

THE EFFECT OF SOCIAL SECURITY INCREASES  
ON VETERANS' PENSIONS

CONGRESSIONAL  
RESEARCH  
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January 11, 1973

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## 1. Introduction

In the 92nd Congress four laws were passed which affect the amount of veterans' pension paid to eligible beneficiaries. There have been three important alterations in Social Security benefits and one change in the Veterans Administration non-service connected pension system which will be discussed. The occurrence of all of these changes within a short period of time has created considerable confusion as to the current standing of veteran pensioners who are also social security recipients.

The following is a discussion of how pensions are determined and the effect of each of the pertinent laws on Veterans Administration pensioners.

## 2. How Pensions are Determined

Current law provides monthly pensions based on income and age or disability for certain veterans of World War I and later conflicts. To be eligible for such payments, a veteran must have at least 90 days of service including at least 1 day of wartime service, and have attained age 65 or older or be totally and permanently disabled from non-service connected causes (or have some equivalent combination of age and disability). Pension is also provided for surviving widows and children of such veterans. Pensions for those with service in WWI or after are subject to income limitations for pension eligibility in contrast with the pensions of the Spanish-American War veterans which are awarded on the basis of service without regard to need. Pensions for veterans of World War I and after vary according to the amount of countable income yearly other than VA pension, with no pension payable when income exceeds a certain level. (Similar income limitations apply to the service-connected compensation payable to surviving parents of certain deceased service-disabled veterans.)

The law contains a number of schedules relating the monthly benefit payable to the annual amount of other income available to the beneficiary. (See Appendix A). There are separate schedules for: a veteran without dependents; a veteran with one or more dependents; a widow without dependents; and a widow with dependents. There are also separate schedules for service-connected compensation for surviving dependent parents of service-disabled veterans, as follows: a single surviving parent; each of two surviving parents living apart; each of two surviving parents living together. In applying income limitations which are imposed upon receipt of pension all of the income received by a veteran or his survivor is counted unless it falls within a category specifically excluded by law. The more significant resource exclusions are public or private relief or welfare payments, veterans' pensions or compensation, all of a wife's earned income, and 10 percent of all payments under public or private

retirement programs (including social security). Because 90 percent of all social security payments is counted in determining total annual income, a social security increase may cause a reduction in veterans' pension depending on the exact amount of the increase and the amount of other income received by the veteran or dependent.

However, any reduction in pension occasioned by an increase in other countable income does not take place immediately. Section 3012(b)(4) of Title 38 provides that any reduction or discontinuance of benefits (i.e. pension) by reason of an increase in income shall become effective on the last day of the calendar year during which the increase occurred. Thus only in January of 1973 did veterans pensioners become subject to reductions in pension based upon the social security increases provided for in Public Law 92-336 -- the 20% increase that was first payable in October of 1972. Thus, pensioners receiving social security benefits enjoyed the returns of the increase since October 1972, without suffering any reduction in pension until January, 1973.

Not only is the timing of the adjustment of the pension important, but the proportionate amount of the pension reduction in response to the change in income is also a key factor in determining how well off pensioners will remain after all adjustments are made.

3. P.L. 92-5 (10% Social Security Increase) and P.L. 92-198 (The "No-Loss" Pension Formula)

P.L. 92-5 provided a 10% social security benefit increase (in March, 1971) which would have caused a reduction in pensions for many veterans' pension recipients in January, 1972. However, Public Law 92-198 was signed into Law in December 1971 and provided a complete disregard of the increase in social security benefits in determining veterans' pensions, and created a new formula for determining veterans' pensions. It is this new pension formula, providing a more responsive calculation of pension benefits that creates a new situation with regard to further increases in social security benefits.

#### 4. Description of the "No-Loss" Formula

Public Law 92-198 provided an average cost-of-living increase in pension of 6.5% and increased the income limitations of the pension program by \$300 to provide the current income limits of \$2,600 for single pensioners and \$3,800 for pensioners with dependents.

The new formula of pension determination hinges on the concept of the pensioners' total aggregate income, rather than considering only the veterans' pensions or any one or more specific retirement programs. The prior system of pension determination was based on a ladder system of \$100 income brackets. This increment system suffered from an inflexibility such that an increase of a few dollars in outside income could result in a disproportionate reduction in veterans' pension -- possibly resulting in reduced aggregate income for the pensioner. The formula in P.L. 92-198 was designed to prevent this situation from occurring. Under the new formula, each dollar increase or decrease in other income will affect VA pensions by a few cents. As long as the pensioner's income is within the maximum income limitation, the decrease in VA pension will always be less than the increase in other income, thus assuring that the pensioner will always be better off -- and enjoy a net gain in his aggregate income.

This formula specified a maximum amount of monthly pension for each category of pensioners within designated income brackets. Under the formula each individual's monthly pension is computed by reducing the maximum rate by a specified number of cents for each dollar by which the maximum income limitation for that category is exceeded. The following tables explain the formula and the example in the tables illustrates its use.

**VETERAN ALONE<sup>1, 2, 3</sup>**

Top Monthly Rate—\$130. (Countable income \$300 per annum or less)

If income is in excess of \$300 per annum, the \$130 monthly payment is reduced on an individual basis through application of the following formula:

\$301 through \$1,000, payment reduced in amount of 3¢ per \$1.00 of income above \$300  
 \$1,001 through \$1,500, payment reduced in amount of 4¢ per \$1.00 of income above \$1,000  
 \$1,501 through \$1,800, payment reduced in amount of 5¢ per \$1.00 of income above \$1,500  
 \$1,801 through \$2,200, payment reduced in amount of 6¢ per \$1.00 of income above \$1,800  
 \$2,201 through \$2,600, payment reduced in amount of 7¢ per \$1.00 of income above \$2,200

**VETERAN AND ONE DEPENDENT<sup>1, 2</sup>**

Top Monthly Rate—\$140. (Countable income \$500 per annum or less)

If income is in excess of \$500 per annum, the \$140 monthly payment is reduced on an individual basis through application of the following formula:

\$501 through \$900, payment reduced in amount of 2¢ per \$1.00 of income above \$500  
 \$901 through \$3,200, payment reduced in amount of 3¢ per \$1.00 of income above \$900  
 \$3,201 through \$3,800, payment reduced in amount of 5¢ per \$1.00 of income above \$3,200

**WIDOW ALONE<sup>1, 2</sup>**

Top Monthly Rate—\$87. (Countable income \$300 per annum or less)

If income is in excess of \$300 per annum, the \$87 monthly payment is reduced on an individual basis through application of the following formula:

\$301 through \$600, payment reduced in amount of 1¢ per \$1.00 of income above \$300  
 \$601 through \$1,900, payment reduced in amount of 3¢ per \$1.00 of income above \$600  
 \$1,901 through \$2,600, payment reduced in amount of 4¢ per \$1.00 of income above \$1,900

**WIDOW AND ONE CHILD<sup>1, 2, 3</sup>**

Top Monthly Rate—\$104. (Countable income \$600 per annum or less)

If income is in excess of \$600 per annum, the \$104 monthly payment is reduced on an individual basis through application of the following formula:

\$601 through \$1,400, payment reduced in amount of 1¢ per \$1.00 of income above \$600  
 \$1,401 through \$2,700, payment reduced in amount of 2¢ per \$1.00 of income above \$1,400  
 \$2,701 through \$3,800, payment reduced in amount of 3¢ per \$1.00 of income above \$2,700

<sup>1</sup> Pension reduced to \$30 after second full month of hospitalization or domiciliary care by the VA.  
<sup>2</sup> Applicable rate increased by \$110 per month for veterans and \$55 per month for widows who are patients in nursing homes or require aid and attendance of another person because of their disabilities. Similarly, the rate a veteran receives is increased by \$44 per month when he is permanently "house bound" because of his disabilities.  
<sup>3</sup> Under present law, no pension is payable if income other than pension exceeds \$2,300 per annum in the case of the veteran or widow alone, or \$3,500 in the case of the veteran or widow with dependent or dependents.  
<sup>4</sup> \$17 additional per month for each dependent above one.  
<sup>5</sup> If a veteran has two dependents, payment is increased by \$5, if three or more, by \$10 per month.

For example, a veteran with one dependent, with countable income other than pension of \$3,399, will receive monthly pension computed in the following manner:

\$900	\$3,200	\$3,399
500	900	3,200
<hr/>	<hr/>	<hr/>
<i>\$400</i> × .02¢ = \$8.00	<i>\$2,300</i> × .03¢ = \$69.00	<i>\$ 199</i> × .05¢ = \$9.95

The above *italicized* figures added produce a total of \$86.95, which is then SUBTRACTED from \$140 (the maximum monthly for this category of pensioner), to provide for payment of pension in this case in the amount of \$53.05. This veteran, under current law, is eligible for a pension payment of \$50, therefore he will receive a monthly increase of \$3.05.

### 5. Effect of Public Law 92-336 (20% Social Security Increase)

Public Law 92-336 provided for a 20 percent increase in social security benefits payable October 3, 1972. Approximately 823,000 (77 percent) of all veterans' receiving pension and 960,000 (75.7 percent) of veterans' survivors receiving pension also receive social security benefits and thus will be affected by the 20% increase beginning in January 1973. The Veterans Administration has released figures showing that 1.2 million pensioners will have a reduction in their VA pension because of the social security benefit increase. However, with the new pension system introduced by Public Law 92-198, those who remain within the income limitations will not suffer a loss of total aggregate income. The following table shows the average social security increase, corresponding pension decrease, and aggregate income increase for each pension category.

	Average Social Security increase (monthly)	Average Pension Decrease (monthly)	Average Aggregate Increase (monthly)
Veteran alone	\$23.70	\$12.18	+ \$11.52
Veteran with dependent	28.69	9.86	+ 18.83
Widow alone	21.38	7.08	+ 14.30
Widow with dependent	24.28	4.42	+ 19.86

The Veterans Administration has also released figures which show that of the over 2 million pension recipients, only 20,000 pensioners will be dropped from the pension rolls (14,200 veterans and 5,800 survivors) because of the social security increase. By way of comparison, in 1971 65,000 pension recipients were dropped from the rolls because of excess income not associated with a statutory social security increase. However, because the new pension system eliminates large gaps in the pension ladder 5,000 of those dropped from the rolls will sustain no loss in total aggregate income. The remaining 15,000 will suffer losses in aggregate income ranging from \$38 to \$168 annually (\$14 monthly) with the average loss of approximately \$108 annually (\$9 monthly). Thus, aside from these 15,000 pensioners, all other pension recipients should be better off as a result of the social security increase.



#### 6. Legislation Proposed in Response to Public Law 92-336

Late in the 92nd Congress several proposals were made to offset the expected reduction in VA pension caused by the social security benefit increase in P.L. 92-336. Though several bills were introduced in both the House and Senate, only one received committee action -- S. 4006.

S. 4006 was introduced by Senator Hartke on September 19, 1972 and favorably reported with an amendment in the nature of a substitute, by the Senate Committee on Veterans Affairs on October 6, 1972 [Senate Report 92-1278]. The bill reported by the Committee would have (1) increased the annual income limitations for eligible veterans and their survivors by \$400 and provided increases in the rates of pension that would achieve an average benefit increase of 8 percent; (2) increased the annual income limitations of "old law" pensioners -- those being paid under a system that predates the ladder system under an elective grandfather clause -- and for dependent surviving parents receiving Dependency and Indemnity Compensation (DIC) by \$400 and increase the rates of DIC for an average benefit increase of 8 percent; and (3) provided an effective date for those benefits of January 1, 1973.

The Senate passed S. 4006 on October 11, 1972, but no action was taken in the House and the bill died at the adjournment of the 92nd Congress. This bill would not have provided a full "pass-along" of the 20 percent social security increase and instead would have counteracted some of the pension reduction by increasing all the pension rates. The Veterans Administration estimated the first full year cost of S. 4006 as \$197.9 million.

An attempt was made to provide a complete pass-along of the 20 percent social security increase during the floor debate in the Senate of H.R. 1. Senator Mondale introduced an amendment to H.R. 1 on October 5, 1972 to accomplish this end. This amendment would have provided for a total disregard of the social security benefit increase for purposes of computing veterans' pension, and certain other

welfare program benefits. Senator Mondale later altered his amendment to exclude veterans' pension, stating that he had been assured by Senator Hartke, Chairman of the Senate Veteran Affairs Committee, that the Committee planned to act on the subject.

Thus, no legislation on this topic was enacted by the 92nd Congress as it drew to a close in October of 1972.

#### 7. Effect of Public Law 92-603 (H.R. 1)

Public Law 92-603 was signed into law on October 30, 1972. Among many other things, this law provides increased social security benefits to certain specified categories of beneficiaries. Some of these increases will be paid in 1973, others not until 1974. The most important provision, in terms of potential impact on VA pensioners, increases the benefit payable to some widows of deceased wage earners to an amount as high as 100 percent of what their husband's social security benefit would have been.

On December 1, 1972 the Veterans Administration released the official opinion on the effect of the Social Security Amendments of 1972 (P.L. 92-603) on income for VA purposes.

In as much as this Law [92-603] does not provide a uniform percentage increase and because not all social security beneficiaries will be entitled to an increase, the VA beneficiaries who may be affected can neither identify themselves nor does the VA have any immediate means for identification of these individuals, until notification and/or initial increased payment is made by the Social Security Administration which is not expected to occur before April or May 1973. Potentially affected persons cannot be expected to report this on their 1972-1973 income or dependency questionnaire, as an increase which can reasonably be anticipated. The current questionnaire processing program is, therefore, limited to recognition of only the earlier 20 percent general increase in social security benefits under Public Law 92-336.

[VA DVB Circular 20-72-91]

Thus for the purposes of veterans' pension, increased income from increased widows benefits and other social security benefit alterations made by P.L. 92-603 will have no effect in 1973. Any reductions in VA pension caused by increases in P.L. 92-603 will not take place until 1974.

APPENDIX**TABLE I.—DISABILITY PENSION—VETERAN ONLY<sup>1</sup>**

(38 U.S.C. 521) Public Law 92-198, Effective January 1, 1972, Indian Wars SAW, Mexican Border Period, WWI, WWII, Korean Conflict, and Vietnam Era

Income not over	Each \$1 decrement	Monthly rate <sup>2</sup>
\$300	None	\$130
400	\$0.03	127
500		124
600		121
700		118
800		115
900		112
1,000		109
1,100	.04	105
1,200		101
1,300		97
1,400		93
1,500		89
1,600	.05	84
1,700		79
1,800		74
1,900	.06	68
2,000		62
2,100		56
2,200		50
2,300	.07	43
2,400		36
2,500		29
2,600		22

<sup>1</sup> Dependency code 00—veteran only (no dependents).

<sup>2</sup> Add \$110 if entitled to aid and attendance. Add \$44 for housebound allowance.

**TABLE II.—DISABILITY PENSION—VETERANS WITH DEPENDENTS**

[(38 U.S.C. 521) Public Law 92-198, Effective January 1, 1972, Indian Wars, SAW, Mexican Border Period, WWI, WWII, Korean Conflict, and Vietnam Era]

Income not over	Each \$1 decrement	Monthly rate <sup>1</sup> —Veteran with		
		1 dependent	2 dependents	3 dependents
\$500	None	\$140	\$145	\$150
600	\$.02	138	143	148
700		136	141	146
800		134	139	144
900		132	137	142
1,000	.03	129	134	139
1,100		126	131	136
1,200		123	128	133
1,300		120	125	130
1,400		117	122	127
1,500		114	119	124
1,600		111	116	121
1,700		108	113	118
1,800		105	110	115
1,900		102	107	112
2,000	.03	99	104	109
2,100		96	101	106
2,200		93	98	103
2,300		90	95	100
2,400		87	92	97
2,500		84	89	94
2,600		81	86	91
2,700		78	83	88
2,800		75	80	85
2,900		72	77	82
3,000		69	74	79
3,100		66	71	76
3,200	63	68	73	
\$3,300	\$.05	\$58	\$63	\$68
3,400		53	58	63
3,500		48	53	58
3,600		43	48	53
3,700		38	43	48
3,800		33	38	43

<sup>1</sup> Add \$110 if entitled to aid and attendance allowance. Add \$44 if entitled to housebound allowance.

TABLE III.—DEATH PENSION—CHILDREN ONLY<sup>1</sup>

(38 U.S.C. 541) Public Law 92-108, Effective January 1, 1972, Mexican Border Period, WWI, WWII, Korean Conflict, and Vietnam Era]

Number of children	Monthly rate	
	Total	Each child
1	\$42	\$42.00
2	59	29.50
3	76	25.33
4	93	23.25
5	110	22.00
6	127	21.16
7	144	20.57
8	161	20.12
9	178	19.77
Each additional child	17	

<sup>1</sup> Children only (no widow) income limit \$2,000 (unearned).

**TABLE IV.—DEATH PENSION—WIDOW ONLY<sup>1</sup>**

{(38 U.S.C. 541) Public Law 92-108, Effective January 1, 1972, Mexican Border Period, WWI, WWII, Korean Conflict, and Vietnam Era}

Income not over	Each \$1 decrement	Monthly rate <sup>2</sup>
\$300	None	\$87
400	\$0.01	86
500		85
600		84
700	.03	81
800		78
900		75
1,000		72
1,100		69
1,200		66
1,300		63
1,400		60
1,500		57
1,600		54
1,700		51
1,800	48	
1,900	45	
2,000	.04	41
2,100		37
2,200		33
2,300		29
2,400		25
2,500		21
2,600		17

<sup>1</sup> Dependency code 10—widow only (no children).

<sup>2</sup> If entitled to aid and attendance add \$55 to the monthly rates shown.

TABLE V.—DEATH PENSIONS— WIDOW AND CHILDREN

[Death Pension (38 U.S.C. 541), Mexican Border Period, WWI, WWII, Korean Conflict, and Vietnam Era Widow and Children—Apportionment Schedule Effective January 1, 1972]

Total dependency		W-1C	W-2C	W-3C	W-4C	W-5C	W-6C	W-7C	W-8C	W-9C	
Children—total share		\$30	\$47.00	\$64.00	\$81.00	\$98.00	\$115.00	\$132.00	\$149.00	\$166.00	
Each child's share		30	23.50	21.33	20.25	19.60	19.16	18.85	18.62	18.44	
Income not over—	Decrement	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Widow's basic share
\$600	None	\$104	\$121.00	\$138.00	\$155.00	\$172.00	\$189.00	\$206.00	\$223.00	\$240.00	\$74
700		103	120.00	137.00	154.00	171.00	188.00	205.00	222.00	239.00	73
800		102	119.00	136.00	153.00	170.00	187.00	204.00	221.00	238.00	72
900		101	118.00	135.00	152.00	169.00	186.00	203.00	220.00	237.00	71
1,000	.01	100	117.00	134.00	151.00	168.00	185.00	202.00	219.00	236.00	70
1,100		99	116.00	133.00	150.00	167.00	184.00	201.00	218.00	235.00	69
1,200		98	115.00	132.00	149.00	166.00	183.00	200.00	217.00	234.00	68
1,300		97	114.00	131.00	148.00	165.00	182.00	199.00	216.00	233.00	67
1,400		96	113.00	130.00	147.00	164.00	181.00	198.00	215.00	232.00	66
1,500	.02	94	111.00	128.00	145.00	162.00	179.00	196.00	213.00	230.00	64
1,600		92	109.00	126.00	143.00	160.00	177.00	194.00	211.00	228.00	62
1,700		90	107.00	124.00	141.00	158.00	175.00	192.00	209.00	226.00	60
Children—total share		29	46.00	63.00	83.00	97.00	114.00	131.00	148.00	165.00	
Each child's share		29	23.00	21.00	20.00	19.40	19.00	18.71	18.50	18.33	
Income not over—	Decrement	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Widow's basic share
\$1,800	.02	\$88	\$105.00	\$122.00	\$139.00	\$156.00	\$173.00	\$190.00	\$207.00	\$224.00	\$59



**TABLE V.—DEATH PENSIONS— WIDOW AND CHILDREN—Continued**

[Death Pension (38 U.S.C. 541), Mexican Border Period, WWI, WWII, Korean Conflict, and Vietnam Era—Widow and Children—Apportionment Schedule Effective January 1, 1972]

Total dependency		W-1C	W-2C	W-3C	W-4C	W-5C	W-6C	W-7C	W-8C	W-9C	
Children—total share		\$28	\$45.00	\$62.00	\$79.00	\$96.00	\$113.00	\$130.00	\$147.00	\$164.00	
Each child's share		28	22.50	26.66	19.75	19.20	18.83	18.57	18.37	18.22	
Income not over—	Decrement	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Widow's basic share
\$1,000		\$86	\$103.00	\$120.00	\$137.00	\$154.00	\$171.00	\$188.00	\$205.00	\$222.00	\$58
2,000		84	101.00	118.00	135.00	152.00	169.00	186.00	203.00	220.00	56
2,100	.02	82	99.00	116.00	133.00	150.00	167.00	184.00	201.00	218.00	54
2,200		80	97.00	114.00	131.00	148.00	165.00	182.00	199.00	216.00	52
2,300		78	95.00	112.00	129.00	146.00	163.00	180.00	197.00	214.00	50
2,400		76	93.00	110.00	127.00	144.00	161.00	178.00	195.00	212.00	48
Children—total share		\$27	\$44.00	\$61.00	\$78.00	\$95.00	\$112.00	\$129.00	\$146.00	\$163.00	
Each child's share		27	22.00	20.33	19.50	19.00	18.66	18.42	18.25	18.11	
Income not over—	Decrement	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Widow's basic share
\$2,500	.02	\$74	\$91.00	\$108.00	\$125.00	\$142.00	\$159.00	\$176.00	\$193.00	\$210.00	\$47
2,600		72	89.00	106.00	123.00	140.00	157.00	174.00	191.00	208.00	45
Children—total share		\$26	\$43.00	\$60.00	\$77.00	\$94.00	\$111.00	\$128.00	\$145.00	\$162.00	
Each child's share		26	21.50	20.00	19.25	18.80	18.50	18.28	18.12	18.00	
Income not over—	Decrement	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Widow's basic share
\$2,700	.02	\$70	\$87.00	\$104.00	\$121.00	\$138.00	\$155.00	\$172.00	\$189.00	\$206.00	\$44

TABLE V.—DEATH PENSIONS— WIDOW AND CHILDREN—Continued

[Death Pension (38 U.S.C. 541), Mexican Border Period, WWI, WWII, Korean Conflict, and Vietnam Era—Widow and Children—Apportionment Schedule (Public Law 92-198), Effective January 1, 1972]

Total dependency		W-1C	W-2C	W-3C	W-4C	W-5C	W-6C	W-7C	W-8C	W-9C	
Children—total share		\$25	\$42.00	\$59.00	\$76.00	\$93.00	\$110.00	\$127.00	\$144.00	\$161.00	
Each child's share		25	21.00	19.66	19.00	18.60	18.33	18.14	18.00	17.88	
Income not over	Decrement	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Widow's basic share
\$2,800	.03	\$67	\$84.00	\$101.00	\$118.00	\$135.00	\$152.00	\$169.00	\$186.00	\$203.00	\$42
Children—total share		\$24	\$41.00	\$58.00	\$75.00	\$92.00	\$109.00	\$126.00	\$143.00	\$160.00	
Each child's share		24	20.50	19.33	18.75	18.40	18.16	18.00	17.87	17.77	
Income not over	Decrement	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Widow's basic share
\$2,900	.03	\$64	\$81.00	\$98.00	\$115.00	\$132.00	\$149.00	\$166.00	\$183.00	\$200.00	\$40
Children—total share		\$23	\$40.00	\$57.00	\$74.00	\$91.00	\$108.00	\$125.00	\$142.00	\$159.00	
Each child's share		23	20.00	19.00	18.50	18.20	18.00	17.85	17.75	17.66	
Income not over	Decrement	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Widow's basic share
\$3,000	.03	\$61	\$78.00	\$95.00	\$112.00	\$129.00	\$146.00	\$163.00	\$180.00	\$197.00	\$38
Children—total share		\$22	\$39.00	\$56.00	\$73.00	\$90.00	\$107.00	\$124.00	\$141.00	\$158.00	
Each child's share		22	19.50	18.66	18.25	18.00	17.83	17.71	17.62	17.55	
Income not over	Decrement	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Widow's basic share
\$3,100	.03	\$58	\$75.00	\$92.00	\$109.00	\$126.00	\$143.00	\$160.00	\$177.00	\$194.00	\$36
Children—total share		\$21	\$38.00	\$55.00	\$72.00	\$89.00	\$106.00	\$123.00	\$140.00	\$157.00	
Each child's share		21	19.00	18.33	18.00	17.80	17.66	17.57	17.50	17.44	
Income not over	Decrement	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Widow's basic share
\$3,200	.03	\$55	\$72.00	\$89.00	\$106.00	\$123.00	\$140.00	\$157.00	\$174.00	\$191.00	\$34

TABLE V.—DEATH PENSIONS— WIDOW AND CHILDREN—Continued

[Death Pension (38 U.S.C. 541), Mexican Border Period, WWI, WWII, Korean Conflict, and Vietnam Era—Widow and Children—Apportionment Schedule (Public Law 92-198), Effective January 1, 1972]

Total dependency		W-1C	W-2C	W-3C	W-4C	W-5C	W-6C	W-7C	W-8C	W-9C	
Children—total share		\$20.00	\$37.00	\$54.00	\$71.00	\$88.00	\$105.00	\$122.00	\$139.00	\$156.00	
Each child's share		20.00	18.50	18.00	17.75	17.60	17.50	17.42	17.37	17.33	
Income not over—	Decrement	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Widow's basic share
\$3,300	.03	\$52.00	\$69.00	\$86.00	\$103.00	\$120.00	\$137.00	\$154.00	\$171.00	\$188.00	\$32.00
Children—total share		\$19.00	\$36.00	\$53.00	\$70.00	\$87.00	\$104.00	\$121.00	\$138.00	\$155.00	
Each child's share		19.00	18.00	17.66	17.50	17.40	17.33	17.28	17.25	17.22	
Income not over—	Decrement	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Widow's basic share
\$3,400	.03	\$49.00	\$66.00	\$83.00	\$100.00	\$117.00	\$134.00	\$151.00	\$168.00	\$185.00	\$30.00
Children—total share		\$18.00	\$35.00	\$52.00	\$69.00	\$86.00	\$103.00	\$120.00	\$137.00	\$154.00	
Each child's share		18.00	17.50	17.33	17.25	17.20	17.16	17.14	17.12	17.11	
Income not over—	Decrement	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Widow's basic share
\$3,500	.03	\$46.00	\$63.00	\$80.00	\$97.00	\$114.00	\$131.00	\$148.00	\$165.00	\$182.00	\$28.00
Children—total share		\$17.00	\$34.00	\$51.00	\$68.00	\$85.00	\$102.00	\$119.00	\$136.00	\$153.00	
Each child's share		17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	
Income not over—	Decrement	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Total rate	Widow's basic share
\$3,600		\$43.00	\$60.00	\$77.00	\$94.00	\$111.00	\$128.00	\$145.00	\$162.00	\$179.00	\$26.00
3,633	.03	42.01	59.01	76.01	93.01	110.01	127.01	144.01	161.01	178.01	25.01
\$3,634		42.00	59.00	76.00	93.00	110.00	127.00	144.00	161.00	178.00	25.00
3,800	None										

**TABLE VI.—DEPENDENCY AND INDEMNITY COMPENSATION—SOLE SURVIVING PARENT UNREARRIED OR REMARRIED BUT NOT LIVING WITH SPOUSE**

[(38 U.S.C. 415) Public Law 92-197, Effective January 1, 1972]

Income not over	Each \$1 decrement	Monthly rate <sup>1</sup>
\$800	None	\$100
900	\$.03	97
1,000		94
1,100		91
1,200		88
1,300	.04	84
1,400		80
1,500		76
1,600		72
1,700	.05	67
1,800		62
1,900		57
2,000	.06	51
2,100		45
2,200	.07	38
2,300		31
2,400		24
2,500		17
2,600		10

<sup>1</sup> Add \$55 to monthly rate if entitled to aid and attendance allowance.

**TABLE VII.—DEPENDENCY AND INDEMNITY COMPENSATION—TWO PARENTS NOT LIVING WITH SPOUSE**

[(38 U.S.C. 415) Public Law 92-197, Effective January 1, 1972]

Income not over	Each \$1 decrement	Monthly rate <sup>1</sup>
\$800	None	\$70
900	\$.02	68
1,000		66
1,100		64
1,200	.03	61
1,300		58
1,400		55
1,500		52
1,600		49
1,700		46
1,800	.04	42
1,900		38
2,000		34
2,100		30
2,200		26
2,300		22
2,400		18
2,500		14
2,600		10

<sup>1</sup> Add \$55 to monthly rate if entitled to aid and attendance allowance.

**TABLE VIII.—DEPENDENCY AND INDEMNITY COMPENSATION—LIVING WITH SPOUSE**

[(38 U.S.C. 415) Public Law 92-

Income not over	Each \$1 decrement	Monthly rate <sup>2</sup>
\$800	None	\$100.00
900	\$.03	97.00
1,000		94.00
1,100		91.00
1,200	.04	88.00
1,300		84.00
1,400		80.00
1,500		76.00
1,600		72.00
1,700		.05
1,800	62.00	
1,900	57.00	
2,000	.06	51.00
2,025		49.50

<sup>1</sup> 38 U.S.C. 415(b)(2) provides that a remarried parent, living with spouse, is entitled to benefits under 38 U.S.C. 415(b)(1) or 38 U.S.C. 415(d), whichever is greater. This is a composite chart which reflects such greater benefit without referring to two separate charts.

<sup>2</sup> Add \$55 to monthly rate if entitled to aid and attendance allowance.

SATION—SOLE SURVIVING PARENT REMARRIED AND SPOUSE <sup>1</sup>

197, Effective January 1, 1972]

Income not over	Each \$1 decrement	Monthly rate <sup>1</sup>
\$2, 026	\$0. 02	\$49. 48
2, 100		48. 00
2, 200		46. 00
2, 300		44. 00
2, 400		42. 00
2, 500		40. 00
2, 600		38. 00
2, 700		36. 00
2, 800		34. 00
2, 900		32. 00
3, 000		30. 00
3, 100		28. 00
3, 200		26. 00
3, 300		24. 00
3, 400	22. 00	
3, 500	. 03	19. 00
3, 600		16. 00
3, 700		13. 00
3, 800		10. 00

TABLE IX.—DEPENDENCY AND INDEMNITY COMPENSATION—TWO PARENTS LIVING WITH SPOUSE

[(38 U.S.C. 415) Public Law 92-197, Effective January 1, 1972]

Income not over	Each \$1 decrement	Monthly rate <sup>1</sup>
\$1, 000	None	\$67
1, 100	\$0. 01	66
1, 200		65
1, 300		64
1, 400	. 02	62
1, 500		60
1, 600		58
1, 700		56
1, 800		54
1, 900		52
2, 000		50
2, 100		48
2, 200		46
2, 300		44
2, 400		42
2, 500		40
2, 600		38
2, 700		36
2, 800	34	
2, 900	32	
3, 000	30	
3, 100	28	
3, 200	26	
3, 300	24	
3, 400	22	
3, 500	. 03	19
3, 600		16
3, 700		13
3, 800		10

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<sup>1</sup> Add \$55 to monthly rate if entitled to aid and attendance allowance.