

**4123-17-73**  
**Appendix C**Group Retrospective Loss Development Factors

Group Retrospective Loss Development Factors are applicable for the group retrospective program policy years that begin on or after the given effective date while before the expiration date.

<b>Private Employers (PA)</b>				
<b>Effective Date</b>	<b>Expiration Date</b>	<b>12-month LDF</b>	<b>24-month LDF</b>	<b>36-month LDF</b>
July 1, 2009	June 30, 2016	1.858	1.565	1.349
July 1, 2016	June 30, 2018	2.088	1.758	1.516
July 1, 2018		1.515	1.354	1.194

<b>Public Employers-Taxing Districts (PEC)</b>				
<b>Effective Date</b>	<b>Expiration Date</b>	<b>12-month LDF</b>	<b>24-month LDF</b>	<b>36-month LDF</b>
January 1, 2009	December 31, 2016	2.014	1.681	1.510
January 1, 2017	December 31, 2018	2.296	1.916	1.721
January 1, 2019		1.454	1.391	1.268