

**4123-17-54**  
**Appendix C**

Individual Retrospective Rating Plan  
Loss Conversion Factors  
Public Employer Taxing Districts

Loss Conversion Factors are applicable for retro program years that begin on or after the given effective date but not after the expiration date.

Effective Date	Expiration Date	Loss Conversion Factor
January 1, 2016	December 31, 2016	1.0400
January 1, 2017	December 31, 2017	1.0800
January 1, 2018	December 31, 2019	1.1456
January 1, 2020		1.1127