

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	100.80																							
1966	2.2	108.75	107.04	103.02	102.20																						
1967	3.6	112.66	110.89	106.73	103.60	103.60																					
1968	5.4	118.75	116.88	112.49	111.60	109.19	106.40																				
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	119.08	114.92	109.03	107.00																		
1971	5.9	137.11	134.95	129.89	128.66	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	125.74	123.40	115.33	108.90																
1973	5.2	160.51	157.99	152.06	150.85	147.60	142.47	135.17	132.65	123.97	117.07	110.50															
1974	5.2	168.88	166.20	159.96	158.69	155.28	149.86	142.20	139.56	130.42	123.16	113.09	105.20														
1975	16.7	197.08	193.98	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	192.93	183.04	179.63	167.88	155.17	145.57	135.47	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	142.24	121.88	110.50											
1978	10.3	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	110.50										
1979	11	294.06	289.43	278.56	276.35	270.40	261.01	247.64	243.02	227.12	214.47	198.94	183.20	174.14	149.22	135.28	122.43	111.00									
1980	9.3	321.41	316.34	304.47	302.05	295.55	286.28	270.67	265.62	248.24	234.41	215.25	200.24	190.34	163.10	147.87	133.82	121.32	109.30								
1981	3.1	361.30	345.76	332.79	330.16	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	109.30							
1982	13	396.97	390.71	376.05	373.06	362.35	334.30	328.05	306.60	289.52	265.86	247.31	225.09	201.44	182.63	165.28	149.84	135.00	123.51	113.00							
1983	5.9	436.27	429.39	413.28	410.00	401.17	387.23	367.39	350.54	336.95	318.18	292.18	271.79	258.36	221.39	200.71	181.64	164.68	148.36	135.74	124.19	109.90					
1984	2.7	474.48	467.01	449.48	445.91	436.31	421.15	399.57	392.12	366.47	346.05	317.77	295.60	280.99	240.76	212.66	192.36	174.40	167.11	143.74	131.51	116.38	105.90				
1985	4.5	495.36	487.56	469.25	465.51	459.68	447.15	409.39	392.59	361.28	331.75	308.61	293.35	251.37	227.90	206.24	186.98	168.45	154.12	141.01	124.79	113.54	107.22	104.40			
1986	4.5	517.65	509.50	490.47	486.48	476.01	459.47	435.93	427.80	399.81	377.54	346.88	322.48	289.68	238.16	215.53	195.40	176.04	161.06	147.35	130.40	116.65	112.04	108.10	104.60		
1987	1.4	510.40	502.36	483.51	479.67	469.34	453.03	428.82	421.81	394.21	372.25	341.83	317.98	302.28	259.01	234.82	212.51	192.66	173.57	158.80	145.29	126.58	116.99	110.48	107.57	103.04	98.60
1988	3.3	527.24	518.94	499.46	495.50	484.83	467.98	444.07	435.73	407.22	384.54	353.11	328.47	312.24	267.66	242.87	219.52	199.02	179.30	164.04	150.08	132.82	120.85	114.12	111.12	106.44	101.85
1989	8.1	569.99	560.97	539.92	535.63	524.10	505.89	479.97	471.02	440.21	415.66	381.71	355.08	337.53	289.23	262.22	237.30	215.14	193.82	177.33	162.24	143.58	130.64	123.36	120.12	115.06	110.10
1990	7.2	610.99	601.36	578.79	574.20	561.84	542.31	514.53	504.94	471.90	445.61	409.19	380.65	361.83	310.05	281.10	254.39	230.63	207.78	190.10	173.82	153.91	140.05	132.25	128.77	123.34	118.03
1991	1.5	620.16	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	234.08	210.88	192.56	176.53	156.22	142.15	134.23	130.70	125.19	119.80
1992	-1.1	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	311.24	282.18	255.36	231.52	208.57	190.43	174.59	154.60	140.59	132.75	129.26	123.82	118.48
1993	4.8	642.77	632.65	608.90	604.07	591.05	570.53	541.30	531.20	486.45	458.78	430.48	400.45	380.65	326.18	295.72	267.62	242.63	218.59	199.59	182.97	161.92	147.33	136.47	132.75	129.26	123.82
1994	4.4	671.05	660.48	635.69	630.65	617.07	595.63	565.11	554.56	518.29	489.42	459.42	428.07	407.81	340.53	306.73	279.40	253.31	228.20	208.79	191.02	169.05	153.82	145.25	141.43	135.47	129.63
1995	4.1	698.56	687.56	661.75	656.50	642.37	620.05	598.28	577.31	539.54	509.48	467.85	435.21	413.69	364.48	327.82	296.67	268.96	242.31	221.69	202.83	178.50	163.33	154.23	150.17	143.64	137.65
1996	2	712.54	701.31	674.99	669.63	655.22	632.45	600.05	588.86	550.34	519.67	477.20	443.91	421.87	361.56	324.82	296.67	268.96	242.31	221.69	202.83	178.50	163.33	154.23	150.17	143.64	137.65
1997	10.3	765.93	773.55	744.51	738.61	722.71	697.59	661.85	649.51	607.02	575.26	536.36	489.63	465.43	398.83	361.56	327.22	296.67	268.96	242.31	221.69	202.83	178.50	163.33	154.23	150.17	143.64
1998	5.8	831.51	818.42	787.70	781.44	764.62	738.05	700.24	687.18	642.23	606.45	566.88	518.03	482.43	421.96	382.56	346.20	313.67	282.77	264.53	223.72	197.98	180.15	170.11	165.64	158.66	151.63
1999	-0.5	827.35	814.32	783.76	777.54	760.80	734.35	696.74	683.75	639.02	603.41	564.10	515.44	489.98	419.65	380.64	344.47	312.31	281.36	267.42	235.51	206.42	189.64	179.08	174.37	167.02	159.63
2000	6	876.99	863.18	830.78	824.19	806.45	778.42	738.54	724.71	677.36	639.62	597.36	546.37	519.36	445.04	403.48	365.14	331.74	298.24	272.56	249.64	220.92	201.02	189.82	184.83	177.04	169.42
2001	-1.9	860.33	846.78	815.00	808.53	791.12	763.63	724.51	711.00	664.48	627.47	576.19	535.99	509.49	436.58	395.82	358.20	324.76	292.57	267.68	244.90	216.73	197.20	185.22	181.32	173.68	166.20
2002	3.1	833.66	820.53	789.73	783.47	766.60	739.96	702.05	688.96	643.89	608.02	568.32	519.37	493.70	423.05	383.54	347.10	314.89	283.50	259.38	237.51	210.01	191.09	180.44	175.70	168.80	161.05
2003	2.3	852.84	839.40	807.90	801.46	784.23	756.98	718.20	704.81	658.70	622.00	571.17	531.32	505.05	432.78	392.37	355.08	321.92	289.02	265.34	242.77	214.64	195.49	184.59	179.74	172.17	164.75
2004	3.5	882.66	868.78	836.17	829.64	811.68	783.47	743.33	729.47	661.75	624.33	571.16	531.32	505.05	432.78	392.37	355.08	321.92	289.02	265.34	242.77	214.64	195.49	184.59	179.74	172.17	164.75
2005	5.1	927.70	913.09	878.82	871.84	853.08	823.43	781.24	766.66	716.52	676.60	621.31	577.96	549.39	470.77	426.81	386.25	350.18	315.48	288.64	264.08	233.70	212.65	200.80	195.62	187.28	179.21
2006	6.4	987.07	971.53	935.05	927.64	907.67	876.13	831.24	815.75	762.38	719.90	661.07	614.95	584.55	500.90	454.13	410.97	372.60	335.67	307.11	280.98	248.65	226.26	213.65	208.03	199.27	190.68
2007																											

Exhibit 21

Accounting Proceed

Base Year	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	18.7																	
1976	10.3																	
1977	10.5																	
1978	10.3																	
1979	11																	
1980	9.3																	
1981	9.3																	
1982	13																	
1983	9.8																	
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	115.68	107.20															
1992	1.5	117.62	108.81	101.50														
1993	-1.1	116.33	107.61	100.38	98.80													
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	122.67	114.33	112.64	113.90	108.68	104.10										
1997	2	135.14	125.02	116.62	114.80	116.18	110.85	106.18	102.00									
1998	10.3	149.08	137.89	128.63	126.73	128.14	122.27	117.12	112.61	110.30								
1999	5.8	167.71	145.89	136.09	134.08	136.67	128.36	123.91	118.03	116.70	105.80							
2000	-0.5	166.92	145.16	135.41	133.41	134.90	128.72	123.29	118.44	116.11	105.27	99.50						
2001	6	166.34	145.87	143.64	141.42	142.99	136.44	130.69	125.54	123.08	111.59	105.47	103.99	98.10				
2002	-1.9	163.18	150.95	140.61	138.73	140.27	133.85	128.21	123.16	120.74	109.47	103.47	103.99	98.10	96.90			
2003	-3.1	168.12	146.27	136.45	134.43	136.92	129.70	124.23	119.34	117.00	106.07	100.28	100.76	95.06	96.90	102.30		
2004	2.3	161.75	149.63	139.68	137.62	139.05	132.68	127.09	122.08	118.89	108.61	102.66	103.08	97.25	98.13	102.60	103.88	
2005	3.5	167.42	154.67	144.47	142.33	143.92	137.33	131.54	126.36	123.88	112.31	106.15	106.69	100.65	102.60	103.88	103.50	
2006	5.1	176.95	162.77	151.84	149.69	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	161.65	159.17	160.94	163.67	147.09	141.30	138.53	125.69	118.71	119.31	112.55	114.73	116.40	116.74	111.83