Exh. IC-03

PILOT NET INCOME								
Pilot Association	Last Available Comparable Net Income	Year						
Port an	Port and River Pilots							
San Francisco Bar Pilots Association	\$488,250.36	2018						
Columbia River Pilots (COLRIP)	\$398,371.42	2018						
Crescent River Port Pilots Association	\$607,988.38	2018						
New Orleans Baton Rouge Association	\$727,287.20	2018						
Lake Charles Pilots	\$409,098.82	2018						
Port Everglades Pilots	\$549,998.00	2019*						
Aransas-Corpus Christi Pilots	\$722,868.00	2015**						
Bar (	Only) Pilots							
Associated Branch for the Port of New Orleans	\$610,409.45	2018						
Columbia River Bar Pilots	\$356,560.43	2018						

<sup>\*</sup>Estimated Net Income determined by the Report of the Investigative Committee, Florida Department of Business and Professional Regulation Pilotage Rate Review Committee

<sup>\*\*</sup>Net income information for a pilot included in findings of fact in *Rivera v. Kirby Corp. et al,* Civil Action No. 3:17-CV-111, S.D.TX

## ACCRA Cost of Living Index Q1 2019 - Q1 2020

ACCRA Cost of Living Index Source: COLI.org

					Fort	New	Corpus	
	National	San	Seattle	Portland	Lauderdale	Orleans	Christi	Lake Charles
Index	Average	Francisco CA	WA	OR	FL	LA	TX	LA
Composite (100%)	100	197.6	157.6	135.0	116.0	106.7	94.9	87.3
Grocery (13.89%)	100	131.6	129.2	112.7	103.5	102.1	85.6	98.1
Housing (27.53%)	100	367.3	230.4	186.8	156.7	129.0	85.2	76.2
Utilities (9.55%)	100	127.3	108.5	87.6	101.9	80.2	140.5	74.7
Transportation (9.20%)	100	144.8	138.3	131.9	103.4	102.0	92.3	95.1
Health Care (4.31%)	100	128.1	128.6	116.2	96.6	115.1	84.5	93.3
Miscellaneous (35.52%)	100	133.0	134.0	119.3	98.8	98.5	95.6	92.4

ACCRA Comparable After-tax Income to Seattle, WA Calculated as of 8-5-2020

ACCRA Comparable After-tax Income Calculation Source: COLI.org; Pilot Net Income and Year Source: Exh. IC-3

Pilot Association	Ne	t Income	Year	COLI City	Con	nparable Income*
Port and River Pilots						to Seattle, WA
San Francisco Bar Pilots Association	\$	488,250	2018	San Francisco, CA	\$	389,413
Columbia River Pilots (COLRIP)	\$	398,371	2018	Portland, OR	\$	465,061
Crescent River Port Pilots Association	\$	607,988	2018	New Orleans, LA	\$	898,021
New Orleans Baton Rouge Association	\$	727,287	2018	New Orleans, LA	\$	1,074,231
Lake Charles Pilots	\$	409,098	2018	Lake Charles, LA	\$	738,532
Port Everglades Pilots	\$	549,998	2019**	Fort Lauderdale, FL	\$	747,238
Aransas-Corpus Christi Pilots	\$	722,868	2015***	Corpus Christie, TX	\$	1,200,463
Bar (Only) Pilots	_'					
Associated Branch for the Port of New Orleans	\$	610,409	2018	New Orleans, LA	\$	901,597
Columbia River Bar Pilots	\$	356,560	2018	Portland, OR	\$	416,250

<sup>\*</sup>ACCRA Comparable After-tax Income to Seattle, WA as calculated by COLI.org on 8-5-2020

<sup>\*\*</sup>Estimated Net Income determined by the Report of Investigative Committee, Florida Department of Business and Professional Regulation Pilotage Rate Review Committee

<sup>\*\*\*</sup>Net income information for a pilot included in findings of fact in Rivera v. Kirby Corp. et al, Civil Action No. 3:17-CV-111, S.D.TX

## ACCRA Cost of Living Index Q12019 - Q12020

**Index Comparison** 

		San			Fort	New	Corpus	Lake
	National	Francisco	Seattle	Portland	Lauderdale	Orleans	Christi	Charles
Index	Average	CA	WA	OR	FL	LA	TX	LA
Composite (100%)	100	197.6	157.6	135	116	106.7	94.9	87.3
Grocery (13.89%)	100	131.6	129.2	112.7	103.5	102.1	85.6	98.1
Housing (27.53%)	100	367.3	230.4	186.8	156.7	129	85.2	76.2
Utilities (9.55%)	100	127.3	108.5	87.6	101.9	80.2	140.5	74.7
Transportation (9.20%)	100	144.8	138.3	131.9	103.4	102	92.3	95.1
Health Care (4.31%)	100	128.1	128.6	116.2	96.6	115.1	84.5	93.3
Miscellaneous (35.52%)	100	133	134	119.3	98.8	98.5	95.6	92.4

## **Expected Spending Comparison By Household Types**

	San				Fort New	Corpus	Lake	
	National	Francisco	Seattle	Portland	Lauderdale	Orleans	Christi	Charles
Total Monthly Expense	Average	CA	WA	OR	FL	LA	TX	LA
Married Couple with Children Under 6	6348	12620	9979	8643	7450	6743	6141	5567
Married Couple with Children 6-17	6805	13290	10622	9147	7890	7194	6535	5960
Home Owner	5535	10701	8570	7127	6179	5810	5137	4718
Renter	3397	7912	5878	5440	4608	3825	3500	3120

#### **Average Price Comparison**

		San			Fort	New	Corpus	Lake
	National	Francisco	Seattle	Portland	Lauderdale	Orleans	Christi	Charles
ITEM	Average	CA	WA	OR	FL	LA	TX	LA
Steak	11.42	15.67	14.39	13.1	9.79	11.3	9.07	11.65
Ground Beef	3.9	3.38	5.84	4.65	3.77	4.04	3.82	4.3
Sausage	4.2	5.42	5.59	4.67	4.5	4.39	3.64	3.64
Frying Chicken	1.4	1.57	2.09	1.61	1.24	1.13	1.01	1.16
Chunk Light Tuna	1.12	1.38	1.35	1.38	1.03	1.07	0.99	1.06
Whole Milk	1.95	2.66	2.02	1.96	2.58	2.3	1.4	2.38
Eggs	1.52	3.55	1.98	2.04	1.43	1.77	1.65	1.32
Margarine	1.11	1.26	1	0.98	1.05	0.99	0.97	1.04
Parmesan Cheese	4.25	5.84	5.25	4.92	3.98	4.12	3.85	4.33
Potatoes	3.16	3.23	3.24	2.01	3.99	3.26	2.27	3.31
Bananas	0.56	0.79	0.64	0.56	0.68	0.6	0.48	0.52
Lettuce	1.58	2.03	2.05	1.83	2	1.71	1.43	1.52
Bread	3.45	4.78	4.71	4.36	3.42	3.69	3.11	3.7
Fresh Orange Juice	3.53	4.39	4.08	3.99	3.76	3.67	3.04	3.62
Coffee	4.31	6.74	5.88	5.29	3.73	3.79	3.95	4
Sugar	2.23	3.11	3.82	2.74	2.14	1.98	2.02	1.94
Corn Flakes	3.93	5.16	4.99	4.84	4.08	3.91	3.11	3.89
Sweet Peas	1.19	1.88	1.71	1.51	1.41	1.13	0.91	1.09
Peaches	1.9	2.63	2.3	2.15	2.97	2.03	1.75	1.79
Facial Tissues	1.83	2.49	2.45	2.15	1.85	1.88	1.51	1.99
Detergent	6.24	6.87	7.43	7.41	5.89	5.52	5.93	6.37
Cooking Oil	5.02	7.09	8.03	6.07	5.57	5.4	4.22	4.71
Frozen Meal	2.6	3.38	3.22	2.47	2.83	2.89	2.36	2.38
Frozen Corn	1.28	2.65	2.24	1.34	1.64	1.07	0.91	1.46
Potato Chips	3.31	3.63	4.08	3.95	3.23	3.75	2.45	3.15
Soft Drink	1.77	2.26	2.25	1.76	1.5	1.75	1.67	1.79
Apartment Rent	1141	4185	2650	2530	2092	1530	1229	1053
Home Price	362548	1309475	824117	621629	523487	463424	277481	246918
Total Energy	167.87	238.26	185.82	141.22	170.6	112.05	286.27	95.91
Phone	180.24	194.54	190.43	166.18	184.36	176.37	181.66	176.36
Tire Balance	49.2	64.38	65.7	64.54	61.58	62.37	51.72	55.64
Gasoline	2.48	3.75	3.49	3.28	2.33	2.27	2.15	2.17
Optometrist Visit	106.28	142.44	159.86	137.81	118.24	90.5	124.79	116.61

## ACCRA Cost of Living Index Q12019 - Q12020

**Index Comparison** 

		San			Fort	New	Corpus	Lake
	National	Francisco	Seattle	Portland	Lauderdale	Orleans	Christi	Charles
Index	Average	CA	WA	OR	FL	LA	TX	LA
Doctor Visit	115.15	153.96	136.67	158.63	95.04	150.84	91.35	87.64
Dentist Visit	97.97	137.18	147.5	100.04	97	108.38	71.19	92.93
Ibuprofen	9.34	12.15	10.26	9.73	11.51	11.06	8.15	10.43
Prescription Drug	469.56	435.12	481.11	519.37	449.1	506.65	483.38	482.13
Hamburger	4.35	5.73	5.68	5.07	4.15	4.52	4.45	4.43
Pizza	10.47	13.74	12.32	12.42	9.65	8.99	11.12	9.74
Fried Chicken	4.18	5.5	5.38	4.35	3.6	1.95	4.39	3.94
Haircut	17.58	22.46	35.16	30.74	16.02	17.83	18.58	17.54
Beauty Salon	38.23	79.79	47.13	55.5	54.4	44.09	40.88	35.29
Toothpaste	2.3	3.1	3.23	2.8	2.44	1.99	1.88	2.09
Shampoo	0.99	1.37	1.11	1.2	1.01	0.92	0.79	1.05
Dry Cleaning	13.29	15.85	21.23	14.76	13.61	14.85	11.67	11.44
Man Dress Shirt	32.2	47.45	43.4	42.43	30.06	33.08	31.58	31.37
Boy Jeans	25.37	27.61	38.58	27.52	20.5	25.48	24.74	23.92
Women Slacks	31.72	50.76	44.35	37.63	28.04	36.89	31.83	24.22
Washer Repair	76.84	69.44	99.75	86.26	65.05	83.09	73.6	75.54
Newspaper	19.26	27.72	30.82	17.23	15.54	14.37	15.77	14.13
Movie	10.72	15.02	14.49	11.56	12.21	11.88	8.03	9.06
Yoga	15.05	20.67	20.84	18.35	20.3	17.81	14.5	13.38
Tennis Balls	2.57	4.44	3.88	3.28	3.03	2.92	2.16	2.52
Veterinary Services	52.25	66.17	59.93	63.93	51.74	56.33	38.88	44.59
Beer	9.29	10.57	11.01	10.88	9.84	9.01	9.24	8.49
Wine	8.95	8.16	14.26	10.76	8.26	10.16	7.65	7.55

#### ACCRA Cost of Living Index Methodology (Source: COLI.org)

The ACCRA Cost of Living Index is designed to provide the best possible means to compare cost of living differences among urban areas based on the price of consumer goods and services appropriate for professional and managerial households in the top income quintile.

The Cost of Living Index rests on the premise that prices collected at a specified time, in strict conformance with standard specifications, provide a sound basis for constructing a reasonably accurate gauge of relative differences in the cost of consumer goods and services.

Consumer expenditures cover an almost limitless range of goods and services, and no index of consumer buying can encompass all of them. Since we can't price everything, what do we do? The standard approach, used in the ACCRA Index, is to divide consumer expenditures into categories, and then select items that represent those categories. The items used in the ACCRA Index thus are surrogates for entire categories of consumer spending. For this approach to work, price differences among urban areas for the items in the Index must accurately reflect differences for the categories they represent.

The ACCRA Cost of Living Index consists of six major categories: grocery items, housing, utilities, transportation, health care, and miscellaneous goods and services. These major categories in turn are composed of subcategories, each of which is represented by one or more items in the Index. Separate component indexes are published for each of the six major categories. We're not concerned with the extent to which consumers actually purchase the individual items in the Index. The 60 items have been chosen solely to show interarea price differences in the categories they represent. What's important, in calculating the Index, is the ratio of an urban area's average price to the average price of the same item nationwide. When we use a pound of whole frying chicken to represent poultry products, we're assuming that if an area's price for this item is 10% above the nationwide average, its prices for poultry products as a whole also are about 10% above the nationwide average.

How much the ratio for each item contributes to the Index is determined by the distribution of consumer expenditures among the categories covered by the Index. The share of consumer spending devoted to the category each item represents determines that category's importance, or weight, in the Index. The ACCRA Cost of Living Index Committee has adopted the weights based on the latest data from the U.S. Bureau of Labor Statistics' Consumer Expenditure Survey, using the data on the proportional distribution of expenditures by households in which the reference person has a professional or managerial occupation and by households in the upper quintile of income.

Data published for the first three quarters is based on prices submitted by all participating areas. Beginning in February 2008, C2ER began publishing an annual average survey compiled from data submitted in those previous quarters. For urban areas where we have data less than three pricing periods, we developed estimated prices in order to have a complete set of observations. Thus, to calculate the annual average index, we use the actual and estimated prices as our observations to calculate an annual average price for each item. We do not weight any of the prices based on when we observe them. Thus, first pricing period prices receive the same weight in the calculation as third pricing period prices. Then, from the annual average price for each item, we calculate the index using the same BLS Consumer Expenditure Survey weights that we would for any other pricing period.

#### **Price Reporting:**

C2ER stringently reviews all prices reported, and attempts to eliminate errors and noncompliance with pricing specifications. All price data are obtained from sources deemed reliable, but no representation is made as to the complete accuracy thereof. They are published subject to errors, omissions, changes, and withdrawals without notice.

#### **Exclusion of Taxes:**

C2ER is fully cognizant that state and local taxes are an integral part of the cost of living, and that tax burdens vary widely not only among states and metropolitan areas, but even within each metropolitan area. Due to the multiplicity of state and local taxes, taxing jurisdictions, and assessment procedures, it is not feasible to calculate local tax burdens reliably. C2ER has opted to produce an index which adequately measures differences in goods and services costs, rather than to produce an inaccurate measure which attempts to incorporate taxes levied on real and intangible property, retail sales, and income.

#### **COLI Data Interpretation:**

The ACCRA Cost of Living Index measures relative price levels for consumer goods and services in participating areas. The average for all participating places, both metropolitan and nonmetropolitan, equals 100, and each participant's index is read as a percentage of the average for all places.

The Index does not measure inflation (price change over time). Because each quarterly report is a separate comparison of prices at a single point in time, and because both the number and the mix of participants may change from one quarter to the next, index data from different quarters cannot be compared. For inflation data contact the nearest regional office of the U.S. Bureau of Labor Statistics.

Because the number of items priced is limited, it is not valid to treat percentage differences between areas as exact measures. Since judgement sampling is used in this survey, no confidence interval can be determined. Small differences should not be construed as significant, or even as indicating correctly which area is the more expensive place to live.

#### How to Use the ACCRA Cost of Living Index:

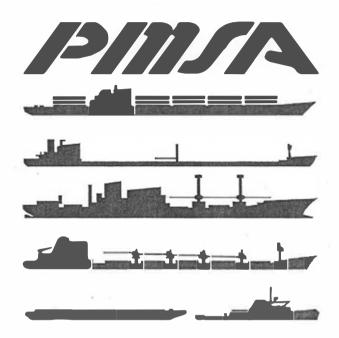
Assume that City A has a composite index of 98.3 and City B has a composite index of 128.5. If you live in City A and are contemplating a job offer in City B, how much of an increase in your after-tax income is needed to maintain your present lifestyle? 100\*[(City B - City A)/City A] = 100\*(.3072) = 30.72% Increase Conversely, if your are considering a move from City B to City A, how much of a cut in after-tax income can you sustain without reducing your midmanagement lifestyle? 100\*[(City A - City B)/City B] = 100\*(-.2350) = 23.5% Decrease

#### The ACCRA Cost of Living Index Manual:

For more information about how the Cost of Living Index is prepared or to learn what you need to do to participate, download the Cost of Living Index Manual.

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## PMSA 2008 Tariff Proposal



# Submitted to WASHINGTON STATE BOARD OF PILOTAGE COMMISSIONERS

April 21, 2008

## PMSA Handout #3 to the Board of Pilot Commissioners

Submitted February 27, 2008

## **Cost of Living and Income Comparisons**

Over the past several years, PSP has repeatedly referred to the high income levels in San Francisco. As stated previously, the run away income levels in San Francisco were based upon four year tariff adjustments of 6%, 6%, 4%, 4%. These tariff adjustments led to a dramatic increase in income and a "tariff freeze" for 48 months -- the freeze is currently in effect. As illustrated by the chart PMSA recently provided comparing Income to Tariff to CPI, income is growing at a much faster rate than either tariff or CPI changes. This was particularly true in San Francisco. As a result, the SF tariff freeze could potentially be extended even longer given the high income levels that have been generated by the current tariff there.

Given PSP's propensity for referring to San Francisco, there had to be some attempt to provide context for comparison not only to San Francisco but to other areas as well. As a result, PMSA presented cost of living comparison data in the past two contested tariff hearings. PMSA included other west coast cities in order to provide additional context for income comparisons.

For this education effort, we have provided current comparisons. We don't have the 2007 income levels for PSP but based on monthly revenue figures, we fully expect the personal income levels will be <u>significantly</u> higher than PSP, PMSA or the Pilot Commission anticipated during discussions at the tariff hearing just 9 months ago. We will all find out when the audited financials are presented. So for this effort, we had to choose an income level for PSP and we decided to use the PMSA proposal last year of a 2% tariff increase which was estimated to generate a reported gross income of \$346,392. This gross income figure was based on an estimated reported net income of \$303,838 and a PSP internal decision to set Individual Business Expense at \$42,554.68. This gross income figure does not consider the transportation allowance which includes an undetermined amount of income given the IRS limits on transportation expenses. So let's look at some comparisons.

<u>Seattle compared to San Francisco</u>: \$346,392.68 of Seattle income is equivalent to \$514,932.35 of income in San Francisco. The percent increase from Seattle to San Francisco necessary to maintain the same standard of living is 48.66%.

<u>Seattle compared to LA/LB</u>: \$346,392.68 of Seattle income is equivalent to \$477,766.65 of income in LA/LB. The percent increase from Seattle to LA/LB necessary to maintain the same standard of living 37.93%.

Note: this would mean that PSP individual pilot income level would be three times the amount of a new LA Pilot.

<u>Seattle compared to San Diego</u>: \$346,392.68 of Seattle income is equivalent to \$451,662.48 of income in San Diego. The percent increase from Seattle to San Diego necessary to maintain the same standard of living 30.39%.

<u>Seattle compared to Honolulu HI:</u> \$346,392.68 of Seattle income is equivalent to \$490,412.32 of income in Honolulu. The percent increase from Seattle to Honolulu necessary to maintain the same standard of living 41.58%.

Note 1: There are other adjustments that need to be considered in order to make an apples to apples comparison. For example, LA has a city retirement plan that pilots contribute 6% to. LB pilots (JPS) have a 401k retirement plan that pilots contribute to. All three pilot groups in Alaska, the pilot group in Hawaii and the pilot group in San Diego have SEP-IRA's where pilots as independent contractors, self contribute to a retirement plan with contributions being tax deferred – the current maximum contribution is \$46,000 per year. Since Puget Sound Pilots have SEP-IRA available to them and are almost certainly taking advantage of that option, some adjustment would be necessary prior to comparing to those areas that don't have additional retirement plan payments like PSP provides to members.

Note 2: California has a state income tax of 9.30% which further erodes disposable income of California pilots. Taxes are not included in the cost of living data however tax differences do impact take home pay and have to be considered in any apples to apples comparison.

Cost of Living Source: ACCRA and Bankrate.com -- The ACCRA Cost of Living Index is the most reliable source of city-to-city comparisons of a key consumer costs available. It is recognized by the U.S. Census Bureau, US Bureau of Labor Statistics, CNN Money, and the President's Council of Economic Advisors. Bankrate.com calculator based on ACCRA data.

**Export Data** 



## **COST OF LIVING INDEX**



## COLI Home | Data | Export Data | COLI Methodology

Select the cities you want to compare from the dropdown boxes and click Submit.

From: TX Corpus Christi

To: WA Seattle

<u>Print This Page</u>

Submit

If you want to calculate the comparable after-tax income, please enter your after tax income and click on Calculate.

Income in From City: 722868

Calculate

Based on the Income that you entered, if you are earning \$722,868 after tax dollars in TX Corpus Christi, the comparable after-tax income in WA Seattle is \$1,200,463.

Below are index numbers, expected spending by household types, and average prices of each selected areas compared to the national average:

Index Comparison			
Index	Corpus Christi, TX	Seattle, WA	National Average
Composite (100%)	94.9	157.6	100.0
Grocery (13.89%)	85.6	129.2	100.0
Housing (27.53%)	85.2	230.4	100.0
Utilities (9.55%)	140.5	108.5	100.0
Transportation (9.20%)	92.3	138.3	100.0
Health Care (4.31%)	84.5	128.6	100.0
Miscellaneous (35.52%)	95.6	134.0	100.0

Expected Spending Comparison By Household Types								
	Corpus Christi, TX	Seattle, WA	National Average					
Total Monthly Expense								
Married Couple with Children Under 6	\$6,141.00	\$9,979.00	\$6,348.00					
Married Couple with Children 6-17	\$6,535.00	\$10,622.00	\$6,805.00					
Home Owner	\$5,137.00	\$8,570.00	\$5,535.00					
Renter	\$3,500.00	\$5,878.00	\$3,397.00					

<b>Average Price Compar</b>	ison			
ITEM		Corpus Christi, TX	Seattle, WA	<b>National Average</b>
Steak	idl	\$9.07	\$14.39	\$11.42
Ground Beef	ii.	\$3.82	\$5.84	\$3.90

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				Page 11 of
Sausage	ide	\$3.64	\$5.59	\$4.20
Frying Chicken	ill.	\$1.01	\$2.09	\$1.40
Chunk Light Tuna	idu	\$0.99	\$1.35	\$1.12
Whole Milk	ill.	\$1.40	\$2.02	\$1.95
Eggs	ide	\$1.65	\$1.98	\$1.52
Margarine	ill.	\$0.97	\$1.00	\$1.11
Parmesan Cheese	ide	\$3.85	\$5.25	\$4.25
Potatoes	ill.	\$2.27	\$3.24	\$3.16
Bananas	idl	\$0.48	\$0.64	\$0.56
Lettuce	il.	\$1.43	\$2.05	\$1.58
Bread	idl	\$3.11	\$4.71	\$3.45
Fresh Orange Juice	ill.	\$3.04	\$4.08	\$3.53
Coffee	idl	\$3.95	\$5.88	\$4.31
Sugar	il.	\$2.02	\$3.82	\$2.23
Corn Flakes	id.	\$3.11	\$4.99	\$3.93
Sweet Peas	ill.	\$0.91	\$1.71	\$1.19
Peaches	idl	\$1.75	\$2.30	\$1.90
Facial Tissues	ill.	\$1.51	\$2.45	\$1.83
Detergent	ide	\$5.93	\$7.43	\$6.24
Cooking Oil	ill.	\$4.22	\$8.03	\$5.02
Frozen Meal	ide	\$2.36	\$3.22	\$2.60
Frozen Corn	ill.	\$0.91	\$2.24	\$1.28
Potato Chips	ide	\$2.45	\$4.08	\$3.31
Soft Drink	ill.	\$1.67	\$2.25	\$1.77
Apartment Rent	ide	\$1,229.00	\$2,650.00	\$1,141.00
Home Price	ill.	\$277,481.00	\$824,117.00	\$362,548.00
Total Energy	ide	\$286.27	\$185.82	\$167.87
Phone	il.	\$181.66	\$190.43	\$180.24
Tire Balance	ide	\$51.72	\$65.70	\$49.20
Gasoline	ill.	\$2.15	\$3.49	\$2.48
Optometrist Visit	ids.	\$124.79	\$159.86	\$106.28
Doctor Visit	ill.	\$91.35	\$136.67	\$115.15
Dentist Visit	ide	\$71.19	\$147.50	\$97.97
Ibuprofen	ill.	\$8.15	\$10.26	\$9.34
Prescription Drug	ide	\$483.38	\$481.11	\$469.56
Hamburger	il.	\$4.45	\$5.68	\$4.35
Pizza	ide	\$11.12	\$12.32	\$10.47
Fried Chicken	ill.	\$4.39	\$5.38	\$4.18
Haircut	ide	\$18.58	\$35.16	\$17.58
Beauty Salon	il.	\$40.88	\$47.13	\$38.23
Toothpaste	ill	\$1.88	\$3.23	\$2.30
Shampoo	ill.	\$0.79	\$1.11	\$0.99
Dry Cleaning	ide	\$11.67	\$21.23	\$13.29
Man Dress Shirt	il.	\$31.58	\$43.40	\$32.20
Boy Jeans	ide	\$24.74	\$38.58	\$25.37
Women Slacks	ids.	\$31.83	\$44.35	\$31.72
Washer Repair	ide	\$73.60	\$99.75	\$76.84
Newspaper	ids.	\$15.77	\$30.82	\$19.26
Movie	ide	\$8.03	\$14.49	\$10.72
	4-		¢30.84	\$15.05
Yoga	il.	\$14.50	\$20.84	\$13.03
Yoga Tennis Balls	idu.	\$14.50 \$2.16	\$3.88	\$2.57

Exh.SS-\_\_X Page 12 of 36

Beer	idt	\$9.24	\$11.01	\$9.29
Wine	il.	\$7.65	\$14.26	\$8.95

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**Export Data** 



## **COST OF LIVING INDEX**



## COLI Home | Data | Export Data | COLI Methodology

Select the cities you want to compare from the dropdown boxes and click Submit.

From: FL Fort Lauderdale

To: WA Seattle Print This Page

Submit

If you want to calculate the comparable after-tax income, please enter your after tax income and click on Calculate.

Income in From City: 549998

Calculate

Based on the Income that you entered, if you are earning \$549,998 after tax dollars in FL Fort Lauderdale, the comparable after-tax income in WA Seattle is \$747,238.

Below are index numbers, expected spending by household types, and average prices of each selected areas compared to the national average:

Index Comparison				
Index	Fort Lauderdale, FL	Seattle, WA	National Average	
Composite (100%)	116.0	157.6	100.0	
Grocery (13.89%)	103.5	129.2	100.0	
Housing (27.53%)	156.7	230.4	100.0	
Utilities (9.55%)	101.9	108.5	100.0	
Transportation (9.20%)	103.4	138.3	100.0	
Health Care (4.31%)	96.6	128.6	100.0	
Miscellaneous (35.52%)	98.8	134.0	100.0	

Expected Spending Comparison By Household Types						
	Fort Lauderdale, FL	Seattle, WA	National Average			
Total Monthly Expense						
Married Couple with Children Under 6	\$7,450.00	\$9,979.00	\$6,348.00			
Married Couple with Children 6-17	\$7,890.00	\$10,622.00	\$6,805.00			
Home Owner	\$6,179.00	\$8,570.00	\$5,535.00			
Renter	\$4,608.00	\$5,878.00	\$3,397.00			

Average Price Comparison					
ITEM		Fort Lauderdale, FL	Seattle, WA	<b>National Average</b>	
Steak	idl	\$9.79	\$14.39	\$11.42	
Ground Beef	<b>il</b>	\$3.77	\$5.84	\$3.90	

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				Page 14 of
Sausage	ill.	\$4.50	\$5.59	\$4.20
Frying Chicken	ii.	\$1.24	\$2.09	\$1.40
Chunk Light Tuna	ill.	\$1.03	\$1.35	\$1.12
Whole Milk	il.	\$2.58	\$2.02	\$1.95
Eggs	áll.	\$1.43	\$1.98	\$1.52
Margarine	<b>ill</b>	\$1.05	\$1.00	\$1.11
Parmesan Cheese	ill	\$3.98	\$5.25	\$4.25
Potatoes	il.	\$3.99	\$3.24	\$3.16
Bananas	ill	\$0.68	\$0.64	\$0.56
Lettuce	<b>ii</b>	\$2.00	\$2.05	\$1.58
Bread	<b>ill</b>	\$3.42	\$4.71	\$3.45
Fresh Orange Juice	ál.	\$3.76	\$4.08	\$3.53
Coffee	ill	\$3.73	\$5.88	\$4.31
Sugar	ide	\$2.14	\$3.82	\$2.23
Corn Flakes	ill	\$4.08	\$4.99	\$3.93
Sweet Peas	ide	\$1.41	\$1.71	\$1.19
Peaches	idt	\$2.97	\$2.30	\$1.90
Facial Tissues	ill	\$1.85	\$2.45	\$1.83
Detergent	ill	\$5.89	\$7.43	\$6.24
Cooking Oil	iû	\$5.57	\$8.03	\$5.02
Frozen Meal	idt	\$2.83	\$3.22	\$2.60
Frozen Corn	idl	\$1.64	\$2.24	\$1.28
Potato Chips	ill	\$3.23	\$4.08	\$3.31
Soft Drink	ill	\$1.50	\$2.25	\$1.77
Apartment Rent	ill	\$2,092.00	\$2,650.00	\$1,141.00
Home Price	ill			
	il.	\$523,487.00	\$824,117.00	\$362,548.00
Total Energy	id.	\$170.60	\$185.82	\$167.87
Phone Time Balance		\$184.36	\$190.43	\$180.24
Tire Balance	10L	\$61.58	\$65.70	\$49.20
Gasoline	il.	\$2.33	\$3.49	\$2.48
Optometrist Visit	100	\$118.24	\$159.86	\$106.28
Doctor Visit	il.	\$95.04	\$136.67	\$115.15
Dentist Visit	id.	\$97.00	\$147.50	\$97.97
Ibuprofen	ide	\$11.51	\$10.26	\$9.34
Prescription Drug	id.	\$449.10	\$481.11	\$469.56
Hamburger	ill	\$4.15	\$5.68	\$4.35
Pizza	idu	\$9.65	\$12.32	\$10.47
Fried Chicken	ill	\$3.60	\$5.38	\$4.18
Haircut	il.	\$16.02	\$35.16	\$17.58
Beauty Salon	ill	\$54.40	\$47.13	\$38.23
Toothpaste	all.	\$2.44	\$3.23	\$2.30
Shampoo	il.	\$1.01	\$1.11	\$0.99
Dry Cleaning	ill.	\$13.61	\$21.23	\$13.29
Man Dress Shirt		\$30.06	\$43.40	\$32.20
Boy Jeans	<b>ill</b>	\$20.50	\$38.58	\$25.37
Women Slacks		\$28.04	\$44.35	\$31.72
Washer Repair	ill	\$65.05	\$99.75	\$76.84
Newspaper	ii.	\$15.54	\$30.82	\$19.26
Movie	ill.	\$12.21	\$14.49	\$10.72
Yoga	id.	\$20.30	\$20.84	\$15.05
Tennis Balls	ill.	\$3.03	\$3.88	\$2.57
Tellilis Dalis	2.0	\$3.03	40.00	7-1-1

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Beer	ill	\$9.84	\$11.01	\$9.29
Wine	ii.	\$8.26	\$14.26	\$8.95

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## COLI Home | Data | Export Data | COLI Methodology

Select the cities you want to compare from the dropdown boxes and click Submit.

From: LA Lake Charles

409098

Export Data

To: WA Seattle

**Print This Page** 

Submit

If you want to calculate the comparable after-tax income, please enter your after tax income and click on Calculate.

Income in From City:

Calculate

Based on the Income that you entered, if you are earning \$409,098 after tax dollars in LA Lake Charles, the comparable after-tax income in WA Seattle is \$738,532.

Below are index numbers, expected spending by household types, and average prices of each selected areas compared to the national average:

Index Comparison				
Index	Lake Charles, LA	Seattle, WA	National Average	
Composite (100%)	87.3	157.6	100.0	
Grocery (13.89%)	98.1	129.2	100.0	
Housing (27.53%)	76.2	230.4	100.0	
Utilities (9.55%)	74.7	108.5	100.0	
Transportation (9.20%)	95.1	138.3	100.0	
Health Care (4.31%)	93.3	128.6	100.0	
Miscellaneous (35.52%)	92.4	134.0	100.0	

Expected Spending Comparison By Household Types					
	Lake Charles, LA	Seattle, WA	National Average		
Total Monthly Expense					
Married Couple with Children Under 6	\$5,567.00	\$9,979.00	\$6,348.00		
Married Couple with Children 6-17	\$5,960.00	\$10,622.00	\$6,805.00		
Home Owner	\$4,718.00	\$8,570.00	\$5,535.00		
Renter	\$3,120.00	\$5,878.00	\$3,397.00		

Average Price Comparison					
ITEM		Lake Charles, LA	Seattle, WA	<b>National Average</b>	
Steak	ids.	\$11.65	\$14.39	\$11.42	
Ground Beef	in.	\$4.30	\$5.84	\$3.90	

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	44			Page 17 of
Sausage	ill.	\$3.64	\$5.59	\$4.20
Frying Chicken	il.	\$1.16	\$2.09	\$1.40
Chunk Light Tuna	ill.	\$1.06	\$1.35	\$1.12
Whole Milk	il.	\$2.38	\$2.02	\$1.95
Eggs	<b>ill</b>	\$1.32	\$1.98	\$1.52
Margarine	il.	\$1.04	\$1.00	\$1.11
Parmesan Cheese	id.	\$4.33	\$5.25	\$4.25
Potatoes	il.	\$3.31	\$3.24	\$3.16
Bananas	ill	\$0.52	\$0.64	\$0.56
Lettuce	il.	\$1.52	\$2.05	\$1.58
Bread	ill.	\$3.70	\$4.71	\$3.45
Fresh Orange Juice	ál.	\$3.62	\$4.08	\$3.53
Coffee	ill	\$4.00	\$5.88	\$4.31
Sugar	ide	\$1.94	\$3.82	\$2.23
Corn Flakes	ill	\$3.89	\$4.99	\$3.93
Sweet Peas	ide	\$1.09	\$1.71	\$1.19
Peaches	idt	\$1.79	\$2.30	\$1.90
Facial Tissues	idt	\$1.99	\$2.45	\$1.83
Detergent	ill	\$6.37	\$7.43	\$6.24
Cooking Oil	idt	\$4.71	\$8.03	\$5.02
Frozen Meal	ill	\$2.38	\$3.22	\$2.60
Frozen Corn	iû.	\$1.46	\$2.24	\$1.28
Potato Chips	ill	\$3.15	\$4.08	\$3.31
Soft Drink	idt	\$1.79	\$2.25	\$1.77
Apartment Rent	ill	\$1,053.00	\$2,650.00	\$1,141.00
Home Price	ill	\$246,918.00	\$824,117.00	\$362,548.00
	ill			
Total Energy Phone	ill	\$95.91	\$185.82	\$167.87
Tire Balance	ill	\$176.36	\$190.43	\$180.24
	id.	\$55.64	\$65.70	\$49.20
Gasoline		\$2.17	\$3.49	\$2.48
Optometrist Visit	400	\$116.61	\$159.86	\$106.28
Doctor Visit	il.	\$87.64	\$136.67	\$115.15
Dentist Visit	100	\$92.93	\$147.50	\$97.97
Ibuprofen	id.	\$10.43	\$10.26	\$9.34
Prescription Drug	ids.	\$482.13	\$481.11	\$469.56
Hamburger	ill	\$4.43	\$5.68	\$4.35
Pizza	ill	\$9.74	\$12.32	\$10.47
Fried Chicken	ill	\$3.94	\$5.38	\$4.18
Haircut	ide	\$17.54	\$35.16	\$17.58
Beauty Salon	ill	\$35.29	\$47.13	\$38.23
Toothpaste	ill	\$2.09	\$3.23	\$2.30
Shampoo	ill	\$1.05	\$1.11	\$0.99
Dry Cleaning	ill.	\$11.44	\$21.23	\$13.29
Man Dress Shirt	il.	\$31.37	\$43.40	\$32.20
Boy Jeans	ill.	\$23.92	\$38.58	\$25.37
Women Slacks	il.	\$24.22	\$44.35	\$31.72
Washer Repair	<b>ill</b>	\$75.54	\$99.75	\$76.84
Newspaper	ill.	\$14.13	\$30.82	\$19.26
Movie	ill	\$9.06	\$14.49	\$10.72
Yoga	ii.	\$13.38	\$20.84	\$15.05
Tennis Balls	1	\$2.52	\$3.88	\$2.57
	ids		\$59.93	\$52.25

Exh.SS-\_\_X Page 18 of 36

				1 agc 10 01
Beer	in the	\$8.49	\$11.01	\$9.29
Wine	il.	\$7.55	\$14.26	\$8.95

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## COLI Home | Data | Export Data | COLI Methodology

Select the cities you want to compare from the dropdown boxes and click Submit.

From: LA New Orleans Export Data

To: WA Seattle Print This Page

Submit

If you want to calculate the comparable after-tax income, please enter your after tax income and click on Calculate.

Income in From City: 610409

Calculate

Based on the Income that you entered, if you are earning \$610,409 after tax dollars in LA New Orleans, the comparable after-tax income in WA Seattle is \$901,597.

Below are index numbers, expected spending by household types, and average prices of each selected areas compared to the national average:

Index Comparison				
Index	New Orleans, LA	Seattle, WA	National Average	
Composite (100%)	106.7	157.6	100.0	
Grocery (13.89%)	102.1	129.2	100.0	
Housing (27.53%)	129.0	230.4	100.0	
Utilities (9.55%)	80.2	108.5	100.0	
Transportation (9.20%)	102.0	138.3	100.0	
Health Care (4.31%)	115.1	128.6	100.0	
Miscellaneous (35.52%)	98.5	134.0	100.0	

Expected Spending Comparison By Household Types					
	New Orleans, LA	Seattle, WA	National Average		
Total Monthly Expense					
Married Couple with Children Under 6	\$6,743.00	\$9,979.00	\$6,348.00		
Married Couple with Children 6-17	\$7,194.00	\$10,622.00	\$6,805.00		
Home Owner	\$5,810.00	\$8,570.00	\$5,535.00		
Renter	\$3,825.00	\$5,878.00	\$3,397.00		

Average Price Compa	rison			
ITEM		New Orleans, LA	Seattle, WA	<b>National Average</b>
Steak	id	\$11.30	\$14.39	\$11.42
Ground Beef	il.	\$4.04	\$5.84	\$3.90

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46-			Page 20 of
-	\$4.39	\$5.59	\$4.20
	\$1.13	\$2.09	\$1.40
-	\$1.07	\$1.35	\$1.12
	\$2.30	\$2.02	\$1.95
-	\$1.77	\$1.98	\$1.52
	\$0.99	\$1.00	\$1.11
	\$4.12	\$5.25	\$4.25
	\$3.26	\$3.24	\$3.16
-	\$0.60	\$0.64	\$0.56
-	\$1.71	\$2.05	\$1.58
-	\$3.69	\$4.71	\$3.45
	\$3.67	\$4.08	\$3.53
-	\$3.79	\$5.88	\$4.31
	\$1.98	\$3.82	\$2.23
-	\$3.91	\$4.99	\$3.93
ide	\$1.13	\$1.71	\$1.19
ide	\$2.03	\$2.30	\$1.90
ill	\$1.88	\$2.45	\$1.83
ill.	\$5.52	\$7.43	\$6.24
	\$5.40	\$8.03	\$5.02
id.	\$2.89	\$3.22	\$2.60
	\$1.07	\$2.24	\$1.28
all.	\$3.75	\$4.08	\$3.31
	\$1.75	\$2.25	\$1.77
id.	\$1,530.00	\$2,650.00	\$1,141.00
ids.	\$463,424.00	\$824,117.00	\$362,548.00
id.	\$112.05	\$185.82	\$167.87
ids.	\$176.37	\$190.43	\$180.24
id	\$62.37	\$65.70	\$49.20
ids.	\$2.27	\$3.49	\$2.48
all.	\$90.50	\$159.86	\$106.28
ids.	\$150.84	\$136.67	\$115.15
all	\$108.38	\$147.50	\$97.97
ids.	\$11.06	\$10.26	\$9.34
ide	\$506.65	\$481.11	\$469.56
ids.	\$4.52	\$5.68	\$4.35
ids.	\$8.99	\$12.32	\$10.47
ii.	\$1.95	\$5.38	\$4.18
ide	\$17.83	\$35.16	\$17.58
ii.	\$44.09	\$47.13	\$38.23
ill.	\$1.99	\$3.23	\$2.30
ide	\$0.92	\$1.11	\$0.99
ill.	\$14.85	\$21.23	\$13.29
10	\$33.08	\$43.40	\$32.20
ide	\$25.48	\$38.58	\$25.37
il.	\$36.89	\$44.35	\$31.72
il.	\$83.09	\$99.75	\$76.84
ill	\$14.37	\$30.82	\$19.26
ide	\$11.88	\$14.49	\$10.72
ide	\$17.81	\$20.84	\$15.05
-			
ill.	\$2.92	\$3.88	\$2.57
		\$1.13 \$1.07 \$1.07 \$1.09 \$1.177 \$1.09 \$1.099 \$1.00 \$1.00 \$1.171 \$1.00 \$1.00 \$1.171 \$1.00 \$1	\$1.13 \$2.09 \$1.07 \$1.35 \$2.30 \$2.02 \$1.77 \$1.98 \$0.99 \$1.00 \$1.09 \$1.00 \$1.00 \$4.12 \$5.25 \$1.00 \$3.26 \$3.26 \$3.24 \$1.00 \$0.60 \$0.64 \$1.71 \$2.05 \$1.00 \$3.69 \$4.71 \$1.00 \$3.69 \$4.71 \$1.00 \$3.69 \$4.71 \$1.00 \$3.69 \$4.71 \$1.00 \$3.69 \$4.71 \$1.00 \$3.79 \$5.88 \$1.00 \$3.91 \$4.99 \$1.13 \$1.71 \$1.00 \$2.03 \$2.30 \$1.13 \$1.71 \$1.00 \$2.03 \$2.30 \$1.88 \$2.45 \$1.98 \$3.22 \$1.00 \$5.52 \$7.43 \$1.00 \$5.40 \$8.03 \$1.07 \$2.24 \$1.07 \$2.24 \$1.07 \$2.24 \$1.07 \$2.25 \$1.07 \$2.25 \$1.07 \$2.25 \$1.07 \$2.25 \$1.07 \$2.25 \$1.07 \$2.25 \$1.08 \$1.75 \$2.25 \$1.08 \$1.75 \$2.25 \$1.08 \$1.75 \$2.25 \$1.08 \$1.76.37 \$190.43 \$1.00 \$82.41,17.00 \$1.00 \$1.00 \$82.41,17.00 \$1.00 \$1.00 \$8.00 \$1.00

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Beer	ill	\$9.01	\$11.01	\$9.29
Wine		\$10.16	\$14.26	\$8.95

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## COLI Home | Data | Export Data | COLI Methodology

Select the cities you want to compare from the dropdown boxes and click Submit.

From: LA New Orleans

Export Data

wa Seattle

**Print This Page** 

Submit

If you want to calculate the comparable after-tax income, please enter your after tax income and click on Calculate.

Income in From City: 607988

Calculate

Based on the Income that you entered, if you are earning \$607,988 after tax dollars in LA New Orleans, the comparable after-tax income in WA Seattle is **\$898,021**.

Below are index numbers, expected spending by household types, and average prices of each selected areas compared to the national average:

Index Comparison				
Index	New Orleans, LA	Seattle, WA	National Average	
Composite (100%)	106.7	157.6	100.0	
Grocery (13.89%)	102.1	129.2	100.0	
Housing (27.53%)	129.0	230.4	100.0	
Utilities (9.55%)	80.2	108.5	100.0	
Transportation (9.20%)	102.0	138.3	100.0	
Health Care (4.31%)	115.1	128.6	100.0	
Miscellaneous (35.52%)	98.5	134.0	100.0	

Expected Spending Comparison By Household Types					
	New Orleans, LA	Seattle, WA	National Average		
Total Monthly Expense					
Married Couple with Children Under 6	\$6,743.00	\$9,979.00	\$6,348.00		
Married Couple with Children 6-17	\$7,194.00	\$10,622.00	\$6,805.00		
Home Owner	\$5,810.00	\$8,570.00	\$5,535.00		
Renter	\$3,825.00	\$5,878.00	\$3,397.00		

Average Price Compa	irison			
ITEM		New Orleans, LA	Seattle, WA	<b>National Average</b>
Steak	ill.	\$11.30	\$14.39	\$11.42
Ground Beef	idu	\$4.04	\$5.84	\$3.90

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				Page 23 of
Sausage	ill.	\$4.39	\$5.59	\$4.20
Frying Chicken		\$1.13	\$2.09	\$1.40
Chunk Light Tuna	ill.	\$1.07	\$1.35	\$1.12
Whole Milk	1	\$2.30	\$2.02	\$1.95
Eggs	<b>ill</b>	\$1.77	\$1.98	\$1.52
Margarine	11	\$0.99	\$1.00	\$1.11
Parmesan Cheese	ill.	\$4.12	\$5.25	\$4.25
Potatoes	<b>ii</b>	\$3.26	\$3.24	\$3.16
Bananas	ill.	\$0.60	\$0.64	\$0.56
Lettuce	1	\$1.71	\$2.05	\$1.58
Bread	àl.	\$3.69	\$4.71	\$3.45
Fresh Orange Juice	ii.	\$3.67	\$4.08	\$3.53
Coffee	ill	\$3.79	\$5.88	\$4.31
Sugar	ált.	\$1.98	\$3.82	\$2.23
Corn Flakes	ill	\$3.91	\$4.99	\$3.93
Sweet Peas	ill	\$1.13	\$1.71	\$1.19
Peaches	ill	\$2.03	\$2.30	\$1.90
Facial Tissues	il	\$1.88	\$2.45	\$1.83
Detergent	ill	\$5.52	\$7.43	\$6.24
Cooking Oil	ill	\$5.40	\$8.03	\$5.02
Frozen Meal	ill	\$2.89	\$3.22	\$2.60
Frozen Corn	ill	\$1.07	\$2.24	\$1.28
Potato Chips	ill	\$3.75	\$4.08	\$3.31
Soft Drink	il	\$1.75	\$2.25	\$1.77
Apartment Rent	ill	\$1,530.00	\$2,650.00	\$1,141.00
Home Price	il			
	in.	\$463,424.00	\$824,117.00	\$362,548.00
Total Energy	ill	\$112.05	\$185.82	\$167.87
Phone	-	\$176.37	\$190.43	\$180.24
Tire Balance	<b>ill</b>	\$62.37	\$65.70	\$49.20
Gasoline	il.	\$2.27	\$3.49	\$2.48
Optometrist Visit	100	\$90.50	\$159.86	\$106.28
Doctor Visit	il.	\$150.84	\$136.67	\$115.15
Dentist Visit	ill.	\$108.38	\$147.50	\$97.97
Ibuprofen	il.	\$11.06	\$10.26	\$9.34
Prescription Drug	ill.	\$506.65	\$481.11	\$469.56
Hamburger	il	\$4.52	\$5.68	\$4.35
Pizza	ill	\$8.99	\$12.32	\$10.47
Fried Chicken	il.	\$1.95	\$5.38	\$4.18
Haircut	ill.	\$17.83	\$35.16	\$17.58
Beauty Salon	il.	\$44.09	\$47.13	\$38.23
Toothpaste	il.	\$1.99	\$3.23	\$2.30
Shampoo	il.	\$0.92	\$1.11	\$0.99
Dry Cleaning	ill.	\$14.85	\$21.23	\$13.29
Man Dress Shirt	1	\$33.08	\$43.40	\$32.20
Boy Jeans	<b>ill</b>	\$25.48	\$38.58	\$25.37
Women Slacks	11	\$36.89	\$44.35	\$31.72
Washer Repair	ill	\$83.09	\$99.75	\$76.84
Newspaper	ill.	\$14.37	\$30.82	\$19.26
Movie	ill.	\$11.88	\$14.49	\$10.72
Yoga	il.	\$17.81	\$20.84	\$15.05
Tennis Balls	1	\$2.92	\$3.88	\$2.57

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<b>Beer</b> \$9.01 \$11.01					1 agc 24 01
	Beer	<b>M</b>	\$9.01	\$11.01	\$9.29
Wine \$10.16 \$14.26	Wine	ill	\$10.16	\$14.26	\$8.95

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## COLI Home | Data | Export Data | COLI Methodology

Select the cities you want to compare from the dropdown boxes and click Submit.

From: LA New Orleans

Export Data

WA Seattle

Print This Page

Submit

If you want to calculate the comparable after-tax income, please enter your after tax income and click on Calculate.

Income in From City: 727287

Calculate

Based on the Income that you entered, if you are earning \$727,287 after tax dollars in LA New Orleans, the comparable after-tax income in WA Seattle is \$1,074,230.

Below are index numbers, expected spending by household types, and average prices of each selected areas compared to the national average:

Index Comparison				
Index	New Orleans, LA	Seattle, WA	National Average	
Composite (100%)	106.7	157.6	100.0	
Grocery (13.89%)	102.1	129.2	100.0	
Housing (27.53%)	129.0	230.4	100.0	
Utilities (9.55%)	80.2	108.5	100.0	
Transportation (9.20%)	102.0	138.3	100.0	
Health Care (4.31%)	115.1	128.6	100.0	
Miscellaneous (35.52%)	98.5	134.0	100.0	

Expected Spending Comparison By Household Types					
	New Orleans, LA	Seattle, WA	National Average		
Total Monthly Expense					
Married Couple with Children Under 6	\$6,743.00	\$9,979.00	\$6,348.00		
Married Couple with Children 6-17	\$7,194.00	\$10,622.00	\$6,805.00		
Home Owner	\$5,810.00	\$8,570.00	\$5,535.00		
Renter	\$3,825.00	\$5,878.00	\$3,397.00		

Average Price Compa	irison			
ITEM		New Orleans, LA	Seattle, WA	<b>National Average</b>
Steak	ill.	\$11.30	\$14.39	\$11.42
Ground Beef	idu	\$4.04	\$5.84	\$3.90

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Exh.SS-\_\_\_X Page 26 of 36

	***			Page 26 of
Sausage	ide	\$4.39	\$5.59	\$4.20
Frying Chicken	il.	\$1.13	\$2.09	\$1.40
Chunk Light Tuna	<b>ill</b>	\$1.07	\$1.35	\$1.12
Whole Milk	il.	\$2.30	\$2.02	\$1.95
Eggs	àl.	\$1.77	\$1.98	\$1.52
Margarine	il.	\$0.99	\$1.00	\$1.11
Parmesan Cheese	<b>ill</b>	\$4.12	\$5.25	\$4.25
Potatoes	il.	\$3.26	\$3.24	\$3.16
Bananas	ill	\$0.60	\$0.64	\$0.56
Lettuce	il.	\$1.71	\$2.05	\$1.58
Bread	ill	\$3.69	\$4.71	\$3.45
Fresh Orange Juice	il.	\$3.67	\$4.08	\$3.53
Coffee	<b>ill</b>	\$3.79	\$5.88	\$4.31
Sugar	ii.	\$1.98	\$3.82	\$2.23
Corn Flakes	<b>ill</b>	\$3.91	\$4.99	\$3.93
Sweet Peas	il.	\$1.13	\$1.71	\$1.19
Peaches	<b>ill</b>	\$2.03	\$2.30	\$1.90
Facial Tissues	ill	\$1.88	\$2.45	\$1.83
Detergent	<b>ill</b>	\$5.52	\$7.43	\$6.24
Cooking Oil	ii.	\$5.40	\$8.03	\$5.02
Frozen Meal	<b>M</b>	\$2.89	\$3.22	\$2.60
Frozen Corn	il.	\$1.07	\$2.24	\$1.28
Potato Chips	àl.	\$3.75	\$4.08	\$3.31
Soft Drink	il.	\$1.75	\$2.25	\$1.77
Apartment Rent	<b>ill</b>	\$1,530.00	\$2,650.00	\$1,141.00
Home Price	il.	\$463,424.00	\$824,117.00	\$362,548.00
Total Energy	<b>ill</b>	\$112.05	\$185.82	\$167.87
Phone		\$176.37	\$190.43	\$180.24
Tire Balance	<b>ill</b>	\$62.37	\$65.70	\$49.20
Gasoline	ii.	\$2.27	\$3.49	\$2.48
Optometrist Visit		\$90.50	\$159.86	\$106.28
Doctor Visit	ii.	\$150.84	\$136.67	\$115.15
Dentist Visit		\$108.38	\$147.50	\$97.97
Ibuprofen	ii.	\$11.06	\$10.26	\$9.34
Prescription Drug	<b>ill</b>	\$506.65	\$481.11	\$469.56
Hamburger		\$4.52	\$5.68	\$4.35
Pizza	<b>ill</b>	\$8.99	\$12.32	\$10.47
Fried Chicken	il.	\$1.95	\$5.38	\$4.18
Haircut	<b>ill</b>	\$17.83	\$35.16	\$17.58
Beauty Salon	<b>ill</b>	\$44.09	\$47.13	\$38.23
Toothpaste	<b>ill</b>	\$1.99	\$3.23	\$2.30
Shampoo	<b>ill</b>	\$0.92	\$1.11	\$0.99
Dry Cleaning	ill.	\$14.85	\$21.23	\$13.29
Man Dress Shirt	il.	\$33.08	\$43.40	\$32.20
Boy Jeans	id	\$25.48	\$38.58	\$25.37
Women Slacks	<b>ill</b>	\$36.89	\$44.35	\$31.72
Washer Repair	id	\$83.09	\$99.75	\$76.84
Newspaper	idt	\$14.37	\$30.82	\$19.26
Movie	ide	\$11.88	\$14.49	\$10.72
Yoga	idu	\$17.81	\$20.84	\$15.05
Tennis Balls	ill	\$2.92	\$3.88	\$2.57
Veterinary Services	ids.	\$56.33	\$59.93	\$52.25

Exh.SS-\_\_X Page 27 of 36

Beer	id	\$9.01	\$11.01	\$9.29
Wine	il.	\$10.16	\$14.26	\$8.95

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COLI Home	Data	Exp	ort Data	a I	COLI	Meth	obor	vpo

Select the cities	vou want to compa	are from the dropdo	own boxes and click Submit.

From: OR Portland

To: WA Seattle

Export Data

Print This Page

Submit

If you want to calculate the comparable after-tax income, please enter your after tax income and click on Calculate.

Income in From City: 356560

Calculate

Based on the Income that you entered, if you are earning \$356,560 after tax dollars in OR Portland, the comparable after-tax income in WA Seattle is **\$416,250**.

Below are index numbers, expected spending by household types, and average prices of each selected areas compared to the national average:

Index Comparison			
Index	Portland, OR	Seattle, WA	National Average
Composite (100%)	135.0	157.6	100.0
Grocery (13.89%)	112.7	129.2	100.0
Housing (27.53%)	186.8	230.4	100.0
Utilities (9.55%)	87.6	108.5	100.0
Transportation (9.20%)	131.9	138.3	100.0
Health Care (4.31%)	116.2	128.6	100.0
Miscellaneous (35.52%)	119.3	134.0	100.0

Expected Spending Comparison By Household Types						
	Portland, OR	Seattle, WA	National Average			
Total Monthly Expense						
Married Couple with Children Under 6	\$8,643.00	\$9,979.00	\$6,348.00			
Married Couple with Children 6-17	\$9,147.00	\$10,622.00	\$6,805.00			
Home Owner	\$7,127.00	\$8,570.00	\$5,535.00			
Renter	\$5,440.00	\$5,878.00	\$3,397.00			

Average Price Comparison					
ITEM		Portland, OR	Seattle, WA	<b>National Average</b>	
Steak	idl	\$13.10	\$14.39	\$11.42	
Ground Beef	idu	\$4.65	\$5.84	\$3.90	

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Exh.SS-\_\_X Page 29 of 36

	***			Page 29 of
Sausage	ill	\$4.67	\$5.59	\$4.20
Frying Chicken	il.	\$1.61	\$2.09	\$1.40
Chunk Light Tuna	<b>il</b>	\$1.38	\$1.35	\$1.12
Whole Milk		\$1.96	\$2.02	\$1.95
Eggs	áll.	\$2.04	\$1.98	\$1.52
Margarine	ill.	\$0.98	\$1.00	\$1.11
Parmesan Cheese	ill	\$4.92	\$5.25	\$4.25
Potatoes	il.	\$2.01	\$3.24	\$3.16
Bananas	ill.	\$0.56	\$0.64	\$0.56
Lettuce	ál.	\$1.83	\$2.05	\$1.58
Bread	<b>ill</b>	\$4.36	\$4.71	\$3.45
Fresh Orange Juice	ids	\$3.99	\$4.08	\$3.53
Coffee	ill	\$5.29	\$5.88	\$4.31
Sugar	ide	\$2.74	\$3.82	\$2.23
Corn Flakes	idt	\$4.84	\$4.99	\$3.93
Sweet Peas	id.	\$1.51	\$1.71	\$1.19
Peaches	idt	\$2.15	\$2.30	\$1.90
Facial Tissues	ill	\$2.15	\$2.45	\$1.83
Detergent	idt	\$7.41	\$7.43	\$6.24
Cooking Oil	ill	\$6.07	\$8.03	\$5.02
Frozen Meal	ill	\$2.47	\$3.22	\$2.60
Frozen Corn	idl	\$1.34	\$2.24	\$1.28
Potato Chips	ill	\$3.95	\$4.08	\$3.31
Soft Drink	ill	\$1.76	\$2.25	\$1.77
	ill	\$2,530.00	\$2,650.00	\$1,141.00
Apartment Rent	idl			
Home Price		\$621,629.00	\$824,117.00	\$362,548.00
Total Energy	id.	\$141.22	\$185.82	\$167.87
Phone	ill.	\$166.18	\$190.43	\$180.24
Tire Balance	id.	\$64.54	\$65.70	\$49.20
Gasoline	ill.	\$3.28	\$3.49	\$2.48
Optometrist Visit	ill.	\$137.81	\$159.86	\$106.28
Doctor Visit	il.	\$158.63	\$136.67	\$115.15
Dentist Visit	<u>ill</u>	\$100.04	\$147.50	\$97.97
Ibuprofen	il.	\$9.73	\$10.26	\$9.34
Prescription Drug	ide	\$519.37	\$481.11	\$469.56
Hamburger	ill	\$5.07	\$5.68	\$4.35
Pizza	ill	\$12.42	\$12.32	\$10.47
Fried Chicken	ide	\$4.35	\$5.38	\$4.18
Haircut	ide	\$30.74	\$35.16	\$17.58
Beauty Salon	ill	\$55.50	\$47.13	\$38.23
Toothpaste	<b>il</b>	\$2.80	\$3.23	\$2.30
Shampoo	ii.	\$1.20	\$1.11	\$0.99
Dry Cleaning	<b>ill</b>	\$14.76	\$21.23	\$13.29
Man Dress Shirt	il.	\$42.43	\$43.40	\$32.20
Boy Jeans		\$27.52	\$38.58	\$25.37
Women Slacks		\$37.63	\$44.35	\$31.72
Washer Repair	ide	\$86.26	\$99.75	\$76.84
Newspaper	ide	\$17.23	\$30.82	\$19.26
Movie	il.	\$11.56	\$14.49	\$10.72
Yoga	id.	\$18.35	\$20.84	\$15.05
Tennis Balls	ál.	\$3.28	\$3.88	\$2.57
Veterinary Services	ids.	\$63.93	\$59.93	\$52.25

Exh.SS-\_\_X Page 30 of 36

Beer	<b>ill</b>	\$10.88	\$11.01	\$9.29
Wine	il	\$10.76	\$14.26	\$8.95

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COLI Home	l Data l	Export Data	COLI Methodology

Select the cities you want to compare from the dropdown boxes and click Submit.

From: OR Portland

Export Data

WA Seattle

**Print This Page** 

Submit

If you want to calculate the comparable after-tax income, please enter your after tax income and click on Calculate.

Income in From City: 398371

Calculate

Based on the Income that you entered, if you are earning \$398,371 after tax dollars in OR Portland, the comparable after-tax income in WA Seattle is **\$465,061**.

Below are index numbers, expected spending by household types, and average prices of each selected areas compared to the national average:

Index Comparison			
Index	Portland, OR	Seattle, WA	National Average
Composite (100%)	135.0	157.6	100.0
Grocery (13.89%)	112.7	129.2	100.0
Housing (27.53%)	186.8	230.4	100.0
Utilities (9.55%)	87.6	108.5	100.0
Transportation (9.20%)	131.9	138.3	100.0
Health Care (4.31%)	116.2	128.6	100.0
Miscellaneous (35.52%)	119.3	134.0	100.0

Expected Spending Comparison By Household Types						
	Portland, OR	Seattle, WA	National Average			
Total Monthly Expense						
Married Couple with Children Under 6	\$8,643.00	\$9,979.00	\$6,348.00			
Married Couple with Children 6-17	\$9,147.00	\$10,622.00	\$6,805.00			
Home Owner	\$7,127.00	\$8,570.00	\$5,535.00			
Renter	\$5,440.00	\$5,878.00	\$3,397.00			

Average Price Comparison					
ITEM		Portland, OR	Seattle, WA	<b>National Average</b>	
Steak	idl	\$13.10	\$14.39	\$11.42	
Ground Beef	idu	\$4.65	\$5.84	\$3.90	

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Exh.SS-\_\_X Page 32 of 36

	***			Page 32 of
Sausage	ill	\$4.67	\$5.59	\$4.20
Frying Chicken	id.	\$1.61	\$2.09	\$1.40
Chunk Light Tuna	ill.	\$1.38	\$1.35	\$1.12
Whole Milk		\$1.96	\$2.02	\$1.95
Eggs	M	\$2.04	\$1.98	\$1.52
Margarine	ids.	\$0.98	\$1.00	\$1.11
Parmesan Cheese	ide	\$4.92	\$5.25	\$4.25
Potatoes	ids.	\$2.01	\$3.24	\$3.16
Bananas	ide	\$0.56	\$0.64	\$0.56
Lettuce	<u>ii.</u>	\$1.83	\$2.05	\$1.58
Bread	ill.	\$4.36	\$4.71	\$3.45
Fresh Orange Juice	id.	\$3.99	\$4.08	\$3.53
Coffee	id.	\$5.29	\$5.88	\$4.31
Sugar	ids.	\$2.74	\$3.82	\$2.23
Corn Flakes	ill	\$4.84	\$4.99	\$3.93
Sweet Peas	ill	\$1.51	\$1.71	\$1.19
Peaches	ill	\$2.15	\$2.30	\$1.90
Facial Tissues	in.	\$2.15	\$2.45	\$1.83
Detergent	ill	\$7.41	\$7.43	\$6.24
Cooking Oil	ill	\$6.07	\$8.03	\$5.02
Frozen Meal	ill			
	id.	\$2.47	\$3.22	\$2.60
Frozen Corn		\$1.34	\$2.24	\$1.28
Potato Chips	ill.	\$3.95	\$4.08	\$3.31
Soft Drink	ids.	\$1.76	\$2.25	\$1.77
Apartment Rent	idt.	\$2,530.00	\$2,650.00	\$1,141.00
Home Price	ill.	\$621,629.00	\$824,117.00	\$362,548.00
Total Energy	ill.	\$141.22	\$185.82	\$167.87
Phone	<b>ii</b> .	\$166.18	\$190.43	\$180.24
Tire Balance	ill.	\$64.54	\$65.70	\$49.20
Gasoline	<b>ii</b> .	\$3.28	\$3.49	\$2.48
Optometrist Visit	ide	\$137.81	\$159.86	\$106.28
Doctor Visit	ide	\$158.63	\$136.67	\$115.15
Dentist Visit	ide	\$100.04	\$147.50	\$97.97
Ibuprofen	ide	\$9.73	\$10.26	\$9.34
Prescription Drug	ide	\$519.37	\$481.11	\$469.56
Hamburger	1	\$5.07	\$5.68	\$4.35
Pizza	il.	\$12.42	\$12.32	\$10.47
Fried Chicken		\$4.35	\$5.38	\$4.18
Haircut	M	\$30.74	\$35.16	\$17.58
Beauty Salon	ids.	\$55.50	\$47.13	\$38.23
Toothpaste	ált.	\$2.80	\$3.23	\$2.30
Shampoo	<u>iii.</u>	\$1.20	\$1.11	\$0.99
Dry Cleaning	ill.	\$14.76	\$21.23	\$13.29
Man Dress Shirt	ids.	\$42.43	\$43.40	\$32.20
Boy Jeans	ill	\$27.52	\$38.58	\$25.37
Women Slacks	ill	\$37.63	\$44.35	\$31.72
Washer Repair	ill	\$86.26	\$99.75	\$76.84
Newspaper	ill	\$17.23	\$30.82	\$19.26
Movie	ill	\$11.56	\$14.49	\$10.72
Yoga	ill	\$18.35	\$20.84	\$15.05
Tennis Balls	ill	\$3.28	\$3.88	\$2.57
	20.00	45.20	Ψ5.00	42.37

Exh.SS-\_\_X Page 33 of 36

Beer	ill	\$10.88	\$11.01	\$9.29
Wine	il	\$10.76	\$14.26	\$8.95

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## COLI Home | Data | Export Data | COLI Methodology

Select the cities you want to compare from the dropdown boxes and click Submit.

From: CA San Francisco

488250

Export Data

o: WA Seattle

**Print This Page** 

Submit

If you want to calculate the comparable after-tax income, please enter your after tax income and click on Calculate.

Income in From City:

Calculate

Based on the Income that you entered, if you are earning \$488,250 after tax dollars in CA San Francisco, the comparable after-tax income in WA Seattle is \$389,413.

Below are index numbers, expected spending by household types, and average prices of each selected areas compared to the national average:

Index Comparison					
Index	San Francisco, CA	Seattle, WA	National Average		
Composite (100%)	197.6	157.6	100.0		
Grocery (13.89%)	131.6	129.2	100.0		
Housing (27.53%)	367.3	230.4	100.0		
Utilities (9.55%)	127.3	108.5	100.0		
Transportation (9.20%)	144.8	138.3	100.0		
Health Care (4.31%)	128.1	128.6	100.0		
Miscellaneous (35.52%)	133.0	134.0	100.0		

Expected Spending Comparison By Household Types					
	San Francisco, CA	Seattle, WA	National Average		
Total Monthly Expense					
Married Couple with Children Under 6	\$12,620.00	\$9,979.00	\$6,348.00		
Married Couple with Children 6-17	\$13,290.00	\$10,622.00	\$6,805.00		
Home Owner	\$10,701.00	\$8,570.00	\$5,535.00		
Renter	\$7,912.00	\$5,878.00	\$3,397.00		

Average Price Comparison				
ITEM		San Francisco, CA	Seattle, WA	<b>National Average</b>
Steak	ids.	\$15.67	\$14.39	\$11.42
Ground Beef	in.	\$3.38	\$5.84	\$3.90

1 of 3 8/5/2020, 11:32 AM

Exh.SS-\_\_X Page 35 of 36

4.			Page 35 of
-	\$5.42	\$5.59	\$4.20
	\$1.57	\$2.09	\$1.40
-	\$1.38	\$1.35	\$1.12
	\$2.66	\$2.02	\$1.95
-	\$3.55	\$1.98	\$1.52
	\$1.26	\$1.00	\$1.11
	\$5.84	\$5.25	\$4.25
	\$3.23	\$3.24	\$3.16
-	\$0.79	\$0.64	\$0.56
-	\$2.03	\$2.05	\$1.58
-	\$4.78	\$4.71	\$3.45
	\$4.39	\$4.08	\$3.53
-	\$6.74	\$5.88	\$4.31
	\$3.11	\$3.82	\$2.23
il.	\$5.16	\$4.99	\$3.93
ide	\$1.88	\$1.71	\$1.19
ill	\$2.63	\$2.30	\$1.90
il.	\$2.49	\$2.45	\$1.83
ill	\$6.87	\$7.43	\$6.24
ill.	\$7.09	\$8.03	\$5.02
ill.	\$3.38	\$3.22	\$2.60
ids.	\$2.65	\$2.24	\$1.28
id.	\$3.63	\$4.08	\$3.31
id).	\$2.26	\$2.25	\$1.77
id	\$4,185.00	\$2,650.00	\$1,141.00
id).	\$1,309,475.00	\$824,117.00	\$362,548.00
id	\$238.26	\$185.82	\$167.87
ált.	\$194.54	\$190.43	\$180.24
id	\$64.38	\$65.70	\$49.20
il.	\$3.75	\$3.49	\$2.48
id.	\$142.44	\$159.86	\$106.28
ill.	\$153.96	\$136.67	\$115.15
ál.	\$137.18	\$147.50	\$97.97
ill.	\$12.15	\$10.26	\$9.34
ill	\$435.12	\$481.11	\$469.56
1	\$5.73	\$5.68	\$4.35
	\$13.74	\$12.32	\$10.47
in.	\$5.50	\$5.38	\$4.18
in the second	\$22.46	\$35.16	\$17.58
in.	\$79.79	\$47.13	\$38.23
il.	\$3.10	\$3.23	\$2.30
in.	\$1.37	\$1.11	\$0.99
ill	\$15.85	\$21.23	\$13.29
in.	\$47.45	\$43.40	\$32.20
il.	\$27.61	\$38.58	\$25.37
ids.	\$50.76	\$44.35	\$31.72
ill	\$69.44	\$99.75	\$76.84
ill	\$27.72	\$30.82	\$19.26
ill	\$15.02	\$14.49	\$10.72
ia	\$20.67	\$20.84	\$15.05
il.	\$4.44	\$3.88	\$2.57
		\$1.57 \$1.38 \$1.38 \$2.66 \$3.55 \$1.26 \$3.55 \$1.26 \$3.23 \$0.79 \$2.03 \$4.78 \$4.39 \$4.478 \$4.39 \$4.39 \$4.39 \$4.31 \$5.16 \$1.88 \$2.63 \$1.88 \$2.63 \$2.49 \$4.88 \$2.63 \$4.709 \$3.38 \$2.65 \$3.63 \$2.26 \$4,185.00 \$1,309,475.00 \$238.26 \$4,185.00 \$1,309,475.00 \$238.26 \$4,185.40 \$4,185.40 \$1,309,475.40 \$238.26 \$1,142.44 \$1,153.96 \$1,375 \$1,142.44 \$1,153.96 \$1,371,8 \$1,1	\$1.57 \$2.09 \$1.38 \$1.38 \$1.35 \$2.66 \$2.02 \$1.53.55 \$1.98 \$1.26 \$1.00 \$1.55.84 \$5.25 \$1.98 \$3.23 \$3.24 \$1.50.79 \$0.64 \$1.52.03 \$2.05 \$1.54.78 \$4.77 \$1.54.39 \$4.08 \$1.66.74 \$5.88 \$1.31 \$3.11 \$3.82 \$1.66.74 \$5.88 \$1.31 \$3.11 \$3.82 \$1.66.74 \$5.88 \$1.71 \$1.88 \$1.71 \$1.88 \$1.71 \$1.88 \$1.71 \$2.63 \$2.30 \$2.49 \$2.49 \$2.45 \$3.63 \$3.38 \$3.22 \$3.38 \$3.22 \$3.38 \$3.32 \$3.38 \$3.22 \$3.38 \$3.32 \$3.38 \$3.22 \$3.38 \$3.38 \$3.22 \$3.38 \$3.39 \$3.38 \$3.39 \$3.39 \$3.39 \$3.38 \$3.39 \$3.39 \$3.38 \$3.39 \$3.39 \$3.38 \$3.39 \$3.39 \$3.38 \$3.39 \$3.39 \$3.38 \$3.39 \$3.39 \$3.39 \$3.39 \$3.39 \$3.39 \$3.39 \$3.39 \$3.39 \$3.39 \$3.39 \$3.39 \$3.39 \$3.39 \$3.39 \$3.39 \$3.39 \$3.39 \$3.30 \$3.

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Beer	ill.	\$10.57	\$11.01	\$9.29
Wine	il.	\$8.16	\$14.26	\$8.95

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