

Uniform Premiums for \$1,000 of Group-term Life Insurance Protection

<u>Age</u>	<u>Value per \$1,000 of coverage per month</u>
Under 25	\$.05
25-29	\$.06
30-34	\$.08
35-39	\$.09
40-44	\$.10
45-49	\$.15
50-54	\$.23
55-59	\$.43
60-64	\$.66
65-69	\$1.27
70 and above	\$2.06

The above rates are used to determine imputed income as required by Internal Revenue Code §79. The first \$50,000 in group life insurance is excluded from this requirement. Employees who receive only the basic life insurance of \$20,000, or who have supplemental life insurance of 30,000 or less are not affected.