



INDUSTRIAL COMMISSION OF **ARIZONA**

Substantive Policy Statement

Title: Life Table to be Used in Calculating Roth Credits	Revision Effective: May 28, 2026
Approved by the Industrial Commission: May 28, 2026	Revision Issued: May 28, 2026

This substantive policy statement is advisory only. A substantive policy statement does not include internal procedural documents that only affect the internal procedures of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules made in accordance with the Arizona administrative procedure act. If you believe that this substantive policy statement does impose additional requirements or penalties on regulated parties you may petition the agency under Arizona Revised Statutes section 41-1033 for a review of the statement.

Life Table to be Used in Calculating Roth Credits

This substantive policy statement identifies the source document (life table) for ascertaining the life expectancy of a workers' compensation claimant and specifies that the life table to be used in calculating the amount of a credit or credits resulting from prior disability awards using the method described in *R.G. Roth v. Indus. Comm'n*, 126 Ariz. 147, 613 P.2d 307 (App. 1980).

Since November 8, 2018, the Industrial Commission of Arizona has used The United States Life Tables, 2014, National Vital Statistics Reports, Vol. 66, number 4, August 14, 2017, Table 1, Life table for the total population: United States, 2014, to prorate the amount of prior scheduled awards dating prior to, and using the methods described by the Arizona Court of Appeals in *R.G. Roth v. Indus. Comm'n*, 126 Ariz. 147, 613 P.2d 307 (App. 1980).

Effective May 28, 2026, the Industrial Commission of Arizona will use The United States Life Tables, 2023, National Vital Statistics Reports, Vol. 74, number 6, July 15, 2025, Table 1, Life table for the total population: United States, 2023. This life table is the most current available and is to be used until further notice in calculating the amount of a credit or credits resulting from prior disability awards using the method described in *R.G. Roth v. Indus. Comm'n*.