

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Previous Year					BASE PERIOD ----->							
Current Year	BASE PERIOD CONTINUED ----->				OPT IN / OUT (By June 15)		ADJUSTMENT PERIOD ----->					
Next Year	ADJUSTMENT PERIOD CONTINUED ----->											

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Current Year					BASE PERIOD ----->							
Next Year	BASE PERIOD CONTINUED ----->				OPT IN / OUT (By June 15)		ADJUSTMENT PERIOD ----->					
2 Years from Now	ADJUSTMENT PERIOD CONTINUED ----->											