

WAC 296-17-885 Table III.

**Expected Loss Rates and Primary Ratios
by Risk Classification and Fiscal Year
Expected Loss Rates in Dollars Per Worker Hour
Effective January 1, 2023**

Class	2019	2020	2021	Primary Ratio
101	0.6962	0.6462	0.5405	0.401
103	0.8755	0.8212	0.7009	0.412
104	0.6069	0.5634	0.4706	0.415
105	0.7505	0.7045	0.5883	0.484
106	1.8780	1.7702	1.5198	0.448
107	0.6123	0.5693	0.4754	0.429
108	0.6069	0.5634	0.4706	0.415
112	0.5147	0.4809	0.4064	0.423
201	1.4181	1.3098	1.0974	0.355
202	1.2796	1.1855	0.9853	0.409
210	0.6587	0.6119	0.5157	0.395
212	0.6190	0.5779	0.4832	0.432
214	1.1322	1.0460	0.8618	0.418
217	0.7426	0.6926	0.5794	0.438
219	0.5157	0.4801	0.3979	0.457
301	0.7180	0.6742	0.5690	0.471
302	1.3363	1.2407	1.0374	0.396
303	1.2046	1.1223	0.9387	0.416
306	0.5270	0.4903	0.4085	0.439
307	0.5605	0.5238	0.4354	0.477
308	0.4481	0.4225	0.3581	0.509
403	1.1279	1.0514	0.8683	0.467
502	0.6063	0.5635	0.4598	0.473
504	1.2843	1.1981	1.0141	0.401
507	2.0470	1.9210	1.6578	0.394
508	1.0124	0.9339	0.7744	0.367
509	0.5847	0.5383	0.4487	0.352
510	1.6072	1.5043	1.2807	0.412
511	0.9023	0.8410	0.6957	0.473
512	0.8150	0.7622	0.6441	0.445
513	0.5963	0.5562	0.4646	0.447
514	0.8380	0.7849	0.6629	0.464
516	1.0530	0.9826	0.8214	0.442
517	1.1401	1.0619	0.9013	0.376
518	0.8006	0.7429	0.6198	0.417
519	1.0676	0.9937	0.8295	0.424
521	0.4823	0.4515	0.3817	0.449
601	0.3471	0.3225	0.2666	0.453
602	0.4750	0.4372	0.3564	0.408
603	0.5569	0.5157	0.4275	0.402
604	0.7619	0.7138	0.6020	0.454
606	0.4161	0.3896	0.3173	0.543

Class	2019	2020	2021	Primary Ratio
607	0.5658	0.5279	0.4312	0.500
608	0.2973	0.2757	0.2252	0.460
701	1.0495	0.9693	0.8120	0.355
803	0.4643	0.4333	0.3541	0.516
901	0.8006	0.7429	0.6198	0.417
1002	0.5730	0.5332	0.4451	0.430
1003	0.4591	0.4288	0.3546	0.479
1004	0.3153	0.2925	0.2381	0.455
1005	6.1984	5.7597	4.7437	0.415
1006	0.1786	0.1671	0.1361	0.534
1007	0.2432	0.2274	0.1890	0.472
1101	0.8724	0.8146	0.6665	0.501
1102	1.1854	1.0979	0.9098	0.400
1103	0.7932	0.7396	0.6016	0.490
1104	0.4655	0.4373	0.3666	0.492
1105	0.6010	0.5603	0.4578	0.496
1106	0.2993	0.2820	0.2348	0.546
1108	0.3695	0.3480	0.2926	0.501
1109	1.4619	1.3625	1.1344	0.433
1301	0.4917	0.4579	0.3777	0.466
1303	0.2939	0.2739	0.2222	0.523
1304	0.0141	0.0132	0.0109	0.497
1305	0.3659	0.3407	0.2789	0.470
1401	0.2517	0.2382	0.2034	0.497
1404	0.5941	0.5587	0.4652	0.515
1405	0.5736	0.5375	0.4421	0.528
1407	0.5046	0.4719	0.3870	0.515
1501	0.6423	0.5979	0.4880	0.486
1507	0.3411	0.3201	0.2663	0.516
1701	0.6024	0.5621	0.4707	0.422
1702	0.8383	0.7701	0.6447	0.315
1703	0.6391	0.5919	0.4883	0.407
1704	0.6024	0.5621	0.4707	0.422
1801	0.3559	0.3304	0.2752	0.406
1802	0.5695	0.5286	0.4404	0.406
2002	0.5572	0.5212	0.4368	0.465
2004	0.4613	0.4336	0.3579	0.558
2007	0.5300	0.4975	0.4236	0.439
2008	0.2541	0.2394	0.2002	0.507
2009	0.2997	0.2826	0.2397	0.507
2101	0.4832	0.4551	0.3863	0.492
2102	0.5361	0.5040	0.4251	0.480
2103	1.2790	1.1957	0.9545	0.574
2104	0.3193	0.3040	0.2617	0.555
2105	0.5497	0.5138	0.4179	0.531
2106	0.4499	0.4227	0.3536	0.511
2201	0.2807	0.2653	0.2258	0.511

Class	2019	2020	2021	Primary Ratio
2202	0.5566	0.5207	0.4309	0.503
2203	0.4128	0.3890	0.3255	0.540
2204	0.2807	0.2653	0.2258	0.511
2401	0.3513	0.3278	0.2732	0.453
2903	0.5090	0.4802	0.4072	0.502
2904	0.5117	0.4778	0.4075	0.401
2905	0.4265	0.4016	0.3367	0.524
2906	0.4269	0.4024	0.3458	0.463
2907	0.3635	0.3428	0.2858	0.552
2908	0.6991	0.6589	0.5536	0.524
2909	0.3309	0.3133	0.2695	0.461
3101	0.5761	0.5388	0.4493	0.484
3102	0.2057	0.1919	0.1596	0.469
3103	0.2688	0.2517	0.2131	0.426
3104	0.5826	0.5481	0.4593	0.529
3105	0.6675	0.6300	0.5405	0.475
3303	0.3048	0.2861	0.2377	0.517
3304	0.5735	0.5399	0.4580	0.495
3309	0.3212	0.3010	0.2497	0.504
3402	0.3407	0.3199	0.2687	0.498
3403	0.1016	0.0950	0.0793	0.484
3404	0.4011	0.3759	0.3131	0.504
3405	0.2136	0.2001	0.1670	0.497
3406	0.2233	0.2098	0.1734	0.537
3407	0.5848	0.5448	0.4531	0.440
3408	0.2229	0.2084	0.1678	0.544
3409	0.1446	0.1362	0.1128	0.546
3410	0.1446	0.1362	0.1128	0.546
3411	0.3818	0.3558	0.2942	0.473
3412	0.5146	0.4770	0.3953	0.411
3414	0.6431	0.5999	0.4925	0.493
3415	0.9964	0.9324	0.7641	0.520
3501	0.3471	0.3276	0.2810	0.475
3503	0.2743	0.2577	0.2135	0.527
3506	0.6054	0.5633	0.4703	0.428
3509	0.3912	0.3670	0.2991	0.550
3510	0.2989	0.2819	0.2410	0.493
3511	0.6438	0.6052	0.5113	0.476
3512	0.3016	0.2845	0.2390	0.537
3513	0.3410	0.3206	0.2700	0.488
3602	0.0802	0.0753	0.0632	0.507
3603	0.3738	0.3512	0.2955	0.480
3604	0.6175	0.5796	0.4890	0.470
3605	0.3407	0.3199	0.2687	0.498
3701	0.2057	0.1919	0.1596	0.469
3702	0.3015	0.2835	0.2360	0.528
3708	0.5060	0.4742	0.4012	0.454

Class	2019	2020	2021	Primary Ratio
3802	0.1663	0.1565	0.1325	0.497
3808	0.3153	0.2956	0.2481	0.484
3901	0.1266	0.1197	0.1000	0.579
3902	0.4038	0.3806	0.3179	0.549
3903	0.5269	0.4967	0.4150	0.549
3905	0.1119	0.1061	0.0901	0.558
3906	0.3971	0.3749	0.3180	0.521
3909	0.2227	0.2102	0.1755	0.565
4101	0.1825	0.1716	0.1435	0.531
4103	0.4414	0.4154	0.3521	0.485
4107	0.1529	0.1429	0.1185	0.486
4108	0.1379	0.1295	0.1081	0.534
4109	0.1693	0.1599	0.1362	0.499
4201	0.6293	0.5809	0.4695	0.438
4301	0.7010	0.6625	0.5645	0.515
4302	0.5853	0.5482	0.4587	0.478
4304	0.7809	0.7399	0.6387	0.489
4305	0.8480	0.7900	0.6430	0.489
4401	0.3048	0.2861	0.2377	0.517
4402	0.5118	0.4781	0.3929	0.508
4404	0.3762	0.3529	0.2985	0.467
4501	0.1419	0.1335	0.1093	0.571
4502	0.0492	0.0461	0.0385	0.480
4504	0.0998	0.0942	0.0786	0.580
4802	0.3634	0.3422	0.2906	0.493
4803	0.3750	0.3551	0.3018	0.549
4804	0.4516	0.4272	0.3651	0.516
4805	0.3090	0.2928	0.2499	0.540
4806	0.1193	0.1130	0.0941	0.595
4808	0.4068	0.3819	0.3238	0.456
4809	0.2045	0.1927	0.1633	0.503
4810	0.2281	0.2154	0.1806	0.547
4811	0.3992	0.3783	0.3253	0.508
4812	0.3535	0.3319	0.2812	0.482
4813	0.2405	0.2281	0.1939	0.564
4814	0.1052	0.1003	0.0872	0.552
4815	0.2167	0.2070	0.1807	0.565
4816	0.2960	0.2820	0.2473	0.509
4900	0.0949	0.0885	0.0739	0.460
4901	0.0315	0.0293	0.0241	0.468
4902	0.0669	0.0626	0.0516	0.510
4903	0.1422	0.1327	0.1078	0.522
4904	0.0116	0.0109	0.0091	0.546
4905	0.3153	0.2981	0.2518	0.546
4906	0.0899	0.0841	0.0686	0.536
4907	0.0462	0.0442	0.0380	0.607
4908	0.0792	0.0756	0.0645	0.594

Class	2019	2020	2021	Primary Ratio
4909	0.0317	0.0303	0.0258	0.594
4910	0.3781	0.3537	0.2935	0.489
4911	0.0472	0.0441	0.0372	0.447
5001	5.8422	5.4258	4.6022	0.348
5002	0.4629	0.4329	0.3546	0.518
5003	1.7799	1.6533	1.3800	0.386
5004	0.8005	0.7565	0.6631	0.397
5005	0.7327	0.6803	0.5695	0.391
5006	0.9072	0.8407	0.6998	0.382
5101	0.7280	0.6765	0.5541	0.450
5103	0.7002	0.6585	0.5531	0.509
5106	0.7002	0.6585	0.5531	0.509
5108	0.6725	0.6290	0.5112	0.532
5109	0.3735	0.3481	0.2873	0.489
5201	0.2402	0.2256	0.1865	0.549
5204	0.7898	0.7314	0.5957	0.437
5206	0.3158	0.2954	0.2508	0.421
5207	0.1212	0.1145	0.0968	0.538
5208	0.4809	0.4498	0.3779	0.471
5209	0.4923	0.4611	0.3860	0.486
5300	0.0770	0.0721	0.0594	0.527
5301	0.0246	0.0231	0.0193	0.493
5302	0.0058	0.0054	0.0045	0.505
5305	0.0349	0.0328	0.0272	0.541
5306	0.0333	0.0313	0.0259	0.571
5307	0.5632	0.5243	0.4276	0.491
5308	0.0687	0.0649	0.0550	0.531
6103	0.0779	0.0738	0.0621	0.583
6104	0.3124	0.2936	0.2441	0.534
6105	0.4184	0.3901	0.3205	0.494
6107	0.1403	0.1338	0.1128	0.639
6108	0.2133	0.2022	0.1709	0.583
6109	0.0938	0.0875	0.0718	0.495
6110	0.3357	0.3137	0.2560	0.528
6120	0.2662	0.2487	0.2036	0.520
6121	0.3777	0.3518	0.2835	0.522
6201	0.4189	0.3917	0.3199	0.514
6202	0.6827	0.6406	0.5282	0.525
6203	0.0851	0.0813	0.0702	0.614
6204	0.1100	0.1039	0.0878	0.541
6205	0.1433	0.1349	0.1130	0.521
6206	0.1650	0.1554	0.1292	0.552
6207	0.7937	0.7464	0.6264	0.475
6208	0.1964	0.1867	0.1589	0.580
6209	0.2299	0.2179	0.1864	0.534
6301	0.1090	0.1017	0.0850	0.435
6303	0.0395	0.0370	0.0307	0.501

Class	2019	2020	2021	Primary Ratio
6305	0.0852	0.0804	0.0671	0.574
6306	0.3118	0.2928	0.2403	0.556
6308	0.0550	0.0515	0.0426	0.503
6309	0.1814	0.1707	0.1425	0.533
6402	0.2129	0.2012	0.1688	0.567
6403	0.1245	0.1174	0.0972	0.574
6404	0.2526	0.2383	0.2020	0.522
6405	0.5233	0.4894	0.4022	0.509
6406	0.1315	0.1238	0.1023	0.574
6407	0.2335	0.2196	0.1834	0.531
6408	0.5262	0.4938	0.4143	0.483
6409	0.5728	0.5345	0.4417	0.479
6410	0.2509	0.2352	0.1940	0.534
6411	0.0350	0.0331	0.0284	0.517
6501	0.0859	0.0804	0.0652	0.558
6502	0.0181	0.0169	0.0141	0.491
6503	0.0681	0.0633	0.0506	0.528
6504	0.2364	0.2248	0.1912	0.590
6505	0.1353	0.1284	0.1076	0.631
6506	0.1019	0.0957	0.0793	0.533
6509	0.1985	0.1881	0.1586	0.573
6510	0.3155	0.2920	0.2402	0.404
6511	0.2332	0.2199	0.1828	0.561
6512	0.0755	0.0707	0.0591	0.455
6601	0.1671	0.1575	0.1316	0.507
6602	0.5013	0.4725	0.4011	0.488
6603	0.2437	0.2298	0.1925	0.549
6604	0.0569	0.0535	0.0448	0.538
6605	0.2478	0.2326	0.1895	0.565
6607	0.0878	0.0830	0.0702	0.536
6608	0.3748	0.3452	0.2833	0.384
6620	2.8489	2.6600	2.1135	0.576
6704	0.1057	0.0995	0.0822	0.569
6705	0.6447	0.6138	0.5278	0.577
6706	0.2064	0.1951	0.1674	0.516
6707	9.5297	9.0489	7.4637	0.658
6708	7.6928	7.3306	6.4654	0.480
6709	0.2253	0.2120	0.1759	0.552
6801	0.5454	0.5052	0.3922	0.539
6802	0.7268	0.6793	0.5496	0.538
6803	0.4017	0.3698	0.3022	0.403
6804	0.2168	0.2037	0.1683	0.549
6809	3.0048	2.8437	2.4114	0.545
6901	0.0193	0.0199	0.0201	0.817
6902	0.6118	0.5712	0.4816	0.419
6903	3.1754	2.9366	2.5040	0.321
6904	0.9100	0.8433	0.6807	0.465

Class	2019	2020	2021	Primary Ratio
6905	0.6772	0.6280	0.5090	0.486
6906	0.2484	0.2440	0.2321	0.602
6907	0.6695	0.6298	0.5242	0.537
6908	0.3105	0.2911	0.2429	0.496
6909	0.0878	0.0824	0.0693	0.504
7100	0.0146	0.0136	0.0110	0.530
7101	0.0184	0.0172	0.0143	0.437
7103	0.8369	0.7765	0.6287	0.470
7104	0.0204	0.0191	0.0158	0.497
7105	0.0140	0.0132	0.0109	0.506
7106	0.2410	0.2267	0.1868	0.564
7107	0.3598	0.3376	0.2750	0.559
7108	0.2563	0.2415	0.1980	0.602
7109	0.0774	0.0726	0.0607	0.494
7110	0.3693	0.3452	0.2902	0.435
7111	0.2574	0.2384	0.1917	0.476
7112	0.5450	0.5139	0.4356	0.516
7113	0.3382	0.3177	0.2631	0.533
7114	0.7048	0.6648	0.5483	0.585
7115	0.5672	0.5357	0.4483	0.560
7116	0.4462	0.4175	0.3452	0.489
7117	0.8490	0.7991	0.6728	0.498
7118	1.3691	1.2806	1.0646	0.481
7119	1.4079	1.3146	1.0812	0.476
7120	4.2400	3.9500	3.2151	0.489
7121	5.6360	5.2264	4.4413	0.338
7122	0.3025	0.2867	0.2455	0.506
7200	1.8404	1.7007	1.3626	0.464
7201	1.4176	1.3157	1.0526	0.500
7202	0.0185	0.0173	0.0142	0.516
7203	0.0812	0.0773	0.0667	0.575
7204	0.0000	0.0000	0.0000	0.500
7205	0.0000	0.0000	0.0000	0.500
7301	0.5655	0.5357	0.4685	0.444
7302	0.6549	0.6196	0.5384	0.447
7307	0.4114	0.3872	0.3229	0.538
7308	0.2174	0.2063	0.1749	0.574
7309	0.2041	0.1937	0.1643	0.580
7400	2.1165	1.9559	1.5669	0.464

**Expected Loss Rates in Dollars Per Sq. Ft.
of Wallboard Installed**

Class	2019	2020	2021	Primary Ratio
540	0.0130	0.0121	0.0102	0.464
541	0.0065	0.0061	0.0051	0.426
550	0.0258	0.0239	0.0204	0.338

Class	2019	2020	2021	Primary Ratio
551	0.0091	0.0085	0.0072	0.402

[Statutory Authority: RCW 51.16.035, 51.32.073, 51.18.010, and 51.04.020(1). WSR 22-24-019, § 296-17-885, filed 11/30/22, effective 1/1/23; WSR 21-24-066, § 296-17-885, filed 11/30/21, effective 1/1/22; WSR 20-24-094, § 296-17-885, filed 11/30/20, effective 1/1/21; WSR 19-24-029, § 296-17-885, filed 11/25/19, effective 1/1/20; WSR 18-24-073, § 296-17-885, filed 11/30/18, effective 1/1/19; WSR 17-24-041, § 296-17-885, filed 11/30/17, effective 1/1/18; WSR 16-24-014, § 296-17-885, filed 11/29/16, effective 1/1/17; WSR 15-24-103, § 296-17-885, filed 12/1/15, effective 1/1/16; WSR 14-24-084, § 296-17-885, filed 12/1/14, effective 1/1/15; WSR 13-24-073, § 296-17-885, filed 11/30/13, effective 1/1/14. Statutory Authority: RCW 51.16.035, 51.32.073, 51.08.010, and 51.04.020(1). WSR 12-24-048, § 296-17-885, filed 11/30/12, effective 1/1/13; WSR 11-24-026, § 296-17-885, filed 12/1/11, effective 1/1/12. Statutory Authority: RCW 51.16.035, 51.32.073, 51.18.010, and 51.04.020(1). WSR 11-04-069, § 296-17-885, filed 1/28/11, effective 2/28/11; WSR 09-24-086, § 296-17-885, filed 11/30/09, effective 1/1/10; WSR 08-24-074, § 296-17-885, filed 12/1/08, effective 1/1/09; WSR 07-24-046, § 296-17-885, filed 12/1/07, effective 1/1/08; WSR 06-24-054, § 296-17-885, filed 12/1/06, effective 1/1/07. Statutory Authority: RCW 51.04.020, 51.16.035, and 51.32.073. WSR 05-23-162, § 296-17-885, filed 11/22/05, effective 1/1/06; WSR 04-24-025, § 296-17-885, filed 11/23/04, effective 1/1/05. Statutory Authority: RCW 51.04.020, 51.16.035, 51.32.073, and 51.18.010. WSR 03-24-066, § 296-17-885, filed 12/1/03, effective 1/1/04. Statutory Authority: RCW 51.16.035, 51.32.073, 51.18.010, and 51.04.020(1). WSR 02-24-029, § 296-17-885, filed 11/27/02, effective 1/1/03. Statutory Authority: RCW 51.04.020, 51.16.035, 51.32.073, 51.18.010. WSR 01-23-061, § 296-17-885, filed 11/20/01, effective 1/1/02; WSR 00-23-101, § 296-17-885, filed 11/21/00, effective 1/1/01. Statutory Authority: RCW 51.16.035, 51.04.020. WSR 00-14-052, § 296-17-885, filed 7/1/00, effective 7/1/00. Statutory Authority: RCW 51.04.020, 51.16.035 and 51.32.073. WSR 99-24-055, § 296-17-885, filed 11/29/99, effective 12/31/99; WSR 98-24-094, § 296-17-885, filed 12/1/98, effective 1/1/99; WSR 97-24-062, § 296-17-885, filed 12/1/97, effective 1/1/98; WSR 96-24-063, § 296-17-885, filed 11/29/96, effective 1/1/97. Statutory Authority: RCW 51.16.035. WSR 96-12-039, § 296-17-885, filed 5/31/96, effective 7/1/96. Statutory Authority: RCW 51.04.020. WSR 95-23-080, § 296-17-885, filed 11/20/95, effective 1/1/96; WSR 94-24-007, § 296-17-885, filed 11/28/94, effective 1/1/95; WSR 93-24-114, § 296-17-885, filed 12/1/93, effective 1/1/94. Statutory Authority: RCW 51.04.020(1) and 51.16.035. WSR 92-24-063, § 296-17-885, filed 11/30/92, effective 1/1/93; WSR 91-24-053, § 296-17-885, filed 11/27/91, effective 1/1/92; WSR 91-12-014, § 296-17-885, filed 5/31/91, effective 7/1/91; WSR 90-24-042, § 296-17-885, filed 11/30/90, effective 1/1/91; WSR 90-13-018, § 296-17-885, filed 6/8/90, effective 7/9/90; WSR 89-24-051 (Order 89-22), § 296-17-885, filed 12/1/89, effective 1/1/90. Statutory Authority: RCW 51.04.020(1). WSR 89-16-001 (Order 89-07), § 296-17-885, filed 7/20/89, effective 8/20/89. Statutory Authority: RCW 51.16.035 and 51.04.020. WSR 88-24-012 (Order 88-30), § 296-17-885, filed 12/1/88, effective 1/1/89. Statutory Authority: RCW 51.16.035. WSR

88-12-065 (Order 88-05), § 296-17-885, filed 5/31/88; WSR 88-12-050 (Order 88-06), § 296-17-885, filed 5/31/88, effective 7/1/88; WSR 88-06-047 (Order 87-33), § 296-17-885, filed 3/1/88; WSR 87-24-060 (Order 87-26), § 296-17-885, filed 12/1/87, effective 1/1/88; WSR 87-12-032 (Order 87-12), § 296-17-885, filed 5/29/87, effective 7/1/87. Statutory Authority: RCW 51.04.020(1) and 51.16.035. WSR 86-24-042 (Order 86-41), § 296-17-885, filed 11/26/86. Statutory Authority: RCW 51.16.035. WSR 86-12-041 (Order 86-18), § 296-17-885, filed 5/30/86, effective 7/1/86; WSR 85-24-032 (Order 85-33), § 296-17-885, filed 11/27/85, effective 1/1/86; WSR 85-06-026 (Order 85-7), § 296-17-885, filed 2/28/85, effective 4/1/85; WSR 84-24-016 (Order 84-23), § 296-17-885, filed 11/28/84, effective 1/1/85; WSR 83-24-017 (Order 83-36), § 296-17-885, filed 11/30/83, effective 1/1/84; WSR 82-24-047 (Order 82-38), § 296-17-885, filed 11/29/82, effective 1/1/83; WSR 81-24-042 (Order 81-30), § 296-17-885, filed 11/30/81, effective 1/1/82; WSR 80-17-016 (Order 80-23), § 296-17-885, filed 11/13/80, effective 1/1/81. Statutory Authority: RCW 51.04.030 and 51.16.035. WSR 79-12-086 (Order 79-18), § 296-17-885, filed 11/30/79, effective 1/1/80. Statutory Authority: RCW 51.04.020(1) and 51.16.035. WSR 78-12-043 (Order 78-23), § 296-17-885, filed 11/27/78, effective 1/1/79, effective 1/1/80. Order 77-27, § 296-17-885, filed 11/30/77, effective 1/1/78; Emergency Order 77-25, § 296-17-885, filed 12/1/77; Order 77-10, § 296-17-885, filed 5/31/77; Order 76-36, § 296-17-885, filed 11/30/76; Order 76-18, § 296-17-885, filed 5/28/76, effective 7/1/76; Order 75-38, § 296-17-885, filed 11/24/75, effective 1/1/76; Order 74-40, § 296-17-885, filed 11/27/74, effective 1/1/75; Order 73-22, § 296-17-885, filed 11/9/73, effective 1/1/74.]