

**GOVERNMENT OF THE DISTRICT OF COLUMBIA  
EXECUTIVE OFFICE OF THE MAYOR**

**DC OFFICE OF PERSONNEL**

**2014 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, 2014, is 1.5%. Since this percentage is below the 3% cap applicable to teachers hired on or after November 1, 1996, and their survivors, their COLA effective March 1, 2014, is also 1.5%. Therefore, the annuity adjustments for both groups are as follows:

1. District of Columbia public school teachers, hired before or on or after November 1, 1996, who retired under an annuity commencing on or before March 1, 2013, and their survivors, whose annuities commenced on or before March 1, 2013, are entitled to a full 1.5% COLA increase.
2. District of Columbia public school teachers, hired before or on or after November 1, 1996, who retired under an annuity commencing after March 1, 2013, and before March 1, 2014, are entitled to a prorated COLA increase equal to  $1/12^{\text{th}}$  of the 1.5% 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, 2014. For example, if a teacher retired on November 8, 2013, the prorated 2014 COLA would be .5% ( $4 \text{ months} \times 1/12^{\text{th}} \times 1.5\% = .5\%$ ).
3. 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 paragraph 2 above.

<b>Survivors</b>	
<b>Type of Case</b>	<b>First COLA</b>
Spouse—Death in Service	Prorated based on effective date of survivor annuity
Spouse—Death after Retirement (before the retiree’s first COLA)	Prorated based on effective date of retiree annuity
Spouse—Death after Retirement (after the retiree’s first COLA)	NOT Prorated full COLA is paid)
Children (All circumstances)	NOT Prorated (full COLA is paid)
Dependent Parent—Death in Service	Prorated based on effective date of survivor annuity