COUNCIL

DRAFT RESOLUTION OF THE COUNCIL ON THE CREATION OF THE INDEMNITIES AND BENEFITS FUND (IBF)

(Note by the Secretary-General)
The purpose of this note is to explain the creation and operation of a fund, the Indemnities and Benefits Fund (IBF), to finance and manage centrally OECD staff costs additional to basic salaries.

HUMAN REFORM POLICY REFORM

1. In January 2007 Council noted document C(2007)7, which sets out the Secretary-General’s Reform Package on Improving Human Resource Management in the OECD (“the HR Policy Reform”), and agreed the broad orientations contained therein. Paragraph 49 of C(2007)7 states as follows: “Subject to development of the necessary financial controls and reporting mechanisms, it is proposed to delegate to Directorates the authority to manage the staff budget of their respective Directorates, within a defined envelope. The budget for statutory staff allowances would be managed centrally to avoid any disincentive to encouraging diversity in recruitment.”

2. This feature of the HR Policy Reform requires a standardised treatment of staff costs and breaking the linkage between individuals and the various funding sources for the financing of Output Results.

3. The creation of a separate centrally managed fund for staff allowances and benefits (“allowances”) provides the means to achieve standardisation of staff costs throughout the OECD.

BUDGET AND FINANCIAL MANAGEMENT REFORM

4. The Organisation is also reforming its budget and financial management processes, including the extension of output-based budgeting to day-to-day operations and the decentralisation of more financial responsibilities to the Directorates. This reform will strengthen financial accountability across the Organisation and provide Directors with the tools to make better management choices, so as that Output Results are delivered more efficiently and effectively.

5. The reform involves two main projects: the revision of the Financial Regulations of the Organisation and the Budget and Financial Management Programme (BFMP). The objective is to implement a common architecture for the whole Organisation as of 2009.

6. Streamlining and harmonizing budgeting and accounting practices, including through a system of standardized staff costs across the Organisation, is at the heart of the BFMP.

CURRENT SITUATION

7. Today, Directors have authority over some budgetary aspects of their staffing plans, subject to existing rules and objectives of the Organisation. This includes hiring staff, setting contract length and grade, confirming probation, contract renewal, contract conversion, contract re-grading, and staff working time.

8. Currently, posts financed by the Part I budget (“Part I Budget Posts”) are centrally managed by HRM/PBF on the basis of standard costs. A ‘standard cost’ approach helps to ensure that objectives regarding diversity, staff development and mobility are not jeopardised by cost variations due to different allowances.

9. The standard cost mechanism does not apply however to posts financed by the Part II budget or by grants and voluntary contributions (“Part II and VC Posts”). In such cases, each programme finances the actual costs of their staff, including travel costs, removals, etc. Calculating the budget impact of staff turnover or changes causes uncertainty in budgeting.
10. In addition, today, some statutory post-employment costs which apply to all officials, whatever their funding source, are financed solely by the Part I budget.

OVERVIEW OF THE CHANGES

11. The standardisation of staff costs will be based on:

   i) the classification of staff costs into three main groups, as set out in below; and
   ii) the creation of a central fund, the Indemnities and Benefits Fund (IBF), to finance and centrally manage the budget for statutory staff allowances as envisaged in paragraph 49 of C(2007)7.

i) Budget Treatment of the Different Groups of Staff Costs

12. The three main groups of staff costs are:

   a) Direct costs linked to qualification, seniority and performance (refer to category 1 set out in Appendix 1);
   b) Diversity costs linked to family situation and nationality (refer to categories 2, 3 and 4 set out in Appendix 1);
   c) General costs reflecting the impact of legal requirements (like pension and medical insurance) and of members’ decisions on priorities, re-orientations and budget reductions in the PWB (resulting in Loss of Employment indemnities, LOEs) (refer to categories 5, 6 and 7 set out in Appendix 1).

13. Direct costs are most closely linked to the staffing decision made by managers. As such, Directorates will be financially responsible for them and so basic salaries will be charged at actual cost to the relevant budget. It should be noted that direct costs include, in addition to the basic salary, costs related to untaken leave and merit rewards.

14. Diversity costs should not be taken into consideration by managers in their staffing decisions. Therefore, it is appropriate that diversity costs related to the hiring of all OECD officials be managed centrally.

15. General costs are not linked to the staffing decision made by managers. Therefore, they would continue to be managed centrally. Today, employer’s contributions to pension and medical insurance for staff, representing a percentage of the basic salary, are transferred to central funds which manage them. Post-employment costs should be treated in the same way. However, LOEs will continue to be budgeted and managed as today, through a separate budget line in each programme, pending the revision of the LOE policy itself.

ii) Indemnities and Benefits Fund (IBF)

16. Diversity and general costs will thus be covered by the IBF, as a percentage of the basic salary. The actual allowances paid to the officials concerned will be financed out of the IBF1.

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1. It should be noted that the proposal to establish such a fund results from technical constraints preventing the creation of a single budget line for staff costs related to Part I Budget posts on the one hand and Part II and VCs posts on the other hand.
17. The main advantages of these changes are:

a) a better match of staff resources to operational needs without any potential distortion related to the payment of expatriation or family allowances. This would be a significant benefit for the management of Part II and VCs posts;
b) greater staff mobility throughout the Organisation;
c) standardised treatment of staff costs, whatever the funding source, because of the elimination of allowances cost consideration;
d) streamlined and simplified staff budget calculations for Part II and VCs posts.

18. The IBF is critical to the timely and successful implementation of the BFMP project. The technical completion of a process integrating the IBF is one of its priorities. The IBF needs to be integrated, together with the new budget structure, in the financial systems starting from 2009.

19. The costs included in the IBF currently represent an average additional 52.2% on top of 100% of the base salary for the PWB 2009/10. At the outset, the IBF will be credited at this fixed rate for the PWB 2009-10, and the percentage will be revised as necessary on a yearly basis. This percentage reflects the fact that staff budget costs comprise 2/3 direct salary costs and 1/3 indirect charges. In 2007, on this basis, the IBF would have amounted to around MEUR 73.

20. While it is possible to determine an average percentage based on past experience, the actual costs are not easily predictable and can vary from year to year. Therefore, the IBF will need to be managed on a multi-annual basis, with possible surpluses in one year compensating possible deficits in another year. To underpin the stability of the IBF, in particular in its initial period of operation, it would be advisable to backup the IBF with an existing reserve (see paragraphs 38 and 39).

21. It should be noted that the rate of 52.2% is budget neutral for the Part I budget, and that the impact varies from one Part II budget to another as well as for voluntary contributions. The potential impacts have been reviewed and are described in the paragraphs below.

IMPACT ON THE PART I BUDGET

22. In practice, the implementation of the IBF would entail an adjustment of the calculation of budgetary costs in the Part I budget. The existing standard average cost by grade used in the budget, includes some of the staff cost categories that would be credited to and paid from the IBF (listed with an * in Appendix 1). The cost will be increased to include the remaining allowances listed in Appendix 1, which are managed today centrally on distinct Part I budget lines. This results only in a technical adjustment, due to a shift of budget lines. On the one hand, the cost of the staff allocated by Output Results will be higher, by 5.3% on average, but will cover all allowances. On the other hand, there would be a corresponding decrease of the expenses managed centrally within the Output Group 6.3 of the PWB (more precisely: Output Results 3 and 5 of the Output Area 6.3.2 in 2008 PWB). The net effect will be budget neutral for Part I.

IMPACT ON PART II BUDGETS

23. The preparation of budget estimates, as well as the management of expenditure, will be facilitated by the stability brought by the standardised staff cost charges and the creation of the IBF. Today, the cyclic unpredictability of the expenditure, which is primarily related to the renewal of staff, is a factor of uncertainty (with the smallest programmes impacted the most).

24. The analysis performed on Part II programmes shows no budgetary risk for the largest budgets.
25. However, the new process may have a financial impact for some programmes on account of their current staff profile, or the particularity of their budget (see details in Appendix 2, especially its two last columns):

a) Programmes for which the negative impact is less than 2% of salaries do not present a budgetary risk, since the full effect of the salary adjustment which came into operation on 1 January 2008, reducing budgeted staff costs, provides some margin.

b) For some other programmes, the 2008 budget includes appropriations to cover costs for potential allowances and turn-over which can be used to absorb the difference due to the change in method. These programmes are: International Transport Forum (ITF/JTRC, ITF/CEM), Global Science Forum (GSF), Codes and Schemes (COD) and the Programme on Educational Building (PEB).

c) There are seven Part II programmes for which the new accounting method will present a budgetary pressure, as indicated through the analysis of expenditure over three years and confirmed when comparing the costs projected for the budget 2009 in using the two methods. It is proposed to smooth the impact by managing the adjustments over a maximum of four years by allowing a temporary reduction of the payment to the IBF, in order to limit the annual increase to around +2%. This operation is financially similar to the smoothing measures undertaken when the Part II overheads were recalculated, currently phased between 2007 and 2010. The programmes and the amount involved are shown in the table below.

26. The IBF will also cover reimbursable posts (Chapter 65 of the budget), i.e. the cost of the officials working for some entities linked to the OECD (BIAC, TUAC) which is fully refunded by their contributors.
### IMPACT ON ANNEX BUDGETS

27. The Annex Budget - Publications (Budget Chapter 75) is particular for two reasons: (i) the majority of staff is recruited locally, which explains the difference in cost revealed by the study; (ii) the budget is very closely related to that of Part I:

- the staff cost is calculated using the Part I average scale;
- the one-off costs [turn-over, LOEs] are met out of the Part I budget;
- the financing of the Annex Budget falls to the members through contributions, in addition to the income from the sale of publications.

For these reasons the Annex Budget expenditures were combined with those of Part I for the purposes of the analysis.

28. For this budget, the introduction of the IBF has a big financial impact (increasing by KEUR 500), but this impact will be reduced by three additional measures:

- KE 130 offset by the difference between the real cost and the average cost used, which is in the Chapter 75 budget;
- KE 60 offset by the difference between the forecast salary adjustment in the 2008 budget and the actual adjustment at 1 January of this year;
- KE 310 by a transfer of budget from Part I, financed by the Members’ contributions.

29. It should be noted that this last point will be budgetary neutral, as the increase in the staff costs of the Publications Annex Budget will result in an equivalent reduction in those of Part I.

30. There would be no financial impact on the expenditure of pensions. However, the creation of the IBF would simplify the presentation of the Pensions Annex Budget. Today, employer and employees’

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<table>
<thead>
<tr>
<th>Part II Programme</th>
<th>Impact of the reform on staff costing on 2009 budget</th>
<th>Proposal: reduction to the payment to the IBF phased over 4 years</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>in value KE % of staff KE</td>
<td>2009 KE</td>
</tr>
<tr>
<td>The Sahel and West Africa Club</td>
<td>164 11.5% -164 -123 -82 -41</td>
<td></td>
</tr>
<tr>
<td>Co-operative Action Programme on Local Economic and Employment Development</td>
<td>53 5.7% -53 -40 -27 -13</td>
<td></td>
</tr>
<tr>
<td>Joint Pensions Administrative Section</td>
<td>100 5.7% -100 -75 -50 -25</td>
<td></td>
</tr>
<tr>
<td>The German Linguistic Section</td>
<td>51 4.1% -51 -38 -26 -13</td>
<td></td>
</tr>
<tr>
<td>Decentralised Project on Institutional Management in Higher Education</td>
<td>25 4.6% -25 -19 -13 -6</td>
<td></td>
</tr>
<tr>
<td>Development Center (main impact on 2010)</td>
<td>79 2.0% -40 -20</td>
<td></td>
</tr>
<tr>
<td>Network on Fiscal Relations</td>
<td>13 9.1% -6 -3</td>
<td></td>
</tr>
<tr>
<td>TOTAL (KE)</td>
<td>-399 -338 -218 -98</td>
<td></td>
</tr>
</tbody>
</table>
contributions as well as Member country contributions to the pensions go through the Pensions Annex Budget before being credited to Pension Budget and Reserve Fund (PBRF) (see C(2005)49 and C(2004)203). With the reform, the employees’ contributions will be transferred directly to the PBRF; the employer’s contributions will pass through the IBF; and Member country contributions will remain within the Annex Budget, before being credited to the PBRF.

31. This presentation has three advantages:

- less need for budgetary consolidation because the employer’s contributions are budgeted only once rather than twice (in the staff costs of the programmes and in the Annex Budget);
- the balance between pensions expenditure and receipts are identified in one single place: the PBRF; and
- Member country contributions for pensions will continue to be included in the budget.

**IMPACT ON VOLUNTARY CONTRIBUTIONS**

32. The variations in cost of staff financed by VCs can be significant, from one fund to another, from one official to another and also from one financial year to another. The introduction of the IBF to cover the most volatile part of these costs, which are dependent on turn-over and expatriation, will considerably simplify the management of this staff cost, and also contribute to the diversity of recruitment.

33. Today, all staff costs charged to VCs are funded against approved resources. The recalculation of the existing staff costs with the new method may in some cases generate a limited risk of exceeding the total appropriations, which could not be covered by an increase in VCs. These adjustments should be studied, case by case, to see how best they should be managed.

34. In the future, all staff costs financed by VCs would have to be calculated and budgeted, in accordance with the IBF accounting system.

**SECURING THE FINANCING**

35. Once created, the IBF will not change or limit any of the existing commitments of the OECD arising from the Staff Regulations, Rules and Instructions applicable to Officials of the Organisation, existing contracts or other services of legal obligations towards its staff.

36. Any evolution in the number of staff is covered by a corresponding evolution of the financing taken on the budgets (the mark-up); the resources of the IBF will thus evolve in line with the covered population.

37. While it is possible to determine an average percentage based on the past, the actual standardised staff costs expenditures are not easily predictable and can vary from year to year, because of changing personal situations or due to the renewal of staff. The IBF will need therefore to be managed on a biennial rolling basis, so that surpluses can be available to smooth deficits in another year. The surpus funds would be considered as spent in the Budget and would not add to the actual budget surplus at the end of a given year. They would not be diverted to other Part I purposes but used solely to manage the benefits and indemnities. If a structural surplus were to be created, it could be eliminated by reducing temporarily the amount of the mark-up percentage, compared to the amount in the budget, which would have the effect of returning savings to the various budgets.
38. To underpin the stability of the IBF, in particular in its initial period of operation, it would be advisable to back up the IBF with an existing reserve. As with the smoothing provision above, it is preferable to do this rather than increasing from the beginning the standard cost for the purpose of avoiding any risk. The continued need for a reserve would be reviewed after each biennium.

39. The amount required for this reserve is not very high, since the risk of variation compared to the rate established for the fixed charge is expected to be limited. The reserve would be replenished to the initial level (or to a different level that may be agreed necessary in light of experience) in years where there are available savings. The Parking Rental Reserve which amounts to KE 731 [see BC(2008)10, page 6] should be applied to this purpose.

DECISION PROCESS AND IMPLEMENTATION

40. The creation of the IBF will allow the decentralisation of the staff budget to Directorates whilst potentially further improving diversity throughout the Organisation. This is a prerequisite to the staff budget decentralisation and as such an essential element of the BFMP project, as stated above.

41. In the light of the current schedule of reforms, the operation of the IBF needs to be settled now enable the Secretariat to implement the IBF in the framework of the 2009-10 budget proposals, including in Part II programmes; to make the necessary changes in the accounting systems; and to proceed with the BFMP project.

42. The creation of the IBF would require only limited changes to budgetary and accounting practices in Part I, which must be considered in the preparation of the budget 2009-10. These include extending the budgetary average cost of personnel to include allowances not already included and rebalancing the cost of results to the substantive areas. The calculation of the Part II budgets will also be done in on the same basis with the new IBF processes.

43. Members agreement is required on four aspects of the implementation:

- The provision for automatic carry-forward (see para. 20 above);
- The phase-in period for five Part II programmes (para. 25 c));
- The Budget transfer from Part I to Chapter 75 (paras. 27 and 28);
- The use of a reserve to underpin the IBF at least in its early years (paras. 38 and 39).

Proposed Action

44. In the light of the preceding, the Secretary-General invites the Council to adopt the following draft conclusions:

THE COUNCIL

a) noted document C(2008)155;

b) adopted the draft Resolution in Appendix 3 of C(2008)155.
## APPENDIX 1
### Categories of Costs

1. **Basic salary**
   1.1 Basic salary, including steps*
   1.2 Special step
   1.3 Vacation not taken*
   1.4 Acting allowance

2. **Personal allowances**
   2.1 Family allowances*
   2.2 Reimbursement Special education
   2.3 Rent allowance
   2.4 Reimbursement Maternity leave

3. **Allowances related to expatriation**
   3.1 Expatriation allowance*
   3.2 Education allowance
   3.3 Home leave allowance
   3.4 Language allowance

4. **Turn-over costs**
   4.1 Installation allowance
   4.2 Reimbursement of removal expenses
   4.3 Reimbursement statutory travel expenses

5. **Employer's contributions**
   5.1 Pension Scheme Contribution*
   5.2 Provident Fund Contribution*
   5.3 Medical system Contribution*
   5.4 French Social Security Contribution*
   5.5 Other Employer's contributions*

6. **Post-employment costs**
   6.1 Maintenance of salaries and allowances
   6.2 Contribution to post employment medical coverage
   6.3 Contribution to medical coverage of pensioners
   6.4 Allocation Article 13 (60-65 years)

7. **Loss of employment**
   7.1 Loss of employment indemnities
   7.2 Notice

8. **Recruitment costs**

Listed with an * = charges currently included in the Part I Average scale by grade
### APPENDIX 2

**IMPACT OF THE NEW METHODOLOGY ON PART II PROGRAMMES (3 years Study: 2005 to 2007)**

<table>
<thead>
<tr>
<th>Programme</th>
<th>Actual charges Rate</th>
<th>2005</th>
<th>2006</th>
<th>2007</th>
<th>2005 to 2007</th>
<th>Total spending (3 years)</th>
<th>Total impact (3 years)</th>
<th>% compared to spending</th>
<th>Annual average</th>
</tr>
</thead>
<tbody>
<tr>
<td>IEA</td>
<td>53.5%</td>
<td>-151,802</td>
<td>52.3%</td>
<td>-34,417</td>
<td>51.3%</td>
<td>69,984</td>
<td>43,697,152</td>
<td>-116,235</td>
<td>-27.2%</td>
</tr>
<tr>
<td>DEV</td>
<td>52.9%</td>
<td>-11,975</td>
<td>50.5%</td>
<td>29,265</td>
<td>51.8%</td>
<td>6,205</td>
<td>7,817,804</td>
<td>23,496</td>
<td>0.30%</td>
</tr>
<tr>
<td>SAH</td>
<td>41.1%</td>
<td>93,315</td>
<td>41.1%</td>
<td>116,024</td>
<td>38.2%</td>
<td>164,847</td>
<td>4,352,298</td>
<td>374,187</td>
<td>8.60%</td>
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<tr>
<td>NEA</td>
<td>53.6%</td>
<td>-49,119</td>
<td>55.8%</td>
<td>-125,053</td>
<td>54.8%</td>
<td>-97,448</td>
<td>16,315,759</td>
<td>-271,621</td>
<td>-1.66%</td>
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<tr>
<td>NEA IB</td>
<td>55.2%</td>
<td>-34,107</td>
<td>56.9%</td>
<td>-55,951</td>
<td>52.0%</td>
<td>2,714</td>
<td>5,625,247</td>
<td>-87,344</td>
<td>-1.55%</td>
</tr>
<tr>
<td>CERI</td>
<td>50.1%</td>
<td>27,805</td>
<td>48.9%</td>
<td>47,484</td>
<td>49.0%</td>
<td>78,874</td>
<td>1,523,116</td>
<td>48,018</td>
<td>3.15%</td>
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<tr>
<td>ITF/CEMT</td>
<td>40.8%</td>
<td>423,495</td>
<td>40.8%</td>
<td>543,059</td>
<td>40.4%</td>
<td>533,208</td>
<td>19,193,608</td>
<td>1,519,762</td>
<td>7.92%</td>
</tr>
</tbody>
</table>

**Notes:**
- The table above presents the impact of the new methodology on Part II Programmes for the period from 2005 to 2007.
- The data includes actual charges, differences, and spending comparisons for various programs.
- The annual average is calculated based on the 3-year period.
- The % compared to spending indicates the percentage change from the previous year.
THE COUNCIL:

Having regard to the proposal to create an internal fund to finance and centrally manage staff costs additional to the basic salary of OECD officials, in accordance with the orientations of the Human Resources Policy Reform set out in document C(2007)7;

Having regard to document C(2008)155

NOTED:

1. The creation, as of January 1, 2009, of the Indemnities and Benefits Fund (IBF), a multi-year extra-budgetary fund, which will apply to the allowances, indemnities, and benefits of officials, set out in the Annex to this Resolution and forming an integral part of this Resolution;

2. The financing of the IBF by a fixed contribution, calculated as a percentage of the basic salary, which will be set and revised by the Secretariat on an annual basis;

3. That the Budget Committee will be informed at the end of each biennium of the evolution of the IBF and notably of any change to the fixed contribution and to the reserve mentioned below;

DECIDED:

4. To authorise the annual and automatic carry-forward of surpluses of the IBF;

5. To authorise the use of the reserve from the parking rental to staff, up to K EUR 750 in order to secure the IBF, with its continued use to be reviewed after each biennium;

6. To limit, over a maximum of 4 years, the impact of the transition to the IBF for the following Part II programmes:
   - the Sahel and West African Club;
   - the Joint Pensions Administrative Section;
   - the Co-operative Action Programme on Local Economic and Employment (LEED);
   - the German Linguistic Section;
   - the Decentralised Project on Institutional Management in Higher Education (IMHE);
   - the Development Centre;
   - the Network on Fiscal Relations

   by reducing the payment to the IBF as described in document C(2008)155, paragraph 25 c); and

7. To authorise a transfer of appropriations of KE 310 between Part I of the budget and the Annex Budget Publications for the 2009-10 PWB to provide the necessary funding for applying the IBF to the staff financed in the Publications Annex Budget;
**ANNEX**

Allowances, and Benefits included in the IBF

<table>
<thead>
<tr>
<th>Designation</th>
<th>Regulations, Rules and Instructions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Personal allowances</strong></td>
<td></td>
</tr>
<tr>
<td>Family allowances</td>
<td>Rules 16/0; 16/1; 16/2; 16/9</td>
</tr>
<tr>
<td>Special education allowance</td>
<td>Rule 16/9.4</td>
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<td>Rent allowance</td>
<td>Rule 16/5</td>
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<tr>
<td>Reimbursement Maternity leave</td>
<td>Rule 17/1.8</td>
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<tr>
<td><strong>Indemnities related to expatriation</strong></td>
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<tr>
<td>Expatriation allowance</td>
<td>Rule 16/3</td>
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<tr>
<td>Education allowance</td>
<td>Rule 16/8</td>
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<tr>
<td>Home leave allowance</td>
<td>Regulation 20 f)</td>
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<tr>
<td>Language allowance</td>
<td>Rule 16/7</td>
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<tr>
<td><strong>Turn-over costs</strong></td>
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</tr>
<tr>
<td>Installation allowance</td>
<td>Rule 16/4</td>
</tr>
<tr>
<td>Removal expenses</td>
<td>Rule 17/3.6</td>
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<tr>
<td>Reimbursement Statutory travel expenses</td>
<td>Rule 17/3.1</td>
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<tr>
<td><strong>Employer's contributions</strong></td>
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<tr>
<td>Pension Scheme Contribution</td>
<td>Rule 17 b), Art. 41/3 of Annex X and Art. 41/3 of Annex Xbis</td>
</tr>
<tr>
<td>Provident Fund Contribution</td>
<td>Rule 17 b), Rule 4 of Annex VI</td>
</tr>
<tr>
<td>Medical System Contribution</td>
<td>Rule 17 a), Rule 17/1.15</td>
</tr>
<tr>
<td>French Social Security Contribution</td>
<td>Rule 17 a)</td>
</tr>
<tr>
<td>Other employer’s contributions</td>
<td>Rule 17 a)</td>
</tr>
<tr>
<td><strong>Post-employment costs</strong></td>
<td></td>
</tr>
<tr>
<td>Maintenance of salaries and allowances during non-active status</td>
<td>Rule 17/1.7</td>
</tr>
<tr>
<td>Contribution to Post employment medical coverage</td>
<td>Rule 17/1.2; 17/1.3</td>
</tr>
<tr>
<td>Contribution to Medical coverage of pensioners</td>
<td>Rule 17/1.2</td>
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<tr>
<td>Allocation Article 13 (60-65 years)</td>
<td>Instruction 113.1</td>
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