152.88 | 150.48 | 148.08 | 145.68 | 143.28 | 140.88 | 138.48 | 136.08 | 133.68 | 131.28 | 128.88 | 126.48 | 124.08 | 121.68 | 119.28 | 116.88 | 114.48 | 112.08 | 109.68 | 107.28 | 104.88 | 102.48 | 100.08 |      |
| 1975      | 167   | 197.06 | 198.96 | 186.68 | 185.19 | 181.21 | 174.91 | 171.93 | 162.95 | 152.20 | 143.72 | 132.77 | 116.70 | 110.30 | 103.90 | 97.50  | 91.10  | 84.70  | 78.30  | 71.90  | 65.50  | 59.10  | 52.70  | 46.30  | 39.90  | 33.50  | 27.10  | 20.70  | 14.30  | 7.90 |
| 1976      | 103   | 217.36 | 213.93 | 205.90 | 204.27 | 199.87 | 192.93 | 183.04 | 179.63 | 167.88 | 158.53 | 145.57 | 135.41 | 125.25 | 115.09 | 104.93 | 94.77  | 84.61  | 74.45  | 64.29  | 54.13  | 43.97  | 33.81  | 23.65  | 13.49  | 3.33   |        |        |        |      |
| 1977      | 105   | 240.18 | 236.40 | 227.52 | 225.72 | 220.86 | 213.18 | 206.61 | 193.21 | 177.42 | 165.04 | 156.89 | 134.44 | 121.88 | 110.30 | 98.72  | 87.14  | 75.56  | 63.98  | 52.40  | 40.82  | 29.24  | 17.66  | 6.08   |        |        |        |        |        |      |
| 1978      | 103   | 264.92 | 260.75 | 250.96 | 248.97 | 243.61 | 235.14 | 223.10 | 218.94 | 204.61 | 193.21 | 177.42 | 165.04 | 156.89 | 134.44 | 121.88 | 110.30 | 98.72  | 87.14  | 75.56  | 63.98  | 52.40  | 40.82  | 29.24  | 17.66  | 6.08   |        |        |        |      |
| 1979      | 110   | 294.06 | 289.43 | 278.56 | 276.35 | 270.45 | 261.01 | 247.67 | 235.02 | 224.24 | 214.47 | 196.94 | 183.20 | 174.14 | 149.22 | 135.29 | 122.43 | 109.30 | 96.15  | 82.99  | 69.84  | 56.69  | 43.54  | 30.39  | 17.24  | 4.09   |        |        |        |      |
| 1980      | 93    | 321.41 | 316.34 | 304.47 | 302.05 | 295.55 | 285.28 | 270.67 | 265.02 | 248.24 | 234.41 | 215.25 | 200.24 | 190.34 | 163.10 | 147.87 | 132.61 | 119.46 | 106.25 | 93.04  | 79.83  | 66.62  | 53.41  | 40.20  | 27.00  | 13.79  |        |        |        |      |
| 1981      | 93    | 351.30 | 345.76 | 332.79 | 330.15 | 323.04 | 311.81 | 295.84 | 290.32 | 271.33 | 256.21 | 235.27 | 218.86 | 208.04 | 178.27 | 161.62 | 146.26 | 132.61 | 119.46 | 106.25 | 93.04  | 79.83  | 66.62  | 53.41  | 40.20  | 27.00  | 13.79  |        |        |      |
| 1982      | 130   | 396.97 | 390.71 | 376.05 | 373.06 | 365.03 | 352.35 | 334.30 | 328.06 | 306.60 | 289.52 | 265.86 | 247.31 | 201.44 | 182.63 | 165.28 | 149.84 | 135.00 | 122.51 | 109.99 | 96.90  | 83.81  | 70.72  | 57.63  | 44.54  | 31.45  | 18.36  |        |        |      |
| 1983      | 99    | 436.27 | 429.39 | 413.28 | 410.00 | 401.17 | 387.23 | 367.39 | 363.54 | 336.95 | 318.18 | 292.18 | 271.79 | 238.36 | 221.39 | 200.71 | 181.64 | 164.68 | 148.36 | 135.00 | 122.51 | 109.99 | 96.90  | 83.81  | 70.72  | 57.63  | 34.46  |        |        |      |
| 1984      | 59    | 462.00 | 454.73 | 437.66 | 434.19 | 424.84 | 410.08 | 389.07 | 381.81 | 358.84 | 336.95 | 309.42 | 287.83 | 273.60 | 244.45 | 212.56 | 192.36 | 174.40 | 157.11 | 143.74 | 131.51 | 116.38 | 105.90 | 92.70  | 79.40  | 66.10  | 52.80  |        |        |      |
| 1985      | 27    | 474.48 | 466.01 | 449.48 | 445.91 | 436.51 | 421.15 | 399.57 | 392.12 | 368.47 | 346.06 | 317.77 | 295.60 | 280.99 | 240.78 | 218.29 | 197.55 | 179.10 | 161.36 | 147.63 | 135.06 | 119.53 | 108.36 | 94.06  | 80.76  | 67.46  | 54.16  |        |        |      |
| 1986      | 44    | 507.65 | 498.18 | 481.65 | 478.18 | 468.78 | 453.32 | 431.75 | 424.28 | 398.79 | 376.20 | 348.61 | 326.02 | 303.43 | 280.84 | 258.25 | 235.66 | 213.07 | 190.48 | 167.89 | 145.30 | 122.71 | 100.12 | 77.53  | 64.94  | 52.35  | 39.76  |        |        |      |
| 1987      | 45    | 517.65 | 509.50 | 490.97 | 486.48 | 476.01 | 459.87 | 435.93 | 427.80 | 398.81 | 377.84 | 346.68 | 322.69 | 300.65 | 278.61 | 256.57 | 234.53 | 212.50 | 190.47 | 167.84 | 145.25 | 122.66 | 100.07 | 77.48  | 64.89  | 52.30  | 39.71  |        |        |      |
| 1988      | 14    | 510.40 | 500.36 | 483.51 | 479.67 | 469.34 | 453.03 | 429.82 | 421.81 | 394.21 | 372.25 | 344.33 | 317.98 | 302.26 | 259.01 | 234.82 | 212.51 | 192.66 | 173.50 | 158.00 | 145.29 | 128.58 | 116.99 | 104.40 | 91.80  | 79.20  |        |        |        |      |
| 1989      | 33    | 527.24 | 518.94 | 499.46 | 495.50 | 484.83 | 467.98 | 444.01 | 435.73 | 407.22 | 384.54 | 353.11 | 328.47 | 312.24 | 267.56 | 242.57 | 219.52 | 199.60 | 179.98 | 164.04 | 150.08 | 132.85 | 120.85 | 108.20 | 95.60  | 83.00  |        |        |        |      |
| 1990      | 81    | 569.95 | 560.37 | 535.63 | 524.10 | 510.89 | 497.97 | 471.02 | 440.21 | 415.68 | 381.71 | 355.08 | 330.65 | 316.33 | 281.20 | 254.39 | 230.62 | 215.14 | 193.82 | 177.33 | 162.24 | 153.91 | 140.64 | 123.36 | 110.12 | 97.80  |        |        |        |      |
| 1991      | 72    | 610.99 | 601.36 | 578.79 | 574.20 | 561.84 | 542.31 | 514.53 | 504.94 | 471.90 | 445.45 | 409.19 | 380.65 | 367.36 | 314.70 | 285.31 | 258.20 | 234.09 | 218.99 | 192.95 | 176.53 | 156.22 | 142.15 | 124.23 | 110.70 | 98.10  |        |        |        |      |
| 1992      | 15    | 620.15 | 610.39 | 587.47 | 582.81 | 570.27 | 550.45 | 522.25 | 512.51 | 478.98 | 452.30 | 415.33 | 386.35 | 367.26 | 314.70 | 285.31 | 258.20 | 234.09 | 218.99 | 192.95 | 176.53 | 156.22 | 142.15 | 124.23 | 110.70 | 98.10  |        |        |        |      |
| 1993      | (11)  | 613.33 | 603.67 | 581.01 | 576.40 | 563.99 | 544.39 | 516.50 | 506.87 | 473.71 | 447.32 | 410.76 | 382.10 | 363.22 | 314.24 | 282.18 | 255.36 | 231.52 | 208.57 | 190.83 | 174.59 | 154.50 | 140.59 | 124.75 | 111.20 | 98.60  |        |        |        |      |
| 1994      | 48    | 642.77 | 632.65 | 608.90 | 604.07 | 591.06 | 570.53 | 541.30 | 531.20 | 496.45 | 468.79 | 430.48 | 400.45 | 380.65 | 326.18 | 295.72 | 267.62 | 241.59 | 219.99 | 192.97 | 161.92 | 147.33 | 133.47 | 120.76 | 107.09 |        |        |        |        |      |
| 1995      | 44    | 671.05 | 660.48 | 635.69 | 630.65 | 617.07 | 595.63 | 565.11 | 554.58 | 518.29 | 489.42 | 448.07 | 418.07 | 397.60 | 340.53 | 308.73 | 279.40 | 253.31 | 228.20 | 208.79 | 191.02 | 169.05 | 153.82 | 145.25 | 131.48 |        |        |        |        |      |
| 1996      | 41    | 698.56 | 687.56 | 661.75 | 656.50 | 642.37 | 620.05 | 588.28 | 577.31 | 539.54 | 509.49 | 467.85 | 435.21 | 413.09 | 354.49 | 321.39 | 290.85 | 263.69 | 237.56 | 217.35 | 198.85 | 175.98 | 160.12 | 151.20 | 147.23 |        |        |        |        |      |
| 1997      | 20    | 712.54 | 701.31 | 674.99 | 669.63 | 653.22 | 632.45 | 600.05 | 588.86 | 550.34 | 519.67 | 473.91 | 443.91 | 421.97 | 361.58 | 327.82 | 296.67 | 269.66 | 242.31 | 221.69 | 202.83 | 179.50 | 163.33 | 154.23 | 141.82 |        |        |        |        |      |
| 1998      | 103   | 785.93 | 773.55 | 744.51 | 738.61 | 722.71 | 697.59 | 661.85 | 649.51 | 602.72 | 573.20 | 526.36 | 489.63 | 465.43 | 403.83 | 361.58 | 327.22 | 296.77 | 267.24 | 244.53 | 223.72 | 197.98 | 180.15 | 170.11 | 165.64 |        |        |        |        |      |
| 1999      | 88    | 831.51 | 818.42 | 787.70 | 781.44 | 764.62 | 738.05 | 700.24 | 687.18 | 642.23 | 606.45 | 556.88 | 518.03 | 492.43 | 421.96 | 382.56 | 346.20 | 313.87 | 282.77 | 258.71 | 236.70 | 209.47 | 190.60 | 179.98 | 175.25 |        |        |        |        |      |
| 2000      | (65)  | 876.99 | 863.18 | 830.78 | 824.19 | 806.45 | 778.46 | 738.36 | 724.77 | 677.36 | 639.62 | 584.57 | 545.44 | 489.96 | 449.85 | 403.64 | 365.14 | 331.04 | 298.24 | 272.86 | 249.64 | 226.92 | 204.02 | 189.82 | 181.52 |        |        |        |        |      |
| 2001      | 60    | 860.53 | 846.78 | 815.00 | 808.55 | 791.12 | 763.63 | 724.51 | 710.00 | 664.49 | 627.47 | 578.19 | 535.99 | 509.49 | 466.58 | 425.82 | 384.20 | 344.75 | 321.57 | 297.68 | 274.00 | 250.92 | 227.80 | 213.20 | 200.00 |        |        |        |        |      |
| 2002      | (159) | 886.33 | 872.40 | 840.70 | 834.25 | 816.70 | 788.21 | 748.10 | 734.00 | 688.49 | 651.47 | 602.19 | 560.00 | 532.51 | 489.96 | 449.85 | 403.64 | 365.14 | 331.04 | 298.24 | 272.86 | 249.64 | 226.92 | 204.02 | 189.82 |        |        |        |        |      |
| 2003      | 21    | 882.84 | 869.40 | 837.90 | 831.45 | 813.90 | 785.41 | 745.30 | 731.20 | 685.69 | 648.67 | 599.39 | 557.20 | 529.71 | 487.12 | 447.01 | 406.90 | 366.79 | 332.68 | 298.57 | 274.46 | 250.35 | 226.24 | 203.13 | 189.03 |        |        |        |        |      |
| 2004      | 31    | 882.84 | 869.40 | 837.90 | 831.45 | 813.90 | 785.41 | 745.30 | 731.20 | 685.69 | 648.67 | 599.39 | 557.20 | 529.71 | 487.12 | 447.01 | 406.90 | 366.79 | 332.68 | 298.57 | 274.46 | 250.35 | 226.24 | 203.13 | 189.03 |        |        |        |        |      |
| 2005      | 31    | 882.84 | 869.40 | 837.90 | 831.45 | 813.90 | 785.41 | 745.30 | 731.20 | 685.69 | 648.67 | 599.39 | 557.20 | 529.71 | 487.12 | 447.01 | 406.90 | 366.79 | 332.68 | 298.57 | 274.46 | 250.35 | 226.24 | 203.13 | 189.03 |        |        |        |        |      |

| Year | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 | 1991 | 1990 | 1989 | 1988 | 1987 | 1986 | 1985 | 1984 | 1983 | 1982 | 1981 | 1980 | 1979 | 1978 | 1977 | 1976 | 1975 | 1974 | 1973 | 1972 | 1971 | 1970 | 1969 | 1968 | 1967 | 1966 | 1965 | 1964 | 1963 | 1962 | 1961 | 1960 | 1959 | 1958 | 1957 | 1956 | 1955 | 1954 | 1953 | 1952 | 1951 | 1950 | 1949 | 1948 | 1947 | 1946 | 1945 | 1944 | 1943 | 1942 | 1941 | 1940 | 1939 | 1938 | 1937 | 1936 | 1935 | 1934 | 1933 | 1932 | 1931 | 1930 | 1929 | 1928 | 1927 | 1926 | 1925 | 1924 | 1923 | 1922 | 1921 | 1920 | 1919 | 1918 | 1917 | 1916 | 1915 | 1914 | 1913 | 1912 | 1911 | 1910 | 1909 | 1908 | 1907 | 1906 | 1905 | 1904 | 1903 | 1902 | 1901 | 1900 | 1899 | 1898 | 1897 | 1896 | 1895 | 1894 | 1893 | 1892 | 1891 | 1890 | 1889 | 1888 | 1887 | 1886 | 1885 | 1884 | 1883 | 1882 | 1881 | 1880 | 1879 | 1878 | 1877 | 1876 | 1875 | 1874 | 1873 | 1872 | 1871 | 1870 | 1869 | 1868 | 1867 | 1866 | 1865 | 1864 | 1863 | 1862 | 1861 | 1860 | 1859 | 1858 | 1857 | 1856 | 1855 | 1854 | 1853 | 1852 | 1851 | 1850 | 1849 | 1848 | 1847 | 1846 | 1845 | 1844 | 1843 | 1842 | 1841 | 1840 | 1839 | 1838 | 1837 | 1836 | 1835 | 1834 | 1833 | 1832 | 1831 | 1830 | 1829 | 1828 | 1827 | 1826 | 1825 | 1824 | 1823 | 1822 | 1821 | 1820 | 1819 | 1818 | 1817 | 1816 | 1815 | 1814 | 1813 | 1812 | 1811 | 1810 | 1809 | 1808 | 1807 | 1806 | 1805 | 1804 | 1803 | 1802 | 1801 | 1800 | 1799 | 1798 | 1797 | 1796 | 1795 | 1794 | 1793 | 1792 | 1791 | 1790 | 1789 | 1788 | 1787 | 1786 | 1785 | 1784 | 1783 | 1782 | 1781 | 1780 | 1779 | 1778 | 1777 | 1776 | 1775 | 1774 | 1773 | 1772 | 1771 | 1770 | 1769 | 1768 | 1767 | 1766 | 1765 | 1764 | 1763 | 1762 | 1761 | 1760 | 1759 | 1758 | 1757 | 1756 | 1755 | 1754 | 1753 | 1752 | 1751 | 1750 | 1749 | 1748 | 1747 | 1746 | 1745 | 1744 | 1743 | 1742 | 1741 | 1740 | 1739 | 1738 | 1737 | 1736 | 1735 | 1734 | 1733 | 1732 | 1731 | 1730 | 1729 | 1728 | 1727 | 1726 | 1725 | 1724 | 1723 | 1722 | 1721 | 1720 | 1719 | 1718 | 1717 | 1716 | 1715 | 1714 | 1713 | 1712 | 1711 | 1710 | 1709 | 1708 | 1707 | 1706 | 1705 | 1704 | 1703 | 1702 | 1701 | 1700 | 1699 | 1698 | 1697 | 1696 | 1695 | 1694 | 1693 | 1692 | 1691 | 1690 | 1689 | 1688 | 1687 | 1686 | 1685 | 1684 | 1683 | 1682 | 1681 | 1680 | 1679 | 1678 | 1677 | 1676 | 1675 | 1674 | 1673 | 1672 | 1671 | 1670 | 1669 | 1668 | 1667 | 1666 | 1665 | 1664 | 1663 | 1662 | 1661 | 1660 | 1659 | 1658 | 1657 | 1656 | 1655 | 1654 | 1653 | 1652 | 1651 | 1650 | 1649 | 1648 | 1647 | 1646 | 1645 | 1644 | 1643 | 1642 | 1641 | 1640 | 1639 | 1638 | 1637 | 1636 | 1635 | 1634 | 1633 | 1632 | 1631 | 1630 | 1629 | 1628 | 1627 | 1626 | 1625 | 1624 | 1623 | 1622 | 1621 | 1620 | 1619 | 1618 | 1617 | 1616 | 1615 | 1614 | 1613 | 1612 | 1611 | 1610 | 1609 | 1608 | 1607 | 1606 | 1605 | 1604 | 1603 | 1602 | 1601 | 1600 | 1599 | 1598 | 1597 | 1596 | 1595 | 1594 | 1593 | 1592 | 1591 | 1590 | 1589 | 1588 | 1587 | 1586 | 1585 | 1584 | 1583 | 1582 | 1581 | 1580 | 1579 | 1578 | 1577 | 1576 | 1575 | 1574 | 1573 | 1572 | 1571 | 1570 | 1569 | 1568 | 1567 | 1566 | 1565 | 1564 | 1563 | 1562 | 1561 | 1560 | 1559 | 1558 | 1557 | 1556 | 1555 | 1554 | 1553 | 1552 | 1551 | 1550 | 1549 | 1548 | 1547 | 1546 | 1545 | 1544 | 1543 | 1542 | 1541 | 1540 | 1539 | 1538 | 1537 | 1536 | 1535 | 1534 | 1533 | 1532 | 1531 | 1530 | 1529 | 1528 | 1527 | 1526 | 1525 | 1524 | 1523 | 1522 | 1521 | 1520 | 1519 | 1518 | 1517 | 1516 | 1515 | 1514 | 1513 | 1512 | 1511 | 1510 | 1509 | 1508 | 1507 | 1506 | 1505 | 1504 | 1503 | 1502 | 1501 | 1500 | 1499 | 1498 | 1497 | 1496 | 1495 | 1494 | 1493 | 1492 | 1491 | 1490 | 1489 | 1488 | 1487 | 1486 | 1485 | 1484 | 1483 | 1482 | 1481 | 1480 | 1479 | 1478 | 1477 | 1476 | 1475 | 1474 | 1473 | 1472 | 1471 | 1470 | 1469 | 1468 | 1467 | 1466 | 1465 | 1464 | 1463 | 1462 | 1461 | 1460 | 1459 | 1458 | 1457 | 1456 | 1455 | 1454 | 1453 | 1452 | 1451 | 1450 | 1449 | 1448 | 1447 | 1446 | 1445 | 1444 | 1443 | 1442 | 1441 | 1440 | 1439 | 1438 | 1437 | 1436 | 1435 | 1434 | 1433 | 1432 | 1431 | 1430 | 1429 | 1428 | 1427 | 1426 | 1425 | 1424 | 1423 | 1422 | 1421 | 1420 | 1419 | 1418 | 1417 | 1416 | 1415 | 1414 | 1413 | 1412 | 1411 | 1410 | 1409 | 1408 | 1407 | 1406 | 1405 | 1404 | 1403 | 1402 | 1401 | 1400 | 1399 | 1398 | 1397 | 1396 | 1395 | 1394 | 1393 | 1392 | 1391 | 1390 | 1389 | 1388 | 1387 | 1386 | 1385 | 1384 | 1383 | 1382 | 1381 | 1380 | 1379 | 1378 | 1377 | 1376 | 1375 | 1374 | 1373 | 1372 | 1371 | 1370 | 1369 | 1368 | 1367 | 1366 | 1365 | 1364 | 1363 | 1362 | 1361 | 1360 | 1359 | 1358 | 1357 | 1356 | 1355 | 1354 | 1353 | 1352 | 1351 | 1350 | 1349 | 1348 | 1347 | 1346 | 1345 | 1344 | 1343 | 1342 | 1341 | 1340 | 1339 | 1338 | 1337 | 1336 | 1335 | 1334 | 1333 | 1332 | 1331 | 1330 | 1329 | 1328 | 1327 | 1326 | 1325 | 1324 | 1323 | 1322 | 1321 | 1320 | 1319 | 1318 | 1317 | 1316 | 1315 | 1314 | 1313 | 1312 | 1311 | 1310 | 1309 | 1308 | 1307 | 1306 | 1305 | 1304 | 1303 | 1302 | 1301 | 1300 | 1299 | 1298 | 1297 | 1296 | 1295 | 1294 | 1293 | 1292 | 1291 | 1290 | 1289 | 1288 | 1287 | 1286 | 1285 | 1284 | 1283 | 1282 | 1281 | 1280 | 1279 | 1278 | 1277 | 1276 | 1275 | 1274 | 1273 | 1272 | 1271 | 1270 | 1269 | 1268 | 1267 | 1266 | 1265 | 1264 | 1263 | 1262 | 1261 | 1260 | 1259 | 1258 | 1257 | 1256 | 1255 | 1254 | 1253 | 1252 | 1251 | 1250 | 1249 | 1248 | 1247 | 1246 | 1245 | 1244 | 1243 | 1242 | 1241 | 1240 | 1239 | 1238 | 1237 | 1236 | 1235 | 1234 | 1233 | 1232 | 1231 | 1230 | 1229 | 1228 | 1227 | 1226 | 1225 | 1224 | 1223 | 1222 | 1221 | 1220 | 1219 | 1218 | 1217 | 1216 | 1215 | 1214 | 1213 | 1212 | 1211 | 1210 | 1209 | 1208 | 1207 | 1206 | 1205 | 1204 | 1203 | 1202 | 1201 | 1200 | 1199 | 1198 | 1197 | 1196 | 1195 | 1194 | 1193 | 1192 | 1191 | 1190 | 1189 | 1188 | 1187 | 1186 | 1185 | 1184 | 1183 | 1182 | 1181 | 1180 | 1179 | 1178 | 1177 | 1176 | 1175 | 1174 | 1173 | 1172 | 1171 | 1170 | 1169 | 1168 | 1167 | 1166 | 1165 | 1164 | 1163 | 1162 | 1161 | 1160 | 1159 | 1158 | 1157 | 1156 | 1155 | 1154 | 1153 | 1152 | 1151 | 1150 | 1149 | 1148 | 1147 | 1146 | 1145 | 1144 | 1143 | 1142 | 1141 | 1140 | 1139 | 1138 | 1137 | 1136 | 1135 | 1134 | 1133 | 1132 | 1131 | 1130 | 1129 | 1128 | 1127 | 1126 | 1125 | 1124 | 1123 | 1122 | 1121 | 1120 | 1119 | 1118 | 1117 | 1116 | 1115 | 1114 | 1113 | 1112 | 1111 | 1110 | 1109 | 1108 | 1107 | 1106 | 1105 | 1104 | 1103 | 1102 | 1101 | 1100 | 1099 | 1098 | 1097 | 1096 | 1095 | 1094 | 1093 | 1092 | 1091 | 1090 | 1089 | 1088 | 1087 | 1086 | 1085 | 1084 | 1083 | 1082 | 1081 | 1080 | 1079 | 1078 | 1077 | 1076 | 1075 | 1074 | 1073 | 1072 | 1071 | 1070 | 1069 | 1068 | 1067 | 1066 | 1065 | 1064 | 1063 | 1062 | 1061 | 1060 | 1059 | 1058 | 1057 | 1056 | 1055 | 1054 | 1053 | 1052 | 1051 | 1050 | 1049 | 1048 | 1047 | 1046 | 1045 | 1044 | 1043 | 1042 | 1041 | 1040 | 1039 | 1038 | 1037 | 1036 | 1035 | 1034 | 1033 | 1032 | 1031 | 1030 | 1029 | 1028 | 1027 | 1026 | 1025 | 1024 | 1023 | 1022 | 1021 | 1020 | 1019 | 1018 | 1017 | 1016 | 1015 | 1014 | 1013 | 1012 | 1011 | 1010 | 1009 | 1008 | 1007 | 1006 | 1005 | 1004 | 1003 | 1002 | 1001 | 1000 | 999 | 998 | 997 | 996 | 995 | 994 | 993 | 992 | 991 | 990 | 989 | 988 | 987 | 986 | 985 | 984 | 983 | 982 | 981 | 980 | 979 | 978 | 977 | 976 | 975 | 974 | 973 | 972 | 971 | 970 | 969 | 968 | 967 | 966 | 965 | 964 | 963 | 962 | 961 | 960 | 959 | 958 | 957 | 956 | 955 | 954 | 953 | 952 | 951 | 950 | 949 | 948 | 947 | 946 | 945 | 944 | 943 | 942 | 941 | 940 | 939 | 938 | 937 | 936 | 935 | 934 | 933 | 932 | 931 | 930 | 929 | 928 | 927 | 926 | 925 | 924 | 923 | 922 | 921 | 920 | 919 | 918 | 917 | 916 | 915 | 914 | 913 | 912 | 911 | 910 | 909 | 908 | 907 | 906 | 905 | 904 | 903 | 902 | 901 | 900 | 899 | 898 | 897 | 896 | 895 | 894 | 893 | 892 | 891 | 890 | 889 | 888 | 887 | 886 | 885 | 884 | 883 | 882 | 881 | 880 | 879 | 878 | 877 | 876 | 875 | 874 | 873 | 872 | 871 | 870 | 869 | 868 | 867 | 866 | 865 | 864 | 863 | 862 | 861 | 860 | 859 | 858 | 857 | 856 | 855 | 854 | 853 | 852 | 851 | 850 | 849 | 848 | 847 | 846 | 845 | 844 | 843 | 842 | 841 | 840 | 839 | 838 | 837 | 836 | 835 | 834 | 833 | 832 | 831 | 830 | 829 | 828 | 827 | 826 | 825 | 824 | 823 | 822 | 821 | 820 | 819 | 818 | 817 | 816 | 815 | 814 | 813 | 812 | 811 | 810 | 809 | 808 | 807 | 806 | 805 | 804 | 803 | 802 | 801 | 800 | 799 | 798 | 797 | 796 | 795 | 794 | 793 | 792 | 791 | 790 | 789 | 788 | 787 | 786 | 785 | 784 | 783 | 782 | 781 | 780 | 779 | 778 | 777 | 776 | 775 | 774 | 773 | 772 | 771 | 770 | 769 | 768 | 767 | 766 | 765 | 764 | 763 | 762 | 761 | 760 | 759 | 758 | 757 | 756 | 755 | 754 | 753 | 752 | 751 | 750 | 749 | 748 | 747 | 746 | 745 | 744 | 743 | 742 | 741 | 740 | 739 | 738 | 737 | 736 | 735 | 734 | 733 | 732 | 731 | 730 | 729 | 728 | 727 | 726 | 725 | 724 | 723 | 722 | 721 | 720 | 719 | 718 | 717 | 716 | 715 | 714 | 713 | 712 | 711 | 710 | 709 | 708 | 707 | 706 | 705 | 704 | 703 | 702 | 701 | 700 | 699 | 698 | 697 | 696 | 695 | 694 | 693 | 692 | 691 | 690 | 689 | 688 | 687 | 686 | 685 | 684 | 683 | 682 | 681 | 680 | 679 | 678 | 677 | 676 | 675 | 674 | 673 | 672 | 671 | 670 | 669 | 668 | 667 | 666 | 665 | 664 | 663 | 662 | 661 | 660 | 659 | 658 | 657 | 656 | 655 | 654 | 653 | 652 | 651 | 650 | 649 | 648 | 647 | 646 | 645 | 644 | 643 | 642 | 641 | 640 | 639 | 638 | 637 | 636 | 635 | 634 | 633 | 632 | 631 | 630 | 629 | 628 | 627 | 626 | 625 | 624 | 623 | 622 | 621 | 620 | 619 | 618 | 617 | 616 | 615 | 614 | 613 | 612 | 611 | 610 | 609 | 608 | 607 | 606 | 605 | 604 | 603 | 602 |
|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|-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# Workers Compensation Insurance Manual Rates



## Council of Petroleum Accountants Societies

### 2026 Workers Compensation Insurance Manual Rates

Many Operators are self-insured, making it difficult to determine the amount the Operator should charge for this assumption of risk, and difficult for auditors to verify. COPAS enlisted the services of an actuarial firm to provide manual rates, which form the upper limit for self-insurance.

Model Form Interpretation #31 states that COPAS will publish, on an annual basis, Workers' Compensation Insurance Manual Rates for certain job classifications. The following rates were calculated by a third party, on behalf of COPAS. COPAS believes these rates were compiled in accordance with MFI-31, and are published only as a convenience to the industry. However, COPAS or its agents accept no responsibility for the accuracy of the rates or how the rates are actually utilized by various companies in their billing practices.

**2026 Workers' Compensation Manual Rates**  
**Provided by Sound Actuarial Consulting, LLC**  
**Subject to COPAS Approval**  
**April 1, 2026**

| Monopolistic | CLASS CODES                     |           |          |          | USL&HW <sup>1</sup><br><br>Factor |
|--------------|---------------------------------|-----------|----------|----------|-----------------------------------|
|              | Rates are per \$100 of Payroll* |           |          |          |                                   |
|              | 1320                            | 6235      | 8227     | 8810     |                                   |
| Alabama      | \$ 1.25                         | \$ 3.74   | \$ 2.77  | \$ 0.10  | 1.29                              |
| Alaska       | \$ 0.628                        | \$ 2.137  | \$ 2.693 | \$ 0.197 | 1.30                              |
| Arkansas     | \$ 0.74                         | \$ 2.01   | \$ 1.57  | \$ 0.06  | 1.82                              |
| California   | \$ 1.75                         | \$ 5.64   | \$ 5.91  | \$ 0.28  | N.A.                              |
| Colorado     | \$ 0.763                        | \$ 3.352  | \$ 1.873 | \$ 0.067 | 1.81                              |
| Florida      | \$ 1.544                        | \$ 3.631  | \$ 3.353 | \$ 0.104 | 1.56                              |
| Illinois     | \$ 4.600                        | \$ 17.396 | \$ 4.769 | \$ 0.081 | 1.50                              |
| Kansas       | \$ 2.375                        | \$ 8.274  | \$ 2.226 | \$ 0.089 | 2.08                              |
| Kentucky     | \$ 1.706                        | \$ 3.371  | \$ 1.970 | \$ 0.090 | 1.50                              |
| Louisiana    | \$ 1.88                         | \$ 4.64   | \$ 3.45  | \$ 0.18  | 1.20                              |
| Michigan     | \$ 0.986                        | \$ 2.012  | \$ 1.359 | \$ 0.051 | 1.63                              |
| Mississippi  | \$ 0.97                         | \$ 4.02   | \$ 2.35  | \$ 0.15  | 1.79                              |
| Montana      | \$ 1.40                         | \$ 5.12   | \$ 3.42  | \$ 0.19  | 1.82                              |

|               |   |           |           |           |           |       |
|---------------|---|-----------|-----------|-----------|-----------|-------|
| Nebraska      |   | \$ 2.64   | \$ 4.50   | \$ 2.49   | \$ 0.12   | 1.56  |
| Nevada        |   | \$ 2.84   | \$ 7.79   | \$ 4.22   | \$ 0.21   | 1.30  |
| New Mexico    |   | \$ 0.952  | \$ 2.735  | \$ 2.310  | \$ 0.113  | 1.55  |
| North Dakota  | Y | \$ 1.63   | \$ 2.95   | \$ 1.98   | \$ 0.13   | N.A.  |
| Ohio          | Y | \$ 1.0985 | \$ 1.2699 | \$ 2.2046 | \$ 0.0450 | N.A.  |
| Oklahoma      |   | \$ 1.243  | \$ 3.641  | \$ 2.159  | \$ 0.122  | 1.75  |
| Pennsylvania  |   | \$ 1.71   | \$ 2.58   | \$ 1.71   | \$ 0.09   | 1.736 |
| Texas         |   | \$ 0.58   | \$ 2.97   | \$ 0.75   | \$ 0.03   | 2.07  |
| Utah          |   | \$ 0.99   | \$ 2.27   | \$ 1.68   | \$ 0.05   | 1.81  |
| West Virginia |   | \$ 0.875  | \$ 2.164  | \$ 2.132  | \$ 0.065  | 2.07  |
| Wyoming       | Y | \$ 0.48   | \$ 2.13   | \$ 1.47   | \$ 0.31   | N.A.  |

| Class | Description                                          |
|-------|------------------------------------------------------|
| 1320  | Oil or Gas Lease Operator – All Operations & Drivers |
| 6235  | Oil or Gas Well - Drilling or Redrilling & Drivers   |
| 8227  | Construction or Erection Permanent Yard              |
| 8810  | Clerical Office Employees NOC                        |

\* Rates include the following employers liability coverage:

| <u>Injury</u>             | <u>Coverage Limit</u>     |
|---------------------------|---------------------------|
| Bodily Injury by Accident | \$100,000 - each accident |
| Bodily Injury by Disease  | \$100,000 - each employee |
| Bodily Injury by Disease  | \$500,000 - policy limit  |

#### Remarks:

**California** does not promulgate a USL&HW percentage, but rather leaves that to the discretion of each insurer.

**Kentucky** rates include a 5.53% provision for the assessment for the Special Fund, which is outside of the manual rate.

**Michigan** - the approved loss costs do not include trend; the adjustment factor reflects an annual trend factor of -4.0%.

**North Dakota** - Cap of \$45,100 on wages applied.

**Ohio** - The fully loaded rates include adjustments for administrative costs (25.88%).

**Wyoming** - Code 211000: Oil & Gas Extraction, Code 213111: Drilling Oil & Gas Wells, Code 213112: Support Activities for Oil and Gas Operations, Code 000010: Clerical Office Occupations

<sup>1</sup>United States Longshore and Harbor Workers

Council of Petroleum Accountants Societies  
Workers Compensation

"Fully Loaded Manual Rates"  
as of January 1, 2026

March 2026

**I. Introduction**

Sound Actuarial Consulting, LLC (Sound LLC) has been retained by the Council of Petroleum Accountants Societies (COPAS) to provide workers compensation manual rates as of January 1, 2026 for four job classifications for twenty-four states. In this report, these rates are referred to as "fully loaded manual rates". Fully loaded manual rates reflect the cost (per \$100 of payroll) to provide workers compensation coverage; these rates consider benefit costs to claimants (losses) plus all other expenses including loss adjustment expense, production expense (e.g., agent commissions), general operating expenses, and applicable taxes and assessments.

COPAS has requested workers compensation manual rates as of January 1, 2026 for twenty-four states. The manual rate, in this context, is the anticipated cost of the workers compensation benefits and insurance company expenses to deliver those benefits. There are approximately 600 job classifications used for pricing workers compensation. For a long period of time, every state promulgated manual rates for each class to be used by all insurance companies (and/or state funds) providing coverage in that state. In order to create a more competitive pricing environment, legislation was enacted in nearly every state (beginning in the mid 1980's) requiring loss costs rather than manual rates be published. Loss costs reflect primarily benefit costs; however, among the states, the definition of what is included in the loss costs varies (e.g., some states exclude all expenses while others include loss adjustment expense and/or other loss-based expenses). Both manual rates and loss costs are expressed as the cost per \$100 of payroll.

Three of these states utilize monopolistic funds to provide workers compensation coverage (North Dakota, Ohio and Wyoming).

Exhibit 1 presents fully loaded manual rates for the following four job classifications: 1320, 6235, 8227 and 8810. The table below presents a description for each of these job classifications. In some states, a different classification system exists and, as a result, a different classification number is assigned to define the same job classification (e.g., in the Pennsylvania classification system, class 607 best describes the operations reflected in code 6235). The classes reflected for two of the monopolistic fund states (North Dakota and Ohio) were provided by COPAS.

| Class | Descriptions                                         |
|-------|------------------------------------------------------|
| 1320  | Oil or Gas Lease Operator - All Operations & Drivers |
| 6235  | Oil or Gas - Well - Drilling or Redrilling & Drivers |
| 8227  | Construction or Erection Permanent Yard              |
| 8810  | Clerical Office Employees NOC                        |

**II. The Project**

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For states which publish loss costs, we have derived a loss cost adjustment factor which converts the loss costs to fully loaded manual rates. In states where rates are published, we have adjusted the rates so as to have the expense elements on a comparable basis across all states. Fully loaded manual rates have been determined consistent with the approach used in prior analyses. The adjustment factors consider the following:

- For expenses that are primarily countrywide in nature (which include general operating expenses, commissions, AOE (Adjusting and Other Expense)), current available countrywide private insurance carrier data is utilized.
- Taxes and assessments unique to each state are reflected, with information taken from several sources including a workers compensation tax and assessment directory. For premium taxes, if separate tax rates are specified for foreign versus domestic carriers, the general rule is to use the foreign tax rate. While nearly all states impose retaliatory provisions, for states not explicitly promulgating a foreign tax rate, we have not adjusted the indicated tax rate to reflect the impact of retaliatory provisions as the state of domicile would vary by member and any such adjustment would be an estimate. In addition, if a particular tax has two collection mechanisms, one for insurers and one for self-insurers, we have used the tax rate for insurers for consistency.
- Defense and Cost Containment Expense (DCCE), which is state specific, is reflected.
- For manual rate states, the provision for profit and contingencies typically varies, due primarily to the different insurance department approaches to investment income. Accordingly, consistent with the approach used in prior reports, we have reflected a 0.0% profit and contingencies provision.

The fully loaded manual rates displayed on Exhibit 1 are the product of the loss costs (or rates) in effect on January 1, 2026 and these adjustment factors. As states approved recent loss costs (or rates), some are updating their systems to round to 3 decimal places. Fully loaded manual rates are rounded to the number of decimal places consistent with the approved loss costs (or rates). For the three monopolistic fund states (North Dakota, Ohio and Wyoming), the rates which are included on Exhibit 1 are those published by the rating jurisdiction. Given that the class system in these states is not consistent with that utilized in the majority of other states, and that changes may be made to the class definitions over time, we recommend that a periodic review be undertaken of the class codes reflected in this analysis for the monopolistic fund states.

At the request of COPAS, the United States Longshore and Harbor Workers (USL&HW) percentage in effect on January 1, 2026 is included for each state. This percentage provides information regarding the relationship between state versus USL&HW benefits and, in some states, the additional relationship between state versus USL&HW assessments. In states with administered pricing (i.e., in states where voluntary market rates are promulgated) and in states which allow loss costs to reflect loss-based assessments, the USL&HW percentage has been amended to

## II. The Project

include the difference between state and USL&HW assessments. However, in loss cost states where loss-based assessments are not allowed to be reflected in the advisory loss costs, the USL&HW percentage only reflects the difference between state benefits and the USL&HW statutory benefits. For example, in Utah, the USL&HW percentage is 81% and reflects an adjustment for differences in benefit levels and assessments; this indicates that, for non F-classifications for which USL&HW coverage is needed, the Utah rate should be multiplied by a factor of 1.81 to account for differences between the higher USL&HW benefits and assessments versus Utah benefits and assessments. In Illinois, the USL&HW percentage is 50% and only measures the difference in benefit levels between the USL&HW Act and the statutory benefits provided in Illinois.

In addition to workers compensation coverage, the rates and loss costs utilized reflect employers liability coverage. COPAS also requested information on the employers liability coverage considered in the workers compensation rates. For employers liability, the standard limits for coverage continue to be:

| Injury                    | Coverage Limit            |
|---------------------------|---------------------------|
| Bodily Injury by Accident | \$100,000 - each accident |
| Bodily Injury by Disease  | \$100,000 - each employee |
| Bodily Injury by Disease  | \$500,000 - policy limit  |

**III. Data**

The following data was relied upon in the course of this analysis:

- Individual state approved loss costs/rates from multiple sources (e.g., NCCI and individual state rating bureaus)
- Tax and assessment information from a variety of sources (e.g., countrywide tax and assessment directory published by NCCI, individual state agencies that levy taxes/assessments)
- Countrywide expense data
- DCCF data by state obtained from AM Best

**IV. Limitations and Distribution**

The computations leading to our determination of "fully loaded manual rates" are based on generally accepted actuarial techniques and involve estimations. We have used those estimations we considered most reasonable based upon information obtained from state filings and other industry sources. We have not audited this information, but our analysis included such reviews as we deemed necessary to ascertain the information's reasonableness and applicability in the projection of fully loaded manual rates. Any discrepancy in the completeness, interpretation or accuracy of the information used may require a revision of this report.

As it is beyond the scope of this assignment, this report does not address the issue of whether the approved loss cost (or rate) for a particular job classification is the appropriate loss cost (or rate) for that classification from an adequacy perspective. The loss costs (or rates) utilized are those which have been filed by the appropriate rating bureau (e.g., National Council on Compensation Insurance) and approved by the state insurance department.

Other calculations and results (in addition to those in the attached pages) have been determined as part of this analysis but are not presented in the report. Additional detail can be provided upon request.

This report is prepared for use by COPAS and its members. We ask that Sound Actuarial Consulting, LLC be advised of any distribution and that the report be distributed in its entirety, as opposed to parts thereof.

Council of Petroleum Accountants Societies  
Fully Loaded Manual Rates as of January 1, 2026

Exhibit 1  
Page 1

| (1)<br>State | (2)<br>Effective Date<br>of Loss Costs<br>(Rates) | (3)<br>Basis of<br>Fully Loaded<br>Manual Rate | (4)<br>Class<br>Code | (5)<br>State<br>Class Code<br>If Different<br>From<br>Column (4) | (6)<br>Loss<br>Cost<br>(Rate) | (7)<br>Adjustment<br>Factor | (8)<br>Fully Loaded<br>Manual<br>Rate<br>(6) x (7) | (9)<br>USL&HW<br>Percentage | (10)<br>USL&HW<br>Factor | (11)<br>Remarks                                                                                              |
|--------------|---------------------------------------------------|------------------------------------------------|----------------------|------------------------------------------------------------------|-------------------------------|-----------------------------|----------------------------------------------------|-----------------------------|--------------------------|--------------------------------------------------------------------------------------------------------------|
| Alabama      | 03/01/25                                          | Loss Costs                                     | 1320                 |                                                                  | \$0.86                        | 1.4510                      | \$1.25                                             | 29%                         | 1.29                     |                                                                                                              |
|              |                                                   |                                                | 6235                 |                                                                  | 2.58                          |                             | 3.74                                               |                             |                          |                                                                                                              |
|              |                                                   |                                                | 8227                 |                                                                  | 1.91                          |                             | 2.77                                               |                             |                          |                                                                                                              |
|              |                                                   |                                                | 8810                 |                                                                  | 0.07                          |                             | 0.10                                               |                             |                          |                                                                                                              |
| Alaska       | 01/01/26                                          | Loss Costs                                     | 1320                 |                                                                  | 0.452                         | 1.3884                      | 0.628                                              | 30%                         | 1.30                     |                                                                                                              |
|              |                                                   |                                                | 6235                 |                                                                  | 1.539                         |                             | 2.137                                              |                             |                          |                                                                                                              |
|              |                                                   |                                                | 8227                 |                                                                  | 1.940                         |                             | 2.693                                              |                             |                          |                                                                                                              |
|              |                                                   |                                                | 8810                 |                                                                  | 0.142                         |                             | 0.197                                              |                             |                          |                                                                                                              |
| Arkansas     | 07/01/25                                          | Loss Costs                                     | 1320                 |                                                                  | 0.51                          | 1.4582                      | 0.74                                               | 82%                         | 1.82                     |                                                                                                              |
|              |                                                   |                                                | 6235                 |                                                                  | 1.38                          |                             | 2.01                                               |                             |                          |                                                                                                              |
|              |                                                   |                                                | 8227                 |                                                                  | 1.08                          |                             | 1.57                                               |                             |                          |                                                                                                              |
|              |                                                   |                                                | 8810                 |                                                                  | 0.04                          |                             | 0.06                                               |                             |                          |                                                                                                              |
| California   | 09/01/25                                          | Loss Costs                                     | 1320                 |                                                                  | 1.25                          | 1.4003                      | 1.75                                               | N.A.                        | N.A.                     | California does not promulgate a USL&HW percentage but rather leaves that to the discretion of each insurer. |
|              |                                                   |                                                | 6235                 |                                                                  | 4.03                          |                             | 5.64                                               |                             |                          |                                                                                                              |
|              |                                                   |                                                | 8227                 |                                                                  | 4.22                          |                             | 5.91                                               |                             |                          |                                                                                                              |
|              |                                                   |                                                | 8810                 |                                                                  | 0.20                          |                             | 0.28                                               |                             |                          |                                                                                                              |
| Colorado     | 01/01/26                                          | Loss Costs                                     | 1320                 |                                                                  | 0.569                         | 1.3407                      | 0.763                                              | 81%                         | 1.81                     |                                                                                                              |
|              |                                                   |                                                | 6235                 |                                                                  | 2.500                         |                             | 3.352                                              |                             |                          |                                                                                                              |
|              |                                                   |                                                | 8227                 |                                                                  | 1.397                         |                             | 1.873                                              |                             |                          |                                                                                                              |
|              |                                                   |                                                | 8810                 |                                                                  | 0.050                         |                             | 0.067                                              |                             |                          |                                                                                                              |
| Florida      | 01/01/26                                          | Rates                                          | 1320                 |                                                                  | 1.553                         | 0.9944                      | 1.544                                              | 56%                         | 1.56                     |                                                                                                              |
|              |                                                   |                                                | 6235                 |                                                                  | 3.651                         |                             | 3.631                                              |                             |                          |                                                                                                              |
|              |                                                   |                                                | 8227                 |                                                                  | 3.372                         |                             | 3.353                                              |                             |                          |                                                                                                              |
|              |                                                   |                                                | 8810                 |                                                                  | 0.105                         |                             | 0.104                                              |                             |                          |                                                                                                              |
| Illinois     | 01/01/26                                          | Loss Costs                                     | 1320                 |                                                                  | 2.770                         | 1.6606                      | 4.600                                              | 50%                         | 1.50                     |                                                                                                              |
|              |                                                   |                                                | 6235                 |                                                                  | 10.476                        |                             | 17.396                                             |                             |                          |                                                                                                              |
|              |                                                   |                                                | 8227                 |                                                                  | 2.872                         |                             | 4.769                                              |                             |                          |                                                                                                              |
|              |                                                   |                                                | 8810                 |                                                                  | 0.049                         |                             | 0.081                                              |                             |                          |                                                                                                              |
| Kansas       | 01/01/26                                          | Loss Costs                                     | 1320                 |                                                                  | 1.672                         | 1.4206                      | 2.375                                              | 108%                        | 2.08                     |                                                                                                              |
|              |                                                   |                                                | 6235                 |                                                                  | 5.824                         |                             | 8.274                                              |                             |                          |                                                                                                              |
|              |                                                   |                                                | 8227                 |                                                                  | 1.567                         |                             | 2.226                                              |                             |                          |                                                                                                              |
|              |                                                   |                                                | 8810                 |                                                                  | 0.063                         |                             | 0.089                                              |                             |                          |                                                                                                              |

| (1)<br>State | (2)<br>Effective Date<br>of Loss Costs<br>(Rates) | (3)<br>Basis of<br>Fully Loaded<br>Manual Rate | (4)<br>Class<br>Code | (5)<br>State<br>Class Code<br>If Different<br>From<br>Column (4) | (6)<br>Loss<br>Cost<br>(Rate) | (7)<br>Adjustment<br>Factor | (8)<br>Fully Loaded<br>Manual<br>Rate<br>(6) x (7) | (9)<br>USL&HW<br>Percentage | (10)<br>USL&HW<br>Factor | (11)<br>Remarks                                                                                                  |
|--------------|---------------------------------------------------|------------------------------------------------|----------------------|------------------------------------------------------------------|-------------------------------|-----------------------------|----------------------------------------------------|-----------------------------|--------------------------|------------------------------------------------------------------------------------------------------------------|
| Kentucky     | 01/01/26                                          | Loss Costs                                     | 1320                 |                                                                  | \$0.991                       | 1.7217                      | \$1.706                                            | 50%                         | 1.50                     | The rates include a 5.53% provision for the assessment for the Special Fund which is outside of the manual rate. |
|              |                                                   |                                                | 6235                 |                                                                  | 1.958                         |                             | 3.371                                              |                             |                          |                                                                                                                  |
|              |                                                   |                                                | 8227                 |                                                                  | 1.144                         |                             | 1.970                                              |                             |                          |                                                                                                                  |
|              |                                                   |                                                | 8810                 |                                                                  | 0.052                         |                             | 0.090                                              |                             |                          |                                                                                                                  |
| Louisiana    | 05/01/25                                          | Loss Costs                                     | 1320                 |                                                                  | 1.06                          | 1.7699                      | 1.88                                               | 20%                         | 1.20                     |                                                                                                                  |
|              |                                                   |                                                | 6235                 |                                                                  | 2.62                          |                             | 4.64                                               |                             |                          |                                                                                                                  |
|              |                                                   |                                                | 8227                 |                                                                  | 1.95                          |                             | 3.45                                               |                             |                          |                                                                                                                  |
|              |                                                   |                                                | 8810                 |                                                                  | 0.10                          |                             | 0.18                                               |                             |                          |                                                                                                                  |
| Michigan     | 01/01/26                                          | Loss Costs                                     | 1320                 |                                                                  | 0.818                         | 1.2055                      | 0.986                                              | 63%                         | 1.63                     | The approved loss costs do not include trend; the adjustment factor reflects an annual trend factor of -4.0%.    |
|              |                                                   |                                                | 6235                 |                                                                  | 1.669                         |                             | 2.012                                              |                             |                          |                                                                                                                  |
|              |                                                   |                                                | 8227                 |                                                                  | 1.127                         |                             | 1.359                                              |                             |                          |                                                                                                                  |
|              |                                                   |                                                | 8810                 |                                                                  | 0.042                         |                             | 0.051                                              |                             |                          |                                                                                                                  |
| Mississippi  | 03/01/25                                          | Loss Costs                                     | 1320                 |                                                                  | 0.69                          | 1.4050                      | 0.97                                               | 79%                         | 1.79                     |                                                                                                                  |
|              |                                                   |                                                | 6235                 |                                                                  | 2.86                          |                             | 4.02                                               |                             |                          |                                                                                                                  |
|              |                                                   |                                                | 8227                 |                                                                  | 1.67                          |                             | 2.35                                               |                             |                          |                                                                                                                  |
|              |                                                   |                                                | 8810                 |                                                                  | 0.11                          |                             | 0.15                                               |                             |                          |                                                                                                                  |
| Montana      | 07/01/25                                          | Loss Costs                                     | 1320                 |                                                                  | 1.03                          | 1.3552                      | 1.40                                               | 82%                         | 1.82                     |                                                                                                                  |
|              |                                                   |                                                | 6235                 |                                                                  | 3.78                          |                             | 5.12                                               |                             |                          |                                                                                                                  |
|              |                                                   |                                                | 8227                 |                                                                  | 2.52                          |                             | 3.42                                               |                             |                          |                                                                                                                  |
|              |                                                   |                                                | 8810                 |                                                                  | 0.14                          |                             | 0.19                                               |                             |                          |                                                                                                                  |
| Nebraska     | 02/01/25                                          | Loss Costs                                     | 1320                 |                                                                  | 1.91                          | 1.3840                      | 2.64                                               | 56%                         | 1.56                     |                                                                                                                  |
|              |                                                   |                                                | 6235                 |                                                                  | 3.25                          |                             | 4.50                                               |                             |                          |                                                                                                                  |
|              |                                                   |                                                | 8227                 |                                                                  | 1.80                          |                             | 2.49                                               |                             |                          |                                                                                                                  |
|              |                                                   |                                                | 8810                 |                                                                  | 0.09                          |                             | 0.12                                               |                             |                          |                                                                                                                  |
| Nevada       | 03/01/25                                          | Loss Costs                                     | 1320                 |                                                                  | 1.99                          | 1.4296                      | 2.84                                               | 30%                         | 1.30                     |                                                                                                                  |
|              |                                                   |                                                | 6235                 |                                                                  | 5.45                          |                             | 7.79                                               |                             |                          |                                                                                                                  |
|              |                                                   |                                                | 8227                 |                                                                  | 2.95                          |                             | 4.22                                               |                             |                          |                                                                                                                  |
|              |                                                   |                                                | 8810                 |                                                                  | 0.15                          |                             | 0.21                                               |                             |                          |                                                                                                                  |
| New Mexico   | 01/01/26                                          | Loss Costs                                     | 1320                 |                                                                  | 0.706                         | 1.3478                      | 0.952                                              | 55%                         | 1.55                     |                                                                                                                  |
|              |                                                   |                                                | 6235                 |                                                                  | 2.029                         |                             | 2.735                                              |                             |                          |                                                                                                                  |
|              |                                                   |                                                | 8227                 |                                                                  | 1.714                         |                             | 2.310                                              |                             |                          |                                                                                                                  |
|              |                                                   |                                                | 8810                 |                                                                  | 0.084                         |                             | 0.113                                              |                             |                          |                                                                                                                  |

| (1)<br>State | (2)<br>Effective Date<br>of Loss Costs<br>(Rates) | (3)<br>Basis of<br>Fully Loaded<br>Manual Rate | (4)<br>Class<br>Code | (5)<br>State<br>Class Code<br>If Different<br>From<br>Column (4) | (6)<br>Loss<br>Cost<br>(Rate) | (7)<br>Adjustment<br>Factor | (8)<br>Fully Loaded<br>Manual<br>Rate<br>(6) x (7) | (9)<br>USL&HW<br>Percentage | (10)<br>USL&HW<br>Factor | (11)<br>Remarks                                               |
|--------------|---------------------------------------------------|------------------------------------------------|----------------------|------------------------------------------------------------------|-------------------------------|-----------------------------|----------------------------------------------------|-----------------------------|--------------------------|---------------------------------------------------------------|
| North Dakota | 07/01/25                                          | Rates                                          | 1320                 | 1320                                                             | \$1.63                        | 1.0000                      | \$1.63                                             | N.A.                        | N.A.                     | Cap of \$45,100 on wages applied.                             |
|              |                                                   |                                                | 6235                 | 6203                                                             | 2.95                          |                             | 2.95                                               |                             |                          |                                                               |
|              |                                                   |                                                | 8227                 | 8292                                                             | 1.98                          |                             | 1.98                                               |                             |                          |                                                               |
|              |                                                   |                                                | 8810                 | 8805                                                             | 0.13                          |                             | 0.13                                               |                             |                          |                                                               |
| Ohio         | 07/01/25                                          | Rates                                          | 1320                 |                                                                  | 1.0985                        | 1.0000                      | 1.0985                                             | N.A.                        | N.A.                     | The administrative costs (25.66%) are included in Column (6). |
|              |                                                   |                                                | 6235                 |                                                                  | 1.2699                        |                             | 1.2699                                             |                             |                          |                                                               |
|              |                                                   |                                                | 8227                 |                                                                  | 2.2046                        |                             | 2.2046                                             |                             |                          |                                                               |
|              |                                                   |                                                | 8810                 |                                                                  | 0.0450                        |                             | 0.0450                                             |                             |                          |                                                               |
| Oklahoma     | 01/01/26                                          | Loss Costs                                     | 1320                 |                                                                  | 0.867                         | 1.4335                      | 1.243                                              | 75%                         | 1.75                     |                                                               |
|              |                                                   |                                                | 6235                 |                                                                  | 2.540                         |                             | 3.641                                              |                             |                          |                                                               |
|              |                                                   |                                                | 8227                 |                                                                  | 1.506                         |                             | 2.159                                              |                             |                          |                                                               |
|              |                                                   |                                                | 8810                 |                                                                  | 0.085                         |                             | 0.122                                              |                             |                          |                                                               |
| Pennsylvania | 04/01/25                                          | Loss Costs                                     | 1320                 | 028                                                              | 1.00                          | 1.7106                      | 1.71                                               | 73.6%                       | 1.736                    |                                                               |
|              |                                                   |                                                | 6235                 | 607                                                              | 1.51                          |                             | 2.58                                               |                             |                          |                                                               |
|              |                                                   |                                                | 8227                 | 028                                                              | 1.00                          |                             | 1.71                                               |                             |                          |                                                               |
|              |                                                   |                                                | 8810                 | 953                                                              | 0.05                          |                             | 0.09                                               |                             |                          |                                                               |
| Texas        | 07/01/25                                          | Loss Costs                                     | 1320                 | 1321                                                             | 0.41                          | 1.4155                      | 0.58                                               | 107%                        | 2.07                     |                                                               |
|              |                                                   |                                                | 6235                 | 6202                                                             | 2.10                          |                             | 2.97                                               |                             |                          |                                                               |
|              |                                                   |                                                | 8227                 |                                                                  | 0.53                          |                             | 0.75                                               |                             |                          |                                                               |
|              |                                                   |                                                | 8810                 |                                                                  | 0.02                          |                             | 0.03                                               |                             |                          |                                                               |
| Utah         | 02/01/25                                          | Loss Costs                                     | 1320                 |                                                                  | 0.72                          | 1.3681                      | 0.99                                               | 81%                         | 1.81                     |                                                               |
|              |                                                   |                                                | 6235                 |                                                                  | 1.66                          |                             | 2.27                                               |                             |                          |                                                               |
|              |                                                   |                                                | 8227                 |                                                                  | 1.23                          |                             | 1.68                                               |                             |                          |                                                               |
|              |                                                   |                                                | 8810                 |                                                                  | 0.04                          |                             | 0.05                                               |                             |                          |                                                               |
| W Virginia   | 01/01/26                                          | Loss Costs                                     | 1320                 |                                                                  | 0.605                         | 1.4457                      | 0.875                                              | 107%                        | 2.07                     |                                                               |
|              |                                                   |                                                | 6235                 |                                                                  | 1.497                         |                             | 2.164                                              |                             |                          |                                                               |
|              |                                                   |                                                | 8227                 |                                                                  | 1.475                         |                             | 2.132                                              |                             |                          |                                                               |
|              |                                                   |                                                | 8810                 |                                                                  | 0.045                         |                             | 0.065                                              |                             |                          |                                                               |
| Wyoming      | 01/01/26                                          | Rates                                          | 1320                 | 211000 *                                                         | 0.48                          | 1.0000                      | 0.48                                               | N.A.                        | N.A.                     | *Code 211000: Oil & Gas Extraction                            |
|              |                                                   |                                                | 6235                 | 213111 *                                                         | 2.13                          |                             | 2.13                                               |                             |                          | *Code 213111: Drilling Oil & Gas Wells                        |
|              |                                                   |                                                | 8227                 | 213112 *                                                         | 1.47                          |                             | 1.47                                               |                             |                          | *Code 213112: Support Activities for Oil & Gas Operations     |
|              |                                                   |                                                | 8810                 | 000010 *                                                         | 0.31                          |                             | 0.31                                               |                             |                          | *Code 000010: Clerical Office Occupations                     |

Excluded Amount



March 12, 2026

To: COPAS Officers, Directors, Standing & Special Committee Chairpersons, Society Presidents and Council Representatives

Subject: Excluded Amount

Most COPAS Accounting Procedures prior to COPAS 2012 require the application of freight equalization if actual trucking charges are greater than the Excluded Amount (reference the attached Exhibit). Although actual trucking charges are primarily used as industry practice, since they are easily supported through vendor invoices, under many model forms freight equalization is still required in cases where actual transportation cost is greater than the cost between the rail point and property, and the requirement for COPAS to publish the Excluded Amount is still in effect. By raising the excluded amount, the pool of invoices that Operators and Auditors have to examine for potential freight equalization will be reduced. COPAS 2005 provided definitions for these terms as follows:

**“Equalized Freight”** means the procedure of charging transportation cost to the Joint Account based upon the distance from the nearest Railway Receiving Point to the property.

**“Excluded Amount”** means a specified excluded trucking amount most recently recommended by COPAS.

Beginning with the COPAS 1984 Model Form, the excluded amount of \$400 was to be adjusted to the amount most recently recommended by COPAS. The first update to Excluded Amount (Transportation Equalization Minimum Amount) was approved at the Spring 1996 Council meeting, resulting in an Excluded Amount of \$700.

After review of the intent of excluded amount and as an economic factor recommended by COPAS, the Materials Subcommittee of the Joint Interest Standing Committee submitted a recommendation to the Joint Interest Standing Committee that the Excluded Amount should be \$1,600, effective April 1, 2014. The Materials Subcommittee’s determination of the above Excluded Amount was based on an average of transportation costs, provided by several companies represented by the Materials Subcommittee, and comparable transportation routes. This recommendation was approved by Council at the Spring 2014 meeting.

Since the same Excluded Amount has historically been in effect for several years (see historical rates below), the Materials Subcommittee annually analyzes trucking costs and reports results to

the Joint Interest Standing Committee, but such results are not submitted for Council approval unless the recommended Excluded Amount changes from the prior year.

Currently, based on an updated analysis of transportation costs, the Materials Subcommittee recommends for COPAS Council approval, and subsequent posting on the COPAS website, that there is **no change** to the Excluded Amount of **\$2,700 that was effective April 1, 2024.**

**Historical Excluded Amounts:**

\$ 100: COPAS 1962 until COPAS 1974 was published (1975)  
\$ 200: COPAS 1975 until COPAS 1984 was published (1985)  
\$ 400: COPAS 1984 until COPAS 1995 was published (1996)  
\$ 700: Spring 1996 Council meeting to Spring 2014 Council meeting  
\$1,600: Spring 2014 Council meeting to Spring 2019 Council meeting  
\$2,000: Spring 2019 Council meeting to Spring 2022 Council meeting  
\$2,300: Spring 2022 Council meeting to Spring 2023 Council meeting  
\$3,000: Spring 2023 Council meeting to Spring 2024 Council meeting  
\$2,700: Spring 2024 Council meeting

Respectfully Submitted,

**Vanessa Green**

COPAS Joint Interest Standing Committee Chair

EXHIBIT  
**MFI-1 (COPAS 1962)**  
**MFI-2 (COPAS 1968)**  
**Section II.5.C**

**5. Transportation**

Transportation of employees and Material necessary for the Joint Operations but subject to the following limitations:

A. If Material is moved to the Joint Property from the Operator's warehouse or other properties, no charge shall be made to the Joint Account for a distance greater than the distance from the nearest reliable supply store or railway receiving point where like material is available, except by agreement with Non-Operators.

B. If surplus Material is moved to Operator's warehouse or other storage point, no charge shall be made to the Joint Account for a distance greater than the distance to the nearest reliable supply store or railway receiving point, except by agreement with Non-Operators. No charge shall be made to Joint Account for moving Material to other properties belonging to Operator, except by agreement with Non-Operators.

**C. In the application of subparagraphs A and B above, there shall be no equalization of actual gross trucking costs of \$100 or less.**

**MFI-3 (COPAS 1974 Arctic),**  
**MFI-4 (COPAS 1975),**  
**MFI-5 (COPAS 1976 Offshore),**  
**Section II.5.C**

**5. Transportation**

Transportation of employees and Material necessary for the Joint Operations but subject to the following limitations:

- A. If Material is moved to the Joint Property from the Operator's warehouse or other properties, no charge shall be made to the Joint Account for a distance greater than the distance from the nearest reliable supply store, recognized barge terminal, or railway receiving point where like Material is normally available, unless agreed to by the Parties.
- B. If surplus Material is moved to Operator's warehouse or other storage point, no charge shall be made to the Joint Account for a distance greater than the distance to the nearest reliable supply store, recognized barge terminal, or railway receiving point unless agreed to by the Parties. No charge shall be made to the Joint Account for moving Material to other properties belonging to Operator, unless agreed to by the Parties.
- C. In the application of Subparagraphs A and B above, there shall be no equalization of actual gross trucking cost of \$200 or less excluding accessorial charges.**

## **MFI-17 (COPAS 1984), Section II.6.C**

### **6. TRANSPORTATION**

Transportation of employees and Material necessary for the Joint Operations but subject to the following limitations:

- A. If Material is moved to the Joint Property from the Operator's warehouse or other properties, no charge shall be made to the Joint Account for a distance greater than the distance from the nearest reliable supply store where like material is normally available or railway receiving point nearest the Joint Property unless agreed to by the Parties.
- B. If surplus Material is moved to Operator's warehouse or other storage point, no charge shall be made to the Joint Account for a distance greater than the distance to the nearest reliable supply store where like material is normally available, or railway receiving point nearest the Joint Property unless agreed to by the Parties. No charge shall be made to the Joint Account for moving Material to other properties belonging to Operator, unless agreed to by the Parties.
- C. In the application of subparagraphs A and B above, the option to equalize or charge actual trucking cost is available when the actual charge is \$400 or less excluding accessorial charges. The \$400 will be adjusted to the amount most recently recommended by the Council of Petroleum Accountants Societies.**

## **MFI-19 (COPAS 1986), Section II.5.C**

### **5. Transportation**

Transportation of employees and Material necessary for the Joint Operations but subject to the following limitations:

- A. If Material is moved to the Joint Property from the Operator's warehouse or other properties, no charge shall be made to the Joint Account for a distance greater than the distance from the nearest reliable supply store where like material is normally available or railway receiving point nearest the Joint Property unless agreed to by the Parties.
- B. If surplus Material is moved to Operator's warehouse or other storage point, no charge shall be made to the Joint Account for a distance greater than the distance to the nearest reliable supply store where like material is normally available, or railway receiving point nearest the Joint Property unless agreed to by the Parties. No charge shall be made to the Joint Account for moving Material to other properties belonging to Operator, unless agreed to by the Parties.
- C. In the application of subparagraphs A and B above, the option to equalize or charge actual trucking cost is available when the actual charge is \$400 or less excluding accessorial charges. The \$400 will be adjusted to the amount most recently recommended by the Council of Petroleum Accountants Societies.**

**MFI-39 (COPAS 1998), Section III.4.C**

**4. TRANSPORTATION**

Transportation of Operator's, Non-Operator's, Affiliate's or contractor's personnel, and Material necessary for the Joint Operations but subject to the following limitations:

- A. If Material is moved to the Joint Property from the Operator's warehouse or other properties, no charge shall be made to the Joint Account for a distance greater than the distance from the nearest supply store where like Material is normally available or railway receiving point nearest the Joint Property unless agreed to by the Parties.
- B. If surplus Material is moved to the Operator's warehouse or other storage point, no charge shall be made to the Joint Account for a distance greater than the distance to the nearest supply store where like Material is normally available or railway receiving point nearest the Joint Property unless agreed to by the Parties. No charge shall be made to the Joint Account for moving Material to other properties unless agreed to by the Parties.
- C. **In the application of Paragraphs 4.A. and 4.B. above, the option to equalize or charge actual trucking cost is available when the actual charge is less than the amount most recently recommended by COPAS, excluding accessorial charges, as set forth in COPAS Bulletin 21.**

**MFI-51 (COPAS 2005), Section II.4.B(2)**

**4. TRANSPORTATION**

- A. Transportation of the Operator's, Operator's Affiliate's, or contractor's personnel necessary for Joint Operations.
- B. Transportation of Material between the Joint Property and another property, or from the Operator's warehouse or other storage point to the Joint Property, shall be charged to the receiving property using one of the methods listed below. Transportation of Material from the Joint Property to the Operator's warehouse or other storage point shall be paid for by the Joint Property using one of the methods listed below:
  - (1) **If the actual trucking charge is less than or equal to the Excluded Amount the Operator may charge actual trucking cost or a theoretical charge from the Railway Receiving Point to the Joint Property.** The basis for the theoretical charge is the per hundred weight charge plus fuel surcharges from the Railway Receiving Point to the Joint Property. The Operator shall consistently apply the selected alternative.
  - (2) If the actual trucking charge is greater than the Excluded Amount, the Operator shall charge Equalized Freight. Accessorial charges such as loading and unloading costs, split pick-up costs, detention, call out charges, and permit fees shall be charged directly to the Joint Property and shall not be included when calculating the Equalized Freight.

## **MFI-53 (COPAS 2012)**

### **II.4**

#### **IV.B (Freight)**

COPAS 2012 does not reference either freight equalization or excluded amount

#### **4. TRANSPORTATION**

The cost of transporting a Party's employees, Affiliate's employees, contractor's personnel, and Material necessary for Joint Operations, subject to Section IV (*Material Purchases, Transfers and Dispositions*).

Transportation of Material between the Joint Property and another property, or from the Operator's warehouse or other storage point to the Joint Property, shall be charged to the receiving property.

Transportation of Material from the Joint Property to a warehouse or other storage point shall be charged to the Joint Account.

Notwithstanding the foregoing, freight charges associated with redeployment of Operator's surplus from another property or warehouse to the Joint Property shall not exceed the cost of moving such surplus from the nearest stocking point to the applicable delivery location.

[illegible]

# Vehicle Rates



March 9, 2026

To: COPAS Officers, Directors, Standing & Special Committee Chairpersons, Society Presidents, and Council Representatives

Subject: Vehicle Rates effective April 1, 2026

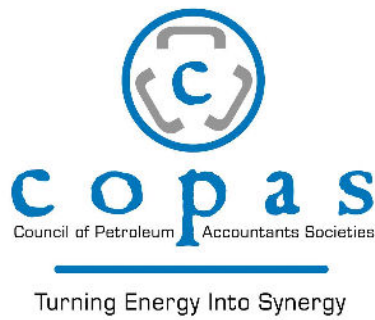
COPAS Model Form Interpretation 55 (*Vehicle Rates*) was approved at the Fall 2013 Council meeting in San Antonio, Texas to meet the industry need for providing vehicle rates for use in charging Operator-owned vehicles to the Joint Account. As explained therein:

All COPAS model form accounting procedures provide direct charges to the joint account for the cost of vehicles used in joint operations and allow Petroleum Motor Transport Association (PMTA) rates as a means of billing for those costs. While the 1962 Model Form allows rates from “some other recognized organization” to be used in lieu of PMTA rates, the 1995, 1998, 2005, and 2012 Model Forms state that rates shall be from PMTA or “such other organization recognized by COPAS as the official source of such rates.” For companies that choose not to use actual costs, the 1968, 1974, 1976, 1984, and 1986 Model Forms do not have provisions for automotive rates other than PMTA rates.

With PMTA’s dissolution and the 2013 rates being the last PMTA-published rates, COPAS must designate an “alternative source of rates” so the industry has a suitable replacement for the PMTA rates. Of course, companies still have the option to calculate and charge a rate commensurate with its actual cost (up to the commercial rate limit) or a rate that represents average commercial rates in the area less 20%.

After reviewing and analyzing multiple options, including several government indices and COPAS’ taking over the survey formerly conducted by PMTA, contracting for and utilizing rates furnished by Kelley Blue Book (KBB) represents the most equitable and objective replacement to PMTA rates.

Based on KBB and Edmunds data as of February 26, 2026, the Vehicle Rates Subcommittee of the Joint Interest Standing Committee recommends the following rates for COPAS Council approval and subsequent posting on the COPAS website.



| <u>Vehicle Type</u>   | <u>Data Source</u> | <u>April 1, 2026<br/>Rate per Mile</u> |
|-----------------------|--------------------|----------------------------------------|
| Passenger cars        | KBB                | \$ .58                                 |
| 1/2-ton pickups (2WD) | Edmunds            | .70                                    |
| 1/2-ton pickups (4WD) | Edmunds            | .74                                    |
| 3/4-ton pickups (2WD) | Edmunds            | .72                                    |
| 3/4-ton pickups (4WD) | Edmunds            | .82                                    |
| One-ton pickups (2WD) | Edmunds            | .75                                    |
| One-ton pickups (4WD) | Edmunds            | .83                                    |
| SUV (2WD)             | Edmunds            | .92                                    |
| SUV (4WD)             | Edmunds            | .95                                    |

Notes:

(1) Rates include fuel, insurance, fees, maintenance, repairs, financing costs, and depreciation; they do not include driver's salary or costs, communications equipment, or other added equipment.

(2): There are no "Area" designations or per-hour rates, as were published by PMTA.



COPAS Vehicle Rates Subcommittee  
2026 Rate Determinations Data

| Category                                                                                                | Vehicle Year | City Zip Code | Beeville, TX 78102 |       |      |        | Williston, ND 58801 |       |      |        | Midland, TX 79701 |       |      |        | Indiana, PA 15701 |      |      |      | 2026 Average | 2025 Rates | 2026 Change |      |      |      |      |      |        |       |
|---------------------------------------------------------------------------------------------------------|--------------|---------------|--------------------|-------|------|--------|---------------------|-------|------|--------|-------------------|-------|------|--------|-------------------|------|------|------|--------------|------------|-------------|------|------|------|------|------|--------|-------|
|                                                                                                         |              |               | Susanna            | Danny | Josh | Stacey | Susanna             | Danny | Josh | Stacey | Susanna           | Danny | Josh | Stacey |                   |      |      |      |              |            |             |      |      |      |      |      |        |       |
|                                                                                                         |              |               |                    |       |      |        |                     |       |      |        |                   |       |      |        |                   |      |      |      |              |            |             |      |      |      |      |      |        |       |
| SUV - 2WD                                                                                               | 2025         | Edmunds       | \$                 | 0.94  | \$   | 0.94   | \$                  | 0.94  | \$   | 0.88   | \$                | 0.88  | \$   | 0.88   | \$                | 0.94 | \$   | 0.94 | \$           | 0.93       | \$          | 0.93 | \$   | 0.92 | \$   | 0.92 | \$     | 5.75% |
| SUV - 4WD                                                                                               | 2025         | Edmunds       | 0.96               | 0.96  | 0.96 | 0.96   | 0.91                | 0.91  | 0.91 | 0.91   | 0.91              | 0.91  | 0.91 | 0.91   | 0.91              | 0.96 | 0.96 | 0.96 | 0.96         | 0.95       | 0.95        | 0.95 | 0.95 | 0.95 | 0.95 | 0.91 | 0.91   | 4.40% |
| 1/2 Ton Pickup - 2WD                                                                                    | 2025         | Edmunds       | 0.71               | 0.71  | 0.71 | 0.71   | 0.67                | 0.67  | 0.67 | 0.67   | 0.67              | 0.67  | 0.67 | 0.67   | 0.71              | 0.71 | 0.71 | 0.71 | 0.70         | 0.70       | 0.70        | 0.70 | 0.70 | 0.70 | 0.71 | 0.71 | -1.41% |       |
| 1/2 Ton Pickup - 4WD                                                                                    | 2025         | Edmunds       | 0.76               | 0.76  | 0.76 | 0.76   | 0.71                | 0.71  | 0.71 | 0.71   | 0.71              | 0.71  | 0.71 | 0.71   | 0.75              | 0.75 | 0.75 | 0.77 | 0.74         | 0.74       | 0.74        | 0.74 | 0.74 | 0.76 | 0.77 | 0.77 | -3.90% |       |
| 3/4 Ton Pickup - 2WD (A)                                                                                | 2022         | Edmunds       |                    |       |      |        |                     |       |      |        |                   |       |      |        |                   |      |      |      |              |            |             |      |      |      |      |      | 2.86%  |       |
| 3/4 Ton Pickup - 4WD (A)                                                                                | 2022         | Edmunds       |                    |       |      |        |                     |       |      |        |                   |       |      |        |                   |      |      |      |              |            |             |      |      |      |      |      | 3.80%  |       |
| One Ton Pickup - 2WD (A)                                                                                | 2022         | Edmunds       |                    |       |      |        |                     |       |      |        |                   |       |      |        |                   |      |      |      |              |            |             |      |      |      |      |      | 4.17%  |       |
| One Ton Pickup -4WD (A)                                                                                 | 2022         | Edmunds       |                    |       |      |        |                     |       |      |        |                   |       |      |        |                   |      |      |      |              |            |             |      |      |      |      |      | 3.75%  |       |
| Sedan/Passenger Car (B)                                                                                 | 2025         | Kelley BB     | 0.60               | 0.60  | 0.60 | 0.60   | 0.60                | 0.60  | 0.60 | 0.57   | 0.57              | 0.57  | 0.55 | 0.60   | 0.60              | 0.60 | 0.60 | 0.60 | 0.53         | 0.58       | 0.58        | 0.58 | 0.58 | 0.58 | 0.59 | 0.59 | -1.69% |       |
| SUV - Ford, Expedition, Active, 2WD                                                                     |              |               |                    |       |      |        |                     |       |      |        |                   |       |      |        |                   |      |      |      |              |            |             |      |      |      |      |      |        |       |
| SUV - Ford, Expedition, Active, 4WD                                                                     |              |               |                    |       |      |        |                     |       |      |        |                   |       |      |        |                   |      |      |      |              |            |             |      |      |      |      |      |        |       |
| 1/2 Ton Pickup - 2025 Chevrolet Silverado 1500 Crew Cab LTZ 4dr Crew Cab 5.8 ft. SB (5.3L 8cyl 10A)     |              |               |                    |       |      |        |                     |       |      |        |                   |       |      |        |                   |      |      |      |              |            |             |      |      |      |      |      |        |       |
| 1/2 Ton Pickup - 2025 Chevrolet Silverado 1500 Crew Cab LTZ 4dr Crew Cab 4WD 5.8 ft. SB (5.3L 8cyl 10A) |              |               |                    |       |      |        |                     |       |      |        |                   |       |      |        |                   |      |      |      |              |            |             |      |      |      |      |      |        |       |
| 3/4 Ton Pickup - 2022 Chevrolet 2500 Silverado HD LT 4dr Double Cab LB (6.6L 8cyl 6A)                   |              |               |                    |       |      |        |                     |       |      |        |                   |       |      |        |                   |      |      |      |              |            |             |      |      |      |      |      |        |       |
| 3/4 Ton Pickup - 2022 Chevrolet 2500 Silverado HD LT 4dr Double Cab 4WD LB (6.6L 8cyl 6A)               |              |               |                    |       |      |        |                     |       |      |        |                   |       |      |        |                   |      |      |      |              |            |             |      |      |      |      |      |        |       |
| One Ton Pickup - 2022 Chevrolet Silverado 3500HD Double Cab LT 4dr LB ( 6.6L 8cyl 6A)                   |              |               |                    |       |      |        |                     |       |      |        |                   |       |      |        |                   |      |      |      |              |            |             |      |      |      |      |      |        |       |
| One Ton Pickup -2022 Chevrolet Silverado 3500HD LT 4dr Double Cab 4WD ( 6.0L 8cyl, 6A)                  |              |               |                    |       |      |        |                     |       |      |        |                   |       |      |        |                   |      |      |      |              |            |             |      |      |      |      |      |        |       |
| Sedan/Passenger Car, Mid Size Cars (Note 1)                                                             |              |               |                    |       |      |        |                     |       |      |        |                   |       |      |        |                   |      |      |      |              |            |             |      |      |      |      |      |        |       |

SUV - Ford, Expedition, Active, 2WD  
SUV - Ford, Expedition, Active, 4WD  
1/2 Ton Pickup - 2025 Chevrolet Silverado 1500 Crew Cab LTZ 4dr Crew Cab 5.8 ft. SB (5.3L 8cyl 10A)  
1/2 Ton Pickup - 2025 Chevrolet Silverado 1500 Crew Cab LTZ 4dr Crew Cab 4WD 5.8 ft. SB (5.3L 8cyl 10A)  
3/4 Ton Pickup - 2022 Chevrolet 2500 Silverado HD LT 4dr Double Cab LB (6.6L 8cyl 6A)  
3/4 Ton Pickup - 2022 Chevrolet 2500 Silverado HD LT 4dr Double Cab LB (6.6L 8cyl 6A)  
One Ton Pickup - 2022 Chevrolet Silverado 3500HD Double Cab LT 4dr LB (6.6L 8cyl 6A)  
One Ton Pickup - 2022 Chevrolet Silverado 3500HD Double Cab LT 4dr Double Cab 4WD (6.0L 8cyl 6A)  
Sedan/Passenger Car, Mid Size Cars (Note 1)

Notes:  
(A) - Vehicle data unavailable after 2022 model year. 2026 rates were calculated by increasing the 2025 rates by the 2026 IRS percentage increase for business standard mileage, 3.57%.



COPAS Vehicle Rates Subcommittee  
2026 Rate Determinations Data - Passenger Cars

| City<br>Zip Code<br>Passenger Car | Beeville, TX<br>78102 |         |         |         | Williston, ND<br>58801 |         |         |         | Midland, TX<br>79701 |         |         |         | Indiana, PA<br>15701 |         |         |         |
|-----------------------------------|-----------------------|---------|---------|---------|------------------------|---------|---------|---------|----------------------|---------|---------|---------|----------------------|---------|---------|---------|
|                                   | Susanna               | Danny   | Josh    | Stacey  | Susanna                | Danny   | Josh    | Stacey  | Susanna              | Danny   | Josh    | Stacey  | Susanna              | Danny   | Josh    | Stacey  |
| 2025 Nissan Altima 2.5 SV         | \$ 0.62               | \$ 0.62 | \$ 0.62 | \$ 0.62 | \$ 0.60                | \$ 0.59 | \$ 0.59 | \$ 0.52 | \$ 0.63              | \$ 0.62 | \$ 0.62 | \$ 0.62 | \$ 0.44              | \$ 0.60 | \$ 0.60 | \$ 0.60 |
| 2025 Toyota Camry LE              | 0.56                  | 0.56    | 0.56    | 0.56    | 0.53                   | 0.53    | 0.53    | 0.53    | 0.56                 | 0.56    | 0.56    | 0.56    | 0.54                 | 0.54    | 0.54    | 0.54    |
| 2025 Chevrolet Malibu RS          | 0.62                  | 0.62    | 0.62    | 0.62    | 0.58                   | 0.58    | 0.58    | 0.58    | 0.61                 | 0.61    | 0.61    | 0.61    | 0.60                 | 0.60    | 0.60    | 0.60    |
| Average (1)                       | \$ 0.60               | \$ 0.60 | \$ 0.60 | \$ 0.60 | \$ 0.57                | \$ 0.57 | \$ 0.57 | \$ 0.55 | \$ 0.60              | \$ 0.60 | \$ 0.60 | \$ 0.60 | \$ 0.53              | \$ 0.58 | \$ 0.58 | \$ 0.58 |

(1) The resulting average for each Zip Code will be transferred to the first page under "Sedan/Passenger Car, (2025) Mid Size Cars"