

Accounting Procedure Wage Index Adjustment

JOA Date After 4/1 of the Year

Base Year	Escalation	1962	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
1963	1.6	101.60																										
1964	3.9	105.56	103.90																									
1965	0.8	106.41	104.73	100.60																								
1966	2.2	108.75	107.04	103.02	102.20																							
1967	3.6	112.66	110.89	106.73	105.88	103.60																						
1968	5.4	118.75	116.88	112.49	111.60	109.19	105.40																					
1969	1.9	121.00	119.10	114.63	113.72	111.27	107.40	101.90																				
1970	7	129.47	127.43	122.65	121.68	119.06	114.92	109.03	107.00																			
1971	5.9	137.11	134.95	129.89	128.86	126.08	121.70	115.47	113.31	105.90																		
1972	8.9	149.31	146.96	141.46	140.32	137.30	132.53	126.74	123.40	115.93	108.90																	
1973	7.5	160.51	157.99	152.06	150.86	147.60	142.47	135.17	132.65	123.97	117.07	107.50																
1974	5.2	168.86	166.20	159.96	158.69	155.28	148.88	145.20	139.65	130.42	123.16	113.09	105.20															
1975	16.7	197.06	193.96	186.68	185.19	181.21	174.91	165.95	162.86	152.20	143.72	131.98	122.77	116.70														
1976	10.3	217.36	213.93	205.90	204.27	199.87	192.83	183.04	179.63	167.88	158.53	145.57	135.41	128.72	110.30													
1977	10.5	240.18	236.40	227.52	225.72	220.86	213.18	202.26	198.49	185.51	175.17	160.85	149.63	142.84	121.88	110.50												
1978	10.3	264.92	260.75	250.96	248.97	243.61	235.14	223.10	217.64	207.12	196.94	183.20	174.14	149.22	135.29	122.43	111.00											
1979	11	294.06	289.43	278.66	276.56	270.40	261.01	247.84	243.02	227.12	214.47	196.94	183.20	174.14	149.22	135.29	122.43	111.00										
1980	9.3	321.41	316.34	304.47	302.05	295.55	285.28	270.67	265.62	248.24	234.41	215.25	200.24	178.27	161.62	146.26	132.61	119.46	109.30									
1981	9.3	351.30	345.76	332.79	330.15	323.04	311.61	295.64	290.32	271.53	256.21	235.27	218.66	208.04	178.27	161.62	146.26	132.61	119.46	109.30								
1982	13	396.97	390.71	376.05	373.06	365.03	352.36	334.30	328.06	306.60	289.52	265.86	247.31	235.09	201.44	182.63	165.28	149.04	136.00	123.51	113.00							
1983	9.9	436.27	429.39	413.28	410.00	401.17	387.23	367.39	360.64	336.95	318.18	292.18	271.79	258.36	221.39	200.71	181.64	164.68	148.36	135.74	124.19	113.00						
1984	5.9	482.00	454.73	437.66	434.19	424.84	410.08	389.07	381.61	356.84	336.95	309.42	287.63	273.60	234.45	212.56	192.36	174.40	161.11	143.74	131.51	116.38	105.90					
1985	2.7	474.48	467.01	449.48	445.91	436.31	421.15	399.67	392.12	366.47	346.05	317.77	295.60	280.99	240.78	218.29	197.55	179.10	161.36	147.63	135.06	119.53	108.76	102.70				
1986	4.4	495.36	487.96	469.25	465.53	455.51	439.68	417.15	409.38	382.59	361.28	331.75	308.61	293.55	251.37	227.80	206.24	186.98	168.45	154.12	141.01	124.79	113.54	107.22	104.40			
1987	4.5	517.65	509.50	490.57	486.48	476.01	459.47	435.93	427.80	399.81	377.54	346.68	322.49	306.55	262.69	238.16	216.53	195.40	176.04	161.06	147.35	130.40	118.65	112.04	109.10	104.50		
1988	-1.4	510.40	502.36	483.51	479.67	469.34	453.03	429.82	421.61	394.21	372.25	341.63	317.98	302.56	259.01	234.82	213.52	192.60	173.07	158.80	145.29	128.58	116.99	110.48	107.57	103.04	98.60	
1989	3.3	527.24	518.94	499.46	495.60	484.83	467.98	444.01	435.73	407.22	384.54	353.11	328.47	312.24	267.56	242.67	219.52	199.02	179.30	164.04	150.06	132.82	120.85	114.12	111.12	106.44	101.85	103.30
1990	8.1	568.85	560.87	539.82	535.63	524.10	505.69	479.97	471.02	440.21	415.68	381.71	355.08	337.53	289.23	262.22	237.30	215.14	193.82	177.33	162.24	143.56	130.64	123.36	120.12	115.06	110.10	111.67
1991	7.2	610.99	601.36	578.79	574.20	561.84	542.31	514.53	504.94	471.80	445.61	409.19	380.65	361.83	310.05	281.10	254.39	230.63	207.78	190.10	173.92	153.91	140.05	132.25	128.77	123.34	118.03	119.71
1992	1.5	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	256.20	234.09	210.89	192.95	176.53	156.22	142.15	134.23	130.70	126.19	121.50	117.50
1993	-1.1	613.33	603.67	581.01	576.40	563.99	544.39	516.50	506.67	473.91	447.32	410.76	382.10	363.22	311.24	282.18	255.36	231.52	208.57	190.83	174.59	154.50	140.59	132.75	129.26	123.82	118.48	120.17
1994	4.8	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	296.72	267.62	242.63	218.59	199.99	182.97	161.92	147.33	139.13	135.47	129.76	124.17	126.93
1995	4.4	671.05	660.48	635.69	630.65	617.07	595.63	565.11	554.58	518.29	489.42	449.42	418.07	397.40	340.53	308.73	279.40	253.31	228.20	208.79	191.02	169.05	153.82	145.25	141.43	136.47	129.63	131.48
1996	4.1	698.56	687.56	661.75	656.50	642.37	620.09	588.28	577.31	539.54	509.49	467.65	435.21	413.69	354.48	321.99	290.65	263.69	237.56	217.35	198.85	175.98	160.12	151.20	147.23	141.02	134.95	136.87
1997	2	712.54	701.31	674.99	669.63	655.22	632.45	600.05	588.96	550.34	519.57	477.20	443.91	421.97	361.58	327.82	296.67	268.96	242.31	221.69	202.83	179.50	163.33	154.23	150.17	143.84	137.65	139.60
1998	10.3	785.93	773.55	744.51	738.61	722.71	697.59	661.66	649.51	607.02	573.20	526.36	489.63	465.43	398.83	361.58	327.22	296.67	267.27	244.53	223.72	197.98	180.15	170.11	165.64	158.66	151.83	153.98
1999	5.8	831.51	818.42	787.70	781.44	764.82	738.05	700.24	683.75	639.02	603.41	554.10	515.44	489.96	419.85	380.64	344.47	312.81	281.36	257.42	235.51	208.42	189.64	179.08	174.37	167.02	159.83	162.10
2000	-0.5	827.55	814.32	783.76	777.54	760.80	734.36	696.74	683.75	639.02	603.41	554.10	515.44	489.96	419.85	380.64	344.47	312.81	281.36	257.42	235.51	208.42	189.64	179.08	174.37	167.02	159.83	162.10
2001	6	876.99	863.18	830.78	824.19	806.45	778.42	738.54	724.77	677.36	639.62	587.35	546.37	519.36	446.04	403.48	365.14	331.04	298.24	272.86	249.64	220.82	201.02	189.82	184.83	177.04	169.42	171.82
2002	-1.9	860.33	846.78	815.00	808.53	791.12	763.93	724.51	711.00	664.49	627.47	576.19	535.99	509.49	436.58	395.62	358.20	324.75	292.67	267.68	244.90	216.73	197.20	186.22	181.32	173.68	166.20	168.56
2003	3.1	883.66	870.53	839.40	832.97	815.48	788.23	750.06	736.96	688.96	650.02	598.32	557.37	531.32	459.05	432.78	392.37	356.08	323.92	298.02	274.63	247.77	214.84	195.49	184.59	179.74	172.17	164.75
2004	2.3	882.64	868.78	836.17	829.54	811.68	783.47	743.33	729.47	681.75	643.77																	

Accounting Proceed

Base Year	Escalation	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
1963	1.6																		
1964	3.9																		
1965	0.8																		
1966	2.2																		
1967	3.6																		
1968	5.4																		
1969	1.9																		
1970	7																		
1971	5.9																		
1972	8.9																		
1973	7.5																		
1974	5.2																		
1975	16.7																		
1976	10.3																		
1977	10.5																		
1978	10.3																		
1979	11																		
1980	9.3																		
1981	9.3																		
1982	13																		
1983	9.9																		
1984	5.9																		
1985	2.7																		
1986	4.4																		
1987	4.5																		
1988	-1.4																		
1989	3.3																		
1990	8.1	108.10																	
1991	7.2	115.88	107.20																
1992	1.5	117.62	108.81	101.50															
1993	-1.1	116.33	107.61	100.38	98.90														
1994	4.8	121.91	112.78	105.20	103.65	104.80													
1995	4.4	127.28	117.74	109.83	108.21	109.41	104.40												
1996	4.1	132.49	122.57	114.33	112.64	113.90	108.68	104.10											
1997	2	135.14	125.02	116.62	114.90	116.18	110.55	106.18	102.00										
1998	10.3	149.06	137.89	128.63	126.73	128.14	122.27	117.12	112.57	110.30									
1999	5.8	157.71	145.89	136.09	134.08	135.57	129.36	123.91	119.03	116.70	105.80								
2000	-0.5	156.92	145.16	135.41	133.41	134.90	128.72	123.29	118.44	116.11	105.27	99.50							
2001	6	166.34	153.87	143.54	141.42	142.99	136.44	130.69	125.54	123.08	111.59	105.47	106.00						
2002	-1.9	163.18	150.95	140.81	138.73	140.27	133.95	128.21	123.16	120.74	109.47	103.47	103.99	98.10					
2003	-3.1	158.12	146.27	136.45	134.43	135.92	129.70	124.23	119.34	117.00	106.07	100.26	100.76	95.06	95.90				
2004	2.3	161.75	149.63	139.68	137.52	139.05	132.68	127.09	122.08	119.69	108.51	102.56	103.08	97.25	99.13	102.30			
2005	3.5	167.42	154.87	144.47	142.33	143.92	137.33	131.54	126.36	123.88	112.31	106.15	106.69	100.65	102.60	105.88	103.50		
2006	5.1	175.95	162.77	151.84	149.59	151.26	144.33	138.25	132.80	130.20	118.04	111.57	112.13	105.78	107.83	111.28	108.78	105.10	
2007	6.4	187.21	173.19	161.55	159.17	160.94	153.57	147.09	141.30	138.53	125.69	118.71	119.31	112.55	114.73	118.40	115.74	111.63	106.40