

**304.39-120 Calculation of net loss.**

- (1) All benefits or advantages a person receives or is entitled to receive because of the injury from workers' compensation are subtracted in calculating net loss.
- (2) If a benefit or advantage received to compensate for loss of income because of injury, whether from basic reparation benefits or from any source of benefits or advantages subtracted under subsection (1), is not taxable income, the income tax saving that is attributable to his loss of income because of injury is subtracted in calculating net loss. Subtraction may not exceed fifteen percent (15%) of the loss of income and shall be in a lesser amount if the claimant furnishes to the insurer reasonable proof of a lower value of the income tax advantage.

**Effective:** July 15, 1982

**History:** Amended 1982 Ky. Acts ch. 123, sec. 19, effective July 15, 1982. -- Created 1974 Ky. Acts ch. 385, sec. 12, effective July 1, 1975.