



RI Department of Labor and Training

Division of Workers' Compensation
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<http://www.dlt.ri.gov/wc>

Information Letter 2019-02
May 1, 2019

Spendable Base Wage Tables and Related Forms

Rhode Island General Law Section 28-33-17 (3)(i) establishes spendable base wage criteria for the purpose of determining weekly compensation.

The Spendable Base Wage Information effective May 10, 2019 is now available on our web site at <http://www.dlt.ri.gov/wc/infowages.htm>. You can view, print, and/or save an electronic copy. This information replaces the previous tables that were available for 2018. [The table-based approach is not currently available for publication; please use the formula-based approach.]

This year's Spendable Base Wage introduces Medicare tax withholding, the Social Security tax wage base limit, and the Additional Medicare Tax for higher-earning individuals. Consistent with past years, the Spendable Base Wage continues to rely upon a federal personal exemption calculation step, using the pre-Tax Cuts and Jobs Act of 2017 personal exemption criteria in tandem with the latest single withholding allowance values. Clarifications regarding the federal personal exemption criteria have been incorporated into the Employee's Certificate of Dependency Status (DWC-04), Non-Prejudicial Agreement (DWC-20), and Memorandum of Agreement (DWC-02).

For questions on how to use spendable earnings, please contact a Claims Analyst at (401) 462-8100, or dlt.wcclaimsanalyst@dlt.ri.gov.

Sincerely,

Matthew P. Carey, III
Assistant Director



[State of Rhode Island and Providence Plantations](#)

Equal Opportunity Employer/Program. Auxiliary aids and services are available upon request to individuals with disabilities. TTY via RI Relay 711.