

GOVERNMENT OF THE DISTRICT OF COLUMBIA
EXECUTIVE OFFICE OF THE MAYOR
DC OFFICE OF PERSONNEL

2006 COLA NOTICE FOR PUBLIC SCHOOL TEACHERS

Section 11013(b) of the Balanced Budget Act of 1997, P.L. 105-33, codified at D.C. Code § 38-2021.21(b), as amended, provides for a cost-of-living adjustment (COLA) of annuities effective March 1 of each year, and payable April 1 of each year, for retired District of Columbia Public School Teachers and their survivors. For teachers hired before November 1, 1996, and their survivors, the COLA effective on March 1, 2006, is 3.4%. For teachers hired on or after November 1, 1996, and their survivors, the COLA effective on March 1, 2006, is 3.0%. The annuity adjustments are as follows:

1. District of Columbia public school teachers, hired before November 1, 1996, who retired on an annuity commencing on or before March 1, 2005, and their survivors are entitled to a full 3.4% COLA increase.
2. District of Columbia public school teachers, hired on or after November 1, 1996, who retired on an annuity commencing on or before March 1, 2005, and their survivors are entitled to a full 3.0% COLA increase.
3. District of Columbia public school teachers, hired before November 1, 1996, who retired on an annuity commencing after March 1, 2005, and before March 1, 2006, are entitled to a prorated COLA increase equal to $1/12^{\text{th}}$ of the 3.4% COLA increase multiplied by the number of months (not to exceed 12 months, and counting any portion of a month as an entire month) for which the annuity was effective before March 1, 2006. For example, if a teacher retired on November 8, 2005, the prorated 2006 COLA would be 1.1% ($4 \text{ months} \times 1/12^{\text{th}} \times 3.4\% = 1.1\%$).
4. District of Columbia public school teachers, hired on or after November 1, 1996, who retired on an annuity commencing after March 1, 2005, and before March 1, 2006, are entitled to a prorated COLA increase equal to $1/12^{\text{th}}$ of the 3.0% COLA increase multiplied by the number of months (not to exceed 12 months, and counting any portion of a month as an entire month) for which the annuity was effective before March 1, 2006. For example, if a teacher retired on November 8, 2005, the prorated 2006 COLA would be 1.0% ($4 \text{ months} \times 1/12^{\text{th}} \times 3.0\% = 1.0\%$).
5. The table below summarizes the rules for determining the first COLA for survivors of District of Columbia public school teachers. Where applicable, the prorated COLA increase is determined as described in paragraphs 3 and 4 above.

Survivors	
Type of Case	First COLA
Spouse—Death in Service	Prorate based on effective date of survivor annuity
Spouse—Death after Retirement (before the retiree's first COLA)	Prorate based on effective date of retiree annuity
Spouse—Death after Retirement (after the retiree's first COLA)	DO NOT Prorate (pay full COLA)
Children (All circumstances)	DO NOT Prorate (pay full COLA)
Dependent Parent—Death in Service	Prorate based on effective date of survivor annuity