

this chapter, shall not apply until the expiration of the extended period of time.

Approved April 20, 1949.

CHAPTER 540—H. F. No. 151

An act relating to benefits under the Workmen's Compensation Law; amending Minnesota Statutes 1945, Section 176.11, Subdivisions 1, 3, and 4; as amended by Laws 1947, Chapter 611; and Section 176.12, Subdivisions 19 and 20, as amended by Laws 1947, Chapter 611.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1945, Section 176.11, Subdivision 1, as amended by Laws 1947, Chapter 611, is amended to read:

176.11. Schedule of compensation. Subdivision 1. **Temporary total disability.** For injury producing temporary total disability, 66 $\frac{2}{3}$ per cent of the daily wage at the time of injury, subject to a maximum compensation of \$30 per week and a minimum of \$15 per week; provided, that if at the time of injury the employee receives wages of \$15 or less per week, he shall receive the full amount of such wages per week; this compensation shall be paid during the period of such disability, not to exceed 300 weeks of compensation, payment to be made at the intervals when the wage was payable, as nearly as may be.

Sec. 2. Minnesota Statutes 1945, Section 176.11, Subdivision 3, as amended by Laws 1947, Chapter 611, is amended to read:

Subd. 3. **Permanent partial disability.** For the permanent partial disability from the loss of a member the compensation during the healing period, but not exceeding 15 weeks, shall be 66 $\frac{2}{3}$ per cent of the difference between the daily wage of the workman at the time of injury and the wages he is able to earn, if any, in his partially disabled condition, unless an application to the commission, made in the manner provided in section 19 for additional medical service, the period is

extended by the commission for not to exceed an additional 35 weeks; and thereafter and in addition thereto, compensation shall be that named in the following schedule:

(1) For the loss of a thumb, $66 \frac{2}{3}$ per cent of the daily wage at the time of injury during 60 weeks;

(2) For the loss of a first finger, commonly called the index finger, $66 \frac{2}{3}$ per cent of the daily wage at the time of injury during 35 weeks;

(3) For the loss of a second finger, $66 \frac{2}{3}$ per cent of the daily wage at the time of injury during 30 weeks;

(4) For the loss of a third finger, $66 \frac{2}{3}$ per cent of the daily wage at the time of injury during 20 weeks;

(5) For the loss of a fourth finger, commonly called the little finger, $66 \frac{2}{3}$ per cent of the daily wage at the time of injury during 15 weeks;

(6) The loss of the first phalange of the thumb, or of any finger, is considered equal to the loss of one-half of such thumb or finger, and compensation shall be paid at the prescribed rate during one-half the time specified for such thumb or finger;

(7) The loss of one and one-half or more phalanges is considered as the loss of the entire finger or thumb; provided, that in no case shall the amount received for more than one finger exceed the amount provided in this schedule for the loss of a hand;

(8) For the loss of a great toe, $66 \frac{2}{3}$ per cent of the daily wage at the time of injury during 30 weeks;

(9) For the loss of one of the toes, other than a great toe, $66 \frac{2}{3}$ per cent of the daily wage at the time of injury during ten weeks;

(10) The loss of the first phalange of any toe is considered equal to the loss of one-half of such toe, and compensation shall be paid at the prescribed rate during one-half the time specified for such toe;

(11) The loss of one and one-half or more phalanges is considered as the loss of the entire toe;

(12) For the loss of a hand, not including the wrist movement, $66 \frac{2}{3}$ per cent of the daily wage at the time of injury during 175 weeks;

(13) For the loss of a hand, including the wrist movement, $66 \frac{2}{3}$ per cent of the daily wage at the time of injury during 200 weeks;

(14) For the loss of an arm, $66 \frac{2}{3}$ per cent of the daily wage at the time of injury during 200 weeks;

(15) Amputation of the arm below the elbow is considered the loss of a hand, including wrist movement, if enough of the forearm remains to permit the use of an effective artificial member, otherwise it is considered the loss of an arm;

(16) For the loss of a foot, not including the ankle movement, $66 \frac{2}{3}$ per cent of the daily wage at the time of injury during 125 weeks;

(17) For the loss of a foot, including the ankle movement, $66 \frac{2}{3}$ per cent of the daily wage at the time of injury during 150 weeks;

(18) For the loss of a leg, if enough of the leg remains to permit the use of an effective artificial member, $66 \frac{2}{3}$ per cent of the daily wage at the time of injury during 175 weeks;

(19) For the loss of a leg so close to the hip that no effective artificial member can be used, $66 \frac{2}{3}$ per cent of the daily wage at the time of injury during 200 weeks;

(20) Amputation of the leg below the knee is considered the loss of a foot, including ankle movement, if enough of the lower leg remains to permit the use of an effective artificial member, otherwise it is considered the loss of a leg;

(21) For the loss of an eye, $66 \frac{2}{3}$ per cent of the daily wage at the time of injury during 100 weeks;

(22) For the complete permanent loss of hearing in one ear, $66 \frac{2}{3}$ per cent of the daily wage at the time of injury during 52 weeks;

(23) For the complete permanent loss of hearing in both ears, $66\frac{2}{3}$ per cent of the daily wage at the time of injury during 156 weeks;

(24) For the loss of an eye and a leg, $66\frac{2}{3}$ per cent of the daily wage at the time of injury during 350 weeks;

(25) For the loss of an eye and an arm, $66\frac{2}{3}$ per cent of the daily wage at the time of injury during 350 weeks;

(26) For the loss of an eye and a hand, $66\frac{2}{3}$ per cent of the daily wage at the time of injury during 325 weeks;

(27) For the loss of an eye and a foot, $66\frac{2}{3}$ per cent of the daily wage at the time of injury during 300 weeks;

(28) For the loss of two arms, other than at the shoulder, $66\frac{2}{3}$ per cent of the daily wage at the time of injury during 400 weeks;

(29) For the loss of two hands, $66\frac{2}{3}$ per cent of the daily wage at the time of injury during 400 weeks;

(30) For the loss of two legs, other than so close to the hips that no effective artificial member can be used, $66\frac{2}{3}$ per cent of the daily wage at the time of injury during 400 weeks;

(31) For the loss of two feet, $66\frac{2}{3}$ per cent of the daily wage at the time of injury during 400 weeks;

(32) For the loss of one arm and the other hand, $66\frac{2}{3}$ per cent of the daily wage at the time of injury during 400 weeks;

(33) For the loss of one hand and one foot, $66\frac{2}{3}$ per cent of the daily wage at the time of injury during 400 weeks;

(34) For the loss of one leg and the other foot, $66\frac{2}{3}$ per cent of the daily wage at the time of injury during 400 weeks;

(35) For the loss of one leg and one hand, $66\frac{2}{3}$ per cent of the daily wage at the time of injury during 400 weeks;

(36) For the loss of one arm and one foot, $66 \frac{2}{3}$ per cent of the daily wage at the time of injury during 400 weeks;

(37) For the loss of one arm and one leg, $66 \frac{2}{3}$ per cent of the daily wage at the time of injury during 400 weeks;

(38) For disfigurement not resulting from the loss of a member or other injury specifically compensated, affecting the employability of the injured person in the employment in which he was injured or other employment for which the employee is then qualified, $66 \frac{2}{3}$ per cent of the daily wage at the time of injury during such period as the commission may determine, not beyond 75 weeks;

(38½) For permanent partial disability resulting from injury to the back, $66 \frac{2}{3}$ per cent of the daily wage at the time of injury for that proportion of 300 weeks which is represented by the percentage of such percentage of such permanent partial disability as may be determined from competent medical or other testimony adduced at a hearing before a referee, a commissioner, or the commission.

(39) When an employee sustains concurrent injuries resulting in concurrent disabilities, he shall receive compensation only for the injury which entitles him to the largest amount of compensation, but this does not affect liability for disfigurement affecting the employability of the injured person or liability for the concurrent loss of more than one member, for which members compensations are provided in the specific schedule and in subdivision 5;

(40) In all cases of permanent partial disability it is considered that the permanent loss of the use of a member is equivalent to and draws the same compensation as the loss of that member, but the compensation in and by this schedule provided shall be in lieu of all other compensation in such cases, except as otherwise provided by this section;

In the event a workman has been awarded, or is entitled to receive, a compensation for loss of use of a member under any workman's compensation law, and thereafter sustains a loss of such member under circumstances entitling him to compensation therefor under the workmen's compensation act, as amended, the amount of compensation awarded, or that he is entitled to receive, for such loss of use, is to be deducted from

the compensation due under the schedules of this section for the loss of such use, is to be deducted from the compensation due under the schedule of this section for the loss of such member, provided, that the amount of compensation due for the loss of the member caused by the subsequent accident is in no case less than 25 per cent of the compensation payable under the schedule of this section for the loss of such member;

(41) In cases of permanent partial disability due to injury to a member, resulting in less than total loss of such member, not otherwise compensated in this schedule, compensation shall be paid at the prescribed rate during that part of the time specified in the schedule for the total loss of the respective member which the extent of injury to the member bears to its total loss;

(42) All the compensation provided in this clause for loss of members or loss of the use of members are subject to the limitations as to maximum and minimum stated in subdivision 1;

(43) In addition to the compensation provided in this schedule for loss of the use of a member, the compensation during the period of retraining for a new occupation, as certified by the division of re-education, operating under Laws 1919, Chapter 365, shall be $66 \frac{2}{3}$ per cent of the daily wage at the time of the injury, not beyond 25 weeks, provided the injury is such as to entitle the workman to compensation for at least 75 weeks in the schedule of indemnities for permanent impairments, and provided the commission, on application thereto, finds that such retraining is necessary and makes an order for such compensation;

(44) In all cases of permanent partial disability not enumerated in this schedule, the compensation shall be $66 \frac{2}{3}$ per cent of the difference between the daily wage of the workman at the time of the injury and the daily wage he is able to earn in his partially disabled condition, subject to a maximum of \$30 per week; and continue during disability, not beyond 300 weeks, and if the employer does not furnish the workman with work which he can do in his permanently partially disabled condition and, after a reasonably diligent effort, he is unable to procure such work with another employer, the commission may fix a rate of compensation to be paid to the workman during the period of his unemployment, not beyond 300 weeks, which is to be based upon the percentage of his gen-

eral physical disability as determined from competent medical testimony adduced at a hearing before a referee, a commissioner, or the commission.

Sec. 3. Minnesota Statutes 1945, Section 176.11, Subdivision 4, as amended by Laws 1947, Chapter 611, is amended to read as follows:

Subd. 4. **Total disability.** For permanent total disability, as defined in subdivision 5, $66\frac{2}{3}$ per cent of the daily wage at the time of the injury, subject to a maximum compensation of \$30 per week and a minimum compensation of \$15 per week. If, at the time of the injury, the employee receives wages of \$15 or less per week, he shall receive the full amount of his wages per week. This compensation shall be paid during the permanent total disability of the injured person, but the total amount payable under this subdivision shall not exceed \$10,000 in any case. Payments shall be made at the intervals when the wage was payable as nearly as may be. In case an employee who is permanently and totally disabled becomes an inmate of a public institution, no compensation shall be payable during the period of his confinement in such institution, unless he has wholly dependent on him for support some person named in section 176.12, subdivisions 1, 2, or 3 (whose dependency shall be determined as if the employee were deceased), in which case the compensation provided for in section 176.12, during the period of such confinement, shall be paid for the benefit of persons so dependent during dependency.

Sec. 4. Minnesota Statutes 1945, Section 176.12, Subdivision 19, as amended by Laws 1947, Chapter 611, is amended to read as follows:

176.12. **Dependents and allowances.** Subd. 19. **Compensation, rate; limitation.** The compensation payable in case of death to persons wholly dependent shall be subject to a maximum compensation of \$30 per week and a minimum of \$15 per week; provided, that if at the time of injury the employee receives wages of \$15 or less per week, then the compensation shall be the full amount of such wages per week; the compensation payable to partial dependents shall be subject to a maximum of \$30 per week and a minimum of \$15 per week; provided, that if the income loss of the said partial dependents by such death is \$15 or less per week, then

the dependents shall receive the full amount of their income loss; this compensation shall be paid during dependency, but shall not exceed \$10,000 in case of a dependent wife, child, children, or orphan, and shall not exceed 300 weeks in case of any other dependent, payments to be made at the intervals when the wage was payable, as nearly as may be.

Sec. 5. Minnesota Statutes 1945, Section 176.12, Subdivision 20, as amended by Laws 1947, Chapter 611, is amended to read as follows:

Subd. 20. **Order of payment.** Actual dependents shall be entitled to take compensation in the order named in subdivision 3 above, during dependency, until 66 2/3 per cent of the daily wage of the deceased at the time of injury shall have been exhausted; provided, that such compensation shall not exceed \$10,000 in case of a dependent wife, child, children, or orphan, or continue beyond 300 weeks in case of any other dependent; but the total compensation to be paid to full actual dependents of a deceased employee shall not exceed in the aggregate \$30 per week.

Sec. 6. **Effective date.** This act shall take effect July 1, 1949.

Approved April 21, 1949.

CHAPTER 541—H. F. No. 390

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1945, Section 290.01, Subdivision 20, as amended; and Section 290.10, as amended.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1945, Section 290.01, Subdivision 20, as amended by Laws 1947, Chapter 635, Section 1, is amended to read:

290.01. **Definitions.** Subd. 20. **Gross income.** The term "gross income" includes every kind of compensation for labor or personal services of every kind from any private or public employment, office, position or services; income de-