

ATTENTION RETIREES: Was your January 2013 retirement benefit smaller than expected? This was not due to a miscalculation in your GABA. Rather, Congress's delay in implementing tax relief caused the IRS to issue temporary tax tables that did not reflect that relief. Your January benefit was based on those tables. MPERA will calculate your February benefit based on the IRS's revised tax tables, <http://www.irs.gov/pub/irs-pdf/n1036.pdf>, unless a third table is issued as part of the final regulations.