

**METROPOLITAN GOVERNMENT
OF
NASHVILLE AND DAVIDSON COUNTY
TENNESSEE
PENSION PLAN**

**VALUATION AND REPORT
AS OF
JUNE 30, 2005**



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A. INTRODUCTION

An actuarial valuation of the disability and pension benefits provided under Chapters 3.28, 3.29, 3.32, 3.33, 3.36, and 3.37 of the Metropolitan Code, pursuant to Article 13 of the Metro Charter, was performed as of June 30, 2005. The purpose of the valuation was to determine the funding requirements of the various components of the Metropolitan Employee Benefit System, with the intention that funding requirements indicated by the valuation be used as the basis for contributions to the System for the fiscal year commencing July 1, 2006.

The Metropolitan Employee Benefit System was established as of April 1, 1963. The disability and pension provisions for the System serve as successors to the following superseded retirement systems:

Davidson County Employee Pension System (Divisions A and B)
Civil Service Employee's Pension Fund of the City of Nashville
Policemen's and Firemen's Pension Fund of the City of Nashville

As of the date of establishment, all members of the superseded systems were given the opportunity to transfer to the new System. Any member who did not so elect remained in his old system. Employees hired by the Metropolitan Government since the establishment of the new System automatically become members of the System for pension purposes upon completion of six months of service.

During 1995, a new "Division B" of the Metro pension plan was established. Active participants in the existing Metro plan (which was renamed "Division A"), as well as active participants in the superseded plans, were given the opportunity to transfer to Division B effective January 1, 1996. New participants hired on or after July 1, 1995 automatically become members of Division B when they become eligible for pension benefits.

This section of the report deals only with Divisions A and B of the Metro pension plan. Reports on the superseded plans are prepared separately. The valuation was based on information obtained from the staff of the Metropolitan Employee Benefit Board, the Metro Information Systems Division, the Metropolitan Airport Authority, and the Data Processing Division of the Board of Education.

The following table shows the number of employees and annual compensation of active members included in the June 30, 2005 valuation. ("General Government" figures include the Board of Education, since both groups are covered by the provisions of Chapters 3.32 and 3.33.)

| <u>Group</u> | <u>Number</u> | <u>Compensation</u> |
|-----------------------|---------------|----------------------|
| General Government | 9,767 | \$331,736,732 |
| Firemen and Policemen | 2,722 | 142,795,009 |
| Total | 12,489 | \$474,531,741 |

This table includes 126 General Government employees with compensation of \$4,175,982 and 50 Firemen and Policemen with compensation of \$2,970,792 who did not elect to transfer from Division A to Division B.

The following table shows the number of retired individuals as of the valuation date, together with their annualized base benefits and current benefits (including cost of living increases):

| <u>Type Retirement</u> | <u>Number</u> | <u>Annual Retirement Allowances</u> | |
|---------------------------|---------------|-------------------------------------|---------------------|
| | | <u>Basic</u> | <u>Current</u> |
| <u>Division A</u> | | | |
| Disabled | 572 | \$6,277,905 | \$6,277,905 |
| General Government | 1,744 | 10,552,703 | 13,133,860 |
| Fire and Police | 103 | 1,488,448 | 1,686,543 |
| Total | 2,419 | \$18,319,056 | \$21,098,308 |
| <u>Division B</u> | | | |
| Disabled | 476 | \$5,822,790 | \$5,822,790 |
| General Government | 1,926 | 24,030,260 | 25,270,615 |
| Fire and Police | 905 | 18,954,162 | 19,555,112 |
| Total | 3,307 | \$48,807,212 | \$50,648,517 |
| <u>Total</u> | | | |
| Disabled | 1,048 | \$12,100,695 | \$12,100,695 |
| General Government | 3,670 | 34,582,963 | 38,404,475 |
| Fire and Police | 1,008 | 20,442,610 | 21,241,655 |
| Total | 5,726 | \$67,126,268 | \$71,746,825 |

In addition, another 1,397 individuals have terminated employment but have vested benefits, as listed in Table XII of the Appendix.

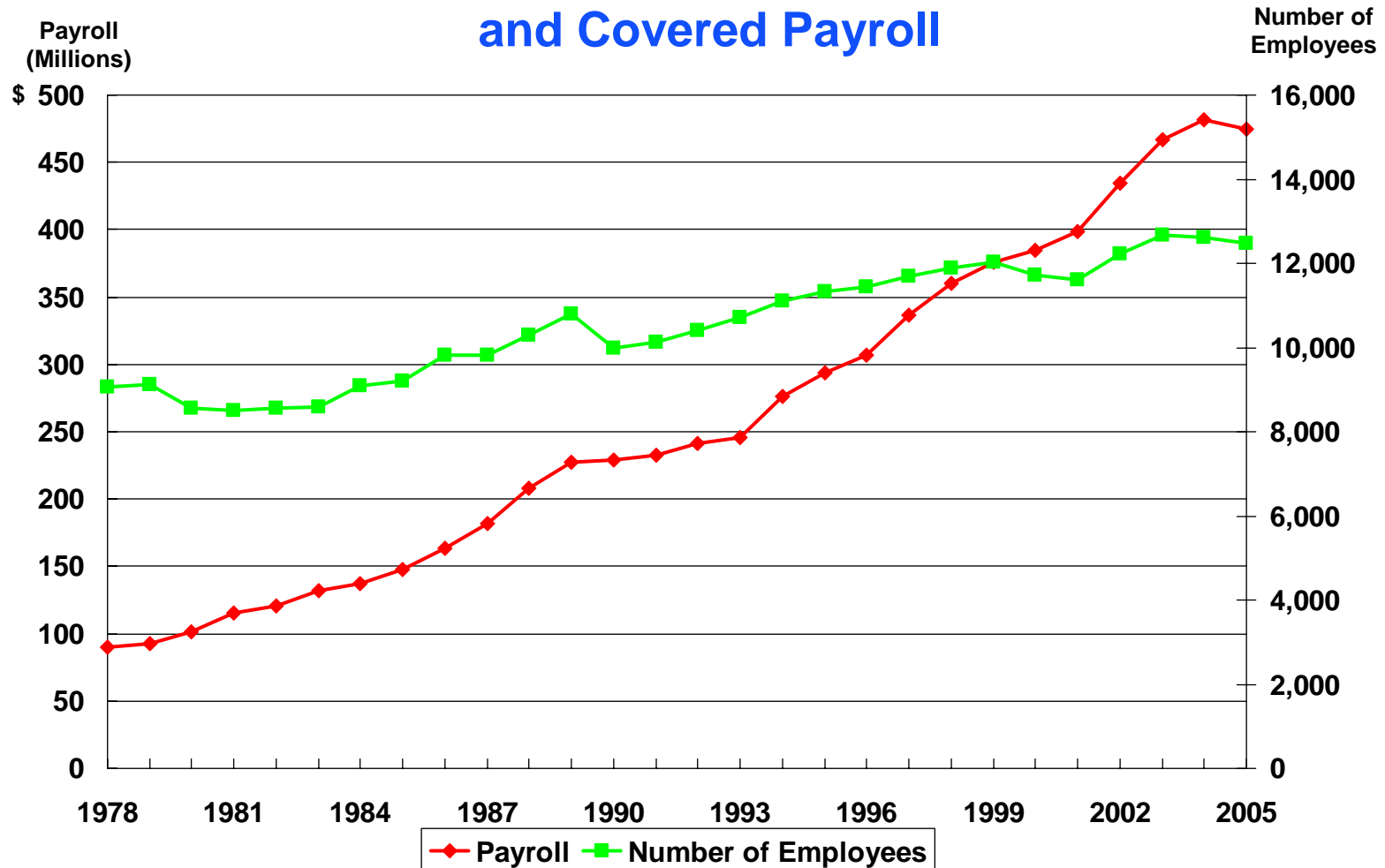
The table below shows how the figures given above compare with equivalent figures in the June 30, 2004 valuation.

| | <u>June 30, 2004</u> | <u>June 30, 2005</u> | <u>Increase</u> | <u>Percent Increase</u> |
|---------------------------------------|----------------------|----------------------|-----------------|-------------------------|
| Number of Active Participants | 12,619 | 12,489 | (130) | (1.0%) |
| Payroll | \$481,881,171 | \$474,531,741 | (\$7,349,430) | (1.5%) |
| Average Salary | \$38,187 | \$37,995 | (\$192) | (0.5%) |
| Number of Retired Participants | 5,186 | 5,726 | 540 | 10.4% |
| Annual Benefits | \$60,715,007 | \$71,737,030 | \$11,022,023 | 18.2% |

The table below shows how the estimated number of deferred vested participants compared with equivalent figures in the June, 30, 2004 valuation.

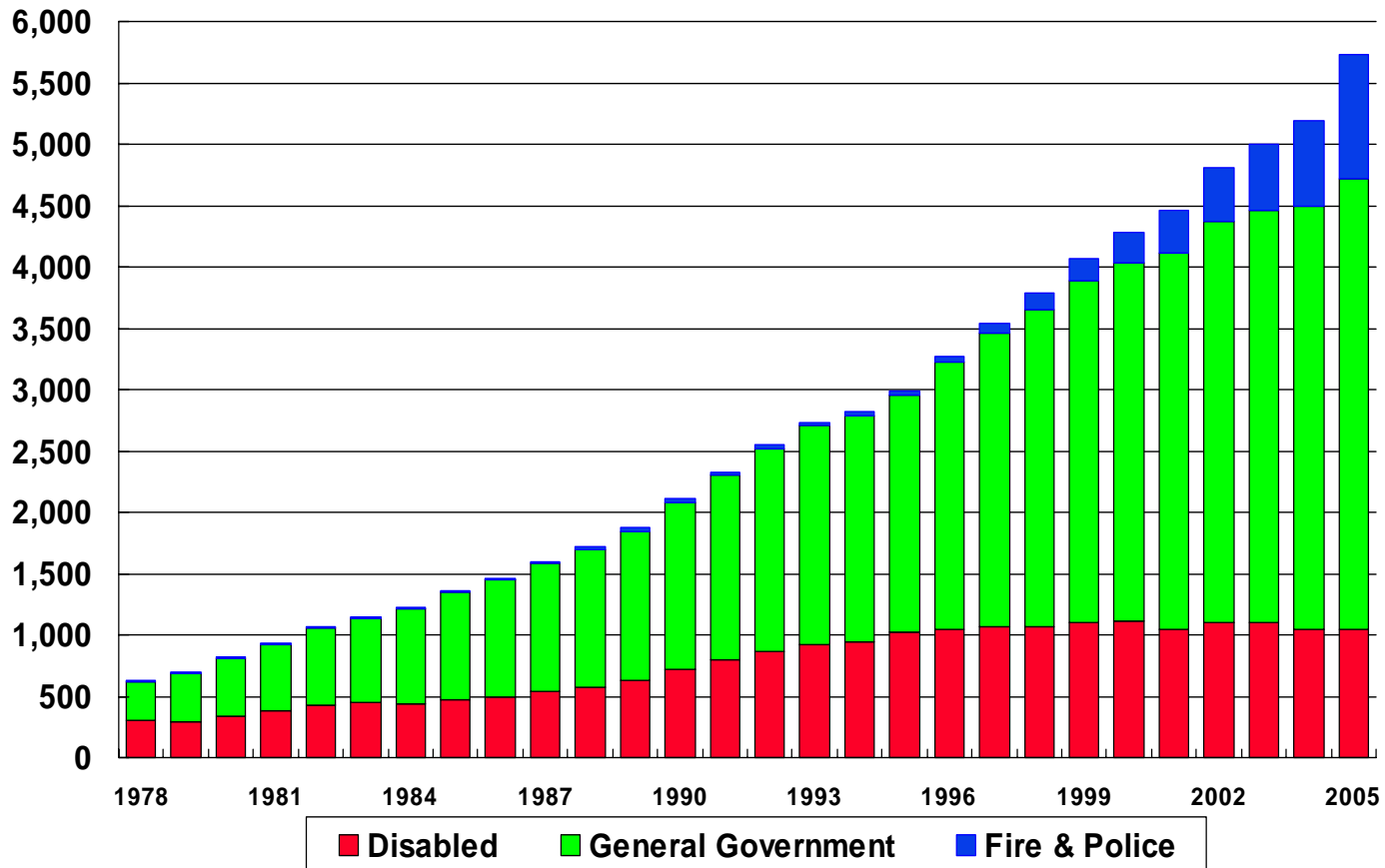
| | <u>June 30, 2004</u> | <u>June 30, 2005</u> | <u>Increase</u> | <u>Percent Increase</u> |
|---|----------------------|----------------------|-----------------|-------------------------|
| Number of Deferred Vested Participants | 1,270 | 1,397 | 127 | 10.0% |
| Annual Benefits | \$11,570,048 | \$10,070,413 | (\$1,499,635) | (13.0%) |

Metro Pension Plan Number of Employees and Covered Payroll



Metro Pension Plan

Number of Retirees



B. DETERMINATION OF FUNDING LEVELS

The governing statute for the plan specifies that there will be three trust funds. Trust Fund A is intended to finance all disability benefits provided by Chapter 3.28; Trust Fund B finances all retirement benefits provided for general government employees under Chapter 3.32; and Trust Fund C finances retirement benefits for firemen and policemen provided under Chapter 3.36. A separate rate is established for each of the three categories and the required contributions are combined to arrive at an overall "Metro" rate. Actual contributions are assigned to the separate trust funds in proportion to the ratio of each trust fund's required contribution to the aggregate required contribution.

The table below sets out the results of the June 30, 2005 valuation with respect to each of the three categories. The costs shown represent the total required annual contributions for the plan if all Metro departments were contributing at the same rate. These numbers are developed in more detail in Tables X and XI of the Appendix.

In this table, the "Statutory Minimum" is taken as being the Normal Cost plus interest on the Unfunded Past Service Liability, with no amortization of the latter. Chapter 3.16.050 of the Code apparently sets this as the minimum funding level, although the Board is given the authority to specify a higher level. It should be noted that the "Statutory Minimum" would not meet the Governmental Accounting Standards Board standards for funding.

"Forty years from 1976" would be the minimum amortization period if the plan were covered by the funding provisions of the Employee Retirement Income Security Act of 1974, but as a public plan it is not so covered. Nevertheless, in recent years the Board each year has adopted a contribution rate sufficient to amortize the unfunded supplemental liability over the 40-year period commencing in 1978. The table shows the contribution rates necessary to continue both the "no amortization" and the "40 years from 1978" funding patterns.

Historically, the Metropolitan Board of Education has contributed at a lower rate, due to the contributions by participating employees within that Department. With the recent elimination of these employee contributions, this disparity no longer exists.

ANNUAL FUNDING LEVELS

| | <u><i>Trust Fund A (Disability)</i></u> | <u><i>Trust Fund B (Gen. Gov.)</i></u> | <u><i>Trust Fund C (Fire & Police)</i></u> | <u><i>Total</i></u> |
|---|---|--|--|---------------------|
| <u><i>Statutory Minimum (No Amortization of Unfunded Past Service Liability)</i></u> | | | | |
| Contribution | 11,496,309 | 28,834,944 | 28,944,456 | 69,275,709 |
| % of Payroll* | 2.423% | 8.692% | 20.270% | 14.599% |
| <u><i>13-Year Amortization (by 2018) of Unfunded Past Service Liability</i></u> | | | | |
| Contribution | 14,976,042 | 28,834,944 | 35,137,782 | 78,948,768 |
| % of Payroll* | 3.156% | 8.692% | 24.607% | 16.637% |

*"Disability" and "Total" costs are expressed as a percentage of total eligible payroll of \$474,531,741. "General Government" and "Fire and Police" costs are expressed as percentages of the eligible payrolls of those groups --- \$331,736,732 and \$142,795,009 respectively.

The table on the following page comprises a valuation balance sheet showing the assets and liabilities of the Metro pension plan as of June 30, 2005. The present assets shown are the valuation assets, as described in Table IX of the Appendix, and include the present value of benefits which are expected to be received from the annuities purchased on behalf of service retirees.

**VALUATION BALANCE SHEET
METRO PENSION PLAN
JUNE 30, 2005
DIVISIONS A AND B COMBINED**

| | <u>Trust Fund A</u> <i>(Disability)</i> | <u>Trust Fund B</u> <i>(Gen. Gov.)</i> | <u>Trust Fund C</u> <i>(Fire & Police)</i> | <u>Total</u> |
|---|--|---|---|----------------------|
| <u>ASSETS</u> | | | | |
| Present assets: | \$85,632,937 | \$1,030,194,982 | \$486,457,444 | \$1,602,285,363 |
| Present value of prospective contributions payable by Metro: | | | | |
| Metro: | | | | |
| Normal | \$52,476,598 | \$258,510,028 | \$197,716,016 | \$508,702,642 |
| Past Service | <u>77,674,414</u> | <u>0</u> | <u>138,247,079</u> | <u>215,921,493</u> |
| Total | \$130,151,012 | \$258,510,028 | \$335,963,095 | \$724,624,135 |
| Members | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Prospective Contributions | <u>130,151,012</u> | <u>258,510,028</u> | <u>335,963,095</u> | <u>724,624,135</u> |
| Total Assets | \$215,783,949 | \$1,288,705,010 | \$822,420,539 | \$2,326,909,498 |
| <u>LIABILITIES</u> | | | | |
| Present value of prospective benefits payable on account of: | | | | |
| Present retired members and contingent annuitants | | | | |
| | 122,661,553 | 416,698,728 | 248,716,858 | 788,077,139 |
| Present active members | <u>93,122,396</u> | <u>872,006,282</u> | <u>573,703,681</u> | <u>1,538,832,359</u> |
| Total Liabilities | \$215,783,949 | \$1,288,705,010 | \$822,420,539 | \$2,326,909,498 |

For the 2005-06 fiscal year, Metro is contributing to the plan at the rate of 13.86% of covered payroll. This rate was adopted by the Board following the presentation of the June 30, 2004 valuation report.

Actuarial Experience

The employer contribution rate of 16.64% developed in this valuation represents an increase of 2.78% from last year's recommended rate of 13.86%. Although a detailed gain and loss analysis has not been performed, several factors can be identified as affecting this year's rate:

1. **Investments** - The market value dollar weighted investment return for the prior year was 8.29%. The return was greater than the actuarially assumed return rate of 8.00%. The full measure of the current year gain is not recognized in contribution calculations due to the smoothing process used in determining valuation assets. Partial recognition of current year gains in combination with the portion of gains and losses from prior years recognized in the current year produced an effective rate of return on the valuation asset basis of 1.86% resulting in a contribution increase of 2.36% of compensation.
2. **Assumption Change** – With the June 30, 2004 valuation, the disability rate assumption for currently active members was dropped to 60% of the level used in the June 30, 2003 valuation. This was based on Legal Opinion 2004-047, issued on August 27, 2004 by the Department of Law of the Metropolitan government. The legal opinion concludes that the standards currently being applied for all general government medical disabilities and in line-of-duty disabilities after two years do not match the provisions of the plan. Under the provisions of the plan, these general government disabled members must satisfy an “any occupation” standard similar to that required for eligibility for OASDI disability benefits. During the time the impact of the legal opinion and possible changes to the plan provisions have been under consideration, no changes have occurred in the implementation of the current disability benefit. Therefore, for the June 30, 2005 valuation, the assumed rates of disability have been changed to those used in the June 30, 2003 valuation, based on the experience of the plan observed during the 1997-2002 plan years. The net effect of this change is a 0.46% of compensation increase in the contribution rate.
3. **Compensation** increase rates for continuing active participants during the year averaged 1.96% and were lower than the actuarially assumed average increase of 5.60%. The net effect of salary adjustments is that liability increases were less than expected. Compensation increases less than expected are responsible for a decrease in the recommended contribution of approximately 0.28% of compensation.
4. **Delayed implementation of contribution rate** - Rates determined by the Board are implemented in the year following the valuation date. Contribution recommendations from the June 30, 2004 valuation are delayed and not implemented until the plan year beginning July 1, 2005. Since each valuation is performed on a basis that implicitly anticipates immediate implementation of the recommended rate structure following the valuation date, variations from the recommendation will produce an "actuarial gain or

loss" equal to the difference between the recommended and actual contributions. Actual contributions for the 2004-2005 plan year were based on the 12.17% contribution rate adopted by the Board while the recommended contribution rate was 13.86%. Contributions less than expected caused a contribution increase of 0.20% of compensation.

5. **COLA adjustments** for the year preceding the valuation date were different than the rates anticipated by the actuarial assumptions resulting in a contribution rate decline of 0.10% of compensation. Benefits to Division A and B retirees increased by 2.50% and 1.00%, respectively. The Division A rate was lower than the 2.75% anticipated by the 2004 valuation. The Division B rate was also lower than the anticipated 1.75% rate.
6. **New entrants** for whom implicit contribution rates are different than the prevailing contribution rate resulted in a decrease in the employer contribution rate of 0.04% of payroll. New entrant contribution rates do not have the effect of actuarial gains and losses (primarily associated with investment returns) that tend to cause the aggregate contribution rate to differ from the long-term expected rate.

The net effect of these factors was a 2.60% increase in the required contribution rate. The net result of all other variations of actual from assumed experience produced a decrease in the overall contribution rate of 0.18%. These variations will be analyzed as part of the next experience study.

Summary

Certain elements of conservatism built into the valuation process result in a long term tendency that a given year's rate will be lower than the prior year's rate. However, as of the current valuation date under the "five-year smoothing" asset valuation method, the plan has not yet recognized approximately \$6,080,000 of investment gains. Recognition of those amounts will be taken gradually over the next few years. The pattern of recognition of these gains and losses is such that the final pieces of the losses from 2002 and 2003 must be recognized over the next two years and will have the effect of pushing contribution rates higher over that period. After the full effect of these investment losses is realized, contribution rates are expected to begin a slow decline towards a long-term trend rate of approximately 12%. Of course, deviations from other actuarial assumptions (salary increases, turnover/retirement, disability, etc.) could alter the required contribution rate. Furthermore, future changes to the underlying actuarial assumptions will likely change the long-term trend rate.

C. FUNDING STATUS

In 1994, the Governmental Accounting Standards Board revised the methodology to be used in presenting funding progress results to require reporting based upon a plan's unfunded past service liability (or "unfunded actuarial accrued liability"). The new GASB pronouncement relating to financial reporting standards was effective for fiscal years ending June 30, 1997. The statements provide that certain parameters are to be used in determining the unfunded liability position in each year, including a parameter for the measurement of plan assets. A schedule of funding progress based upon comparison to the unfunded past service liability is to be included in financial statements for the years in which the calculations are consistent with the parameters. The schedule presented herein is based upon valuation results for the current valuation period and the previous five years.

*Metropolitan Government of Nashville and Davidson County Tennessee Pension Plan
Schedule of Funding Progress
June 30, 2005*

| Plan Year | Actuarial Value of Assets | Actuarial Accrued Liability | Unfunded Actuarial Accrued Liability | Funded Ratio | Covered Payroll | Unfunded Actuarial Accrued Liability as a Pct of Covered Payroll |
|----------------------|--------------------------------------|--|---|-------------------------|------------------------|---|
| June 30, 1998 | 1,084,563,971 | 1,193,291,692 | 108,727,721 | 90.89% | 359,932,634 | 30.21% |
| June 30, 1999 | 1,241,356,861 | 1,350,000,989 | 108,644,128 | 91.95% | 375,552,645 | 28.93% |
| June 30, 2000 | 1,419,820,507 | 1,522,468,982 | 102,648,475 | 93.3% | 384,283,394 | 26.71% |
| June 30, 2001 | 1,532,338,623 | 1,628,956,808 | 96,618,185 | 94.1% | 398,426,904 | 24.25% |
| June 30, 2002 | 1,569,455,257 | 1,668,629,134 | 99,173,877 | 94.1% | 434,699,880 | 22.81% |
| June 30, 2003 | 1,569,047,675 | 1,688,192,909 | 119,145,234 | 92.9% | 466,820,160 | 25.52% |
| June 30, 2004 | 1,592,671,213 | 1,708,318,774 | 115,647,561 | 93.2% | 481,881,171 | 24.00% |
| June 30, 2005 | 1,602,285,363 | 1,818,206,856 | 215,921,493 | 88.1% | 474,531,741 | 45.50% |

D. SUMMARY AND RECOMMENDATIONS

It is recommended that the Board adopt an employer contribution rate of 16.637% of covered payroll for the next fiscal year.

E. SUMMARY OF PLAN PROVISIONS

DIVISION A

1. Eligibility (Chapter 3.08.010)

All persons hired by the Metropolitan Government after April 1, 1963 and before July 1, 1995 participate after six months of service as a condition of employment. All employees on April 1, 1963 who were participants in a former plan had the right to elect voluntarily to transfer participation from the former plan to this plan. Those participants who elected to transfer ceased to be participants in the former plan, and all contributions made to a former plan were transferred to the fund of the Metro Plan. Employees eligible for coverage by any pension plan for teachers or any other plan provided by the Metropolitan Government are not eligible to participate in the Metro Plan.

Any Metro employee on January 1, 1971 who was then a participant of a former plan, or was not a member of any plan, could elect to become a member of the Metro System on January 1, 1972.

(See Item 19 below for Firemen and Policemen)

2. Credited Service (Chapter 3.08.010) (See Item 20 below for Firemen and Policemen)

(a) Members who were Metro employees on April 1, 1963:

Service includes all continuous service with Metro after April 1, 1963 and all service, prior to April 1, 1963, continuous or not, with the government of Metro, the City of Nashville or the County of Davidson excluding (i) all service covered by a retirement plan for teachers, (ii) any fire and police service, (iii) one-half of the service which was not covered by a former plan and (iv) all service which the Charter prohibits.

(b) Members who were Metro employees on January 1, 1972 and first became members of this plan on that date:

Service includes all continuous service with Metro after January 1, 1972, all service under any former plan of which he was a member, and one-half of any service not covered by a former plan.

(c) Metro employees hired after April 1, 1963:

Service includes all continuous, uninterrupted service after date of hire, excluding fire and police service.

3. **Normal Retirement** (See Item 21 below for Firemen and Policemen)

(a) **Condition** (Chapter 3.32.020)

The normal retirement date is the day following the member's attainment of age 65, but retirement may be postponed.

(b) **Benefit** (Chapter 3.32.020)

The monthly benefit, payable for life, is computed as 1/12 of the product of (1) and (2):

- (1) 1.00% of average base earnings plus 1.75% of average excess earnings; and
- (2) Years of credited Service.

"Base earnings" means that part of earnings in any calendar year determined in accordance with the following table:

| <u><i>Year of Birth</i></u> | <u><i>Base Earnings</i></u> |
|-----------------------------|-----------------------------|
| 1903 or earlier | \$4,800 |
| 1904 - 1906 | 5,400 |
| 1907 - 1913 | 6,000 |
| 1914 - 1928 | 6,600 |
| 1929 - 1935 | 7,200 |
| 1936 or later | 7,800 |

"Excess earnings" means earnings in any calendar year in excess of "base earnings".

"Average earnings" means the annual average of monthly earnings for the sixty consecutive months of credited service (excluding service credited during periods of disability) during the past fifteen years in which earnings were highest or for such lesser number of full calendar months as have been actually completed.

(c) **Minimum Benefit (Chapter 3.40.050)**

A minimum normal retirement benefit is provided for participants who have completed at least ten years of Credited Service. The amount of the minimum benefit is \$15.00 per month per full year of Credited Service, subject to a maximum of twenty years of Credited Service.

4. **Early Retirement** (See Item 22 below for Firemen and Policemen)

(a) **Condition** (Chapter 3.32.030)

A member may retire after attainment of age 55 and completion of 20 years of service.

(b) **Benefit** (Chapter 3.32.030)

A member who retires early may receive his pension benefit in one of two ways:

- (1) A deferred monthly benefit commencing at age 65, computed in the manner set forth in 3(b) above. If the deferred retired member is subsequently rehired, his service will not be deemed interrupted but will not include the period he was not an employee. If the death of a member who elected a deferred monthly benefit occurs prior to his attainment of age 65, his beneficiary receives a refund of the pension contribution standing to his credit.
- (2) A reduced, immediate monthly income, the amount of which is determined as the actuarial equivalent of the deferred benefit in the preceding paragraph.

5. **Vested Pension after 5 Years of Service (Chapter 3.32.040)** (See Item 23 below for Firemen and Policemen)

A member who terminates his service after completion of 5 years of service, but before he is eligible for early or normal retirement, may leave his contributions in the plan and be eligible to receive the deferred benefits provided in 4(b)(1) above.

6. **Escalation Provision (Chapter 3.08.170)**

Benefits under 3, 4 and 5 above (and the equivalent items dealing with Firemen and Policemen) are increased each January 1 by the percentage (up to 5%) which the Consumer Price Index has increased during the 12 months ending on the September 30 prior to the calendar year for which the escalation applies. The percentage is applied to the original benefit. Escalated benefits never decrease.

7. **Disability Retirement**

(a) **Condition** (Chapters 3.28.020-3.28.040)

A member who becomes disabled after 10 years of service is eligible to receive a disability retirement benefit. A member who becomes disabled in the line of duty is eligible to receive a disability benefit regardless of length of service; such disability must occur while performing regular duties as an employee of the Metropolitan Government as determined by the Benefit Board. Disability and continuation of disability are determined by the Board.

(b) **Benefit** (Chapter 3.28.050)

The monthly disability benefit payable will be equal to 60% of the member's earnings during the 12 months prior to his disability, plus an additional 10% of such earnings in the event that the member has at least one dependent child, less any primary disability benefits he receives from Social Security.

If a disabled member receives a disability pension payment until age 65, his disability pension then ceases and thereafter he is eligible to receive a normal retirement pension, computed as in item 3 above or item 21 below, with the period of disability included as service in the determination of the benefit and as though his earnings had remained the same as his earnings prior to the date his disability pension commenced. A disabled member who has satisfied the requirements to receive an early retirement benefit may voluntarily elect to receive an early retirement benefit computed as in item 4 above or item 22 below.

8. **Death of a Disabled Member**

(a) **Condition** (Chapters 3.28.070-3.28.090)

In the event of the death of a disabled member prior to age 65 and while entitled to receive a Disability Pension, his surviving dependents are eligible for a survivorship benefit.

(b) **Benefit** (Chapter 3.28.070)

The survivorship benefit is 75% of the difference between (a) the member's disability retirement benefit, and (b) 75% of the widow's Social Security benefits.

The benefit will be payable to:

- (1) The widow until her death or remarriage, and thereafter to the guardian of the surviving dependent children, if any; or
- (2) The legal guardian of the surviving dependent children if no spouse survives the deceased disabled member.

All benefits for surviving children will cease when there are no surviving dependent children.

Benefits payable after the widow's age 65 cannot exceed the benefits which would have been payable on the member's retirement at 65 under Option A (100% Joint and Survivor) based on average earnings at date of disability.

9. **Death in Line of Duty (Chapter 3.28.080)**

If the death of a member occurs as a result of an act which was required of him in the performance of his duties as an employee of the Metropolitan Government, his surviving dependents are eligible for a benefit computed and payable as though the member had died after commencing to receive a disability benefit.

10. **Death Not in Line of Duty (Chapter 3.40.040)**

(a) **Condition**

If the death of a member occurs after he becomes eligible to retire and receive a normal, early, or vested retirement benefit as specified in items 3, 4 or 5 above or 21, 22 or 23 below, his surviving Beneficiary is eligible to receive a benefit.

(b) **Benefit**

The surviving Beneficiary will receive a benefit in accordance with the applicable option in effect or, if no option had been elected, in accordance with Option A as though the member had retired on the first day of the month prior to the month of death and had elected Option A.

11. **Hazardous Duty Death Benefit (Chapter 3.20.040)**

Indemnity of \$100,000 is paid to the estate of an employee whose death is a "direct result" of "engaging in hazardous duty" as defined in the plan. The Board may fully or partly self-insure this benefit.

12. **Minimum Benefit - Refund of Member Contributions (Chapter 3.40.010)**

If a member terminates his employment before completion of 10 years of service or dies before becoming eligible for a pre-retirement death benefit, he or his beneficiary is entitled to the refund of his contributions to the fund. If the member has completed 3 years of service when he terminates, he also is entitled to receive interest, at 3% per annum, on the amount in his contribution account at the end of each calendar year following his completion of 3 years of service.

Any employee terminating after 10 years' service may elect to receive a refund of his contributions with interest in lieu of all other benefits under the system.

If the member elects a refund before age 60, he forfeits any contributions he made to a predecessor plan.

13. **Re-employment (Chapter 3.40.010)**

Any member who terminates service and is subsequently rehired will receive credit for his prior period of service upon written application to the Board within one year of rehire. A rehired member who elected to receive a refund of his contributions and is re-employed must repay such contributions with interest at 6% per year from the date of the refund in order to receive such credit. If a member's break in service occurs after January 1, 1996, credit for prior service will be granted only if (1) the break in service does not exceed five years and (2) the period of prior service equals or exceeds the period of the break.

14. **Options (Chapters 3.40.020, 3.40.030)**

The following options are available:

- A. Joint and 100% to survivor
- B. Joint and 50% to survivor
- C. Social Security Option
- D. 120 payments certain and life
- E. Joint and 100% to survivor with "popup"
- F. Joint and 50% to survivor with "popup"

15. **Contributions (Chapter 3.16.030)**

Prior to January 1, 1987, each member contributed

- (a) 3% of annual earnings subject to Social Security tax, plus
- (b) 6% of annual earnings not subject to Social Security tax.

Effective January 1, 1987, the Metropolitan Government assumed responsibility for the total cost of the plan, except that participating employees of the Metropolitan Board of Education continue to contribute at the pre-1987 rates. Effective July 1, 2001, the Metropolitan Government assumed responsibility for the total cost of the plan for all groups.

16. **Employer Contributions (Chapter 3.16.050)**

The Metropolitan Government contributes each year an amount equal to at least (a) 0.3% plus the Contribution Rate expressed as a percentage of valuation payroll for the prior year or (b) if less, the amount determined by an actuarial valuation of the plan, equal to a normal contribution plus a percentage of the unfunded past service liability, such percentage to be at a level at least equal to the actuarial valuation interest rate.

17. **Trust Funds (Chapters 3.08.010, 3.08.130, 3.08.140)**

Employee contributions are deposited in Trust Funds B and C. Employer contributions are divided on an actuarial basis between Trust Funds A, B and C.

Trust Fund A provides for disability benefits for all employees, including fire and police.

Trust Fund B is a pension benefit fund for benefits (other than disability benefits) arising from service other than credited fire and police service.

Trust Fund C is a pension benefit fund for benefits (other than disability benefits) arising from credited fire and police service.

The Treasurer of Metropolitan Government is the Trustee and the Investment Committee of Metropolitan Government manages investment of the funds.

18. *Administration*

The system is administered by the Metropolitan Employee Benefit Board.

DIVISION A MEMBERS WITH FIRE AND POLICE SERVICE

The summary of benefits in Sections 1-18 preceding is generally applicable to members with credited fire and police service, with the following exceptions:

19. **Eligibility**

Metro employees who are in the uniformed fire service of any division of the Department of Fire of Metropolitan Government or who are police officers in the Department of Police as determined in accordance with the qualifications prescribed by applicable rules and regulations of the Civil Service Commission are eligible to be members of this plan as "Firemen" and "Policemen".

20. **Credited Service (Chapter 3.08.010)**

- (a) Firemen or Policemen who were Metro employees on April 1, 1963:

Service includes all continuous service with Metro after April 1, 1963 as a uniformed Fireman or Policeman. Service also includes all continuous service prior to April 1, 1963 which was included as service under a former plan and one half of all such service which was not covered by a prior plan.

- (b) Firemen or Policemen who were Metro employees on January 1, 1972, and first became members of this plan on that date:

Service includes all continuous service with Metro after January 1, 1972 as a uniformed Fireman or Policeman. Service also includes all continuous service prior to January 1, 1972 which was included as service under a former plan and one half of all such service which was not covered by a prior plan.

- (c) Metro Firemen or Policemen hired after April 1, 1963:

Service includes all continuous service as a uniformed Policeman or Fireman after the date of hire and prior to the member's compulsory retirement date. Service as a correctional officer or park ranger is considered Credited Service as "Firemen" or "Policemen."

21. **Normal Retirement**

- (a) **Condition** (Chapter 3.36.020)

The normal retirement date is the day following attainment of age 55 and completion of 20 years of service. Retirement at age 60 is compulsory.

- (b) **Benefit** (Chapter 3.36.020)

The monthly benefit, payable for life, is computed as 1/12 of the sum of (1) and (2), as follows:

- (1) 2% of average annual earnings for each year of service not in excess of 25 years, and
- (2) 1.75% of average annual earnings for each year of service in excess of 25 years.

However, after the retired member is age 65 or after he has commenced receiving Social Security Benefits, whichever occurs first, the above monthly benefit shall be reduced by the amount of his monthly Primary Social Security Benefit.

In no instance will the monthly benefit be less than 1/12 of the product of (3) and (4), as follows:

- (3) 1% of average base earnings plus 1.75% of average excess earnings; and
- (4) Years of credited service.

(c) **Minimum Benefit (Chapter 3.40.050)**

A minimum normal retirement benefit is provided for participants who have completed at least ten years of Credited Service. The amount of the minimum benefit is \$15.00 per month per full year of Credited Service, subject to a maximum of twenty years of Credited Service.

22. **Early Retirement (Chapter 3.36.030)**

(a) **Condition**

A member may retire early after attaining age 55 or after attaining age 50 and completion of 20 years of service.

(b) **Benefit**

A member who retires early may receive his pension benefit in either of two ways:

- (1) A deferred monthly benefit commencing at age 62, computed in the manner set forth in item 21(b) above. If the deferred retired member is subsequently rehired, his service will not be deemed interrupted but shall not include the period he was not an employee.
- (2) A reduced immediate monthly benefit determined as the actuarial equivalent of the deferred benefit provided in the preceding paragraph.

23. **Vested Pension After 5 Years of Service (Chapter 3.36.040)**

A member who terminates his service after completion of 5 years of service and before he is eligible for Early or Normal Retirement may leave his contributions in the plan and be eligible to receive a deferred benefit computed and payable as in item 22(b)(1) above.

DIVISION B

24. **Eligibility (Chapter 3.12.031)**

All persons hired by the Metropolitan Government on or after July 1, 1995 participate after six months of service as a condition of employment. All employees on July 1, 1995 who were participants in Division A or a superseded plan had the right to elect voluntarily to transfer participation from the former plan to Division B effective January 1, 1996.

(See Item 43 below for Firemen and Policemen)

25. **Credited Service (Chapter 3.08.010)** (See Item 44 below for Firemen and Policemen)

The language of Item 2 above also applies to Division B.

26. **Normal Retirement** (See Item 45 below for Firemen and Policemen)

(a) **Condition** (Chapter 3.08.012)

The normal retirement date is the earlier of (i) the date when the sum of the member's age last birthday and his credited employee service equals 85, but not before age 60; and (ii) the date when the member reaches age 65 and has completed five years of credited employee service.

(b) **Benefit** (Chapter 3.33.020)

The monthly benefit, payable for life, is computed as 1/12 of the product of (1) and (2):

- (1) 1.75% of average earnings; and
- (2) Years of Credited Service.

"Average earnings" means the annual average of monthly earnings for the sixty consecutive months of credited service (excluding service credited during periods of disability) during the past fifteen years in which earnings were highest or for such lesser number of full calendar months as have been actually completed.

(c) **Minimum Benefit (Chapter 3.40.050)**

A minimum normal retirement benefit is provided for participants who have completed at least ten years of Credited Service. The amount of the minimum benefit is \$15.00 per month per full year of Credited Service, subject to a maximum of twenty years of Credited Service.

27. **Early Retirement** (See Item 46 below for Firemen and Policemen)

(a) **Condition** (Chapter 3.33.030)

A member may retire after attainment of age 50 and completion of 10 years of service.

(b) **Benefit** (Chapter 3.33.030)

A member who retires early may receive his pension benefit in one of two ways:

- (1) A deferred monthly benefit commencing at his normal retirement date, computed in the manner set forth in 26(b) above. If the deferred retired member is subsequently rehired, his service will not be deemed interrupted but will not include the period he was not an employee. If the death of a member who elected a deferred monthly benefit occurs before his benefits commence, his beneficiary receives a refund of the pension contribution standing to his credit.
- (2) A reduced, immediate monthly income. The amount of the immediate annuity is determined as the deferred benefit in the preceding paragraph, decreased by 4% for each of the first five years by which his benefit commencement date precedes the date on which he could receive his deferred benefit, and by 8% for each additional such year. The immediate benefit shall not be less than the actuarial equivalent of the member's deferred benefit.

28. **Vested Pension after 5 Years of Service (Chapter 3.33.040)** (See Item 47 below for Firemen and Policemen)

A member who terminates his service after completion of 5 years of service, but before he is eligible for early or normal retirement, may leave his contributions in the plan and be eligible to receive the deferred benefits provided in 27(b)(1) above.

29. **Unused Sick Leave at Service Retirement (Chapter 3.33.050)**.

A member who becomes eligible for a service retirement benefit receives credit for unused sick leave time for purposes of calculating his benefit under Item 26(b) and to reduce the age at which he is eligible to receive an unreduced benefit under Item 26, 27 or 28.

30. **Escalation Provision (Chapter 3.08.171)**

Benefits under 26, 27 and 28 above (and the equivalent items dealing with Firemen and Policemen) are increased each January 1 by 80% of the percentage (up to 5%) by which the increase in the Consumer Price Index during the 12 months ending on the September 30 prior to the calendar year for which the escalation applies exceeds 1%. The percentage is applied to the original benefit. Escalated benefits never decrease.

31. **Disability Retirement**

(a) **Condition** (Chapters 3.29.020-3.29.040)

A member who becomes disabled after 10 years of service is eligible to receive a disability retirement benefit. A member who becomes disabled in the line of duty is eligible to receive a disability benefit regardless of length of service; such disability must occur while performing regular duties as an employee of the Metropolitan Government as determined

by the Benefit Board. Disability and continuation of disability are determined by the Board.

(b) **Benefit** (Chapter 3.29.050)

The monthly disability benefit payable will be equal to 50% of the member's earnings during the 12 months prior to his disability, plus an additional 10% of such earnings in the event that the member has at least one dependent child. If the member becomes eligible for social Security disability benefits, the 50% figure in the preceding sentence is reduced to 30%.

If a disabled member receives a disability pension payment until his normal retirement date (calculated as if his service had continued), his disability pension then ceases and thereafter he is eligible to receive a normal retirement pension, computed as in item 26 above or item 45 below, with the period of disability included as service in the determination of the benefit and as though his earnings had remained the same as his earnings prior to the date his disability pension commenced. A disabled member who has satisfied the requirements to receive an early retirement benefit may voluntarily elect to receive an early retirement benefit computed as in item 27 above or item 46 below.

If a disabled member returns to work with Metro at a rate of pay less than he was receiving at the time he became disabled, the plan will make up the difference between his current base salary and his pre-disability base salary.

32. **Death of a Disabled Member**

(a) **Condition** (Chapters 3.29.070-3.29.080)

In the event of the death of a disabled member prior to his normal retirement date and while entitled to receive a Disability Pension, his surviving dependents are eligible for a survivorship benefit.

(b) **Benefit** (Chapter 3.29.070)

The survivorship benefit is 25% of the member's average earnings at the time of his disability, but not less than the benefit that would have commenced at the member's date of death had he retired instead of dying, based on his average earnings and service at the time of his termination of service, in accordance with Option A.

The benefit will be payable to:

- (1) The widow until her death or remarriage, and thereafter to the guardian of the surviving dependent children, if any; or

- (2) The legal guardian of the surviving dependent children if no spouse survives the deceased disabled member.

All benefits for surviving children will cease when there are no surviving dependent children.

33. **Death in Line of Duty (Chapter 3.29.080)**

If the death of a member occurs as a result of an act which was required of him in the performance of his duties as an employee of the Metropolitan Government, his surviving dependents are eligible for a benefit computed and payable as though the member had died after commencing to receive a disability benefit.

34. **Death Not in Line of Duty (Chapter 3.40.041)**

(a) **Condition**

If the death of a member occurs after he becomes eligible to retire and receive a normal or early retirement benefit as specified in items 26, 27 or 28 above or 45, 46, or 47 below, his surviving Beneficiary is eligible to receive a benefit.

(b) **Benefit**

The surviving Beneficiary will receive a benefit in accordance with the applicable option in effect or, if no option had been elected, in accordance with Option A as though the member had retired on the first day of the month prior to the month of death and had elected Option A. In no case, however, will an eligible employee's death benefit be less than 25% of his average earnings over the last twelve months preceding his death.

35. **Hazardous Duty Death Benefit (Chapter 3.20.040)**

The language of Item 11 above also applies to Division B.

36. **Minimum Benefit - Refund of Member Contributions (Chapter 3.40.010)**

The language of Item 12 above also applies to Division B.

37. **Re-employment (Chapter 3.40.010)**

The language of Item 13 above also applies to Division B.

38. **Options (Chapters 3.40.020, 3.40.030)**

The language of Item 14 above also applies to Division B.

39. **Contributions (Chapter 3.16.030)**

The language of Item 15 above also applies to Division B.

40. **Employer Contributions (Chapter 3.16.050)**

The language of Item 16 above also applies to Division B.

41. **Trust Funds (Chapters 3.08.010, 3.08.130, 3.08.140)**

Employee contributions are deposited in Trust Funds B and C. Employer contributions are divided on an actuarial basis between Trust Funds A, B and C.

Trust Fund A provides for disability benefits for all employees, including fire and police.

Trust Fund B is a pension benefit fund for benefits (other than disability benefits) arising from service other than credited fire and police service.

Trust Fund C is a pension benefit fund for benefits (other than disability benefits) arising from credited fire and police service.

The Treasurer of Metropolitan Government is the Trustee and the Investment Committee of Metropolitan Government manages investment of the funds.

42. **Administration**

The language of Item 18 above also applies to Division B.

DIVISION B MEMBERS WITH FIRE AND POLICE SERVICE

The summary of benefits in Sections 24-42 preceding is generally applicable to members with credited fire and police service, with the following exceptions:

43. **Eligibility (3.08.010, 3.08.012, 3.12.031)**

All Firemen and Policemen hired by The Metropolitan Government on or after July 1, 1995 participate after six months of service as a condition of employment. All employees on July 1, 1995 who were participating as Firemen or Policemen in Division A or a superseded plan had the right to elect voluntarily to transfer participation from the former plan to Division B as Firemen and Policemen effective January 1, 1996.

Metro employees who are in the uniformed fire service (fire suppression, fire prevention, fire training, fire inspection, Emergency Medical Technicians, and paramedics) of any division of the Department of Fire of Metropolitan Government, or who are police officers in the Department of Police as determined in accordance with the qualifications prescribed by applicable rules and regulations of the Civil Service Commission, are eligible to be members of this plan as "Firemen" and "Policemen".

44. **Credited Service (Chapter 3.08.010)**

The language of Item 20 above also applies to Division B.

45. **Normal Retirement**

(a) **Condition** (Chapter 3.08.012)

The normal retirement date is the date when the sum of the member's age last birthday and his credited police and fire service equals 75, but not before age 53 nor after age 60. Retirement at age 60 is compulsory.

(b) **Benefit** (Chapter 3.37.020)

The monthly benefit, payable for life, is computed as 1/12 of the sum of (1) and (2), as follows:

- (1) 2% of average annual earnings for each year of service not in excess of 25 years; and
- (2) 1.75% of average annual earnings for each year of service in excess of 25 years.

(c) **Minimum Benefit (Chapter 3.40.050)**

A minimum normal retirement benefit is provided for participants who have completed at least ten years of Credited Service. The amount of the minimum benefit is \$15.00 per month per full year of Credited Service, subject to a maximum of twenty years of Credited Service.

46. **Early Retirement (Chapter 3.37.030)**

(a) **Condition**

A member may retire early after attaining age 45 and completion of 10 years of service.

(b) **Benefit**

A member who retires early may receive his pension benefit in either of two ways:

- (1) A deferred monthly benefit commencing at his normal retirement date, computed in the manner set forth in item 45(b) above. If the deferred retired member is subsequently rehired, his service will not be deemed interrupted but shall not include the period he was not an employee. If the death of a member who elected a deferred monthly benefit occurs before his benefits commence, his beneficiary receives a refund of the pension contribution standing to his credit.
- (2) A reduced, immediate monthly income. The amount of the immediate annuity is determined as the deferred benefit in the preceding paragraph, decreased by 4% for each of the first five years by which his benefit commencement date precedes the date on which he could receive his deferred benefit, and by 8% for each additional such year. The immediate benefit shall not be less than the actuarial equivalent of the member's deferred benefit.

47. **Vested Pension After 5 Years of Service (Chapter 3.37.040)**

A member who terminates his service after completion of 5 years of service and before he is eligible for Early or Normal Retirement may leave his contributions in the plan and be eligible to receive a deferred benefit computed and payable as in item 46(b)(1) above.

48. **Unused Sick Leave at Early Retirement (Chapter 3.37.050)**

A member who becomes eligible for a service retirement benefit receives credit for unused sick leave time for purposes of calculating his benefit under Item 45(b) and to reduce the age at which he is eligible to receive an unreduced benefit under Item 45, 46, or 47.

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| 7. Division B - Fire and Police | 75 |
| 8. Division B - Total | 76 |
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| 10. General Government - Combined | 78 |
| 11. Fire and Police - Combined | 79 |
| 12. Total | 80 |
| | |
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**TABLE I-1
DISTRIBUTION OF ACTIVE PARTICIPANTS' EARNINGS BY AGE
METRO GENERAL GOVERNMENT
DIVISION A**

| AGE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|--------------|---------------|------------------|---------------|-----------------|------------------|---------------|----------------|------------------|---------------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 1-20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21-25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-30 | 1 | 30,607 | 30,607 | 1 | 17,955 | 17,955 | 2 | 48,562 | 24,281 |
| 31-35 | 7 | 271,854 | 38,836 | 1 | 31,220 | 31,220 | 8 | 303,074 | 37,884 |
| 36-40 | 6 | 235,819 | 39,303 | 14 | 456,755 | 32,625 | 20 | 692,574 | 34,628 |
| 41-45 | 14 | 455,724 | 32,551 | 14 | 423,642 | 30,260 | 28 | 879,366 | 31,405 |
| 46-50 | 9 | 318,274 | 35,363 | 23 | 563,125 | 24,483 | 32 | 881,399 | 27,543 |
| 51-55 | 5 | 177,562 | 35,512 | 9 | 338,064 | 37,562 | 14 | 515,626 | 36,830 |
| 56-60 | 10 | 425,084 | 42,508 | 6 | 244,338 | 40,723 | 16 | 669,422 | 41,838 |
| 61-65 | 1 | 39,150 | 39,150 | 4 | 83,750 | 20,937 | 5 | 122,900 | 24,580 |
| 66-70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71-75 | 0 | 0 | 0 | 1 | 63,062 | 63,062 | 1 | 63,062 | 63,062 |
| 76-80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 81-85 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 86-90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 53 | 1,954,074 | 36,869 | 73 | 2,221,911 | 30,437 | 126 | 4,175,985 | 33,142 |

TABLE I-2

DISTRIBUTION OF ACTIVE PARTICIPANTS' EARNINGS BY AGE

METRO FIRE AND POLICE

DIVISION A

| AGE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|--------------|------------------|------------------|---------------|--------------------|---------------|---------------|-------------------|------------------|---------------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 1-20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21-25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-30 | 1 | 44,227 | 44,227 | 0 | 0 | 0 | 1 | 44,227 | 44,227 |
| 31-35 | 3 | 142,924 | 47,641 | 0 | 0 | 0 | 3 | 142,924 | 47,641 |
| 36-40 | 4 | 219,223 | 54,805 | 0 | 0 | 0 | 4 | 219,223 | 54,805 |
| 41-45 | 13 | 763,117 | 58,701 | 0 | 0 | 0 | 13 | 763,117 | 58,701 |
| 46-50 | 8 | 504,888 | 63,111 | 1 | 62,286 | 62,286 | 9 | 567,174 | 63,019 |
| 51-55 | 12 | 781,493 | 65,124 | 0 | 0 | 0 | 12 | 781,493 | 65,124 |
| 56-60 | 6 | 340,709 | 56,784 | 0 | 0 | 0 | 6 | 340,709 | 56,784 |
| 61-65 | 2 | 111,924 | 55,962 | 0 | 0 | 0 | 2 | 111,924 | 55,962 |
| 66-70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71-75 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76-80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 81-85 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 86-90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 49 | 2,908,505 | 59,357 | 1 | 62,286 | 62,286 | 50 | 2,970,791 | 59,415 |

TABLE I-3

DISTRIBUTION OF ACTIVE PARTICIPANTS' EARNINGS BY AGE

TOTAL

DIVISION A

| AGE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|--------------|---------------|------------------|---------------|-----------------|------------------|---------------|----------------|------------------|---------------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 1-20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21-25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-30 | 2 | 74,834 | 37,417 | 1 | 17,955 | 17,955 | 3 | 92,789 | 30,930 |
| 31-35 | 10 | 414,778 | 41,478 | 1 | 31,220 | 31,220 | 11 | 445,998 | 40,545 |
| 36-40 | 10 | 455,042 | 45,504 | 14 | 456,755 | 32,625 | 24 | 911,797 | 37,992 |
| 41-45 | 27 | 1,218,841 | 45,142 | 14 | 423,642 | 30,260 | 41 | 1,642,483 | 40,061 |
| 46-50 | 17 | 823,162 | 48,421 | 24 | 625,411 | 26,059 | 41 | 1,448,573 | 35,331 |
| 51-55 | 17 | 959,055 | 56,415 | 9 | 338,064 | 37,563 | 26 | 1,297,119 | 49,889 |
| 56-60 | 16 | 765,793 | 47,862 | 6 | 244,338 | 40,723 | 22 | 1,010,131 | 45,915 |
| 61-65 | 3 | 151,074 | 50,358 | 4 | 83,750 | 20,938 | 7 | 234,824 | 33,546 |
| 66-70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71-75 | 0 | 0 | 0 | 1 | 63,062 | 63,062 | 1 | 63,062 | 63,062 |
| 76-80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 81-85 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 86-90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 102 | 4,862,579 | 96,226 | 74 | 2,284,197 | 92,723 | 176 | 7,146,776 | 92,557 |

TABLE I-4
DISTRIBUTION OF ACTIVE PARTICIPANTS' EARNINGS BY AGE
METRO GENERAL GOVERNMENT
DIVISION B

| AGE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|--------------|---------------|--------------------|---------------|-----------------|--------------------|---------------|----------------|--------------------|---------------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 1-20 | 22 | 484,713 | 22,032 | 21 | 336,587 | 16,027 | 43 | 821,300 | 19,100 |
| 21-25 | 180 | 4,752,603 | 26,403 | 217 | 5,025,019 | 23,156 | 397 | 9,777,622 | 24,628 |
| 26-30 | 304 | 9,201,360 | 30,267 | 393 | 11,212,746 | 28,531 | 697 | 20,414,106 | 29,288 |
| 31-35 | 343 | 11,566,559 | 33,721 | 576 | 16,573,051 | 28,772 | 919 | 28,139,610 | 30,619 |
| 36-40 | 508 | 18,762,570 | 36,934 | 691 | 20,789,398 | 30,085 | 1,199 | 39,551,968 | 32,987 |
| 41-45 | 600 | 23,381,252 | 38,968 | 916 | 28,039,212 | 30,610 | 1,516 | 51,420,464 | 33,918 |
| 46-50 | 712 | 28,718,764 | 40,335 | 1,003 | 32,483,354 | 32,386 | 1,715 | 61,202,118 | 35,686 |
| 51-55 | 624 | 26,114,161 | 41,849 | 859 | 28,649,819 | 33,352 | 1,483 | 54,763,980 | 36,927 |
| 56-60 | 486 | 20,813,929 | 42,827 | 600 | 19,632,392 | 32,720 | 1,086 | 40,446,321 | 37,243 |
| 61-65 | 177 | 7,258,770 | 41,010 | 248 | 7,950,975 | 32,060 | 425 | 15,209,745 | 35,787 |
| 66-70 | 55 | 2,354,038 | 42,800 | 66 | 1,980,301 | 30,004 | 121 | 4,334,339 | 35,820 |
| 71-75 | 14 | 549,035 | 39,216 | 13 | 468,554 | 36,042 | 27 | 1,017,589 | 37,688 |
| 76-80 | 4 | 188,230 | 47,057 | 3 | 85,709 | 28,569 | 7 | 273,939 | 39,134 |
| 81-85 | 2 | 68,007 | 34,003 | 3 | 94,499 | 31,499 | 5 | 162,506 | 32,501 |
| 86-90 | 0 | 0 | 0 | 1 | 25,131 | 25,131 | 1 | 25,131 | 25,131 |
| TOTAL | 4,031 | 154,213,991 | 38,257 | 5,610 | 173,346,747 | 30,899 | 9,641 | 327,560,738 | 33,975 |

TABLE I-5
 DISTRIBUTION OF ACTIVE PARTICIPANTS' EARNINGS BY AGE

METRO FIRE AND POLICE

DIVISION B

| AGE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|--------------|---------------|--------------------|---------------|-----------------|-------------------|---------------|----------------|--------------------|---------------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 1-20 | 0 | 0 | 0 | 2 | 32,060 | 16,030 | 2 | 32,060 | 16,030 |
| 21-25 | 72 | 2,314,684 | 32,148 | 22 | 662,624 | 30,119 | 94 | 2,977,308 | 31,673 |
| 26-30 | 317 | 13,706,063 | 43,236 | 36 | 1,450,063 | 40,279 | 353 | 15,156,126 | 42,935 |
| 31-35 | 486 | 23,051,391 | 47,430 | 40 | 1,682,945 | 42,073 | 526 | 24,734,336 | 47,023 |
| 36-40 | 410 | 21,282,275 | 51,907 | 65 | 3,194,427 | 49,145 | 475 | 24,476,702 | 51,529 |
| 41-45 | 371 | 20,928,586 | 56,411 | 53 | 2,729,112 | 51,492 | 424 | 23,657,698 | 55,796 |
| 46-50 | 315 | 18,653,495 | 59,217 | 29 | 1,776,090 | 61,244 | 344 | 20,429,585 | 59,388 |
| 51-55 | 287 | 17,971,285 | 62,617 | 13 | 750,681 | 57,744 | 300 | 18,721,966 | 62,406 |
| 56-60 | 118 | 7,399,407 | 62,706 | 5 | 290,595 | 58,119 | 123 | 7,690,002 | 62,520 |
| 61-65 | 30 | 1,878,660 | 62,622 | 0 | 0 | 0 | 30 | 1,878,660 | 62,622 |
| 66-70 | 1 | 69,754 | 69,754 | 0 | 0 | 0 | 1 | 69,754 | 69,754 |
| 71-75 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76-80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 81-85 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 86-90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 2,407 | 127,255,600 | 52,868 | 265 | 12,568,597 | 47,428 | 2,672 | 139,824,197 | 52,329 |

TABLE I-6
DISTRIBUTION OF ACTIVE PARTICIPANTS' EARNINGS BY AGE

TOTAL

DIVISION B

| AGE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|--------------|------------------|--------------------|---------------|--------------------|--------------------|---------------|-------------------|--------------------|---------------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 1-20 | 22 | 484,713 | 22,032 | 23 | 368,647 | 16,028 | 45 | 853,360 | 18,964 |
| 21-25 | 252 | 7,067,287 | 28,045 | 239 | 5,687,643 | 23,798 | 491 | 12,754,930 | 25,977 |
| 26-30 | 621 | 22,907,423 | 36,888 | 429 | 12,662,809 | 29,517 | 1050 | 35,570,232 | 33,876 |
| 31-35 | 829 | 34,617,950 | 41,759 | 616 | 18,255,996 | 29,636 | 1445 | 52,873,946 | 36,591 |
| 36-40 | 918 | 40,044,845 | 43,622 | 756 | 23,983,825 | 31,725 | 1674 | 64,028,670 | 38,249 |
| 41-45 | 971 | 44,309,838 | 45,633 | 969 | 30,768,324 | 31,753 | 1940 | 75,078,162 | 38,700 |
| 46-50 | 1027 | 47,372,259 | 46,127 | 1032 | 34,259,444 | 33,197 | 2059 | 81,631,703 | 39,646 |
| 51-55 | 911 | 44,085,446 | 48,392 | 872 | 29,400,500 | 33,716 | 1783 | 73,485,946 | 41,215 |
| 56-60 | 604 | 28,213,336 | 46,711 | 605 | 19,922,987 | 32,931 | 1209 | 48,136,323 | 39,815 |
| 61-65 | 207 | 9,137,430 | 44,142 | 248 | 7,950,975 | 32,060 | 455 | 17,088,405 | 37,557 |
| 66-70 | 56 | 2,423,792 | 43,282 | 66 | 1,980,301 | 30,005 | 122 | 4,404,093 | 36,099 |
| 71-75 | 14 | 549,035 | 39,217 | 13 | 468,554 | 36,043 | 27 | 1,017,589 | 37,688 |
| 76-80 | 4 | 188,230 | 47,058 | 3 | 85,709 | 28,570 | 7 | 273,939 | 39,134 |
| 81-85 | 2 | 68,007 | 34,004 | 3 | 94,499 | 31,500 | 5 | 162,506 | 32,501 |
| 86-90 | 0 | 0 | 0 | 1 | 25,131 | 25,131 | 1 | 25,131 | 25,131 |
| TOTAL | 6,438 | 281,469,591 | 43,720 | 5,875 | 185,915,344 | 31,645 | 12,313 | 467,384,935 | 37,959 |

TABLE I-7
DISTRIBUTION OF ACTIVE PARTICIPANTS' EARNINGS BY AGE
METRO GENERAL GOVERNMENT
COMBINED

| AGE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|--------------|---------------|--------------------|---------------|-----------------|--------------------|---------------|----------------|--------------------|---------------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 1-20 | 22 | 484,713 | 22,032 | 21 | 336,587 | 16,028 | 43 | 821,300 | 19,100 |
| 21-25 | 180 | 4,752,603 | 26,403 | 217 | 5,025,019 | 23,157 | 397 | 9,777,622 | 24,629 |
| 26-30 | 305 | 9,231,967 | 30,269 | 394 | 11,230,701 | 28,504 | 699 | 20,462,668 | 29,274 |
| 31-35 | 350 | 11,838,413 | 33,824 | 577 | 16,604,271 | 28,777 | 927 | 28,442,684 | 30,683 |
| 36-40 | 514 | 18,998,389 | 36,962 | 705 | 21,246,153 | 30,136 | 1,219 | 40,244,542 | 33,014 |
| 41-45 | 614 | 23,836,976 | 38,822 | 930 | 28,462,854 | 30,605 | 1,544 | 52,299,830 | 33,873 |
| 46-50 | 721 | 29,037,038 | 40,273 | 1,026 | 33,046,479 | 32,209 | 1,747 | 62,083,517 | 35,537 |
| 51-55 | 629 | 26,291,723 | 41,799 | 868 | 28,987,883 | 33,396 | 1,497 | 55,279,606 | 36,927 |
| 56-60 | 496 | 21,239,013 | 42,821 | 606 | 19,876,730 | 32,800 | 1,102 | 41,115,743 | 37,310 |
| 61-65 | 178 | 7,297,920 | 41,000 | 252 | 8,034,725 | 31,884 | 430 | 15,332,645 | 35,657 |
| 66-70 | 55 | 2,354,038 | 42,801 | 66 | 1,980,301 | 30,005 | 121 | 4,334,339 | 35,821 |
| 71-75 | 14 | 549,035 | 39,217 | 14 | 531,616 | 37,973 | 28 | 1,080,651 | 38,595 |
| 76-80 | 4 | 188,230 | 47,058 | 3 | 85,709 | 28,570 | 7 | 273,939 | 39,134 |
| 81-85 | 2 | 68,007 | 34,004 | 3 | 94,499 | 31,500 | 5 | 162,506 | 32,501 |
| 86-90 | 0 | 0 | 0 | 1 | 25,131 | 25,131 | 1 | 25,131 | 25,131 |
| TOTAL | 4,084 | 156,168,065 | 38,239 | 5,683 | 175,568,658 | 30,894 | 9,767 | 331,736,723 | 33,965 |

TABLE I-8

DISTRIBUTION OF ACTIVE PARTICIPANTS' EARNINGS BY AGE

METRO FIRE AND POLICE

COMBINED

| AGE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|--------------|------------------|-------------|---------|--------------------|------------|---------|-------------------|-------------|---------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 1-20 | 0 | 0 | 0 | 2 | 32,060 | 16,030 | 2 | 32,060 | 16,030 |
| 21-25 | 72 | 2,314,684 | 32,148 | 22 | 662,624 | 30,119 | 94 | 2,977,308 | 31,673 |
| 26-30 | 318 | 13,750,290 | 43,240 | 36 | 1,450,063 | 40,280 | 354 | 15,200,353 | 42,939 |
| 31-35 | 489 | 23,194,315 | 47,432 | 40 | 1,682,945 | 42,074 | 529 | 24,877,260 | 47,027 |
| 36-40 | 414 | 21,501,498 | 51,936 | 65 | 3,194,427 | 49,145 | 479 | 24,695,925 | 51,557 |
| 41-45 | 384 | 21,691,703 | 56,489 | 53 | 2,729,112 | 51,493 | 437 | 24,420,815 | 55,883 |
| 46-50 | 323 | 19,158,383 | 59,314 | 30 | 1,838,376 | 61,279 | 353 | 20,996,759 | 59,481 |
| 51-55 | 299 | 18,752,778 | 62,718 | 13 | 750,681 | 57,745 | 312 | 19,503,459 | 62,511 |
| 56-60 | 124 | 7,740,116 | 62,420 | 5 | 290,595 | 58,119 | 129 | 8,030,711 | 62,254 |
| 61-65 | 32 | 1,990,584 | 62,206 | 0 | 0 | 0 | 32 | 1,990,584 | 62,206 |
| 66-70 | 1 | 69,754 | 69,754 | 0 | 0 | 0 | 1 | 69,754 | 69,754 |
| 71-75 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76-80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 81-85 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 86-90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 2,456 | 130,164,105 | 52,998 | 266 | 12,630,883 | 47,485 | 2,722 | 142,794,988 | 52,460 |

TABLE I-9
DISTRIBUTION OF ACTIVE PARTICIPANTS' EARNINGS BY AGE

TOTAL
COMBINED

| AGE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|--------------|------------------|--------------------|---------------|--------------------|--------------------|---------------|-------------------|--------------------|---------------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 1-20 | 22 | 484,713 | 22,032 | 23 | 368,647 | 16,028 | 45 | 853,360 | 18,964 |
| 21-25 | 252 | 7,067,287 | 28,045 | 239 | 5,687,643 | 23,798 | 491 | 12,754,930 | 25,977 |
| 26-30 | 623 | 22,982,257 | 36,890 | 430 | 12,680,764 | 29,490 | 1053 | 35,663,021 | 33,868 |
| 31-35 | 839 | 35,032,728 | 41,755 | 617 | 18,287,216 | 29,639 | 1,456 | 53,319,944 | 36,621 |
| 36-40 | 928 | 40,499,887 | 43,642 | 770 | 24,440,580 | 31,741 | 1,698 | 64,940,467 | 38,245 |
| 41-45 | 998 | 45,528,679 | 45,620 | 983 | 31,191,966 | 31,731 | 1,981 | 76,720,645 | 38,728 |
| 46-50 | 1,044 | 48,195,421 | 46,164 | 1,056 | 34,884,855 | 33,035 | 2,100 | 83,080,276 | 39,562 |
| 51-55 | 928 | 45,044,501 | 48,539 | 881 | 29,738,564 | 33,755 | 1,809 | 74,783,065 | 41,339 |
| 56-60 | 620 | 28,979,129 | 46,741 | 611 | 20,167,325 | 33,007 | 1,231 | 49,146,454 | 39,924 |
| 61-65 | 210 | 9,288,504 | 44,231 | 252 | 8,034,725 | 31,884 | 462 | 17,323,229 | 37,496 |
| 66-70 | 56 | 2,423,792 | 43,282 | 66 | 1,980,301 | 30,005 | 122 | 4,404,093 | 36,099 |
| 71-75 | 14 | 549,035 | 39,217 | 14 | 531,616 | 37,973 | 28 | 1,080,651 | 38,595 |
| 76-80 | 4 | 188,230 | 47,058 | 3 | 85,709 | 28,570 | 7 | 273,939 | 39,134 |
| 81-85 | 2 | 68,007 | 34,004 | 3 | 94,499 | 31,500 | 5 | 162,506 | 32,501 |
| 86-90 | 0 | 0 | 0 | 1 | 25,131 | 25,131 | 1 | 25,131 | 25,131 |
| TOTAL | 6,540 | 286,332,170 | 43,782 | 5,949 | 188,199,541 | 31,635 | 12,489 | 474,531,711 | 37,996 |

TABLE II-1

DISTRIBUTION OF ACTIVE PARTICIPANTS' EARNINGS
BY LENGTH OF SERVICE

METRO GENERAL GOVERNMENT

DIVISION A

| SERVICE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|------------------|------------------|-----------|---------|--------------------|-----------|---------|-------------------|-----------|---------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 0 | 0 | 0 | 0 | 1 | 36,057 | 36,057 | 1 | 36,057 | 36,057 |
| 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0-4 | 0 | 0 | 0 | 1 | 36,057 | 36,057 | 1 | 36,057 | 36,057 |
| 5-9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-14 | 28 | 1,024,094 | 36,574 | 48 | 1,381,662 | 28,784 | 76 | 2,405,756 | 31,654 |
| 15-19 | 11 | 396,185 | 36,016 | 17 | 576,187 | 33,893 | 28 | 972,372 | 34,727 |
| 20-24 | 3 | 110,274 | 36,758 | 3 | 68,804 | 22,934 | 6 | 179,078 | 29,846 |
| 25-29 | 6 | 233,371 | 38,895 | 1 | 21,770 | 21,770 | 7 | 255,141 | 36,448 |
| 30-34 | 3 | 110,051 | 36,683 | 3 | 137,431 | 45,810 | 6 | 247,482 | 41,247 |
| 35-39 | 2 | 80,099 | 40,049 | 0 | 0 | 0 | 2 | 80,099 | 40,049 |
| 40-44 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45-49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 53 | 1,954,074 | 36,869 | 73 | 2,221,911 | 30,437 | 126 | 4,175,985 | 33,142 |

TABLE II-2

DISTRIBUTION OF ACTIVE PARTICIPANTS' EARNINGS
BY LENGTH OF SERVICE

METRO FIRE AND POLICE

DIVISION A

| SERVICE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|------------------|------------------|-----------|---------|--------------------|--------|---------|-------------------|-----------|---------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | 2 | 95,256 | 47,628 | 0 | 0 | 0 | 2 | 95,256 | 47,628 |
| 3 | 1 | 47,668 | 47,668 | 0 | 0 | 0 | 1 | 47,668 | 47,668 |
| 4 | 1 | 44,227 | 44,227 | 0 | 0 | 0 | 1 | 44,227 | 44,227 |
| 0-4 | 4 | 187,151 | 46,787 | 0 | 0 | 0 | 4 | 187,151 | 46,787 |
| 5-9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-14 | 9 | 506,390 | 56,265 | 1 | 62,286 | 62,286 | 10 | 568,676 | 56,867 |
| 15-19 | 10 | 594,328 | 59,432 | 0 | 0 | 0 | 10 | 594,328 | 59,432 |
| 20-24 | 3 | 184,600 | 61,533 | 0 | 0 | 0 | 3 | 184,600 | 61,533 |
| 25-29 | 14 | 876,570 | 62,612 | 0 | 0 | 0 | 14 | 876,570 | 62,612 |
| 30-34 | 6 | 396,323 | 66,053 | 0 | 0 | 0 | 6 | 396,323 | 66,053 |
| 35-39 | 2 | 112,418 | 56,209 | 0 | 0 | 0 | 2 | 112,418 | 56,209 |
| 40-44 | 1 | 50,725 | 50,725 | 0 | 0 | 0 | 1 | 50,725 | 50,725 |
| 45-49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 49 | 2,908,505 | 59,357 | 1 | 62,286 | 62,286 | 50 | 2,970,791 | 59,415 |

TABLE II-3

DISTRIBUTION OF ACTIVE PARTICIPANTS' EARNINGS
BY LENGTH OF SERVICE

METRO TOTALS

DIVISION A

| SERVICE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|---------------|---------------|------------------|---------------|-----------------|------------------|---------------|----------------|------------------|---------------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 0 | 0 | 0 | 0 | 1 | 36,057 | 36,057 | 1 | 36,057 | 36,057 |
| 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | 2 | 95,256 | 47,628 | 0 | 0 | 0 | 2 | 95,256 | 47,628 |
| 3 | 1 | 47,668 | 47,668 | 0 | 0 | 0 | 1 | 47,668 | 47,668 |
| 4 | 1 | 44,227 | 44,227 | 0 | 0 | 0 | 1 | 44,227 | 44,227 |
| 0-4 | 4 | 187,151 | 46,788 | 1 | 36,057 | 36,057 | 5 | 223,208 | 44,642 |
| 5-9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-14 | 37 | 1,530,484 | 41,364 | 49 | 1,443,948 | 29,468 | 86 | 2,974,432 | 34,586 |
| 15-19 | 21 | 990,513 | 47,167 | 17 | 576,187 | 33,893 | 38 | 1,566,700 | 41,229 |
| 20-24 | 6 | 294,874 | 49,146 | 3 | 68,804 | 22,935 | 9 | 363,678 | 40,409 |
| 25-29 | 20 | 1,109,941 | 55,497 | 1 | 21,770 | 21,770 | 21 | 1,131,711 | 53,891 |
| 30-34 | 9 | 506,374 | 56,264 | 3 | 137,431 | 45,810 | 12 | 643,805 | 53,650 |
| 35-39 | 4 | 192,517 | 48,129 | 0 | 0 | 0 | 4 | 192,517 | 48,129 |
| 40-44 | 1 | 50,725 | 50,725 | 0 | 0 | 0 | 1 | 50,725 | 50,725 |
| 45-49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 102 | 4,862,579 | 47,672 | 74 | 2,284,197 | 30,868 | 176 | 7,146,776 | 40,607 |

TABLE II-4

DISTRIBUTION OF ACTIVE PARTICIPANTS' EARNINGS
BY LENGTH OF SERVICE

METRO GENERAL GOVERNMENT

DIVISION B

| SERVICE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|------------------|------------------|-------------|---------|--------------------|-------------|---------|-------------------|-------------|---------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 0 | 281 | 7,854,170 | 27,950 | 385 | 9,265,757 | 24,066 | 666 | 17,119,927 | 25,705 |
| 1 | 310 | 9,604,094 | 30,980 | 464 | 11,299,411 | 24,352 | 774 | 20,903,505 | 27,007 |
| 2 | 361 | 10,790,088 | 29,889 | 518 | 14,592,820 | 28,171 | 879 | 25,382,908 | 28,877 |
| 3 | 267 | 9,007,944 | 33,737 | 420 | 11,718,135 | 27,900 | 687 | 20,726,079 | 30,168 |
| 4 | 228 | 6,975,889 | 30,596 | 355 | 9,894,955 | 27,873 | 583 | 16,870,844 | 28,937 |
| 0-4 | 1,447 | 44,232,185 | 30,568 | 2,142 | 56,771,078 | 26,503 | 3,589 | 101,003,263 | 28,142 |
| 5-9 | 704 | 26,190,270 | 37,202 | 1,195 | 34,615,936 | 28,967 | 1,899 | 60,806,206 | 32,020 |
| 10-14 | 483 | 19,330,316 | 40,021 | 763 | 24,673,463 | 32,337 | 1,246 | 44,003,779 | 35,316 |
| 15-19 | 472 | 20,224,357 | 42,848 | 651 | 22,707,100 | 34,880 | 1,123 | 42,931,457 | 38,229 |
| 20-24 | 339 | 15,271,056 | 45,047 | 316 | 12,893,313 | 40,801 | 655 | 28,164,369 | 42,999 |
| 25-29 | 285 | 13,612,009 | 47,761 | 307 | 12,399,764 | 40,390 | 592 | 26,011,773 | 43,938 |
| 30-34 | 222 | 11,082,582 | 49,921 | 201 | 7,900,607 | 39,306 | 423 | 18,983,189 | 44,877 |
| 35-39 | 65 | 3,412,976 | 52,507 | 30 | 1,179,592 | 39,319 | 95 | 4,592,568 | 48,342 |
| 40-44 | 11 | 599,142 | 54,467 | 4 | 167,517 | 41,879 | 15 | 766,659 | 51,110 |
| 45-49 | 3 | 259,098 | 86,366 | 1 | 38,377 | 38,377 | 4 | 297,475 | 74,368 |
| TOTAL | 4,031 | 154,213,991 | 38,257 | 5,610 | 173,346,747 | 30,899 | 9,641 | 327,560,738 | 33,975 |

TABLE II-5

DISTRIBUTION OF ACTIVE PARTICIPANTS' EARNINGS
BY LENGTH OF SERVICE

METRO FIRE AND POLICE

DIVISION B

| SERVICE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|------------------|------------------|-------------|---------|--------------------|------------|---------|-------------------|-------------|---------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 0 | 113 | 3,523,331 | 31,179 | 29 | 766,281 | 26,423 | 142 | 4,289,612 | 30,208 |
| 1 | 52 | 1,529,415 | 29,411 | 15 | 425,036 | 28,335 | 67 | 1,954,451 | 29,170 |
| 2 | 102 | 4,388,492 | 43,024 | 13 | 462,001 | 35,538 | 115 | 4,850,493 | 42,178 |
| 3 | 137 | 5,912,090 | 43,153 | 15 | 610,624 | 40,708 | 152 | 6,522,714 | 42,912 |
| 4 | 166 | 7,902,566 | 47,605 | 29 | 1,346,644 | 46,436 | 195 | 9,249,210 | 47,431 |
| 0-4 | 570 | 23,255,894 | 40,799 | 101 | 3,610,586 | 35,748 | 671 | 26,866,480 | 40,039 |
| 5-9 | 493 | 23,453,415 | 47,572 | 44 | 1,911,956 | 43,453 | 537 | 25,365,371 | 47,235 |
| 10-14 | 360 | 19,467,001 | 54,075 | 38 | 2,114,013 | 55,631 | 398 | 21,581,014 | 54,223 |
| 15-19 | 374 | 21,935,975 | 58,652 | 48 | 2,785,752 | 58,036 | 422 | 24,721,727 | 58,582 |
| 20-24 | 171 | 10,670,506 | 62,400 | 23 | 1,389,321 | 60,405 | 194 | 12,059,827 | 62,164 |
| 25-29 | 251 | 16,183,156 | 64,474 | 7 | 521,807 | 74,543 | 258 | 16,704,963 | 64,747 |
| 30-34 | 168 | 10,922,680 | 65,015 | 4 | 235,162 | 58,790 | 172 | 11,157,842 | 64,871 |
| 35-39 | 15 | 1,024,517 | 68,301 | 0 | 0 | 0 | 15 | 1,024,517 | 68,301 |
| 40-44 | 4 | 272,702 | 68,175 | 0 | 0 | 0 | 4 | 272,702 | 68,175 |
| 45-49 | 1 | 69,754 | 69,754 | 0 | 0 | 0 | 1 | 69,754 | 69,754 |
| TOTAL | 2,407 | 127,255,600 | 52,868 | 265 | 12,568,597 | 47,428 | 2,672 | 139,824,197 | 52,329 |

TABLE II-6

DISTRIBUTION OF ACTIVE PARTICIPANTS' EARNINGS
BY LENGTH OF SERVICE

METRO TOTALS

DIVISION B

| SERVICE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|------------------|------------------|-------------|---------|--------------------|-------------|---------|-------------------|-------------|---------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 0 | 394 | 11,377,501 | 28,877 | 414 | 10,032,038 | 24,232 | 808 | 21,409,539 | 26,497 |
| 1 | 362 | 11,133,509 | 30,756 | 479 | 11,724,447 | 24,477 | 841 | 22,857,956 | 27,179 |
| 2 | 463 | 15,178,580 | 32,783 | 531 | 15,054,821 | 28,352 | 994 | 30,233,401 | 30,416 |
| 3 | 404 | 14,920,034 | 36,931 | 435 | 12,328,759 | 28,342 | 839 | 27,248,793 | 32,478 |
| 4 | 394 | 14,878,455 | 37,763 | 384 | 11,241,599 | 29,275 | 778 | 26,120,054 | 33,573 |
| 0-4 | 2017 | 67,488,079 | 33,460 | 2243 | 60,381,664 | 26,920 | 4260 | 127,869,743 | 30,016 |
| 5-9 | 1197 | 49,643,685 | 41,473 | 1239 | 36,527,892 | 29,482 | 2436 | 86,171,577 | 35,374 |
| 10-14 | 843 | 38,797,317 | 46,023 | 801 | 26,787,476 | 33,443 | 1644 | 65,584,793 | 39,893 |
| 15-19 | 846 | 42,160,332 | 49,835 | 699 | 25,492,852 | 36,470 | 1545 | 67,653,184 | 43,788 |
| 20-24 | 510 | 25,941,562 | 50,866 | 339 | 14,282,634 | 42,132 | 849 | 40,224,196 | 47,378 |
| 25-29 | 536 | 29,795,165 | 55,588 | 314 | 12,921,571 | 41,152 | 850 | 42,716,736 | 50,255 |
| 30-34 | 390 | 22,005,262 | 56,424 | 205 | 8,135,769 | 39,687 | 595 | 30,141,031 | 50,657 |
| 35-39 | 80 | 4,437,493 | 55,469 | 30 | 1,179,592 | 39,320 | 110 | 5,617,085 | 51,064 |
| 40-44 | 15 | 871,844 | 58,123 | 4 | 167,517 | 41,879 | 19 | 1,039,361 | 54,703 |
| 45-49 | 4 | 328,852 | 82,213 | 1 | 38,377 | 38,377 | 5 | 367,229 | 73,446 |
| TOTAL | 6,438 | 281,469,591 | 43,720 | 5,875 | 185,915,344 | 31,645 | 12,313 | 467,384,935 | 37,959 |

TABLE II-7

DISTRIBUTION OF ACTIVE PARTICIPANTS' EARNINGS
BY LENGTH OF SERVICE

METRO GENERAL GOVERNMENT

COMBINED

| SERVICE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|------------------|------------------|-------------|---------|--------------------|-------------|---------|-------------------|-------------|---------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 0 | 281 | 7,854,170 | 27,951 | 386 | 9,301,814 | 24,098 | 667 | 17,155,984 | 25,721 |
| 1 | 310 | 9,604,094 | 30,981 | 464 | 11,299,411 | 24,352 | 774 | 20,903,505 | 27,007 |
| 2 | 361 | 10,790,088 | 29,889 | 518 | 14,592,820 | 28,171 | 879 | 25,382,908 | 28,877 |
| 3 | 267 | 9,007,944 | 33,738 | 420 | 11,718,135 | 27,900 | 687 | 20,726,079 | 30,169 |
| 4 | 228 | 6,975,889 | 30,596 | 355 | 9,894,955 | 27,873 | 583 | 16,870,844 | 28,938 |
| 0-4 | 1,447 | 44,232,185 | 30,568 | 2,143 | 56,807,135 | 26,508 | 3,590 | 101,039,320 | 28,145 |
| 5-9 | 704 | 26,190,270 | 37,202 | 1,195 | 34,615,936 | 28,967 | 1,899 | 60,806,206 | 32,020 |
| 10-14 | 511 | 20,354,410 | 39,833 | 811 | 26,055,125 | 32,127 | 1,322 | 46,409,535 | 35,106 |
| 15-19 | 483 | 20,620,542 | 42,693 | 668 | 23,283,287 | 34,855 | 1,151 | 43,903,829 | 38,144 |
| 20-24 | 342 | 15,381,330 | 44,975 | 319 | 12,962,117 | 40,634 | 661 | 28,343,447 | 42,880 |
| 25-29 | 291 | 13,845,380 | 47,579 | 308 | 12,421,534 | 40,330 | 599 | 26,266,914 | 43,851 |
| 30-34 | 225 | 11,192,633 | 49,745 | 204 | 8,038,038 | 39,402 | 429 | 19,230,671 | 44,827 |
| 35-39 | 67 | 3,493,075 | 52,135 | 30 | 1,179,592 | 39,320 | 97 | 4,672,667 | 48,172 |
| 40-44 | 11 | 599,142 | 54,467 | 4 | 167,517 | 41,879 | 15 | 766,659 | 51,111 |
| 45-49 | 3 | 259,098 | 86,366 | 1 | 38,377 | 38,377 | 4 | 297,475 | 74,369 |
| TOTAL | 4,084 | 156,168,065 | 38,239 | 5,683 | 175,568,658 | 30,894 | 9,767 | 331,736,723 | 33,965 |

TABLE II-8

DISTRIBUTION OF ACTIVE PARTICIPANTS' EARNINGS
BY LENGTH OF SERVICE

METRO FIRE AND POLICE

COMBINED

| SERVICE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|------------------|------------------|-------------|---------|--------------------|------------|---------|-------------------|-------------|---------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 0 | 113 | 3,523,331 | 31,180 | 29 | 766,281 | 26,423 | 142 | 4,289,612 | 30,209 |
| 1 | 52 | 1,529,415 | 29,412 | 15 | 425,036 | 28,336 | 67 | 1,954,451 | 29,171 |
| 2 | 104 | 4,483,748 | 43,113 | 13 | 462,001 | 35,539 | 117 | 4,945,749 | 42,271 |
| 3 | 138 | 5,959,758 | 43,187 | 15 | 610,624 | 40,708 | 153 | 6,570,382 | 42,944 |
| 4 | 167 | 7,946,793 | 47,586 | 29 | 1,346,644 | 46,436 | 196 | 9,293,437 | 47,415 |
| 0-4 | 574 | 23,443,045 | 40,842 | 101 | 3,610,586 | 35,748 | 675 | 27,053,631 | 40,079 |
| 5-9 | 493 | 23,453,415 | 47,573 | 44 | 1,911,956 | 43,454 | 537 | 25,365,371 | 47,235 |
| 10-14 | 369 | 19,973,391 | 54,128 | 39 | 2,176,299 | 55,803 | 408 | 22,149,690 | 54,288 |
| 15-19 | 384 | 22,530,303 | 58,673 | 48 | 2,785,752 | 58,037 | 432 | 25,316,055 | 58,602 |
| 20-24 | 174 | 10,855,106 | 62,386 | 23 | 1,389,321 | 60,405 | 197 | 12,244,427 | 62,154 |
| 25-29 | 265 | 17,059,726 | 64,376 | 7 | 521,807 | 74,544 | 272 | 17,581,533 | 64,638 |
| 30-34 | 174 | 11,319,003 | 65,052 | 4 | 235,162 | 58,791 | 178 | 11,554,165 | 64,911 |
| 35-39 | 17 | 1,136,935 | 66,879 | 0 | 0 | 0 | 17 | 1,136,935 | 66,879 |
| 40-44 | 5 | 323,427 | 64,685 | 0 | 0 | 0 | 5 | 323,427 | 64,685 |
| 45-49 | 1 | 69,754 | 69,754 | 0 | 0 | 0 | 1 | 69,754 | 69,754 |
| TOTAL | 2,456 | 130,164,105 | 52,998 | 266 | 12,630,883 | 47,485 | 2,722 | 142,794,988 | 52,460 |

TABLE II-9
DISTRIBUTION OF ACTIVE PARTICIPANTS' EARNINGS
BY LENGTH OF SERVICE

METRO TOTALS

COMBINED

| SERVICE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|---------------|---------------|--------------------|---------------|-----------------|--------------------|---------------|----------------|--------------------|---------------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 0 | 394 | 11,377,501 | 28,877 | 415 | 10,068,095 | 24,260 | 809 | 21,445,596 | 26,509 |
| 1 | 362 | 11,133,509 | 30,756 | 479 | 11,724,447 | 24,477 | 841 | 22,857,956 | 27,179 |
| 2 | 465 | 15,273,836 | 32,847 | 531 | 15,054,821 | 28,352 | 996 | 30,328,657 | 30,450 |
| 3 | 405 | 14,967,702 | 36,957 | 435 | 12,328,759 | 28,342 | 840 | 27,296,461 | 32,496 |
| 4 | 395 | 14,922,682 | 37,779 | 384 | 11,241,599 | 29,275 | 779 | 26,164,281 | 33,587 |
| 0-4 | 2,021 | 67,675,230 | 33,486 | 2,244 | 60,417,721 | 26,924 | 4,265 | 128,092,951 | 30,034 |
| 5-9 | 1,197 | 49,643,685 | 41,473 | 1,239 | 36,527,892 | 29,482 | 2,436 | 86,171,577 | 35,374 |
| 10-14 | 880 | 40,327,801 | 45,827 | 850 | 28,231,424 | 33,213 | 1,730 | 68,559,225 | 39,630 |
| 15-19 | 867 | 43,150,845 | 49,770 | 716 | 26,069,039 | 36,409 | 1,583 | 69,219,884 | 43,727 |
| 20-24 | 516 | 26,236,436 | 50,846 | 342 | 14,351,438 | 41,963 | 858 | 40,587,874 | 47,305 |
| 25-29 | 556 | 30,905,106 | 55,585 | 315 | 12,943,341 | 41,090 | 871 | 43,848,447 | 50,343 |
| 30-34 | 399 | 22,511,636 | 56,420 | 208 | 8,273,200 | 39,775 | 607 | 30,784,836 | 50,716 |
| 35-39 | 84 | 4,630,010 | 55,119 | 30 | 1,179,592 | 39,320 | 114 | 5,809,602 | 50,961 |
| 40-44 | 16 | 922,569 | 57,661 | 4 | 167,517 | 41,879 | 20 | 1,090,086 | 54,504 |
| 45-49 | 4 | 328,852 | 82,213 | 1 | 38,377 | 38,377 | 5 | 367,229 | 73,446 |
| TOTAL | 6,540 | 286,332,170 | 43,782 | 5,949 | 188,199,541 | 31,635 | 12,489 | 474,531,711 | 37,996 |

**TABLE III-1
DISTRIBUTION OF SERVICE GROUPS BY AGE GROUPS
ACTIVE LIVES**

**METRO GENERAL GOVERNMENT
DIVISION A**

| AGE GROUP | 0-4 | 5-9 | 10-14 | 15-19 | 20-24 | 25-29 | 30-34 | 35-UP | TOTAL |
|------------------|---------------|------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1-20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21-25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-30 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 2 |
| | 0 | 0 | 24,281 | 0 | 0 | 0 | 0 | 0 | 24,281 |
| 31-35 | 0 | 0 | 6 | 2 | 0 | 0 | 0 | 0 | 8 |
| | 0 | 0 | 35,117 | 46,186 | 0 | 0 | 0 | 0 | 37,884 |
| 36-40 | 0 | 0 | 18 | 2 | 0 | 0 | 0 | 0 | 20 |
| | 0 | 0 | 33,556 | 44,277 | 0 | 0 | 0 | 0 | 34,628 |
| 41-45 | 0 | 0 | 18 | 7 | 2 | 1 | 0 | 0 | 28 |
| | 0 | 0 | 29,771 | 34,420 | 30,809 | 40,912 | 0 | 0 | 31,405 |
| 46-50 | 1 | 0 | 16 | 9 | 2 | 2 | 2 | 0 | 32 |
| | 36,057 | 0 | 25,929 | 27,922 | 24,553 | 29,575 | 35,450 | 0 | 27,543 |
| 51-55 | 0 | 0 | 8 | 3 | 0 | 1 | 1 | 1 | 14 |
| | 0 | 0 | 32,475 | 42,826 | 0 | 37,254 | 43,827 | 46,264 | 36,830 |
| 56-60 | 0 | 0 | 5 | 4 | 2 | 3 | 1 | 1 | 16 |
| | 0 | 0 | 53,740 | 37,540 | 34,177 | 39,274 | 30,542 | 33,835 | 41,838 |
| 61-65 | 0 | 0 | 3 | 1 | 0 | 0 | 1 | 0 | 5 |
| | 0 | 0 | 21,064 | 20,558 | 0 | 0 | 39,150 | 0 | 24,580 |
| 66-UP | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 63,062 | 0 | 63,062 |
| TOTAL | 1 | 0 | 76 | 28 | 6 | 7 | 6 | 2 | 126 |
| | 36,057 | 0 | 31,654 | 34,727 | 29,846 | 36,448 | 41,247 | 40,049 | 33,142 |

**TABLE III-2
DISTRIBUTION OF SERVICE GROUPS BY AGE GROUPS
ACTIVE LIVES**

**METRO FIRE AND POLICE
DIVISION A**

| AGE GROUP | 0-4 | 5-9 | 10-14 | 15-19 | 20-24 | 25-29 | 30-34 | 35-UP | TOTAL |
|------------------|---------------|------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1-20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21-25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-30 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| | 44,227 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 44,227 |
| 31-35 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| | 47,641 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 47,641 |
| 36-40 | 0 | 0 | 3 | 1 | 0 | 0 | 0 | 0 | 4 |
| | 0 | 0 | 55,421 | 52,960 | 0 | 0 | 0 | 0 | 54,805 |
| 41-45 | 0 | 0 | 6 | 7 | 0 | 0 | 0 | 0 | 13 |
| | 0 | 0 | 56,687 | 60,427 | 0 | 0 | 0 | 0 | 58,701 |
| 46-50 | 0 | 0 | 1 | 2 | 1 | 5 | 0 | 0 | 9 |
| | 0 | 0 | 62,286 | 59,189 | 54,704 | 66,361 | 0 | 0 | 63,019 |
| 51-55 | 0 | 0 | 0 | 0 | 1 | 7 | 4 | 0 | 12 |
| | 0 | 0 | 0 | 0 | 70,844 | 61,804 | 69,505 | 0 | 65,124 |
| 56-60 | 0 | 0 | 0 | 0 | 1 | 2 | 2 | 1 | 6 |
| | 0 | 0 | 0 | 0 | 59,052 | 56,068 | 59,151 | 51,219 | 56,784 |
| 61-65 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 55,962 | 55,962 |
| 66-UP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 4 | 0 | 10 | 10 | 3 | 14 | 6 | 3 | 50 |
| | 46,787 | 0 | 56,867 | 59,432 | 61,533 | 62,612 | 66,053 | 54,381 | 59,415 |

**TABLE III-3
DISTRIBUTION OF SERVICE GROUPS BY AGE GROUPS
ACTIVE LIVES**

**METRO TOTALS
DIVISION A**

| AGE GROUP | 0-4 | 5-9 | 10-14 | 15-19 | 20-24 | 25-29 | 30-34 | 35-UP | TOTAL |
|------------------|---------------|------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1-20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21-25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-30 | 1 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 3 |
| | 44,227 | 0 | 24,281 | 0 | 0 | 0 | 0 | 0 | 30,930 |
| 31-35 | 3 | 0 | 6 | 2 | 0 | 0 | 0 | 0 | 11 |
| | 47,641 | 0 | 35,117 | 46,186 | 0 | 0 | 0 | 0 | 40,545 |
| 36-40 | 0 | 0 | 21 | 3 | 0 | 0 | 0 | 0 | 24 |
| | 0 | 0 | 36,680 | 47,171 | 0 | 0 | 0 | 0 | 37,991 |
| 41-45 | 0 | 0 | 24 | 14 | 2 | 1 | 0 | 0 | 41 |
| | 0 | 0 | 36,500 | 47,424 | 30,809 | 40,912 | 0 | 0 | 40,060 |
| 46-50 | 1 | 0 | 17 | 11 | 3 | 7 | 2 | 0 | 41 |
| | 36,057 | 0 | 28,068 | 33,607 | 34,603 | 55,851 | 35,450 | 0 | 35,330 |
| 51-55 | 0 | 0 | 8 | 3 | 1 | 8 | 5 | 1 | 26 |
| | 0 | 0 | 32,475 | 42,826 | 70,844 | 58,735 | 64,369 | 46,264 | 49,889 |
| 56-60 | 0 | 0 | 5 | 4 | 3 | 5 | 3 | 2 | 22 |
| | 0 | 0 | 53,740 | 37,540 | 42,469 | 45,992 | 49,615 | 42,527 | 45,914 |
| 61-65 | 0 | 0 | 3 | 1 | 0 | 0 | 1 | 2 | 7 |
| | 0 | 0 | 21,064 | 20,558 | 0 | 0 | 39,150 | 55,962 | 33,546 |
| 66-UP | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 63,062 | 0 | 63,062 |
| TOTAL | 5 | 0 | 86 | 38 | 9 | 21 | 12 | 5 | 176 |
| | 44,641 | 0 | 34,586 | 41,228 | 40,408 | 53,891 | 53,650 | 48,648 | 40,606 |

**TABLE III-4
DISTRIBUTION OF SERVICE GROUPS BY AGE GROUPS
ACTIVE LIVES**

**METRO GENERAL GOVERNMENT
DIVISION B**

| AGE GROUP | 0-4 | 5-9 | 10-14 | 15-19 | 20-24 | 25-29 | 30-34 | 35-UP | TOTAL |
|------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1-20 | 43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 43 |
| | 19,100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19,100 |
| 21-25 | 368 | 27 | 2 | 0 | 0 | 0 | 0 | 0 | 397 |
| | 24,308 | 28,903 | 25,923 | 0 | 0 | 0 | 0 | 0 | 24,628 |
| 26-30 | 536 | 141 | 20 | 0 | 0 | 0 | 0 | 0 | 697 |
| | 28,451 | 31,986 | 32,696 | 0 | 0 | 0 | 0 | 0 | 29,288 |
| 31-35 | 509 | 262 | 118 | 30 | 0 | 0 | 0 | 0 | 919 |
| | 28,094 | 33,031 | 35,104 | 34,773 | 0 | 0 | 0 | 0 | 30,619 |
| 36-40 | 516 | 290 | 196 | 155 | 42 | 0 | 0 | 0 | 1,199 |
| | 27,615 | 32,331 | 39,300 | 41,906 | 41,139 | 0 | 0 | 0 | 32,987 |
| 41-45 | 496 | 341 | 248 | 217 | 154 | 60 | 0 | 0 | 1,516 |
| | 28,659 | 30,775 | 34,481 | 40,874 | 43,235 | 43,862 | 0 | 0 | 33,918 |
| 46-50 | 440 | 319 | 234 | 258 | 196 | 201 | 67 | 0 | 1,715 |
| | 28,865 | 30,750 | 35,704 | 38,308 | 44,422 | 43,751 | 44,069 | 0 | 35,686 |
| 51-55 | 355 | 251 | 193 | 196 | 119 | 170 | 171 | 28 | 1,483 |
| | 29,666 | 33,479 | 33,998 | 35,953 | 41,770 | 47,139 | 45,801 | 50,145 | 36,927 |
| 56-60 | 208 | 155 | 152 | 174 | 88 | 112 | 139 | 58 | 1,086 |
| | 30,695 | 32,790 | 34,095 | 36,311 | 41,530 | 41,602 | 45,492 | 48,976 | 37,243 |
| 61-65 | 91 | 80 | 63 | 73 | 38 | 38 | 27 | 15 | 425 |
| | 29,480 | 33,905 | 34,334 | 36,721 | 42,767 | 37,748 | 43,202 | 49,652 | 35,787 |
| 66-UP | 27 | 33 | 20 | 20 | 18 | 11 | 19 | 13 | 161 |
| | 34,153 | 29,802 | 31,962 | 29,686 | 45,602 | 43,483 | 37,293 | 51,321 | 36,108 |
| TOTAL | 3,589 | 1,899 | 1,246 | 1,123 | 655 | 592 | 423 | 114 | 9,641 |
| | 28,142 | 32,020 | 35,316 | 38,229 | 42,999 | 43,938 | 44,877 | 49,620 | 33,975 |

**TABLE III-5
DISTRIBUTION OF SERVICE GROUPS BY AGE GROUPS
ACTIVE LIVES**

**METRO FIRE AND POLICE
DIVISION B**

| AGE GROUP | 0-4 | 5-9 | 10-14 | 15-19 | 20-24 | 25-29 | 30-34 | 35-UP | TOTAL |
|------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1-20 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| | 16,030 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,030 |
| 21-25 | 90 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 94 |
| | 31,130 | 43,890 | 0 | 0 | 0 | 0 | 0 | 0 | 31,673 |
| 26-30 | 245 | 104 | 3 | 1 | 0 | 0 | 0 | 0 | 353 |
| | 40,901 | 47,573 | 47,561 | 44,845 | 0 | 0 | 0 | 0 | 42,935 |
| 31-35 | 191 | 237 | 88 | 9 | 1 | 0 | 0 | 0 | 526 |
| | 42,084 | 48,704 | 53,054 | 48,629 | 46,839 | 0 | 0 | 0 | 47,023 |
| 36-40 | 78 | 109 | 174 | 108 | 6 | 0 | 0 | 0 | 475 |
| | 41,974 | 47,233 | 54,010 | 58,434 | 57,573 | 0 | 0 | 0 | 51,529 |
| 41-45 | 37 | 54 | 84 | 182 | 64 | 3 | 0 | 0 | 424 |
| | 41,157 | 44,903 | 55,472 | 59,771 | 62,133 | 65,143 | 0 | 0 | 55,796 |
| 46-50 | 16 | 20 | 33 | 93 | 82 | 82 | 18 | 0 | 344 |
| | 42,485 | 40,521 | 57,039 | 58,036 | 62,825 | 65,748 | 62,032 | 0 | 59,388 |
| 51-55 | 10 | 3 | 12 | 23 | 30 | 127 | 93 | 2 | 300 |
| | 43,666 | 31,011 | 51,200 | 57,941 | 64,135 | 64,224 | 64,917 | 63,652 | 62,406 |
| 56-60 | 1 | 4 | 3 | 5 | 9 | 39 | 53 | 9 | 123 |
| | 29,587 | 34,708 | 54,201 | 54,657 | 54,981 | 64,050 | 65,367 | 69,822 | 62,520 |
| 61-65 | 1 | 2 | 1 | 1 | 2 | 7 | 8 | 8 | 30 |
| | 30,807 | 41,831 | 52,685 | 46,515 | 60,180 | 66,235 | 67,433 | 67,689 | 62,622 |
| 66-UP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 69,754 | 69,754 |
| TOTAL | 671 | 537 | 398 | 422 | 194 | 258 | 172 | 20 | 2,672 |
| | 40,039 | 47,235 | 54,223 | 58,582 | 62,164 | 64,747 | 64,871 | 68,348 | 52,329 |

**TABLE III-6
DISTRIBUTION OF SERVICE GROUPS BY AGE GROUPS
ACTIVE LIVES**

**METRO TOTALS
DIVISION B**

| AGE GROUP | 0-4 | 5-9 | 10-14 | 15-19 | 20-24 | 25-29 | 30-34 | 35-UP | TOTAL |
|------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1-20 | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 45 |
| | 18,964 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,964 |
| 21-25 | 458 | 31 | 2 | 0 | 0 | 0 | 0 | 0 | 491 |
| | 25,649 | 30,837 | 25,923 | 0 | 0 | 0 | 0 | 0 | 25,977 |
| 26-30 | 781 | 245 | 23 | 1 | 0 | 0 | 0 | 0 | 1,050 |
| | 32,357 | 38,603 | 34,635 | 44,845 | 0 | 0 | 0 | 0 | 33,876 |
| 31-35 | 700 | 499 | 206 | 39 | 1 | 0 | 0 | 0 | 1,445 |
| | 31,911 | 40,475 | 42,772 | 37,971 | 46,839 | 0 | 0 | 0 | 36,590 |
| 36-40 | 594 | 399 | 370 | 263 | 48 | 0 | 0 | 0 | 1,674 |
| | 29,501 | 36,402 | 46,218 | 48,693 | 43,193 | 0 | 0 | 0 | 38,248 |
| 41-45 | 533 | 395 | 332 | 399 | 218 | 63 | 0 | 0 | 1,940 |
| | 29,527 | 32,706 | 39,792 | 49,494 | 48,783 | 44,875 | 0 | 0 | 38,700 |
| 46-50 | 456 | 339 | 267 | 351 | 278 | 283 | 85 | 0 | 2,059 |
| | 29,343 | 31,326 | 38,341 | 43,535 | 49,850 | 50,125 | 47,873 | 0 | 39,646 |
| 51-55 | 365 | 254 | 205 | 219 | 149 | 297 | 264 | 30 | 1,783 |
| | 30,050 | 33,450 | 35,005 | 38,262 | 46,273 | 54,445 | 52,535 | 51,045 | 41,214 |
| 56-60 | 209 | 159 | 155 | 179 | 97 | 151 | 192 | 67 | 1,209 |
| | 30,690 | 32,838 | 34,484 | 36,823 | 42,778 | 47,400 | 50,978 | 51,776 | 39,815 |
| 61-65 | 92 | 82 | 64 | 74 | 40 | 45 | 35 | 23 | 455 |
| | 29,494 | 34,098 | 34,621 | 36,853 | 43,638 | 42,179 | 48,741 | 55,926 | 37,556 |
| 66-UP | 27 | 33 | 20 | 20 | 18 | 11 | 19 | 14 | 162 |
| | 34,153 | 29,802 | 31,962 | 29,686 | 45,602 | 43,483 | 37,293 | 52,638 | 36,316 |
| TOTAL | 4,260 | 2,436 | 1,644 | 1,545 | 849 | 850 | 595 | 134 | 12,313 |
| | 30,016 | 35,374 | 39,893 | 43,788 | 47,378 | 50,254 | 50,657 | 52,415 | 37,958 |

**TABLE III-7
DISTRIBUTION OF SERVICE GROUPS BY AGE GROUPS
ACTIVE LIVES**

**METRO GENERAL GOVERNMENT
COMBINED**

| AGE GROUP | 0-4 | 5-9 | 10-14 | 15-19 | 20-24 | 25-29 | 30-34 | 35-UP | TOTAL |
|------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1-20 | 43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 43 |
| | 19,100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19,100 |
| 21-25 | 368 | 27 | 2 | 0 | 0 | 0 | 0 | 0 | 397 |
| | 24,308 | 28,903 | 25,923 | 0 | 0 | 0 | 0 | 0 | 24,628 |
| 26-30 | 536 | 141 | 22 | 0 | 0 | 0 | 0 | 0 | 699 |
| | 28,451 | 31,986 | 31,931 | 0 | 0 | 0 | 0 | 0 | 29,274 |
| 31-35 | 509 | 262 | 124 | 32 | 0 | 0 | 0 | 0 | 927 |
| | 28,094 | 33,031 | 35,105 | 35,486 | 0 | 0 | 0 | 0 | 30,682 |
| 36-40 | 516 | 290 | 214 | 157 | 42 | 0 | 0 | 0 | 1,219 |
| | 27,615 | 32,331 | 38,817 | 41,936 | 41,139 | 0 | 0 | 0 | 33,014 |
| 41-45 | 496 | 341 | 266 | 224 | 156 | 61 | 0 | 0 | 1,544 |
| | 28,659 | 30,775 | 34,162 | 40,672 | 43,076 | 43,814 | 0 | 0 | 33,872 |
| 46-50 | 441 | 319 | 250 | 267 | 198 | 203 | 69 | 0 | 1,747 |
| | 28,881 | 30,750 | 35,078 | 37,958 | 44,221 | 43,611 | 43,819 | 0 | 35,537 |
| 51-55 | 355 | 251 | 201 | 199 | 119 | 171 | 172 | 29 | 1,497 |
| | 29,666 | 33,479 | 33,937 | 36,057 | 41,770 | 47,081 | 45,790 | 50,011 | 36,926 |
| 56-60 | 208 | 155 | 157 | 178 | 90 | 115 | 140 | 59 | 1,102 |
| | 30,695 | 32,790 | 34,721 | 36,339 | 41,367 | 41,541 | 45,385 | 48,719 | 37,310 |
| 61-65 | 91 | 80 | 66 | 74 | 38 | 38 | 28 | 15 | 430 |
| | 29,480 | 33,905 | 33,731 | 36,503 | 42,767 | 37,748 | 43,057 | 49,652 | 35,657 |
| 66-UP | 27 | 33 | 20 | 20 | 18 | 11 | 20 | 13 | 162 |
| | 34,153 | 29,802 | 31,962 | 29,686 | 45,602 | 43,483 | 38,581 | 51,321 | 36,274 |
| TOTAL | 3,590 | 1,899 | 1,322 | 1,151 | 661 | 599 | 429 | 116 | 9,767 |
| | 28,144 | 32,020 | 35,105 | 38,144 | 42,880 | 43,850 | 44,826 | 49,455 | 33,964 |

**TABLE III-8
DISTRIBUTION OF SERVICE GROUPS BY AGE GROUPS
ACTIVE LIVES**

**METRO FIRE AND POLICE
COMBINED**

| AGE GROUP | 0-4 | 5-9 | 10-14 | 15-19 | 20-24 | 25-29 | 30-34 | 35-UP | TOTAL |
|------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1-20 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| | 16,030 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,030 |
| 21-25 | 90 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 94 |
| | 31,130 | 43,890 | 0 | 0 | 0 | 0 | 0 | 0 | 31,673 |
| 26-30 | 246 | 104 | 3 | 1 | 0 | 0 | 0 | 0 | 354 |
| | 40,915 | 47,573 | 47,561 | 44,845 | 0 | 0 | 0 | 0 | 42,939 |
| 31-35 | 194 | 237 | 88 | 9 | 1 | 0 | 0 | 0 | 529 |
| | 42,170 | 48,704 | 53,054 | 48,629 | 46,839 | 0 | 0 | 0 | 47,027 |
| 36-40 | 78 | 109 | 177 | 109 | 6 | 0 | 0 | 0 | 479 |
| | 41,974 | 47,233 | 54,034 | 58,384 | 57,573 | 0 | 0 | 0 | 51,556 |
| 41-45 | 37 | 54 | 90 | 189 | 64 | 3 | 0 | 0 | 437 |
| | 41,157 | 44,903 | 55,553 | 59,795 | 62,133 | 65,143 | 0 | 0 | 55,882 |
| 46-50 | 16 | 20 | 34 | 95 | 83 | 87 | 18 | 0 | 353 |
| | 42,485 | 40,521 | 57,193 | 58,060 | 62,727 | 65,783 | 62,032 | 0 | 59,481 |
| 51-55 | 10 | 3 | 12 | 23 | 31 | 134 | 97 | 2 | 312 |
| | 43,666 | 31,011 | 51,200 | 57,941 | 64,351 | 64,098 | 65,106 | 63,652 | 62,511 |
| 56-60 | 1 | 4 | 3 | 5 | 10 | 41 | 55 | 10 | 129 |
| | 29,587 | 34,708 | 54,201 | 54,657 | 55,388 | 63,661 | 65,141 | 67,962 | 62,253 |
| 61-65 | 1 | 2 | 1 | 1 | 2 | 7 | 8 | 10 | 32 |
| | 30,807 | 41,831 | 52,685 | 46,515 | 60,180 | 66,235 | 67,433 | 65,344 | 62,206 |
| 66-UP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 69,754 | 69,754 |
| TOTAL | 675 | 537 | 408 | 432 | 197 | 272 | 178 | 23 | 2,722 |
| | 40,079 | 47,235 | 54,288 | 58,602 | 62,154 | 64,637 | 64,911 | 66,526 | 52,459 |

**TABLE III-9
DISTRIBUTION OF SERVICE GROUPS BY AGE GROUPS
ACTIVE LIVES**

**METRO TOTALS
COMBINED**

| AGE GROUP | 0-4 | 5-9 | 10-14 | 15-19 | 20-24 | 25-29 | 30-34 | 35-UP | TOTAL |
|------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1-20 | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 45 |
| | 18,964 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,964 |
| 21-25 | 458 | 31 | 2 | 0 | 0 | 0 | 0 | 0 | 491 |
| | 25,649 | 30,837 | 25,923 | 0 | 0 | 0 | 0 | 0 | 25,977 |
| 26-30 | 782 | 245 | 25 | 1 | 0 | 0 | 0 | 0 | 1,053 |
| | 32,372 | 38,603 | 33,807 | 44,845 | 0 | 0 | 0 | 0 | 33,868 |
| 31-35 | 703 | 499 | 212 | 41 | 1 | 0 | 0 | 0 | 1,456 |
| | 31,978 | 40,475 | 42,555 | 38,371 | 46,839 | 0 | 0 | 0 | 36,620 |
| 36-40 | 594 | 399 | 391 | 266 | 48 | 0 | 0 | 0 | 1,698 |
| | 29,501 | 36,402 | 45,705 | 48,676 | 43,193 | 0 | 0 | 0 | 38,245 |
| 41-45 | 533 | 395 | 356 | 413 | 220 | 64 | 0 | 0 | 1,981 |
| | 29,527 | 32,706 | 39,570 | 49,424 | 48,620 | 44,813 | 0 | 0 | 38,728 |
| 46-50 | 457 | 339 | 284 | 362 | 281 | 290 | 87 | 0 | 2,100 |
| | 29,358 | 31,326 | 37,726 | 43,233 | 49,687 | 50,263 | 47,587 | 0 | 39,562 |
| 51-55 | 365 | 254 | 213 | 222 | 150 | 305 | 269 | 31 | 1,809 |
| | 30,050 | 33,450 | 34,910 | 38,324 | 46,437 | 54,557 | 52,755 | 50,891 | 41,339 |
| 56-60 | 209 | 159 | 160 | 183 | 100 | 156 | 195 | 69 | 1,231 |
| | 30,690 | 32,838 | 35,086 | 36,839 | 42,769 | 47,355 | 50,957 | 51,508 | 39,924 |
| 61-65 | 92 | 82 | 67 | 75 | 40 | 45 | 36 | 25 | 462 |
| | 29,494 | 34,098 | 34,014 | 36,636 | 43,638 | 42,179 | 48,474 | 55,929 | 37,496 |
| 66-UP | 27 | 33 | 20 | 20 | 18 | 11 | 20 | 14 | 163 |
| | 34,153 | 29,802 | 31,962 | 29,686 | 45,602 | 43,483 | 38,581 | 52,638 | 36,480 |
| TOTAL | 4,265 | 2,436 | 1,730 | 1,583 | 858 | 871 | 607 | 139 | 12,489 |
| | 30,033 | 35,374 | 39,629 | 43,727 | 47,305 | 50,342 | 50,716 | 52,280 | 37,995 |

TABLE IV-1

PROJECTED SCHEDULE OF BENEFIT PAYMENTS

ACTIVE LIVES

DIVISION A

METRO GENERAL GOVERNMENT

| Calendar Year | Number Retiring | Emerging Benefits | Emerging Liability | Total Payout | Total Liability |
|----------------------|------------------------|--------------------------|---------------------------|---------------------|------------------------|
| 2005 | 3 | 52,870 | 513,839 | 26,187 | 513,839 |
| 2006 | 0 | 0 | 0 | 53,817 | 514,807 |
| 2007 | 2 | 8,227 | 97,518 | 56,039 | 610,379 |
| 2008 | 0 | 0 | 0 | 64,571 | 607,633 |
| 2009 | 1 | 14,813 | 159,315 | 80,366 | 760,935 |
| 2010 | 2 | 17,928 | 202,810 | 91,067 | 956,493 |
| 2011 | 5 | 57,390 | 604,840 | 129,721 | 1,553,651 |
| 2012 | 2 | 40,841 | 439,479 | 173,389 | 1,986,997 |
| 2013 | 2 | 27,591 | 280,709 | 219,631 | 2,259,304 |
| 2014 | 1 | 23,410 | 251,952 | 243,243 | 2,494,934 |
| 2015 | 0 | 0 | 0 | 264,691 | 2,470,499 |
| 2016 | 5 | 71,855 | 811,961 | 299,736 | 3,245,704 |
| 2017 | 5 | 130,364 | 1,385,360 | 404,305 | 4,596,223 |
| 2018 | 6 | 127,182 | 1,360,205 | 545,411 | 5,921,953 |
| 2019 | 5 | 94,688 | 979,109 | 678,977 | 6,861,014 |
| 2020 | 7 | 112,565 | 1,246,057 | 772,539 | 8,047,351 |
| 2021 | 5 | 109,349 | 1,198,617 | 912,345 | 9,172,681 |
| 2022 | 4 | 69,737 | 716,935 | 995,744 | 9,795,856 |
| 2023 | 7 | 135,412 | 1,476,272 | 1,115,003 | 11,141,543 |
| 2024 | 6 | 104,531 | 1,128,914 | 1,256,851 | 12,114,938 |

TABLE IV-2

PROJECTED SCHEDULE OF BENEFIT PAYMENTS

ACTIVE LIVES

DIVISION A

METRO FIRE AND POLICE

| Calendar Year | Number Retiring | Emerging Benefits | Emerging Liability | Total Payout | Total Liability |
|---------------|-----------------|-------------------|--------------------|--------------|-----------------|
| 2005 | 4 | 147,617 | 1,703,467 | 73,463 | 1,703,467 |
| 2006 | 1 | 33,421 | 395,852 | 155,397 | 2,132,095 |
| 2007 | 2 | 88,363 | 1,114,702 | 234,155 | 3,280,932 |
| 2008 | 2 | 60,905 | 747,428 | 332,435 | 4,083,670 |
| 2009 | 3 | 111,852 | 1,371,208 | 457,187 | 5,515,697 |
| 2010 | 1 | 25,974 | 338,027 | 510,022 | 5,932,204 |
| 2011 | 3 | 116,115 | 1,443,565 | 621,921 | 7,442,625 |
| 2012 | 3 | 157,192 | 1,931,712 | 704,141 | 9,455,144 |
| 2013 | 4 | 175,374 | 2,077,219 | 893,193 | 11,632,156 |
| 2014 | 3 | 123,545 | 1,543,198 | 1,110,116 | 13,283,205 |
| 2015 | 2 | 83,868 | 1,003,403 | 1,250,556 | 14,388,790 |
| 2016 | 0 | 0 | 0 | 1,326,425 | 14,460,881 |
| 2017 | 0 | 0 | 0 | 1,356,504 | 14,475,128 |
| 2018 | 3 | 128,760 | 1,542,795 | 1,438,267 | 15,973,183 |
| 2019 | 4 | 176,925 | 2,151,781 | 1,589,581 | 18,055,419 |
| 2020 | 1 | 60,892 | 721,238 | 1,801,446 | 18,692,650 |
| 2021 | 1 | 42,794 | 506,868 | 1,873,396 | 19,056,978 |
| 2022 | 3 | 172,073 | 2,038,118 | 1,993,431 | 20,886,501 |
| 2023 | 3 | 141,557 | 1,713,260 | 2,195,622 | 22,356,663 |
| 2024 | 1 | 55,803 | 701,855 | 2,265,748 | 22,770,137 |

TABLE IV-3

PROJECTED SCHEDULE OF BENEFIT PAYMENTS

ACTIVE LIVES

DIVISION A

METRO TOTALS

| Calendar Year | Number Retiring | Emerging Benefits | Emerging Liability | Total Payout | Total Liability |
|---------------|-----------------|-------------------|--------------------|--------------|-----------------|
| 2005 | 7 | 200,487 | 2,217,306 | 99,650 | 2,217,306 |
| 2006 | 1 | 33,421 | 395,852 | 209,214 | 2,646,902 |
| 2007 | 4 | 96,590 | 1,212,220 | 290,194 | 3,891,311 |
| 2008 | 2 | 60,905 | 747,428 | 397,006 | 4,691,303 |
| 2009 | 4 | 126,665 | 1,530,523 | 537,553 | 6,276,632 |
| 2010 | 3 | 43,902 | 540,837 | 601,089 | 6,888,697 |
| 2011 | 8 | 173,505 | 2,048,405 | 751,642 | 8,996,276 |
| 2012 | 5 | 198,033 | 2,371,191 | 877,530 | 11,442,141 |
| 2013 | 6 | 202,965 | 2,357,928 | 1,112,824 | 13,891,460 |
| 2014 | 4 | 146,955 | 1,795,150 | 1,353,359 | 15,778,139 |
| 2015 | 2 | 83,868 | 1,003,403 | 1,515,247 | 16,859,289 |
| 2016 | 5 | 71,855 | 811,961 | 1,626,161 | 17,706,585 |
| 2017 | 5 | 130,364 | 1,385,360 | 1,760,809 | 19,071,351 |
| 2018 | 9 | 255,942 | 2,903,000 | 1,983,678 | 21,895,136 |
| 2019 | 9 | 271,613 | 3,130,890 | 2,268,558 | 24,916,433 |
| 2020 | 8 | 173,457 | 1,967,295 | 2,573,985 | 26,740,001 |
| 2021 | 6 | 152,143 | 1,705,485 | 2,785,741 | 28,229,659 |
| 2022 | 7 | 241,810 | 2,755,053 | 2,989,175 | 30,682,357 |
| 2023 | 10 | 276,969 | 3,189,532 | 3,310,625 | 33,498,206 |
| 2024 | 7 | 160,334 | 1,830,769 | 3,522,599 | 34,885,075 |

TABLE IV-4
PROJECTED SCHEDULE OF BENEFIT PAYMENTS
ACTIVE LIVES
DIVISION B
METRO GENERAL GOVERNMENT

| Calendar Year | Number Retiring | Emerging Benefits | Emerging Liability | Total Payout | Total Liability |
|----------------------|------------------------|--------------------------|---------------------------|---------------------|------------------------|
| 2005 | 246 | 3,052,929 | 32,872,039 | 1,516,703 | 32,872,039 |
| 2006 | 227 | 3,125,336 | 33,781,904 | 4,902,791 | 67,278,817 |
| 2007 | 239 | 3,547,562 | 39,031,520 | 8,217,970 | 107,461,282 |
| 2008 | 310 | 4,383,450 | 48,205,409 | 12,453,426 | 157,371,646 |
| 2009 | 275 | 4,045,139 | 45,274,958 | 17,284,465 | 204,936,124 |
| 2010 | 286 | 4,441,562 | 49,617,449 | 22,058,044 | 257,241,457 |
| 2011 | 262 | 4,104,827 | 46,053,430 | 27,180,250 | 306,283,668 |
| 2012 | 311 | 5,223,474 | 58,268,893 | 32,586,657 | 367,571,965 |
| 2013 | 273 | 4,309,216 | 47,476,250 | 38,326,735 | 418,149,272 |
| 2014 | 345 | 6,325,385 | 70,378,266 | 44,629,523 | 491,163,994 |
| 2015 | 321 | 5,811,625 | 64,151,494 | 52,069,482 | 557,822,256 |
| 2016 | 315 | 5,947,922 | 66,198,171 | 59,161,592 | 625,913,895 |
| 2017 | 355 | 6,992,798 | 76,900,963 | 67,066,928 | 703,911,213 |
| 2018 | 335 | 6,839,653 | 75,926,617 | 75,193,710 | 780,007,653 |
| 2019 | 351 | 6,912,405 | 76,681,549 | 83,871,518 | 855,656,179 |
| 2020 | 326 | 6,866,928 | 75,598,196 | 92,200,928 | 928,723,736 |
| 2021 | 335 | 7,055,231 | 77,891,656 | 100,507,541 | 1,002,209,509 |
| 2022 | 350 | 7,759,279 | 85,622,420 | 109,383,211 | 1,081,333,511 |
| 2023 | 346 | 7,990,262 | 88,212,678 | 119,223,018 | 1,160,839,499 |
| 2024 | 315 | 7,616,723 | 83,165,750 | 128,126,574 | 1,232,861,707 |

TABLE IV-5

PROJECTED SCHEDULE OF BENEFIT PAYMENTS

ACTIVE LIVES

DIVISION B

METRO FIRE AND POLICE

| Calendar Year | Number Retiring | Emerging Benefits | Emerging Liability | Total Payout | Total Liability |
|---------------|-----------------|-------------------|--------------------|--------------|-----------------|
| 2005 | 152 | 4,937,009 | 57,474,419 | 2,459,568 | 57,474,419 |
| 2006 | 33 | 1,120,968 | 13,427,027 | 5,701,656 | 72,414,384 |
| 2007 | 48 | 1,493,427 | 17,732,158 | 7,313,887 | 91,856,090 |
| 2008 | 39 | 1,308,218 | 15,614,351 | 8,971,906 | 109,436,779 |
| 2009 | 53 | 2,000,326 | 22,824,184 | 10,944,894 | 134,365,125 |
| 2010 | 50 | 1,771,948 | 20,648,623 | 13,237,190 | 157,306,472 |
| 2011 | 58 | 2,336,459 | 26,908,021 | 15,644,511 | 186,584,523 |
| 2012 | 60 | 2,447,164 | 27,784,525 | 18,660,052 | 216,864,305 |
| 2013 | 68 | 2,851,882 | 32,793,699 | 21,872,382 | 252,149,591 |
| 2014 | 69 | 3,049,721 | 34,637,209 | 25,571,814 | 289,309,005 |
| 2015 | 61 | 2,587,811 | 29,968,647 | 29,045,831 | 321,697,372 |
| 2016 | 72 | 3,172,637 | 36,090,352 | 32,532,767 | 359,893,958 |
| 2017 | 85 | 4,156,376 | 47,085,142 | 37,227,247 | 408,740,057 |
| 2018 | 86 | 3,972,663 | 44,771,827 | 42,088,524 | 455,018,121 |
| 2019 | 68 | 3,341,347 | 38,356,442 | 46,658,899 | 494,351,630 |
| 2020 | 88 | 4,444,236 | 51,192,244 | 51,988,386 | 545,716,313 |
| 2021 | 91 | 5,083,569 | 57,371,242 | 57,614,399 | 602,636,547 |
| 2022 | 95 | 5,038,145 | 57,043,419 | 63,789,573 | 658,459,524 |
| 2023 | 82 | 4,307,833 | 49,781,671 | 69,513,780 | 706,039,892 |
| 2024 | 84 | 4,737,907 | 53,863,148 | 75,203,618 | 756,430,747 |

TABLE IV-6

PROJECTED SCHEDULE OF BENEFIT PAYMENTS

ACTIVE LIVES

DIVISION B

METRO TOTALS

| Calendar Year | Number Retiring | Emerging Benefits | Emerging Liability | Total Payout | Total Liability |
|---------------|-----------------|-------------------|--------------------|--------------|-----------------|
| 2005 | 398 | 7,989,938 | 90,346,458 | 3,976,271 | 90,346,458 |
| 2006 | 260 | 4,246,304 | 47,208,931 | 10,604,447 | 139,693,201 |
| 2007 | 287 | 5,040,989 | 56,763,678 | 15,531,857 | 199,317,372 |
| 2008 | 349 | 5,691,668 | 63,819,760 | 21,425,332 | 266,808,425 |
| 2009 | 328 | 6,045,465 | 68,099,142 | 28,229,359 | 339,301,249 |
| 2010 | 336 | 6,213,510 | 70,266,072 | 35,295,234 | 414,547,929 |
| 2011 | 320 | 6,441,286 | 72,961,451 | 42,824,761 | 492,868,191 |
| 2012 | 371 | 7,670,638 | 86,053,418 | 51,246,709 | 584,436,270 |
| 2013 | 341 | 7,161,098 | 80,269,949 | 60,199,117 | 670,298,863 |
| 2014 | 414 | 9,375,106 | 105,015,475 | 70,201,337 | 780,472,999 |
| 2015 | 382 | 8,399,436 | 94,120,141 | 81,115,313 | 879,519,628 |
| 2016 | 387 | 9,120,559 | 102,288,523 | 91,694,359 | 985,807,853 |
| 2017 | 440 | 11,149,174 | 123,986,105 | 104,294,175 | 1,112,651,270 |
| 2018 | 421 | 10,812,316 | 120,698,444 | 117,282,234 | 1,235,025,774 |
| 2019 | 419 | 10,253,752 | 115,037,991 | 130,530,417 | 1,350,007,809 |
| 2020 | 414 | 11,311,164 | 126,790,440 | 144,189,314 | 1,474,440,049 |
| 2021 | 426 | 12,138,800 | 135,262,898 | 158,121,940 | 1,604,846,056 |
| 2022 | 445 | 12,797,424 | 142,665,839 | 173,172,784 | 1,739,793,035 |
| 2023 | 428 | 12,298,095 | 137,994,349 | 188,736,798 | 1,866,879,391 |
| 2024 | 399 | 12,354,630 | 137,028,898 | 203,330,192 | 1,989,292,454 |

TABLE IV-7

PROJECTED SCHEDULE OF BENEFIT PAYMENTS

ACTIVE LIVES

COMBINED

METRO GENERAL GOVERNMENT

| Calendar Year | Number Retiring | Emerging Benefits | Emerging Liability | Total Payout | Total Liability |
|---------------|-----------------|-------------------|--------------------|--------------|-----------------|
| 2005 | 249 | 3,105,799 | 33,385,878 | 1,542,890 | 33,385,878 |
| 2006 | 227 | 3,125,336 | 33,781,904 | 4,956,608 | 67,793,624 |
| 2007 | 241 | 3,555,789 | 39,129,038 | 8,274,009 | 108,071,661 |
| 2008 | 310 | 4,383,450 | 48,205,409 | 12,517,997 | 157,979,279 |
| 2009 | 276 | 4,059,952 | 45,434,273 | 17,364,831 | 205,697,059 |
| 2010 | 288 | 4,459,490 | 49,820,259 | 22,149,111 | 258,197,950 |
| 2011 | 267 | 4,162,217 | 46,658,270 | 27,309,971 | 307,837,319 |
| 2012 | 313 | 5,264,315 | 58,708,372 | 32,760,046 | 369,558,962 |
| 2013 | 275 | 4,336,807 | 47,756,959 | 38,546,366 | 420,408,576 |
| 2014 | 346 | 6,348,795 | 70,630,218 | 44,872,766 | 493,658,928 |
| 2015 | 321 | 5,811,625 | 64,151,494 | 52,334,173 | 560,292,755 |
| 2016 | 320 | 6,019,777 | 67,010,132 | 59,461,328 | 629,159,599 |
| 2017 | 360 | 7,123,162 | 78,286,323 | 67,471,233 | 708,507,436 |
| 2018 | 341 | 6,966,835 | 77,286,822 | 75,739,121 | 785,929,606 |
| 2019 | 356 | 7,007,093 | 77,660,658 | 84,550,495 | 862,517,193 |
| 2020 | 333 | 6,979,493 | 76,844,253 | 92,973,467 | 936,771,087 |
| 2021 | 340 | 7,164,580 | 79,090,273 | 101,419,886 | 1,011,382,190 |
| 2022 | 354 | 7,829,016 | 86,339,355 | 110,378,955 | 1,091,129,367 |
| 2023 | 353 | 8,125,674 | 89,688,950 | 120,338,021 | 1,171,981,042 |
| 2024 | 321 | 7,721,254 | 84,294,664 | 129,383,425 | 1,244,976,645 |

TABLE IV-8
PROJECTED SCHEDULE OF BENEFIT PAYMENTS
ACTIVE LIVES
COMBINED
METRO FIRE AND POLICE

| Calendar Year | Number Retiring | Emerging Benefits | Emerging Liability | Total Payout | Total Liability |
|----------------------|------------------------|--------------------------|---------------------------|---------------------|------------------------|
| 2005 | 156 | 5,084,626 | 59,177,886 | 2,533,031 | 59,177,886 |
| 2006 | 34 | 1,154,389 | 13,822,879 | 5,857,053 | 74,546,479 |
| 2007 | 50 | 1,581,790 | 18,846,860 | 7,548,042 | 95,137,022 |
| 2008 | 41 | 1,369,123 | 16,361,779 | 9,304,341 | 113,520,449 |
| 2009 | 56 | 2,112,178 | 24,195,392 | 11,402,081 | 139,880,822 |
| 2010 | 51 | 1,797,922 | 20,986,650 | 13,747,212 | 163,238,676 |
| 2011 | 61 | 2,452,574 | 28,351,586 | 16,266,432 | 194,027,148 |
| 2012 | 63 | 2,604,356 | 29,716,237 | 19,364,193 | 226,319,449 |
| 2013 | 72 | 3,027,256 | 34,870,918 | 22,765,575 | 263,781,747 |
| 2014 | 72 | 3,173,266 | 36,180,407 | 26,681,930 | 302,592,210 |
| 2015 | 63 | 2,671,679 | 30,972,050 | 30,296,387 | 336,086,162 |
| 2016 | 72 | 3,172,637 | 36,090,352 | 33,859,192 | 374,354,839 |
| 2017 | 85 | 4,156,376 | 47,085,142 | 38,583,751 | 423,215,185 |
| 2018 | 89 | 4,101,423 | 46,314,622 | 43,526,791 | 470,991,304 |
| 2019 | 72 | 3,518,272 | 40,508,223 | 48,248,480 | 512,407,049 |
| 2020 | 89 | 4,505,128 | 51,913,482 | 53,789,832 | 564,408,963 |
| 2021 | 92 | 5,126,363 | 57,878,110 | 59,487,795 | 621,693,525 |
| 2022 | 98 | 5,210,218 | 59,081,537 | 65,783,004 | 679,346,025 |
| 2023 | 85 | 4,449,390 | 51,494,931 | 71,709,402 | 728,396,555 |
| 2024 | 85 | 4,793,710 | 54,565,003 | 77,469,366 | 779,200,884 |

TABLE IV-9
PROJECTED SCHEDULE OF BENEFIT PAYMENTS

ACTIVE LIVES

COMBINED

METRO TOTALS

| Calendar Year | Number Retiring | Emerging Benefits | Emerging Liability | Total Payout | Total Liability |
|----------------------|------------------------|--------------------------|---------------------------|---------------------|------------------------|
| 2005 | 405 | 8,190,425 | 92,563,764 | 4,075,921 | 92,563,764 |
| 2006 | 261 | 4,279,725 | 47,604,783 | 10,813,661 | 142,340,103 |
| 2007 | 291 | 5,137,579 | 57,975,898 | 15,822,051 | 203,208,683 |
| 2008 | 351 | 5,752,573 | 64,567,188 | 21,822,338 | 271,499,728 |
| 2009 | 332 | 6,172,130 | 69,629,665 | 28,766,912 | 345,577,881 |
| 2010 | 339 | 6,257,412 | 70,806,909 | 35,896,323 | 421,436,626 |
| 2011 | 328 | 6,614,791 | 75,009,856 | 43,576,403 | 501,864,467 |
| 2012 | 376 | 7,868,671 | 88,424,609 | 52,124,239 | 595,878,411 |
| 2013 | 347 | 7,364,063 | 82,627,877 | 61,311,941 | 684,190,323 |
| 2014 | 418 | 9,522,061 | 106,810,625 | 71,554,696 | 796,251,138 |
| 2015 | 384 | 8,483,304 | 95,123,544 | 82,630,560 | 896,378,917 |
| 2016 | 392 | 9,192,414 | 103,100,484 | 93,320,520 | 1,003,514,438 |
| 2017 | 445 | 11,279,538 | 125,371,465 | 106,054,984 | 1,131,722,621 |
| 2018 | 430 | 11,068,258 | 123,601,444 | 119,265,912 | 1,256,920,910 |
| 2019 | 428 | 10,525,365 | 118,168,881 | 132,798,975 | 1,374,924,242 |
| 2020 | 422 | 11,484,621 | 128,757,735 | 146,763,299 | 1,501,180,050 |
| 2021 | 432 | 12,290,943 | 136,968,383 | 160,907,681 | 1,633,075,715 |
| 2022 | 452 | 13,039,234 | 145,420,892 | 176,161,959 | 1,770,475,392 |
| 2023 | 438 | 12,575,064 | 141,183,881 | 192,047,423 | 1,900,377,597 |
| 2024 | 406 | 12,514,964 | 138,859,667 | 206,852,791 | 2,024,177,529 |

TABLE V-1
DISTRIBUTION OF BASE BENEFITS BY AGE GROUPS
DIVISION A
METRO DISABLED RETIRED LIVES

| AGE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|--------------|---------------|------------------|---------------|-----------------|------------------|--------------|----------------|------------------|---------------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 1-20 | 0 | 0 | 0 | 5 | 47,985 | 9,597 | 5 | 47,985 | 9,597 |
| 21-25 | 0 | 0 | 0 | 2 | 29,542 | 14,771 | 2 | 29,542 | 14,771 |
| 26-30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31-35 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36-40 | 2 | 25,746 | 12,873 | 1 | 5,928 | 5,928 | 3 | 31,674 | 18,801 |
| 41-45 | 5 | 52,054 | 10,410 | 14 | 172,749 | 25,275 | 19 | 224,803 | 25,222 |
| 46-50 | 33 | 530,350 | 24,167 | 16 | 240,244 | 30,894 | 49 | 770,594 | 31,548 |
| 51-55 | 81 | 1,160,922 | 14,332 | 47 | 458,121 | 19,380 | 128 | 1,619,043 | 23,380 |
| 56-60 | 87 | 1,048,051 | 18,066 | 54 | 482,421 | 18,898 | 141 | 1,530,472 | 21,414 |
| 61-65 | 66 | 830,978 | 17,503 | 63 | 523,622 | 17,086 | 129 | 1,354,600 | 20,621 |
| 66-70 | 7 | 40,656 | 5,808 | 27 | 248,935 | 9,219 | 34 | 289,591 | 8,517 |
| 71-75 | 6 | 46,240 | 7,706 | 29 | 233,081 | 8,037 | 35 | 279,321 | 7,980 |
| 76-80 | 4 | 25,310 | 14,422 | 14 | 59,719 | 4,265 | 18 | 85,029 | 13,452 |
| 81-85 | 0 | 0 | 0 | 7 | 12,634 | 1,804 | 7 | 12,634 | 1,804 |
| 86-90 | 0 | 0 | 0 | 2 | 2,617 | 1,308 | 2 | 2,617 | 1,308 |
| TOTAL | 291 | 3,760,307 | 12,922 | 281 | 2,517,598 | 8,959 | 572 | 6,277,905 | 10,975 |

TABLE V-2
DISTRIBUTION OF BASE BENEFITS BY AGE GROUPS
DIVISION A
METRO GENERAL GOVERNMENT RETIRED LIVES

| AGE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|--------------|---------------|------------------|--------------|-----------------|------------------|--------------|----------------|-------------------|--------------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 1-20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21-25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31-35 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36-40 | 0 | 0 | 0 | 1 | 6,606 | 6,606 | 1 | 6,606 | 6,606 |
| 41-45 | 0 | 0 | 0 | 4 | 21,420 | 5,355 | 4 | 21,420 | 5,355 |
| 46-50 | 0 | 0 | 0 | 6 | 32,472 | 5,412 | 6 | 32,472 | 5,412 |
| 51-55 | 2 | 21,371 | 21,371 | 4 | 13,282 | 3,320 | 6 | 34,653 | 22,113 |
| 56-60 | 8 | 147,996 | 55,420 | 12 | 58,288 | 11,696 | 20 | 206,284 | 47,064 |
| 61-65 | 27 | 353,151 | 28,756 | 36 | 270,514 | 22,022 | 63 | 623,665 | 28,554 |
| 66-70 | 85 | 898,439 | 22,823 | 133 | 850,423 | 18,570 | 218 | 1,748,862 | 22,017 |
| 71-75 | 123 | 955,133 | 18,607 | 262 | 1,450,654 | 16,300 | 385 | 2,405,787 | 17,573 |
| 76-80 | 157 | 1,117,695 | 18,425 | 345 | 1,870,838 | 15,680 | 502 | 2,988,533 | 17,001 |
| 81-85 | 100 | 628,304 | 12,829 | 239 | 1,089,982 | 12,892 | 339 | 1,718,286 | 13,409 |
| 86-90 | 52 | 214,808 | 10,011 | 148 | 551,327 | 9,454 | 200 | 766,135 | 9,655 |
| TOTAL | 554 | 4,336,897 | 7,828 | 1,190 | 6,215,806 | 5,223 | 1,744 | 10,552,703 | 6,051 |

TABLE V-3
DISTRIBUTION OF BASE BENEFITS BY AGE GROUPS
DIVISION A
METRO FIRE AND POLICE RETIRED LIVES

| AGE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|--------------|---------------|------------------|---------------|-----------------|----------------|--------------|----------------|------------------|---------------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 1-20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21-25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31-35 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36-40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41-45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46-50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51-55 | 3 | 38,816 | 20,342 | 0 | 0 | 0 | 3 | 38,816 | 20,342 |
| 56-60 | 6 | 85,321 | 27,275 | 0 | 0 | 0 | 6 | 85,321 | 27,275 |
| 61-65 | 17 | 280,917 | 33,019 | 4 | 46,558 | 30,058 | 21 | 327,475 | 52,644 |
| 66-70 | 33 | 583,254 | 38,565 | 5 | 47,794 | 23,842 | 38 | 631,048 | 48,601 |
| 71-75 | 24 | 322,773 | 26,838 | 3 | 22,076 | 7,358 | 27 | 344,849 | 34,196 |
| 76-80 | 7 | 54,669 | 16,057 | 0 | 0 | 0 | 7 | 54,669 | 16,057 |
| 81-85 | 1 | 6,270 | 6,270 | 0 | 0 | 0 | 1 | 6,270 | 6,270 |
| 86-90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 91 | 1,372,020 | 15,077 | 12 | 116,428 | 9,702 | 103 | 1,488,448 | 14,451 |

TABLE V-4
DISTRIBUTION OF BASE BENEFITS BY AGE GROUPS
DIVISION A
METRO TOTALS - RETIRED LIVES

| AGE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|--------------|---------------|------------------|---------------|-----------------|------------------|--------------|----------------|-------------------|--------------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 1-20 | 0 | 0 | 0 | 5 | 47,985 | 9,597 | 5 | 47,985 | 9,597 |
| 21-25 | 0 | 0 | 0 | 2 | 29,542 | 14,771 | 2 | 29,542 | 14,771 |
| 26-30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31-35 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36-40 | 2 | 25,746 | 12,873 | 2 | 12,534 | 6,267 | 4 | 38,280 | 9,570 |
| 41-45 | 5 | 52,054 | 10,411 | 18 | 194,169 | 10,787 | 23 | 246,223 | 10,705 |
| 46-50 | 33 | 530,350 | 16,071 | 22 | 272,716 | 12,396 | 55 | 803,066 | 14,601 |
| 51-55 | 86 | 1,221,109 | 14,199 | 51 | 471,403 | 9,243 | 137 | 1,692,512 | 12,354 |
| 56-60 | 101 | 1,281,368 | 12,687 | 66 | 540,709 | 8,193 | 167 | 1,822,077 | 10,911 |
| 61-65 | 110 | 1,465,046 | 13,319 | 103 | 840,694 | 8,162 | 213 | 2,305,740 | 10,825 |
| 66-70 | 125 | 1,522,349 | 12,179 | 165 | 1,147,152 | 6,952 | 290 | 2,669,501 | 9,205 |
| 71-75 | 153 | 1,324,146 | 8,655 | 294 | 1,705,811 | 5,802 | 447 | 3,029,957 | 6,778 |
| 76-80 | 168 | 1,197,674 | 7,129 | 359 | 1,930,557 | 5,378 | 527 | 3,128,231 | 5,936 |
| 81-85 | 101 | 634,574 | 6,283 | 246 | 1,102,616 | 4,482 | 347 | 1,737,190 | 5,006 |
| 86-90 | 52 | 214,808 | 4,131 | 150 | 553,944 | 3,693 | 202 | 768,752 | 3,806 |
| TOTAL | 936 | 9,469,224 | 10,117 | 1,483 | 8,849,832 | 5,968 | 2,419 | 18,319,056 | 7,573 |

TABLE V-5

DISTRIBUTION OF BASE BENEFITS BY AGE GROUPS

DIVISION B

METRO DISABLED RETIRED LIVES

| AGE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|--------------|---------------|------------------|---------------|-----------------|------------------|---------------|----------------|------------------|---------------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 1-20 | 1 | 4,878 | 4,878 | 4 | 24,552 | 6,138 | 5 | 29,430 | 5,886 |
| 21-25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-30 | 1 | 11,902 | 11,902 | 1 | 9,269 | 9,269 | 2 | 21,171 | 10,585 |
| 31-35 | 3 | 59,911 | 19,970 | 0 | 0 | 0 | 3 | 59,911 | 19,970 |
| 36-40 | 12 | 214,651 | 17,887 | 6 | 96,074 | 16,012 | 18 | 310,725 | 17,262 |
| 41-45 | 34 | 451,290 | 16,808 | 25 | 314,206 | 23,218 | 59 | 765,496 | 21,862 |
| 46-50 | 38 | 665,472 | 17,512 | 33 | 358,481 | 21,638 | 71 | 1,023,953 | 25,402 |
| 51-55 | 74 | 986,591 | 20,516 | 54 | 675,954 | 34,305 | 128 | 1,662,545 | 29,950 |
| 56-60 | 58 | 673,726 | 26,247 | 66 | 643,413 | 21,765 | 124 | 1,317,139 | 23,396 |
| 61-65 | 19 | 199,419 | 17,669 | 44 | 403,134 | 19,547 | 63 | 602,553 | 19,121 |
| 66-70 | 1 | 6,002 | 6,002 | 2 | 23,865 | 11,932 | 3 | 29,867 | 9,955 |
| 71-75 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76-80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 81-85 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 86-90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 241 | 3,273,842 | 13,584 | 235 | 2,548,948 | 10,847 | 476 | 5,822,790 | 12,233 |

TABLE V-6
DISTRIBUTION OF BASE BENEFITS BY AGE GROUPS
DIVISION B
METRO GENERAL GOVERNMENT RETIRED LIVES

| AGE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|--------------|---------------|-------------------|---------------|-----------------|-------------------|---------------|----------------|-------------------|---------------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 1-20 | 1 | 9,860 | 9,860 | 0 | 0 | 0 | 1 | 9,860 | 9,860 |
| 21-25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-30 | 1 | 15,829 | 15,829 | 0 | 0 | 0 | 1 | 15,829 | 15,829 |
| 31-35 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36-40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41-45 | 1 | 7,793 | 7,793 | 6 | 45,403 | 7,567 | 7 | 53,196 | 7,599 |
| 46-50 | 7 | 107,224 | 22,943 | 7 | 89,409 | 35,074 | 14 | 196,633 | 28,090 |
| 51-55 | 27 | 546,827 | 50,799 | 19 | 198,647 | 40,088 | 46 | 745,474 | 50,454 |
| 56-60 | 42 | 662,538 | 37,457 | 79 | 824,870 | 32,736 | 121 | 1,487,408 | 36,605 |
| 61-65 | 187 | 3,609,708 | 39,768 | 297 | 4,019,620 | 38,086 | 484 | 7,629,328 | 41,900 |
| 66-70 | 273 | 3,838,529 | 32,187 | 444 | 4,351,956 | 29,090 | 717 | 8,190,485 | 30,736 |
| 71-75 | 162 | 2,115,094 | 33,525 | 252 | 2,318,032 | 24,449 | 414 | 4,433,126 | 27,459 |
| 76-80 | 38 | 375,070 | 15,283 | 58 | 564,312 | 17,406 | 96 | 939,382 | 16,507 |
| 81-85 | 10 | 163,390 | 28,243 | 10 | 108,329 | 14,602 | 20 | 271,719 | 22,500 |
| 86-90 | 3 | 29,557 | 18,553 | 2 | 28,263 | 28,263 | 5 | 57,820 | 21,881 |
| TOTAL | 752 | 11,481,419 | 15,268 | 1,174 | 12,548,841 | 10,689 | 1,926 | 24,030,260 | 12,477 |

TABLE V-7

DISTRIBUTION OF BASE BENEFITS BY AGE GROUPS

DIVISION B

METRO FIRE AND POLICE RETIRED LIVES

| AGE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|--------------|---------------|-------------------|---------------|-----------------|------------------|---------------|----------------|-------------------|---------------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 1-20 | 2 | 20,546 | 10,273 | 2 | 18,004 | 9,002 | 4 | 38,550 | 9,637 |
| 21-25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31-35 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36-40 | 0 | 0 | 0 | 1 | 13,439 | 13,439 | 1 | 13,439 | 13,439 |
| 41-45 | 3 | 23,527 | 7,842 | 3 | 50,146 | 16,715 | 6 | 73,673 | 12,278 |
| 46-50 | 7 | 92,157 | 20,994 | 10 | 119,036 | 23,324 | 17 | 211,193 | 25,087 |
| 51-55 | 76 | 1,785,330 | 45,244 | 79 | 1,134,644 | 30,096 | 155 | 2,919,974 | 56,530 |
| 56-60 | 194 | 4,620,231 | 51,972 | 114 | 1,800,231 | 30,227 | 308 | 6,420,462 | 55,163 |
| 61-65 | 169 | 4,336,420 | 34,032 | 91 | 845,609 | 25,235 | 260 | 5,182,029 | 34,108 |
| 66-70 | 100 | 2,818,069 | 37,706 | 17 | 253,635 | 38,145 | 117 | 3,071,704 | 47,875 |
| 71-75 | 25 | 751,399 | 30,055 | 4 | 80,028 | 40,014 | 29 | 831,427 | 39,532 |
| 76-80 | 5 | 156,893 | 46,592 | 2 | 26,092 | 26,092 | 7 | 182,985 | 62,650 |
| 81-85 | 1 | 8,726 | 8,726 | 0 | 0 | 0 | 1 | 8,726 | 8,726 |
| 86-90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 582 | 14,613,298 | 25,109 | 323 | 4,340,864 | 13,439 | 905 | 18,954,162 | 20,944 |

TABLE V-8
DISTRIBUTION OF BASE BENEFITS BY AGE GROUPS
DIVISION B
METRO TOTALS - RETIRED LIVES

| AGE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|--------------|---------------|-------------------|---------------|-----------------|-------------------|---------------|----------------|-------------------|---------------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 1-20 | 4 | 35,284 | 8,821 | 6 | 42,556 | 7,093 | 10 | 77,840 | 7,784 |
| 21-25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-30 | 2 | 27,731 | 13,866 | 1 | 9,269 | 9,269 | 3 | 37,000 | 12,333 |
| 31-35 | 3 | 59,911 | 19,970 | 0 | 0 | 0 | 3 | 59,911 | 19,970 |
| 36-40 | 12 | 214,651 | 17,888 | 7 | 109,513 | 15,645 | 19 | 324,164 | 17,061 |
| 41-45 | 38 | 482,610 | 12,700 | 34 | 409,755 | 12,052 | 72 | 892,365 | 12,394 |
| 46-50 | 52 | 864,853 | 16,632 | 50 | 566,926 | 11,339 | 102 | 1,431,779 | 14,037 |
| 51-55 | 177 | 3,318,748 | 18,750 | 152 | 2,009,245 | 13,219 | 329 | 5,327,993 | 16,195 |
| 56-60 | 294 | 5,956,495 | 20,260 | 259 | 3,268,514 | 12,620 | 553 | 9,225,009 | 16,682 |
| 61-65 | 375 | 8,145,547 | 21,721 | 432 | 5,268,363 | 12,195 | 807 | 13,413,910 | 16,622 |
| 66-70 | 374 | 6,662,600 | 17,814 | 463 | 4,629,456 | 9,999 | 837 | 11,292,056 | 13,491 |
| 71-75 | 187 | 2,866,493 | 15,329 | 256 | 2,398,060 | 9,367 | 443 | 5,264,553 | 11,884 |
| 76-80 | 43 | 531,963 | 12,371 | 60 | 590,404 | 9,840 | 103 | 1,122,367 | 10,897 |
| 81-85 | 11 | 172,116 | 15,647 | 10 | 108,329 | 10,833 | 21 | 280,445 | 13,355 |
| 86-90 | 3 | 29,557 | 9,852 | 2 | 28,263 | 14,132 | 5 | 57,820 | 11,564 |
| TOTAL | 1,575 | 29,368,559 | 18,647 | 1,732 | 19,438,653 | 11,223 | 3,307 | 48,807,212 | 14,759 |

TABLE V-9
DISTRIBUTION OF BASE BENEFITS BY AGE GROUPS
COMBINED
METRO DISABLED RETIRED LIVES

| AGE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|--------------|---------------|------------------|---------------|-----------------|------------------|--------------|----------------|-------------------|---------------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 1-20 | 1 | 4,878 | 4,878 | 9 | 72,537 | 8,060 | 10 | 77,415 | 7,742 |
| 21-25 | 0 | 0 | 0 | 2 | 29,542 | 14,771 | 2 | 29,542 | 14,771 |
| 26-30 | 1 | 11,902 | 11,902 | 1 | 9,269 | 9,269 | 2 | 21,171 | 10,586 |
| 31-35 | 3 | 59,911 | 19,970 | 0 | 0 | 0 | 3 | 59,911 | 19,970 |
| 36-40 | 14 | 240,397 | 17,171 | 7 | 102,002 | 14,572 | 21 | 342,399 | 16,305 |
| 41-45 | 39 | 503,344 | 12,906 | 39 | 486,955 | 12,486 | 78 | 990,299 | 12,696 |
| 46-50 | 71 | 1,195,822 | 16,843 | 49 | 598,725 | 12,219 | 120 | 1,794,547 | 14,955 |
| 51-55 | 155 | 2,147,513 | 13,855 | 101 | 1,134,075 | 11,228 | 256 | 3,281,588 | 12,819 |
| 56-60 | 145 | 1,721,777 | 11,874 | 120 | 1,125,834 | 9,382 | 265 | 2,847,611 | 10,746 |
| 61-65 | 85 | 1,030,397 | 12,122 | 107 | 926,756 | 8,661 | 192 | 1,957,153 | 10,194 |
| 66-70 | 8 | 46,658 | 5,832 | 29 | 272,800 | 9,407 | 37 | 319,458 | 8,634 |
| 71-75 | 6 | 46,240 | 7,707 | 29 | 233,081 | 8,037 | 35 | 279,321 | 7,981 |
| 76-80 | 4 | 25,310 | 6,328 | 14 | 59,719 | 4,266 | 18 | 85,029 | 4,724 |
| 81-85 | 0 | 0 | 0 | 7 | 12,634 | 1,805 | 7 | 12,634 | 1,805 |
| 86-90 | 0 | 0 | 0 | 2 | 2,617 | 1,309 | 2 | 2,617 | 1,309 |
| TOTAL | 532 | 7,034,149 | 13,222 | 516 | 5,066,546 | 9,819 | 1,048 | 12,100,695 | 11,546 |

TABLE V-10
DISTRIBUTION OF BASE BENEFITS BY AGE GROUPS
COMBINED
METRO GENERAL GOVERNMENT RETIRED LIVES

| AGE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|--------------|---------------|-------------------|---------------|-----------------|-------------------|--------------|----------------|-------------------|--------------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 1-20 | 1 | 9,860 | 9,860 | 0 | 0 | 0 | 1 | 9,860 | 9,860 |
| 21-25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-30 | 1 | 15,829 | 15,829 | 0 | 0 | 0 | 1 | 15,829 | 15,829 |
| 31-35 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36-40 | 0 | 0 | 0 | 1 | 6,606 | 6,606 | 1 | 6,606 | 6,606 |
| 41-45 | 1 | 7,793 | 7,793 | 10 | 66,823 | 6,682 | 11 | 74,616 | 6,783 |
| 46-50 | 7 | 107,224 | 15,318 | 13 | 121,881 | 9,375 | 20 | 229,105 | 11,455 |
| 51-55 | 29 | 568,198 | 19,593 | 23 | 211,929 | 9,214 | 52 | 780,127 | 15,002 |
| 56-60 | 50 | 810,534 | 16,211 | 91 | 883,158 | 9,705 | 141 | 1,693,692 | 12,012 |
| 61-65 | 214 | 3,962,859 | 18,518 | 333 | 4,290,134 | 12,883 | 547 | 8,252,993 | 15,088 |
| 66-70 | 358 | 4,736,968 | 13,232 | 577 | 5,202,379 | 9,016 | 935 | 9,939,347 | 10,630 |
| 71-75 | 285 | 3,070,227 | 10,773 | 514 | 3,768,686 | 7,332 | 799 | 6,838,913 | 8,559 |
| 76-80 | 195 | 1,492,765 | 7,655 | 403 | 2,435,150 | 6,043 | 598 | 3,927,915 | 6,568 |
| 81-85 | 110 | 791,694 | 7,197 | 249 | 1,198,311 | 4,812 | 359 | 1,990,005 | 5,543 |
| 86-90 | 55 | 244,365 | 4,443 | 150 | 579,590 | 3,864 | 205 | 823,955 | 4,019 |
| TOTAL | 1,306 | 15,818,316 | 12,112 | 2,364 | 18,764,647 | 7,938 | 3,670 | 34,582,963 | 9,423 |

TABLE V-11
DISTRIBUTION OF BASE BENEFITS BY AGE GROUPS
COMBINED
METRO FIRE AND POLICE RETIRED LIVES

| AGE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|--------------|---------------|-------------------|---------------|-----------------|------------------|---------------|----------------|-------------------|---------------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 1-20 | 2 | 20,546 | 10,273 | 2 | 18,004 | 9,002 | 4 | 38,550 | 9,638 |
| 21-25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31-35 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36-40 | 0 | 0 | 0 | 1 | 13,439 | 13,439 | 1 | 13,439 | 13,439 |
| 41-45 | 3 | 23,527 | 7,842 | 3 | 50,146 | 16,715 | 6 | 73,673 | 12,279 |
| 46-50 | 7 | 92,157 | 13,165 | 10 | 119,036 | 11,904 | 17 | 211,193 | 12,423 |
| 51-55 | 79 | 1,824,146 | 23,090 | 79 | 1,134,644 | 14,363 | 158 | 2,958,790 | 18,727 |
| 56-60 | 200 | 4,705,552 | 23,528 | 114 | 1,800,231 | 15,792 | 314 | 6,505,783 | 20,719 |
| 61-65 | 186 | 4,617,337 | 24,824 | 95 | 892,167 | 9,391 | 281 | 5,509,504 | 19,607 |
| 66-70 | 133 | 3,401,323 | 25,574 | 22 | 301,429 | 13,701 | 155 | 3,702,752 | 23,889 |
| 71-75 | 49 | 1,074,172 | 21,922 | 7 | 102,104 | 14,586 | 56 | 1,176,276 | 21,005 |
| 76-80 | 12 | 211,562 | 17,630 | 2 | 26,092 | 13,046 | 14 | 237,654 | 16,975 |
| 81-85 | 2 | 14,996 | 7,498 | 0 | 0 | 0 | 2 | 14,996 | 7,498 |
| 86-90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 673 | 15,985,318 | 23,752 | 335 | 4,457,292 | 13,305 | 1,008 | 20,442,610 | 20,280 |

TABLE V-12
DISTRIBUTION OF BASE BENEFITS BY AGE GROUPS
COMBINED
METRO TOTALS - RETIRED LIVES

| AGE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|--------------|---------------|-------------------|---------------|-----------------|-------------------|--------------|----------------|-------------------|---------------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 1-20 | 4 | 35,284 | 8,821 | 11 | 90,541 | 16,690 | 15 | 125,825 | 17,381 |
| 21-25 | 0 | 0 | 0 | 2 | 29,542 | 14,771 | 2 | 29,542 | 14,771 |
| 26-30 | 2 | 27,731 | 13,866 | 1 | 9,269 | 9,269 | 3 | 37,000 | 12,333 |
| 31-35 | 3 | 59,911 | 19,970 | 0 | 0 | 0 | 3 | 59,911 | 19,970 |
| 36-40 | 14 | 240,397 | 30,761 | 9 | 122,047 | 21,912 | 23 | 362,444 | 26,631 |
| 41-45 | 43 | 534,664 | 23,111 | 52 | 603,924 | 22,839 | 95 | 1,138,588 | 23,099 |
| 46-50 | 85 | 1,395,203 | 32,703 | 72 | 839,642 | 23,735 | 157 | 2,234,845 | 28,638 |
| 51-55 | 263 | 4,539,857 | 32,949 | 203 | 2,480,648 | 22,462 | 466 | 7,020,505 | 28,549 |
| 56-60 | 395 | 7,237,863 | 32,947 | 325 | 3,809,223 | 20,812 | 720 | 11,047,086 | 27,592 |
| 61-65 | 485 | 9,610,593 | 35,040 | 535 | 6,109,057 | 20,357 | 1,020 | 15,719,650 | 27,447 |
| 66-70 | 499 | 8,184,949 | 29,993 | 628 | 5,776,608 | 16,951 | 1,127 | 13,961,557 | 22,696 |
| 71-75 | 340 | 4,190,639 | 23,983 | 550 | 4,103,871 | 15,170 | 890 | 8,294,510 | 18,662 |
| 76-80 | 211 | 1,729,637 | 19,500 | 419 | 2,520,961 | 15,218 | 630 | 4,250,598 | 16,833 |
| 81-85 | 112 | 806,690 | 21,930 | 256 | 1,210,945 | 15,315 | 368 | 2,017,635 | 18,361 |
| 86-90 | 55 | 244,365 | 13,983 | 152 | 582,207 | 17,824 | 207 | 826,572 | 15,370 |
| TOTAL | 2,511 | 38,837,783 | 15,467 | 3,215 | 28,288,485 | 8,799 | 5,726 | 67,126,268 | 11,723 |

TABLE VI-1
DISTRIBUTION OF BASE BENEFITS BY YEARS SINCE RETIREMENT
DIVISION A
METRO DISABLED RETIRED LIVES

| SERVICE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|---------------|---------------|------------------|---------------|-----------------|------------------|--------------|----------------|------------------|---------------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 0 | 1 | 18,145 | 18,145 | 5 | 75,155 | 32,715 | 6 | 93,300 | 32,503 |
| 1 | 2 | 19,074 | 19,074 | 5 | 58,481 | 18,093 | 7 | 77,555 | 21,198 |
| 2 | 1 | 4,822 | 4,822 | 6 | 80,515 | 27,667 | 7 | 85,337 | 26,114 |
| 3 | 4 | 53,048 | 13,262 | 7 | 85,016 | 24,753 | 11 | 138,064 | 26,006 |
| 4 | 1 | 9,877 | 9,877 | 15 | 179,818 | 26,084 | 16 | 189,695 | 24,853 |
| 0-4 | 9 | 104,966 | 18,412 | 38 | 478,985 | 25,324 | 47 | 583,951 | 25,113 |
| 5-9 | 43 | 662,883 | 24,988 | 53 | 570,202 | 20,510 | 96 | 1,233,085 | 25,591 |
| 10-14 | 154 | 2,121,583 | 20,425 | 103 | 998,761 | 19,369 | 257 | 3,120,344 | 23,011 |
| 15-19 | 63 | 695,243 | 17,903 | 51 | 353,206 | 13,834 | 114 | 1,048,449 | 16,969 |
| 20-24 | 13 | 127,431 | 9,802 | 26 | 92,600 | 8,418 | 39 | 220,031 | 12,278 |
| 25-29 | 7 | 35,141 | 5,020 | 5 | 17,295 | 6,851 | 12 | 52,436 | 8,294 |
| 30-34 | 2 | 13,060 | 6,530 | 4 | 5,844 | 3,669 | 6 | 18,904 | 6,301 |
| 35-39 | 0 | 0 | 0 | 1 | 705 | 705 | 1 | 705 | 705 |
| 40-44 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45-49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 291 | 3,760,307 | 12,922 | 281 | 2,517,598 | 8,959 | 572 | 6,277,905 | 20,978 |

TABLE VI-2
DISTRIBUTION OF BASE BENEFITS BY YEARS SINCE RETIREMENT
DIVISION A
METRO GENERAL GOVERNMENT RETIRED LIVES

| SERVICE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|---------------|---------------|------------------|--------------|-----------------|------------------|--------------|----------------|-------------------|--------------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 0 | 2 | 15,241 | 15,241 | 14 | 79,279 | 15,792 | 16 | 94,520 | 18,174 |
| 1 | 1 | 1,890 | 1,890 | 20 | 152,943 | 16,231 | 21 | 154,833 | 15,894 |
| 2 | 5 | 75,677 | 15,135 | 25 | 120,179 | 16,195 | 30 | 195,856 | 23,822 |
| 3 | 6 | 42,805 | 12,636 | 18 | 128,707 | 13,949 | 24 | 171,512 | 14,454 |
| 4 | 13 | 82,511 | 22,899 | 17 | 120,647 | 11,948 | 30 | 203,158 | 24,459 |
| 0-4 | 27 | 218,124 | 25,747 | 94 | 601,755 | 20,187 | 121 | 819,879 | 23,869 |
| 5-9 | 32 | 263,207 | 27,362 | 119 | 692,983 | 19,365 | 151 | 956,190 | 22,087 |
| 10-14 | 239 | 2,021,207 | 21,796 | 468 | 2,685,675 | 17,097 | 707 | 4,706,882 | 19,562 |
| 15-19 | 140 | 1,237,858 | 20,529 | 286 | 1,376,166 | 14,384 | 426 | 2,614,024 | 17,143 |
| 20-24 | 75 | 443,703 | 13,323 | 149 | 595,533 | 14,015 | 224 | 1,039,236 | 13,829 |
| 25-29 | 30 | 111,296 | 7,728 | 55 | 185,543 | 7,996 | 85 | 296,839 | 8,065 |
| 30-34 | 9 | 29,879 | 5,624 | 17 | 71,692 | 9,522 | 26 | 101,571 | 8,878 |
| 35-39 | 1 | 8,503 | 8,503 | 2 | 6,459 | 3,229 | 3 | 14,962 | 11,732 |
| 40-44 | 1 | 3,120 | 3,120 | 0 | 0 | 0 | 1 | 3,120 | 3,120 |
| 45-49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 554 | 4,336,897 | 7,828 | 1,190 | 6,215,806 | 5,223 | 1,744 | 10,552,703 | 6,051 |

TABLE VI-3

DISTRIBUTION OF BASE BENEFITS BY YEARS SINCE RETIREMENT

DIVISION A

METRO FIRE AND POLICE RETIRED LIVES

| SERVICE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|---------------|---------------|------------------|---------------|-----------------|----------------|--------------|----------------|------------------|---------------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 4 | 80,906 | 20,226 | 0 | 0 | 0 | 4 | 80,906 | 20,226 |
| 2 | 1 | 1,869 | 1,869 | 2 | 21,366 | 10,683 | 3 | 23,235 | 12,552 |
| 3 | 1 | 17,469 | 17,469 | 1 | 5,221 | 5,221 | 2 | 22,690 | 22,690 |
| 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0-4 | 6 | 100,244 | 21,544 | 3 | 26,587 | 15,904 | 9 | 126,831 | 20,650 |
| 5-9 | 9 | 241,614 | 48,537 | 4 | 65,812 | 16,453 | 13 | 307,426 | 64,990 |
| 10-14 | 40 | 678,819 | 32,939 | 2 | 12,232 | 12,232 | 42 | 691,051 | 37,932 |
| 15-19 | 18 | 215,292 | 23,921 | 2 | 6,505 | 6,505 | 20 | 221,797 | 26,483 |
| 20-24 | 13 | 105,706 | 14,822 | 0 | 0 | 0 | 13 | 105,706 | 14,822 |
| 25-29 | 3 | 19,046 | 6,348 | 1 | 5,292 | 5,292 | 4 | 24,338 | 6,084 |
| 30-34 | 2 | 11,299 | 11,299 | 0 | 0 | 0 | 2 | 11,299 | 11,299 |
| 35-39 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40-44 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45-49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 91 | 1,372,020 | 15,077 | 12 | 116,428 | 9,702 | 103 | 1,488,448 | 14,451 |

TABLE VI-4
DISTRIBUTION OF BASE BENEFITS BY YEARS SINCE RETIREMENT
DIVISION A
METRO TOTALS - RETIRED LIVES

| SERVICE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|---------------|---------------|------------------|---------------|-----------------|------------------|--------------|----------------|-------------------|--------------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 0 | 3 | 33,386 | 11,129 | 19 | 154,434 | 8,128 | 22 | 187,820 | 8,537 |
| 1 | 7 | 101,870 | 14,553 | 25 | 211,424 | 8,457 | 32 | 313,294 | 9,790 |
| 2 | 7 | 82,368 | 11,767 | 33 | 222,060 | 6,729 | 40 | 304,428 | 7,611 |
| 3 | 11 | 113,322 | 10,302 | 26 | 218,944 | 8,421 | 37 | 332,266 | 8,980 |
| 4 | 14 | 92,388 | 6,599 | 32 | 300,465 | 9,390 | 46 | 392,853 | 8,540 |
| 0-4 | 42 | 423,334 | 10,079 | 135 | 1,107,327 | 8,202 | 177 | 1,530,661 | 8,648 |
| 5-9 | 84 | 1,167,704 | 13,901 | 176 | 1,328,997 | 7,551 | 260 | 2,496,701 | 9,603 |
| 10-14 | 433 | 4,821,609 | 11,135 | 573 | 3,696,668 | 6,451 | 1,006 | 8,518,277 | 8,467 |
| 15-19 | 221 | 2,148,393 | 9,721 | 339 | 1,735,877 | 5,121 | 560 | 3,884,270 | 6,936 |
| 20-24 | 101 | 676,840 | 6,701 | 175 | 688,133 | 3,932 | 276 | 1,364,973 | 4,946 |
| 25-29 | 40 | 165,483 | 4,137 | 61 | 208,130 | 3,412 | 101 | 373,613 | 3,699 |
| 30-34 | 13 | 54,238 | 4,172 | 21 | 77,536 | 3,692 | 34 | 131,774 | 3,876 |
| 35-39 | 1 | 8,503 | 8,503 | 3 | 7,164 | 2,388 | 4 | 15,667 | 3,917 |
| 40-44 | 1 | 3,120 | 3,120 | 0 | 0 | 0 | 1 | 3,120 | 3,120 |
| 45-49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 936 | 9,469,224 | 10,117 | 1,483 | 8,849,832 | 5,968 | 2,419 | 18,319,056 | 7,573 |

TABLE VI-5
DISTRIBUTION OF BASE BENEFITS BY YEARS SINCE RETIREMENT
DIVISION B
METRO DISABLED RETIRED LIVES

| SERVICE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|---------------|---------------|------------------|---------------|-----------------|------------------|---------------|----------------|------------------|---------------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 0 | 30 | 556,990 | 32,350 | 27 | 401,719 | 33,497 | 57 | 958,709 | 35,434 |
| 1 | 30 | 436,072 | 32,018 | 36 | 458,484 | 26,285 | 66 | 894,556 | 27,826 |
| 2 | 34 | 414,241 | 19,559 | 43 | 447,735 | 23,430 | 77 | 861,976 | 22,482 |
| 3 | 27 | 358,541 | 19,561 | 28 | 283,484 | 20,236 | 55 | 642,025 | 21,372 |
| 4 | 32 | 422,481 | 19,928 | 27 | 249,139 | 16,903 | 59 | 671,620 | 18,769 |
| 0-4 | 153 | 2,188,325 | 23,897 | 161 | 1,840,561 | 25,031 | 314 | 4,028,886 | 25,698 |
| 5-9 | 88 | 1,085,517 | 18,035 | 73 | 692,751 | 19,541 | 161 | 1,778,268 | 20,048 |
| 10-14 | 0 | 0 | 0 | 1 | 15,636 | 15,636 | 1 | 15,636 | 15,636 |
| 15-19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20-24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25-29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30-34 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35-39 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40-44 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45-49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 241 | 3,273,842 | 13,584 | 235 | 2,548,948 | 10,847 | 476 | 5,822,790 | 12,233 |

TABLE VI-6
DISTRIBUTION OF BASE BENEFITS BY YEARS SINCE RETIREMENT
DIVISION B
METRO GENERAL GOVERNMENT RETIRED LIVES

| SERVICE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|---------------|---------------|-------------------|---------------|-----------------|-------------------|---------------|----------------|-------------------|---------------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 0 | 39 | 618,879 | 24,152 | 66 | 918,459 | 24,303 | 105 | 1,537,338 | 24,420 |
| 1 | 117 | 2,192,652 | 29,672 | 168 | 2,208,458 | 35,361 | 285 | 4,401,110 | 37,714 |
| 2 | 47 | 822,480 | 53,447 | 79 | 1,063,754 | 35,832 | 126 | 1,886,234 | 43,226 |
| 3 | 64 | 1,087,967 | 38,900 | 104 | 1,238,897 | 28,163 | 168 | 2,326,864 | 31,829 |
| 4 | 66 | 1,083,783 | 35,126 | 141 | 1,487,649 | 32,876 | 207 | 2,571,432 | 35,556 |
| 0-4 | 333 | 5,805,761 | 43,267 | 558 | 6,917,217 | 34,045 | 891 | 12,722,978 | 37,793 |
| 5-9 | 416 | 5,640,291 | 35,209 | 611 | 5,597,124 | 27,482 | 1,027 | 11,237,415 | 30,872 |
| 10-14 | 2 | 31,298 | 15,649 | 3 | 26,870 | 17,502 | 5 | 58,168 | 22,511 |
| 15-19 | 0 | 0 | 0 | 2 | 7,630 | 3,815 | 2 | 7,630 | 3,815 |
| 20-24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25-29 | 1 | 4,069 | 4,069 | 0 | 0 | 0 | 1 | 4,069 | 4,069 |
| 30-34 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35-39 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40-44 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45-49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 752 | 11,481,419 | 15,268 | 1,174 | 12,548,841 | 10,689 | 1,926 | 24,030,260 | 12,477 |

TABLE VI-7

DISTRIBUTION OF BASE BENEFITS BY YEARS SINCE RETIREMENT

DIVISION B

METRO FIRE AND POLICE RETIRED LIVES

| SERVICE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|---------------|---------------|-------------------|---------------|-----------------|------------------|---------------|----------------|-------------------|---------------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 0 | 45 | 1,128,726 | 35,472 | 66 | 1,055,923 | 38,002 | 111 | 2,184,649 | 37,871 |
| 1 | 198 | 5,121,644 | 32,132 | 133 | 1,780,321 | 29,151 | 331 | 6,901,965 | 34,809 |
| 2 | 51 | 1,186,162 | 57,801 | 50 | 597,670 | 25,288 | 101 | 1,783,832 | 54,239 |
| 3 | 49 | 988,185 | 24,634 | 38 | 350,290 | 21,744 | 87 | 1,338,475 | 28,718 |
| 4 | 83 | 2,281,821 | 48,603 | 14 | 191,258 | 25,032 | 97 | 2,473,079 | 46,737 |
| 0-4 | 426 | 10,706,538 | 50,426 | 301 | 3,975,462 | 27,749 | 727 | 14,682,000 | 50,545 |
| 5-9 | 156 | 3,906,760 | 46,097 | 20 | 352,023 | 35,425 | 176 | 4,258,783 | 62,325 |
| 10-14 | 0 | 0 | 0 | 2 | 13,379 | 6,689 | 2 | 13,379 | 6,689 |
| 15-19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20-24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25-29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30-34 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35-39 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40-44 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45-49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 582 | 14,613,298 | 25,109 | 323 | 4,340,864 | 13,439 | 905 | 18,954,162 | 20,944 |

TABLE VI-8
DISTRIBUTION OF BASE BENEFITS BY YEARS SINCE RETIREMENT
DIVISION B
METRO TOTALS - RETIRED LIVES

| SERVICE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|---------------|---------------|-------------------|---------------|-----------------|-------------------|---------------|----------------|-------------------|---------------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 0 | 114 | 2,304,595 | 20,216 | 159 | 2,376,101 | 14,944 | 273 | 4,680,696 | 17,145 |
| 1 | 345 | 7,750,368 | 22,465 | 337 | 4,447,263 | 13,197 | 682 | 12,197,631 | 17,885 |
| 2 | 132 | 2,422,883 | 18,355 | 172 | 2,109,159 | 12,263 | 304 | 4,532,042 | 14,908 |
| 3 | 140 | 2,434,693 | 17,391 | 170 | 1,872,671 | 11,016 | 310 | 4,307,364 | 13,895 |
| 4 | 181 | 3,788,085 | 20,929 | 182 | 1,928,046 | 10,594 | 363 | 5,716,131 | 15,747 |
| 0-4 | 912 | 18,700,624 | 20,505 | 1,020 | 12,733,240 | 12,484 | 1,932 | 31,433,864 | 16,270 |
| 5-9 | 660 | 10,632,568 | 16,110 | 704 | 6,641,898 | 9,435 | 1,364 | 17,274,466 | 12,665 |
| 10-14 | 2 | 31,298 | 15,649 | 6 | 55,885 | 9,314 | 8 | 87,183 | 10,898 |
| 15-19 | 0 | 0 | 0 | 2 | 7,630 | 3,815 | 2 | 7,630 | 3,815 |
| 20-24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25-29 | 1 | 4,069 | 4,069 | 0 | 0 | 0 | 1 | 4,069 | 4,069 |
| 30-34 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35-39 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40-44 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45-49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 1,575 | 29,368,559 | 18,647 | 1,732 | 19,438,653 | 11,223 | 3,307 | 48,807,212 | 14,759 |

TABLE VI-9
DISTRIBUTION OF BASE BENEFITS BY YEARS SINCE RETIREMENT
COMBINED
METRO DISABLED RETIRED LIVES

| SERVICE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|---------------|---------------|------------------|---------------|-----------------|------------------|--------------|----------------|-------------------|---------------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 0 | 31 | 575,135 | 18,553 | 32 | 476,874 | 14,902 | 63 | 1,052,009 | 16,699 |
| 1 | 32 | 455,146 | 14,223 | 41 | 516,965 | 12,609 | 73 | 972,111 | 13,317 |
| 2 | 35 | 419,063 | 11,973 | 49 | 528,250 | 10,781 | 84 | 947,313 | 11,278 |
| 3 | 31 | 411,589 | 13,277 | 35 | 368,500 | 10,529 | 66 | 780,089 | 11,820 |
| 4 | 33 | 432,358 | 13,102 | 42 | 428,957 | 10,213 | 75 | 861,315 | 11,484 |
| 0-4 | 162 | 2,293,291 | 14,156 | 199 | 2,319,546 | 11,656 | 361 | 4,612,837 | 12,778 |
| 5-9 | 131 | 1,748,400 | 13,347 | 126 | 1,262,953 | 10,023 | 257 | 3,011,353 | 11,717 |
| 10-14 | 154 | 2,121,583 | 13,777 | 104 | 1,014,397 | 9,754 | 258 | 3,135,980 | 12,155 |
| 15-19 | 63 | 695,243 | 11,036 | 51 | 353,206 | 6,926 | 114 | 1,048,449 | 9,197 |
| 20-24 | 13 | 127,431 | 9,802 | 26 | 92,600 | 3,562 | 39 | 220,031 | 5,642 |
| 25-29 | 7 | 35,141 | 5,020 | 5 | 17,295 | 3,459 | 12 | 52,436 | 4,370 |
| 30-34 | 2 | 13,060 | 6,530 | 4 | 5,844 | 1,461 | 6 | 18,904 | 3,151 |
| 35-39 | 0 | 0 | 0 | 1 | 705 | 705 | 1 | 705 | 705 |
| 40-44 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45-49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 532 | 7,034,149 | 13,222 | 516 | 5,066,546 | 9,819 | 1,048 | 12,100,695 | 11,546 |

TABLE VI-10
DISTRIBUTION OF BASE BENEFITS BY YEARS SINCE RETIREMENT
COMBINED
METRO GENERAL GOVERNMENT RETIRED LIVES

| SERVICE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|---------------|---------------|-------------------|---------------|-----------------|-------------------|--------------|----------------|-------------------|--------------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 0 | 41 | 634,120 | 15,466 | 80 | 997,738 | 12,472 | 121 | 1,631,858 | 13,486 |
| 1 | 118 | 2,194,542 | 18,598 | 188 | 2,361,401 | 12,561 | 306 | 4,555,943 | 14,889 |
| 2 | 52 | 898,157 | 17,272 | 104 | 1,183,933 | 11,384 | 156 | 2,082,090 | 13,347 |
| 3 | 70 | 1,130,772 | 16,154 | 122 | 1,367,604 | 11,210 | 192 | 2,498,376 | 13,012 |
| 4 | 79 | 1,166,294 | 14,763 | 158 | 1,608,296 | 10,179 | 237 | 2,774,590 | 11,707 |
| 0-4 | 360 | 6,023,885 | 16,733 | 652 | 7,518,972 | 11,532 | 1,012 | 13,542,857 | 13,382 |
| 5-9 | 448 | 5,903,498 | 13,177 | 730 | 6,290,107 | 8,617 | 1,178 | 12,193,605 | 10,351 |
| 10-14 | 241 | 2,052,505 | 8,517 | 471 | 2,712,545 | 5,759 | 712 | 4,765,050 | 6,692 |
| 15-19 | 140 | 1,237,858 | 8,842 | 288 | 1,383,796 | 4,805 | 428 | 2,621,654 | 6,125 |
| 20-24 | 75 | 443,703 | 5,916 | 149 | 595,533 | 3,997 | 224 | 1,039,236 | 4,639 |
| 25-29 | 31 | 115,365 | 3,721 | 55 | 185,543 | 3,374 | 86 | 300,908 | 3,499 |
| 30-34 | 9 | 29,879 | 3,320 | 17 | 71,692 | 4,217 | 26 | 101,571 | 3,907 |
| 35-39 | 1 | 8,503 | 8,503 | 2 | 6,459 | 3,230 | 3 | 14,962 | 4,987 |
| 40-44 | 1 | 3,120 | 3,120 | 0 | 0 | 0 | 1 | 3,120 | 3,120 |
| 45-49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 1,306 | 15,818,316 | 12,112 | 2,364 | 18,764,647 | 7,938 | 3,670 | 34,582,963 | 9,423 |

TABLE VI-11
DISTRIBUTION OF BASE BENEFITS BY YEARS SINCE RETIREMENT
COMBINED
METRO FIRE AND POLICE RETIRED LIVES

| SERVICE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|---------------|---------------|-------------------|---------------|-----------------|------------------|---------------|----------------|-------------------|---------------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 0 | 45 | 1,128,726 | 25,083 | 66 | 1,055,923 | 15,999 | 111 | 2,184,649 | 19,682 |
| 1 | 202 | 5,202,550 | 25,755 | 133 | 1,780,321 | 13,386 | 335 | 6,982,871 | 20,844 |
| 2 | 52 | 1,188,031 | 22,847 | 52 | 619,036 | 11,905 | 104 | 1,807,067 | 17,376 |
| 3 | 50 | 1,005,654 | 20,113 | 39 | 355,511 | 9,116 | 89 | 1,361,165 | 15,294 |
| 4 | 83 | 2,281,821 | 27,492 | 14 | 191,258 | 13,661 | 97 | 2,473,079 | 25,496 |
| 0-4 | 432 | 10,806,782 | 25,016 | 304 | 4,002,049 | 13,165 | 736 | 14,808,831 | 20,121 |
| 5-9 | 165 | 4,148,374 | 25,142 | 24 | 417,835 | 17,410 | 189 | 4,566,209 | 24,160 |
| 10-14 | 40 | 678,819 | 16,970 | 4 | 25,611 | 6,403 | 44 | 704,430 | 16,010 |
| 15-19 | 18 | 215,292 | 11,961 | 2 | 6,505 | 3,253 | 20 | 221,797 | 11,090 |
| 20-24 | 13 | 105,706 | 8,131 | 0 | 0 | 0 | 13 | 105,706 | 8,131 |
| 25-29 | 3 | 19,046 | 6,349 | 1 | 5,292 | 5,292 | 4 | 24,338 | 6,085 |
| 30-34 | 2 | 11,299 | 5,650 | 0 | 0 | 0 | 2 | 11,299 | 5,650 |
| 35-39 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40-44 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45-49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 673 | 15,985,318 | 23,752 | 335 | 4,457,292 | 13,305 | 1,008 | 20,442,610 | 20,280 |

TABLE VI-12
DISTRIBUTION OF BASE BENEFITS BY YEARS SINCE RETIREMENT
COMBINED
METRO TOTALS - RETIRED LIVES

| SERVICE GROUP | MALE EARNINGS | | | FEMALE EARNINGS | | | TOTAL EARNINGS | | |
|---------------|---------------|-------------------|---------------|-----------------|-------------------|--------------|----------------|-------------------|---------------|
| | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE | NO | TOTAL | AVERAGE |
| 0 | 117 | 2,337,981 | 31,344 | 178 | 2,530,535 | 23,072 | 295 | 4,868,516 | 25,683 |
| 1 | 352 | 7,852,238 | 37,018 | 362 | 4,658,687 | 21,654 | 714 | 12,510,925 | 27,676 |
| 2 | 139 | 2,505,251 | 30,122 | 205 | 2,331,219 | 18,992 | 344 | 4,836,470 | 22,519 |
| 3 | 151 | 2,548,015 | 27,693 | 196 | 2,091,615 | 19,437 | 347 | 4,639,630 | 22,875 |
| 4 | 195 | 3,880,473 | 27,528 | 214 | 2,228,511 | 19,983 | 409 | 6,108,984 | 24,287 |
| 0-4 | 954 | 19,123,958 | 30,584 | 1,155 | 13,840,567 | 20,686 | 2,109 | 32,964,525 | 24,918 |
| 5-9 | 744 | 11,800,272 | 30,011 | 880 | 7,970,895 | 16,986 | 1,624 | 19,771,167 | 22,267 |
| 10-14 | 435 | 4,852,907 | 26,784 | 579 | 3,752,553 | 15,766 | 1,014 | 8,605,460 | 19,365 |
| 15-19 | 221 | 2,148,393 | 9,721 | 341 | 1,743,507 | 8,936 | 562 | 3,891,900 | 10,751 |
| 20-24 | 101 | 676,840 | 6,701 | 175 | 688,133 | 3,932 | 276 | 1,364,973 | 4,946 |
| 25-29 | 41 | 169,552 | 8,206 | 61 | 208,130 | 3,412 | 102 | 377,682 | 7,768 |
| 30-34 | 13 | 54,238 | 4,172 | 21 | 77,536 | 3,692 | 34 | 131,774 | 3,876 |
| 35-39 | 1 | 8,503 | 8,503 | 3 | 7,164 | 2,388 | 4 | 15,667 | 3,917 |
| 40-44 | 1 | 3,120 | 3,120 | 0 | 0 | 0 | 1 | 3,120 | 3,120 |
| 45-49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 2,511 | 38,837,783 | 15,467 | 3,215 | 28,288,485 | 8,799 | 5,726 | 67,126,268 | 11,723 |

TABLE VII-1
PROJECTION OF BENEFIT PAYOUT
DIVISION A
METRO DISABLED RETIRED LIVES

| CALENDAR YEAR | NUMBER RETIRING | EMERGING BENEFITS | EMERGING LIABILITY | TOTAL PAYOUT | TOTAL LIABILITY |
|----------------------|------------------------|--------------------------|---------------------------|---------------------|------------------------|
| 2005 | 572 | 6,277,900 | 62,196,395 | 3,126,278 | 62,196,395 |
| 2006 | 0 | 0 | 0 | 6,195,176 | 60,731,487 |
| 2007 | 0 | 0 | 0 | 6,133,160 | 59,211,196 |
| 2008 | 0 | 0 | 0 | 6,066,177 | 57,636,099 |
| 2009 | 0 | 0 | 0 | 5,993,903 | 56,007,149 |
| 2010 | 0 | 0 | 0 | 5,916,140 | 54,325,718 |
| 2011 | 0 | 0 | 0 | 5,832,572 | 52,593,523 |
| 2012 | 0 | 0 | 0 | 5,742,784 | 50,812,740 |
| 2013 | 0 | 0 | 0 | 5,646,342 | 48,986,116 |
| 2014 | 0 | 0 | 0 | 5,542,909 | 47,117,043 |
| 2015 | 0 | 0 | 0 | 5,432,175 | 45,209,508 |
| 2016 | 0 | 0 | 0 | 5,313,844 | 43,268,100 |
| 2017 | 0 | 0 | 0 | 5,187,708 | 41,298,041 |
| 2018 | 0 | 0 | 0 | 5,053,582 | 39,305,140 |
| 2019 | 0 | 0 | 0 | 4,911,369 | 37,295,801 |
| 2020 | 0 | 0 | 0 | 4,761,070 | 35,276,978 |
| 2021 | 0 | 0 | 0 | 4,602,730 | 33,256,116 |
| 2022 | 0 | 0 | 0 | 4,436,464 | 31,241,135 |
| 2023 | 0 | 0 | 0 | 4,262,463 | 29,240,394 |
| 2024 | 0 | 0 | 0 | 4,081,071 | 27,262,637 |

TABLE VII-2

PROJECTION OF BENEFIT PAYOUT

DIVISION A

METRO GENERAL GOVERNMENT RETIRED LIVES

| CALENDAR YEAR | NUMBER RETIRING | EMERGING BENEFITS | EMERGING LIABILITY | TOTAL PAYOUT | TOTAL LIABILITY |
|---------------|-----------------|-------------------|--------------------|--------------|-----------------|
| 2005 | 1,744 | 10,552,696 | 84,268,273 | 6,410,761 | 102,890,378 |
| 2006 | 0 | 0 | 0 | 12,502,276 | 97,939,297 |
| 2007 | 0 | 0 | 0 | 12,133,595 | 92,763,584 |
| 2008 | 0 | 0 | 0 | 11,718,528 | 87,414,845 |
| 2009 | 0 | 0 | 0 | 11,260,690 | 81,945,897 |
| 2010 | 0 | 0 | 0 | 10,764,299 | 76,410,101 |
| 2011 | 0 | 0 | 0 | 10,234,170 | 70,860,520 |
| 2012 | 0 | 0 | 0 | 9,675,633 | 65,349,028 |
| 2013 | 0 | 0 | 0 | 9,094,555 | 59,925,453 |
| 2014 | 0 | 0 | 0 | 8,497,313 | 54,636,622 |
| 2015 | 0 | 0 | 0 | 7,890,640 | 49,525,319 |
| 2016 | 0 | 0 | 0 | 7,281,376 | 44,629,340 |
| 2017 | 0 | 0 | 0 | 6,676,259 | 39,980,792 |
| 2018 | 0 | 0 | 0 | 6,081,774 | 35,605,615 |
| 2019 | 0 | 0 | 0 | 5,503,991 | 31,523,276 |
| 2020 | 0 | 0 | 0 | 4,948,364 | 27,746,652 |
| 2021 | 0 | 0 | 0 | 4,419,577 | 24,282,190 |
| 2022 | 0 | 0 | 0 | 3,921,412 | 21,130,320 |
| 2023 | 0 | 0 | 0 | 3,456,679 | 18,286,064 |
| 2024 | 0 | 0 | 0 | 3,027,146 | 15,739,813 |

TABLE VII-3
PROJECTION OF BENEFIT PAYOUT
DIVISION A
METRO FIRE AND POLICE RETIRED LIVES

| CALENDAR YEAR | NUMBER RETIRING | EMERGING BENEFITS | EMERGING LIABILITY | TOTAL PAYOUT | TOTAL LIABILITY |
|----------------------|------------------------|--------------------------|---------------------------|---------------------|------------------------|
| 2005 | 103 | 1,488,453 | 15,942,222 | 834,408 | 17,872,479 |
| 2006 | 0 | 0 | 0 | 1,682,765 | 17,574,481 |
| 2007 | 0 | 0 | 0 | 1,690,980 | 17,204,372 |
| 2008 | 0 | 0 | 0 | 1,693,044 | 16,763,897 |
| 2009 | 0 | 0 | 0 | 1,688,553 | 16,255,625 |
| 2010 | 0 | 0 | 0 | 1,677,144 | 15,683,022 |
| 2011 | 0 | 0 | 0 | 1,658,505 | 15,050,480 |
| 2012 | 0 | 0 | 0 | 1,632,406 | 14,363,328 |
| 2013 | 0 | 0 | 0 | 1,598,686 | 13,627,810 |
| 2014 | 0 | 0 | 0 | 1,557,292 | 12,851,067 |
| 2015 | 0 | 0 | 0 | 1,508,315 | 12,041,065 |
| 2016 | 0 | 0 | 0 | 1,451,981 | 11,206,459 |
| 2017 | 0 | 0 | 0 | 1,388,661 | 10,356,454 |
| 2018 | 0 | 0 | 0 | 1,318,880 | 9,500,644 |
| 2019 | 0 | 0 | 0 | 1,243,348 | 8,648,815 |
| 2020 | 0 | 0 | 0 | 1,162,974 | 7,810,691 |
| 2021 | 0 | 0 | 0 | 1,078,836 | 6,995,605 |
| 2022 | 0 | 0 | 0 | 992,133 | 6,212,199 |
| 2023 | 0 | 0 | 0 | 904,160 | 5,468,170 |
| 2024 | 0 | 0 | 0 | 816,268 | 4,770,035 |

TABLE VII-4
PROJECTION OF BENEFIT PAYOUT
DIVISION A
DEFERRED VESTED BENEFITS

| CALENDAR YEAR | NUMBER RETIRING | EMERGING BENEFITS | EMERGING LIABILITY | TOTAL PAYOUT | TOTAL LIABILITY |
|----------------------|------------------------|--------------------------|---------------------------|---------------------|------------------------|
| 2005 | 23 | 162,946 | 1,789,023 | 80,954 | 1,789,023 |
| 2006 | 5 | 27,545 | 295,947 | 176,554 | 2,089,245 |
| 2007 | 3 | 21,012 | 188,548 | 205,317 | 2,277,560 |
| 2008 | 8 | 54,448 | 488,202 | 252,018 | 2,757,804 |
| 2009 | 2 | 16,825 | 134,936 | 293,245 | 2,879,098 |
| 2010 | 5 | 36,260 | 248,490 | 313,420 | 3,104,304 |
| 2011 | 4 | 21,663 | 142,302 | 351,141 | 3,212,260 |
| 2012 | 3 | 15,007 | 91,499 | 376,902 | 3,257,970 |
| 2013 | 6 | 40,540 | 226,044 | 408,104 | 3,426,290 |
| 2014 | 2 | 11,964 | 80,209 | 435,386 | 3,437,029 |
| 2015 | 4 | 24,124 | 124,720 | 455,151 | 3,480,975 |
| 2016 | 8 | 43,585 | 196,966 | 496,329 | 3,585,765 |
| 2017 | 3 | 18,577 | 69,548 | 517,936 | 3,551,583 |
| 2018 | 5 | 27,855 | 111,535 | 548,626 | 3,546,830 |
| 2019 | 3 | 15,879 | 50,342 | 564,561 | 3,470,039 |
| 2020 | 2 | 6,408 | 19,901 | 566,510 | 3,351,602 |
| 2021 | 2 | 10,837 | 35,398 | 570,232 | 3,238,610 |
| 2022 | 3 | 25,116 | 62,572 | 581,319 | 3,144,354 |
| 2023 | 3 | 19,752 | 56,023 | 598,002 | 3,036,000 |
| 2024 | 4 | 14,465 | 33,760 | 597,135 | 2,899,834 |

TABLE VII-5
PROJECTION OF BENEFIT PAYOUT
DIVISION A
METRO TOTALS

| CALENDAR YEAR | NUMBER RETIRING | EMERGING BENEFITS | EMERGING LIABILITY | TOTAL PAYOUT | TOTAL LIABILITY |
|----------------------|------------------------|--------------------------|---------------------------|---------------------|------------------------|
| 2005 | 2,442 | 18,481,995 | 164,195,913 | 10,452,401 | 184,748,275 |
| 2006 | 5 | 27,545 | 295,947 | 20,556,771 | 178,334,510 |
| 2007 | 3 | 21,012 | 188,548 | 20,163,052 | 171,456,712 |
| 2008 | 8 | 54,448 | 488,202 | 19,729,767 | 164,572,645 |
| 2009 | 2 | 16,825 | 134,936 | 19,236,391 | 157,087,769 |
| 2010 | 5 | 36,260 | 248,490 | 18,671,003 | 149,523,145 |
| 2011 | 4 | 21,663 | 142,302 | 18,076,388 | 141,716,783 |
| 2012 | 3 | 15,007 | 91,499 | 17,427,725 | 133,783,066 |
| 2013 | 6 | 40,540 | 226,044 | 16,747,687 | 125,965,669 |
| 2014 | 2 | 11,964 | 80,209 | 16,032,900 | 118,041,761 |
| 2015 | 4 | 24,124 | 124,720 | 15,286,281 | 110,256,867 |
| 2016 | 8 | 43,585 | 196,966 | 14,543,530 | 102,689,664 |
| 2017 | 3 | 18,577 | 69,548 | 13,770,564 | 95,186,870 |
| 2018 | 5 | 27,855 | 111,535 | 13,002,862 | 87,958,229 |
| 2019 | 3 | 15,879 | 50,342 | 12,223,269 | 80,937,931 |
| 2020 | 2 | 6,408 | 19,901 | 11,438,918 | 74,185,923 |
| 2021 | 2 | 10,837 | 35,398 | 10,671,375 | 67,772,521 |
| 2022 | 3 | 25,116 | 62,572 | 9,931,328 | 61,728,008 |
| 2023 | 3 | 19,752 | 56,023 | 9,221,304 | 56,030,628 |
| 2024 | 4 | 14,465 | 33,760 | 8,521,620 | 50,672,319 |

TABLE VII-6
PROJECTION OF BENEFIT PAYOUT
DIVISION B
METRO DISABLED RETIRED LIVES

| CALENDAR YEAR | NUMBER RETIRING | EMERGING BENEFITS | EMERGING LIABILITY | TOTAL PAYOUT | TOTAL LIABILITY |
|----------------------|------------------------|--------------------------|---------------------------|---------------------|------------------------|
| 2005 | 476 | 5,822,785 | 57,956,429 | 2,904,901 | 57,956,429 |
| 2006 | 0 | 0 | 0 | 5,780,337 | 57,019,420 |
| 2007 | 0 | 0 | 0 | 5,748,038 | 56,036,289 |
| 2008 | 0 | 0 | 0 | 5,712,604 | 55,006,103 |
| 2009 | 0 | 0 | 0 | 5,674,169 | 53,928,170 |
| 2010 | 0 | 0 | 0 | 5,632,493 | 52,801,650 |
| 2011 | 0 | 0 | 0 | 5,587,116 | 51,625,857 |
| 2012 | 0 | 0 | 0 | 5,537,694 | 50,400,486 |
| 2013 | 0 | 0 | 0 | 5,483,909 | 49,125,562 |
| 2014 | 0 | 0 | 0 | 5,425,417 | 47,801,415 |
| 2015 | 0 | 0 | 0 | 5,361,818 | 46,428,725 |
| 2016 | 0 | 0 | 0 | 5,292,750 | 45,008,613 |
| 2017 | 0 | 0 | 0 | 5,217,849 | 43,542,632 |
| 2018 | 0 | 0 | 0 | 5,136,825 | 42,032,818 |
| 2019 | 0 | 0 | 0 | 5,049,400 | 40,481,663 |
| 2020 | 0 | 0 | 0 | 4,955,167 | 38,892,141 |
| 2021 | 0 | 0 | 0 | 4,853,760 | 37,267,843 |
| 2022 | 0 | 0 | 0 | 4,744,827 | 35,612,996 |
| 2023 | 0 | 0 | 0 | 4,628,073 | 33,932,490 |
| 2024 | 0 | 0 | 0 | 4,503,358 | 32,231,874 |

TABLE VII-7

PROJECTION OF BENEFIT PAYOUT

DIVISION B

METRO GENERAL GOVERNMENT RETIRED LIVES

| CALENDAR YEAR | NUMBER RETIRING | EMERGING BENEFITS | EMERGING LIABILITY | TOTAL PAYOUT | TOTAL LIABILITY |
|---------------|-----------------|-------------------|--------------------|--------------|-----------------|
| 2005 | 1,926 | 24,030,251 | 249,611,531 | 12,523,254 | 261,991,483 |
| 2006 | 0 | 0 | 0 | 25,065,907 | 256,447,426 |
| 2007 | 0 | 0 | 0 | 25,025,461 | 250,208,586 |
| 2008 | 0 | 0 | 0 | 24,921,560 | 243,292,155 |
| 2009 | 0 | 0 | 0 | 24,750,659 | 235,721,889 |
| 2010 | 0 | 0 | 0 | 24,509,363 | 227,528,622 |
| 2011 | 0 | 0 | 0 | 24,194,518 | 218,750,703 |
| 2012 | 0 | 0 | 0 | 23,803,375 | 209,434,352 |
| 2013 | 0 | 0 | 0 | 23,333,781 | 199,633,868 |
| 2014 | 0 | 0 | 0 | 22,784,342 | 189,411,556 |
| 2015 | 0 | 0 | 0 | 22,154,658 | 178,837,453 |
| 2016 | 0 | 0 | 0 | 21,445,459 | 167,988,731 |
| 2017 | 0 | 0 | 0 | 20,658,710 | 156,948,825 |
| 2018 | 0 | 0 | 0 | 19,797,752 | 145,806,363 |
| 2019 | 0 | 0 | 0 | 18,867,495 | 134,653,801 |
| 2020 | 0 | 0 | 0 | 17,874,527 | 123,585,701 |
| 2021 | 0 | 0 | 0 | 16,827,128 | 112,696,703 |
| 2022 | 0 | 0 | 0 | 15,735,228 | 102,079,309 |
| 2023 | 0 | 0 | 0 | 14,610,229 | 91,821,516 |
| 2024 | 0 | 0 | 0 | 13,464,713 | 82,004,483 |

TABLE VII-8
PROJECTION OF BENEFIT PAYOUT
DIVISION B
METRO FIRE AND POLICE RETIRED LIVES

| CALENDAR YEAR | NUMBER RETIRING | EMERGING BENEFITS | EMERGING LIABILITY | TOTAL PAYOUT | TOTAL LIABILITY |
|----------------------|------------------------|--------------------------|---------------------------|---------------------|------------------------|
| 2005 | 905 | 18,954,156 | 225,192,974 | 9,723,158 | 232,019,776 |
| 2006 | 0 | 0 | 0 | 19,618,961 | 229,888,297 |
| 2007 | 0 | 0 | 0 | 19,760,256 | 227,210,174 |
| 2008 | 0 | 0 | 0 | 19,867,272 | 223,978,957 |
| 2009 | 0 | 0 | 0 | 19,936,982 | 220,191,770 |
| 2010 | 0 | 0 | 0 | 19,966,330 | 215,849,762 |
| 2011 | 0 | 0 | 0 | 19,952,273 | 210,958,517 |
| 2012 | 0 | 0 | 0 | 19,891,849 | 205,528,452 |
| 2013 | 0 | 0 | 0 | 19,782,248 | 199,575,122 |
| 2014 | 0 | 0 | 0 | 19,620,822 | 193,119,479 |
| 2015 | 0 | 0 | 0 | 19,405,100 | 186,188,124 |
| 2016 | 0 | 0 | 0 | 19,132,949 | 178,813,575 |
| 2017 | 0 | 0 | 0 | 18,802,676 | 171,034,339 |
| 2018 | 0 | 0 | 0 | 18,413,101 | 162,894,827 |
| 2019 | 0 | 0 | 0 | 17,963,573 | 154,445,187 |
| 2020 | 0 | 0 | 0 | 17,454,121 | 145,741,093 |
| 2021 | 0 | 0 | 0 | 16,885,738 | 136,843,309 |
| 2022 | 0 | 0 | 0 | 16,260,307 | 127,816,819 |
| 2023 | 0 | 0 | 0 | 15,580,640 | 118,729,970 |
| 2024 | 0 | 0 | 0 | 14,850,750 | 109,653,522 |

TABLE VII-9
PROJECTION OF BENEFIT PAYOUT
DIVISION B
DEFERRED VESTED BENEFITS

| CALENDAR YEAR | NUMBER RETIRING | EMERGING BENEFITS | EMERGING LIABILITY | TOTAL PAYOUT | TOTAL LIABILITY |
|----------------------|------------------------|--------------------------|---------------------------|---------------------|------------------------|
| 2005 | 109 | 1,163,036 | 12,084,184 | 577,579 | 12,084,184 |
| 2006 | 27 | 221,929 | 2,399,989 | 1,282,419 | 14,350,799 |
| 2007 | 24 | 176,596 | 1,693,119 | 1,487,193 | 15,880,614 |
| 2008 | 24 | 280,815 | 2,522,966 | 1,720,601 | 18,200,376 |
| 2009 | 40 | 307,405 | 2,506,913 | 2,051,440 | 20,460,619 |
| 2010 | 33 | 393,651 | 2,983,313 | 2,350,935 | 23,144,954 |
| 2011 | 40 | 353,315 | 2,485,375 | 2,779,255 | 25,275,895 |
| 2012 | 54 | 475,854 | 3,087,189 | 3,235,588 | 27,947,778 |
| 2013 | 55 | 456,189 | 2,712,679 | 3,696,680 | 30,176,850 |
| 2014 | 49 | 449,582 | 2,496,545 | 4,184,376 | 32,115,130 |
| 2015 | 54 | 447,256 | 2,239,011 | 4,611,286 | 33,716,837 |
| 2016 | 62 | 426,540 | 1,990,510 | 5,036,345 | 34,986,510 |
| 2017 | 52 | 350,127 | 1,542,278 | 5,465,646 | 35,721,596 |
| 2018 | 53 | 381,022 | 1,500,516 | 5,807,088 | 36,328,936 |
| 2019 | 44 | 313,275 | 1,220,355 | 6,181,551 | 36,565,803 |
| 2020 | 50 | 359,390 | 1,229,035 | 6,482,068 | 36,726,252 |
| 2021 | 51 | 314,306 | 988,214 | 6,795,026 | 36,559,097 |
| 2022 | 50 | 349,461 | 1,044,270 | 7,078,970 | 36,363,724 |
| 2023 | 40 | 273,428 | 747,079 | 7,341,909 | 35,791,574 |
| 2024 | 48 | 332,994 | 852,036 | 7,590,879 | 35,248,722 |

TABLE VII-10
PROJECTION OF BENEFIT PAYOUT
DIVISION B
METRO TOTALS

| CALENDAR YEAR | NUMBER RETIRING | EMERGING BENEFITS | EMERGING LIABILITY | TOTAL PAYOUT | TOTAL LIABILITY |
|----------------------|------------------------|--------------------------|---------------------------|---------------------|------------------------|
| 2005 | 3,416 | 49,970,228 | 544,845,118 | 25,728,892 | 564,051,872 |
| 2006 | 27 | 221,929 | 2,399,989 | 51,747,624 | 557,705,942 |
| 2007 | 24 | 176,596 | 1,693,119 | 52,020,948 | 549,335,663 |
| 2008 | 24 | 280,815 | 2,522,966 | 52,222,037 | 540,477,591 |
| 2009 | 40 | 307,405 | 2,506,913 | 52,413,250 | 530,302,448 |
| 2010 | 33 | 393,651 | 2,983,313 | 52,459,121 | 519,324,988 |
| 2011 | 40 | 353,315 | 2,485,375 | 52,513,162 | 506,610,972 |
| 2012 | 54 | 475,854 | 3,087,189 | 52,468,506 | 493,311,068 |
| 2013 | 55 | 456,189 | 2,712,679 | 52,296,618 | 478,511,402 |
| 2014 | 49 | 449,582 | 2,496,545 | 52,014,957 | 462,447,580 |
| 2015 | 54 | 447,256 | 2,239,011 | 51,532,862 | 445,171,139 |
| 2016 | 62 | 426,540 | 1,990,510 | 50,907,503 | 426,797,429 |
| 2017 | 52 | 350,127 | 1,542,278 | 50,144,881 | 407,247,392 |
| 2018 | 53 | 381,022 | 1,500,516 | 49,154,766 | 387,062,944 |
| 2019 | 44 | 313,275 | 1,220,355 | 48,062,019 | 366,146,454 |
| 2020 | 50 | 359,390 | 1,229,035 | 46,765,883 | 344,945,187 |
| 2021 | 51 | 314,306 | 988,214 | 45,361,652 | 323,366,952 |
| 2022 | 50 | 349,461 | 1,044,270 | 43,819,332 | 301,872,848 |
| 2023 | 40 | 273,428 | 747,079 | 42,160,851 | 280,275,550 |
| 2024 | 48 | 332,994 | 852,036 | 40,409,700 | 259,138,601 |

TABLE VII-11
PROJECTION OF BENEFIT PAYOUT
COMBINED
METRO DISABLED RETIRED LIVES

| CALENDAR YEAR | NUMBER RETIRING | EMERGING BENEFITS | EMERGING LIABILITY | TOTAL PAYOUT | TOTAL LIABILITY |
|----------------------|------------------------|--------------------------|---------------------------|---------------------|------------------------|
| 2005 | 1,048 | 12,100,685 | 120,152,824 | 6,031,179 | 120,152,824 |
| 2006 | 0 | 0 | 0 | 11,975,513 | 117,750,907 |
| 2007 | 0 | 0 | 0 | 11,881,198 | 115,247,485 |
| 2008 | 0 | 0 | 0 | 11,778,781 | 112,642,202 |
| 2009 | 0 | 0 | 0 | 11,668,072 | 109,935,319 |
| 2010 | 0 | 0 | 0 | 11,548,633 | 107,127,368 |
| 2011 | 0 | 0 | 0 | 11,419,688 | 104,219,380 |
| 2012 | 0 | 0 | 0 | 11,280,478 | 101,213,226 |
| 2013 | 0 | 0 | 0 | 11,130,251 | 98,111,678 |
| 2014 | 0 | 0 | 0 | 10,968,326 | 94,918,458 |
| 2015 | 0 | 0 | 0 | 10,793,993 | 91,638,233 |
| 2016 | 0 | 0 | 0 | 10,606,594 | 88,276,713 |
| 2017 | 0 | 0 | 0 | 10,405,557 | 84,840,673 |
| 2018 | 0 | 0 | 0 | 10,190,407 | 81,337,958 |
| 2019 | 0 | 0 | 0 | 9,960,769 | 77,777,464 |
| 2020 | 0 | 0 | 0 | 9,716,237 | 74,169,119 |
| 2021 | 0 | 0 | 0 | 9,456,490 | 70,523,959 |
| 2022 | 0 | 0 | 0 | 9,181,291 | 66,854,131 |
| 2023 | 0 | 0 | 0 | 8,890,536 | 63,172,884 |
| 2024 | 0 | 0 | 0 | 8,584,429 | 59,494,511 |

TABLE VII-12

PROJECTION OF BENEFIT PAYOUT

COMBINED

METRO GENERAL GOVERNMENT RETIRED LIVES

| CALENDAR YEAR | NUMBER RETIRING | EMERGING BENEFITS | EMERGING LIABILITY | TOTAL PAYOUT | TOTAL LIABILITY |
|---------------|-----------------|-------------------|--------------------|--------------|-----------------|
| 2005 | 3,670 | 34,582,947 | 333,879,804 | 18,934,015 | 364,881,861 |
| 2006 | 0 | 0 | 0 | 37,568,183 | 354,386,723 |
| 2007 | 0 | 0 | 0 | 37,159,056 | 342,972,170 |
| 2008 | 0 | 0 | 0 | 36,640,088 | 330,707,000 |
| 2009 | 0 | 0 | 0 | 36,011,349 | 317,667,786 |
| 2010 | 0 | 0 | 0 | 35,273,662 | 303,938,723 |
| 2011 | 0 | 0 | 0 | 34,428,688 | 289,611,223 |
| 2012 | 0 | 0 | 0 | 33,479,008 | 274,783,380 |
| 2013 | 0 | 0 | 0 | 32,428,336 | 259,559,321 |
| 2014 | 0 | 0 | 0 | 31,281,655 | 244,048,178 |
| 2015 | 0 | 0 | 0 | 30,045,298 | 228,362,772 |
| 2016 | 0 | 0 | 0 | 28,726,835 | 212,618,071 |
| 2017 | 0 | 0 | 0 | 27,334,969 | 196,929,617 |
| 2018 | 0 | 0 | 0 | 25,879,526 | 181,411,978 |
| 2019 | 0 | 0 | 0 | 24,371,486 | 166,177,077 |
| 2020 | 0 | 0 | 0 | 22,822,891 | 151,332,353 |
| 2021 | 0 | 0 | 0 | 21,246,705 | 136,978,893 |
| 2022 | 0 | 0 | 0 | 19,656,640 | 123,209,629 |
| 2023 | 0 | 0 | 0 | 18,066,908 | 110,107,580 |
| 2024 | 0 | 0 | 0 | 16,491,859 | 97,744,296 |

TABLE VII-13
PROJECTION OF BENEFIT PAYOUT
COMBINED
METRO FIRE AND POLICE RETIRED LIVES

| CALENDAR YEAR | NUMBER RETIRING | EMERGING BENEFITS | EMERGING LIABILITY | TOTAL PAYOUT | TOTAL LIABILITY |
|----------------------|------------------------|--------------------------|---------------------------|---------------------|------------------------|
| 2005 | 1,008 | 20,442,609 | 241,135,196 | 10,557,566 | 249,892,255 |
| 2006 | 0 | 0 | 0 | 21,301,726 | 247,462,778 |
| 2007 | 0 | 0 | 0 | 21,451,236 | 244,414,546 |
| 2008 | 0 | 0 | 0 | 21,560,316 | 240,742,854 |
| 2009 | 0 | 0 | 0 | 21,625,535 | 236,447,395 |
| 2010 | 0 | 0 | 0 | 21,643,474 | 231,532,784 |
| 2011 | 0 | 0 | 0 | 21,610,778 | 226,008,997 |
| 2012 | 0 | 0 | 0 | 21,524,255 | 219,891,780 |
| 2013 | 0 | 0 | 0 | 21,380,934 | 213,202,932 |
| 2014 | 0 | 0 | 0 | 21,178,114 | 205,970,546 |
| 2015 | 0 | 0 | 0 | 20,913,415 | 198,229,189 |
| 2016 | 0 | 0 | 0 | 20,584,930 | 190,020,034 |
| 2017 | 0 | 0 | 0 | 20,191,337 | 181,390,793 |
| 2018 | 0 | 0 | 0 | 19,731,981 | 172,395,471 |
| 2019 | 0 | 0 | 0 | 19,206,921 | 163,094,002 |
| 2020 | 0 | 0 | 0 | 18,617,095 | 153,551,784 |
| 2021 | 0 | 0 | 0 | 17,964,574 | 143,838,914 |
| 2022 | 0 | 0 | 0 | 17,252,440 | 134,029,018 |
| 2023 | 0 | 0 | 0 | 16,484,800 | 124,198,140 |
| 2024 | 0 | 0 | 0 | 15,667,018 | 114,423,557 |

TABLE VII-14
PROJECTION OF BENEFIT PAYOUT
COMBINED
DEFERRED VESTED BENEFITS

| CALENDAR YEAR | NUMBER RETIRING | EMERGING BENEFITS | EMERGING LIABILITY | TOTAL PAYOUT | TOTAL LIABILITY |
|----------------------|------------------------|--------------------------|---------------------------|---------------------|------------------------|
| 2005 | 132 | 1,325,982 | 13,873,207 | 658,533 | 13,873,207 |
| 2006 | 32 | 249,474 | 2,695,936 | 1,458,973 | 16,440,044 |
| 2007 | 27 | 197,608 | 1,881,667 | 1,692,510 | 18,158,174 |
| 2008 | 32 | 335,263 | 3,011,168 | 1,972,619 | 20,958,180 |
| 2009 | 42 | 324,230 | 2,641,849 | 2,344,685 | 23,339,717 |
| 2010 | 38 | 429,911 | 3,231,803 | 2,664,355 | 26,249,258 |
| 2011 | 44 | 374,978 | 2,627,677 | 3,130,396 | 28,488,155 |
| 2012 | 57 | 490,861 | 3,178,688 | 3,612,490 | 31,205,748 |
| 2013 | 61 | 496,729 | 2,938,723 | 4,104,784 | 33,603,140 |
| 2014 | 51 | 461,546 | 2,576,754 | 4,619,762 | 35,552,159 |
| 2015 | 58 | 471,380 | 2,363,731 | 5,066,437 | 37,197,812 |
| 2016 | 70 | 470,125 | 2,187,476 | 5,532,674 | 38,572,275 |
| 2017 | 55 | 368,704 | 1,611,826 | 5,983,582 | 39,273,179 |
| 2018 | 58 | 408,877 | 1,612,051 | 6,355,714 | 39,875,766 |
| 2019 | 47 | 329,154 | 1,270,697 | 6,746,112 | 40,035,842 |
| 2020 | 52 | 365,798 | 1,248,936 | 7,048,578 | 40,077,854 |
| 2021 | 53 | 325,143 | 1,023,612 | 7,365,258 | 39,797,707 |
| 2022 | 53 | 374,577 | 1,106,842 | 7,660,289 | 39,508,078 |
| 2023 | 43 | 293,180 | 803,102 | 7,939,911 | 38,827,574 |
| 2024 | 52 | 347,459 | 885,796 | 8,188,014 | 38,148,556 |

TABLE VII-15
PROJECTION OF BENEFIT PAYOUT
COMBINED
METRO TOTALS

| CALENDAR YEAR | NUMBER RETIRING | EMERGING BENEFITS | EMERGING LIABILITY | TOTAL PAYOUT | TOTAL LIABILITY |
|----------------------|------------------------|--------------------------|---------------------------|---------------------|------------------------|
| 2005 | 5,858 | 68,452,223 | 709,041,031 | 36,181,293 | 748,800,147 |
| 2006 | 32 | 249,474 | 2,695,936 | 72,304,395 | 736,040,452 |
| 2007 | 27 | 197,608 | 1,881,667 | 72,184,000 | 720,792,375 |
| 2008 | 32 | 335,263 | 3,011,168 | 71,951,804 | 705,050,236 |
| 2009 | 42 | 324,230 | 2,641,849 | 71,649,641 | 687,390,217 |
| 2010 | 38 | 429,911 | 3,231,803 | 71,130,124 | 668,848,133 |
| 2011 | 44 | 374,978 | 2,627,677 | 70,589,550 | 648,327,755 |
| 2012 | 57 | 490,861 | 3,178,688 | 69,896,231 | 627,094,134 |
| 2013 | 61 | 496,729 | 2,938,723 | 69,044,305 | 604,477,071 |
| 2014 | 51 | 461,546 | 2,576,754 | 68,047,857 | 580,489,341 |
| 2015 | 58 | 471,380 | 2,363,731 | 66,819,143 | 555,428,006 |
| 2016 | 70 | 470,125 | 2,187,476 | 65,451,033 | 529,487,093 |
| 2017 | 55 | 368,704 | 1,611,826 | 63,915,445 | 502,434,262 |
| 2018 | 58 | 408,877 | 1,612,051 | 62,157,628 | 475,021,173 |
| 2019 | 47 | 329,154 | 1,270,697 | 60,285,288 | 447,084,385 |
| 2020 | 52 | 365,798 | 1,248,936 | 58,204,801 | 419,131,110 |
| 2021 | 53 | 325,143 | 1,023,612 | 56,033,027 | 391,139,473 |
| 2022 | 53 | 374,577 | 1,106,842 | 53,750,660 | 363,600,856 |
| 2023 | 43 | 293,180 | 803,102 | 51,382,155 | 336,306,178 |
| 2024 | 52 | 347,459 | 885,796 | 48,931,320 | 309,810,920 |

TABLE VIII-1
PROJECTION OF BENEFIT PAYOUT
METRO DISABLED RETIRED LIVES

| CALENDAR | | | |
|-----------------|---------------|----------------|--------------|
| YEAR | ACTIVE | RETIRED | TOTAL |
| 2005 | 0 | 6,031,179 | 6,031,179 |
| 2006 | 0 | 11,975,513 | 11,975,513 |
| 2007 | 0 | 11,881,198 | 11,881,198 |
| 2008 | 0 | 11,778,781 | 11,778,781 |
| 2009 | 0 | 11,668,072 | 11,668,072 |
| 2010 | 0 | 11,548,633 | 11,548,633 |
| 2011 | 0 | 11,419,688 | 11,419,688 |
| 2012 | 0 | 11,280,478 | 11,280,478 |
| 2013 | 0 | 11,130,251 | 11,130,251 |
| 2014 | 0 | 10,968,326 | 10,968,326 |
| 2015 | 0 | 10,793,993 | 10,793,993 |
| 2016 | 0 | 10,606,594 | 10,606,594 |
| 2017 | 0 | 10,405,557 | 10,405,557 |
| 2018 | 0 | 10,190,407 | 10,190,407 |
| 2019 | 0 | 9,960,769 | 9,960,769 |
| 2020 | 0 | 9,716,237 | 9,716,237 |
| 2021 | 0 | 9,456,490 | 9,456,490 |
| 2022 | 0 | 9,181,291 | 9,181,291 |
| 2023 | 0 | 8,890,536 | 8,890,536 |
| 2024 | 0 | 8,584,429 | 8,584,429 |

**TABLE VIII-2
PROJECTION OF BENEFIT PAYOUT
METRO GENERAL GOVERNMENT**

| CALENDAR YEAR | ACTIVE | RETIRED | TOTAL |
|--------------------------|---------------|----------------|--------------|
| 2005 | 1,542,890 | 18,934,015 | 20,476,905 |
| 2006 | 4,956,608 | 37,568,183 | 42,524,791 |
| 2007 | 8,274,009 | 37,159,056 | 45,433,065 |
| 2008 | 12,517,997 | 36,640,088 | 49,158,085 |
| 2009 | 17,364,831 | 36,011,349 | 53,376,180 |
| 2010 | 22,149,111 | 35,273,662 | 57,422,773 |
| 2011 | 27,309,971 | 34,428,688 | 61,738,659 |
| 2012 | 32,760,046 | 33,479,008 | 66,239,054 |
| 2013 | 38,546,366 | 32,428,336 | 70,974,702 |
| 2014 | 44,872,766 | 31,281,655 | 76,154,421 |
| 2015 | 52,334,173 | 30,045,298 | 82,379,471 |
| 2016 | 59,461,328 | 28,726,835 | 88,188,163 |
| 2017 | 67,471,233 | 27,334,969 | 94,806,202 |
| 2018 | 75,739,121 | 25,879,526 | 101,618,647 |
| 2019 | 84,550,495 | 24,371,486 | 108,921,981 |
| 2020 | 92,973,467 | 22,822,891 | 115,796,358 |
| 2021 | 101,419,886 | 21,246,705 | 122,666,591 |
| 2022 | 110,378,955 | 19,656,640 | 130,035,595 |
| 2023 | 120,338,021 | 18,066,908 | 138,404,929 |
| 2024 | 129,383,425 | 16,491,859 | 145,875,284 |

TABLE VIII-3
PROJECTION OF BENEFIT PAYOUT
METRO FIRE AND POLICE

| CALENDAR | | | |
|-----------------|---------------|----------------|--------------|
| YEAR | ACTIVE | RETIRED | TOTAL |
| 2005 | 2,533,031 | 10,557,566 | 13,090,597 |
| 2006 | 5,857,053 | 21,301,726 | 27,158,779 |
| 2007 | 7,548,042 | 21,451,236 | 28,999,278 |
| 2008 | 9,304,341 | 21,560,316 | 30,864,657 |
| 2009 | 11,402,081 | 21,625,535 | 33,027,616 |
| 2010 | 13,747,212 | 21,643,474 | 35,390,686 |
| 2011 | 16,266,432 | 21,610,778 | 37,877,210 |
| 2012 | 19,364,193 | 21,524,255 | 40,888,448 |
| 2013 | 22,765,575 | 21,380,934 | 44,146,509 |
| 2014 | 26,681,930 | 21,178,114 | 47,860,044 |
| 2015 | 30,296,387 | 20,913,415 | 51,209,802 |
| 2016 | 33,859,192 | 20,584,930 | 54,444,122 |
| 2017 | 38,583,751 | 20,191,337 | 58,775,088 |
| 2018 | 43,526,791 | 19,731,981 | 63,258,772 |
| 2019 | 48,248,480 | 19,206,921 | 67,455,401 |
| 2020 | 53,789,832 | 18,617,095 | 72,406,927 |
| 2021 | 59,487,795 | 17,964,574 | 77,452,369 |
| 2022 | 65,783,004 | 17,252,440 | 83,035,444 |
| 2023 | 71,709,402 | 16,484,800 | 88,194,202 |
| 2024 | 77,469,366 | 15,667,018 | 93,136,384 |

TABLE VIII-4
PROJECTION OF BENEFIT PAYOUT
METRO DEFERRED

| CALENDAR YEAR | ACTIVE | RETIRED | TOTAL |
|------------------|--------|-----------|-----------|
| 2005 | 0 | 658,533 | 658,533 |
| 2006 | 0 | 1,458,973 | 1,458,973 |
| 2007 | 0 | 1,692,510 | 1,692,510 |
| 2008 | 0 | 1,972,619 | 1,972,619 |
| 2009 | 0 | 2,344,685 | 2,344,685 |
| 2010 | 0 | 2,664,355 | 2,664,355 |
| 2011 | 0 | 3,130,396 | 3,130,396 |
| 2012 | 0 | 3,612,490 | 3,612,490 |
| 2013 | 0 | 4,104,784 | 4,104,784 |
| 2014 | 0 | 4,619,762 | 4,619,762 |
| 2015 | 0 | 5,066,437 | 5,066,437 |
| 2016 | 0 | 5,532,674 | 5,532,674 |
| 2017 | 0 | 5,983,582 | 5,983,582 |
| 2018 | 0 | 6,355,714 | 6,355,714 |
| 2019 | 0 | 6,746,112 | 6,746,112 |
| 2020 | 0 | 7,048,578 | 7,048,578 |
| 2021 | 0 | 7,365,258 | 7,365,258 |
| 2022 | 0 | 7,660,289 | 7,660,289 |
| 2023 | 0 | 7,939,911 | 7,939,911 |
| 2024 | 0 | 8,188,014 | 8,188,014 |

TABLE VIII-5
PROJECTION OF BENEFIT PAYOUT
METRO TOTAL

| CALENDAR | | | |
|-----------------|---------------|----------------|--------------|
| YEAR | ACTIVE | RETIRED | TOTAL |
| 2005 | 4,075,921 | 36,181,293 | 40,257,214 |
| 2006 | 10,813,661 | 72,304,395 | 83,118,056 |
| 2007 | 15,822,051 | 72,184,000 | 88,006,051 |
| 2008 | 21,822,338 | 71,951,804 | 93,774,142 |
| 2009 | 28,766,912 | 71,649,641 | 100,416,553 |
| 2010 | 35,896,323 | 71,130,124 | 107,026,447 |
| 2011 | 43,576,403 | 70,589,550 | 114,165,953 |
| 2012 | 52,124,239 | 69,896,231 | 122,020,470 |
| 2013 | 61,311,941 | 69,044,305 | 130,356,246 |
| 2014 | 71,554,696 | 68,047,857 | 139,602,553 |
| 2015 | 82,630,560 | 66,819,143 | 149,449,703 |
| 2016 | 93,320,520 | 65,451,033 | 158,771,553 |
| 2017 | 106,054,984 | 63,915,445 | 169,970,429 |
| 2018 | 119,265,912 | 62,157,628 | 181,423,540 |
| 2019 | 132,798,975 | 60,285,288 | 193,084,263 |
| 2020 | 146,763,299 | 58,204,801 | 204,968,100 |
| 2021 | 160,907,681 | 56,033,027 | 216,940,708 |
| 2022 | 176,161,959 | 53,750,660 | 229,912,619 |
| 2023 | 192,047,423 | 51,382,155 | 243,429,578 |
| 2024 | 206,852,791 | 48,931,320 | 255,784,111 |

TABLE IX
ESTABLISHMENT OF VALUATION ASSETS
JULY 1, 2005

| | Trust Fund A (Disability) | Trust Fund B (Gen Govt) | Trust Fund C (Fire & Police) | Total |
|--|--------------------------------------|------------------------------------|---|------------------|
| 1. Market Value Assets on June 30, 2004 | \$73,352,342 | \$973,722,245 | \$457,281,410 | \$1,504,355,997 |
| 2. Contributions | | | | |
| a. By employees | 0 | 106,315 | 11,306 | 117,621 |
| b. By employer | 18,525,128 | 26,579,606 | 13,789,701 | 58,894,435 |
| c. Other | 0 | 0 | 0 | 0 |
| 3. Investment income | 6,617,737 | 79,613,753 | 37,593,565 | 123,825,055 |
| 4. Disbursements to employees and beneficiaries | (12,537,295) | (45,917,369) | (20,372,443) | (78,827,107) |
| 5. Market Value Assets on June 30, 2005 | 85,957,912 | 1,034,104,550 | 488,303,539 | 1,608,366,001 |
| 6. Expected Income at 8% | 6,107,701 | 77,128,522 | 36,319,655 | 119,555,878 |
| 7. Excess Income Base, Current Year, (3) - (6) | na | na | na | 4,269,177 |
| 8. Excess Income Base, Preceding Year | na | na | na | 105,120,679 |
| 9. Excess Income Base, Second Preceding Year | na | na | na | (36,444,151) |
| 10. Excess Income Base, Third Preceding Year | na | na | na | (229,147,253) |
| 11. Excess Income Base, Fourth Preceding Year | na | na | na | (294,431,835) |
| Adjustment to Market Value Assets, | | | | |
| 12. .8*(7) + .6*(8) + .4*(9) + .2*(10) | na | na | na | 6,080,638 |
| 13. Valuation Assets, June 30, 2005, (5) - (12) | \$85,632,937 | \$1,030,194,983 | \$486,457,444 | \$1,602,285,363 |

Note: The "Valuation Assets" for each of the three trust funds was obtained by multiplying the Market Value of that fund (line 5) by the ratio of the total Valuation Asset figure (line 13, total) to the total Market Value (line 5, total).

TABLE X
NORMAL COST CALCULATIONS

| | <u>Trust Fund A (Disability)</u> | <u>Trust Fund B (Gen. Gov.)</u> | <u>Trust Fund C (Fire & Police)</u> | <u>Total</u> |
|---|--------------------------------------|-------------------------------------|---|-----------------|
| 1. Present Value of Benefits | \$215,783,949 | \$1,288,705,010 | \$822,420,539 | \$2,326,909,498 |
| 2. Past Service Liability (or assets if larger) | 163,307,351 | 1,030,194,982 | 624,704,523 | 1,818,206,856 |
| 3. Present Value of Future Employee Contributions | 0 | 0 | 0 | 0 |
| 4. Present Value of Employer Normal Costs ((1)-(2)-(3)) | 52,476,598 | 258,510,028 | 197,716,016 | 508,702,642 |
| 5. Present Value of Future Salaries* | 4,698,026,860 | 3,093,037,502 | 1,604,989,358 | 4,698,026,860 |
| 6. Normal Cost Percentage ((4)/(5)) | 1.117% | 8.358% | 12.319% | 10.667% |
| 7. Current Payroll* | 474,531,741 | 331,736,732 | 142,795,009 | 474,531,741 |
| 8. Normal Cost ((6) - (7)) | 5,300,483 | 27,725,908 | 17,590,684 | 50,617,074 |

*Cost of disability benefits is spread over the present value of future salaries of all plan participants. Cost of benefits to "general government" employees and "fire and police" employees is spread over the present value of future salaries of those specific groups.

TABLE XI
TOTAL COST CALCULATIONS

| | <u>Trust Fund A</u> <u>(Disability)</u> | <u>Trust Fund B</u> <u>(Gen. Gov.)</u> | <u>Trust Fund C</u> <u>(Fire & Police)</u> | <u>Total</u> |
|---|--|---|---|-----------------------|
| <u>Development of Amortization Contributions</u> | | | | |
| 1. Present Value of Benefits | \$215,783,949 | \$1,288,705,010 | \$822,420,539 | \$2,326,909,498 |
| 2. Present Value of Future Employee Contributions | 0 | 0 | 0 | 0 |
| 3. Present Value of Future Normal Costs | 52,476,598 | 258,510,028 | 197,716,016 | 508,702,642 |
| 4. Existing Assets | 85,632,937 | 1,030,194,982 | 486,457,444 | 1,602,285,363 |
| 5. Unfunded Past Service Liability (1)-(2)-(3)-(4) | 77,674,414 | 0 | 138,247,079 | 215,921,493 |
| 6. Amortization Contributions | | | | |
| a. No amortization - int. only (.0741 x (5)) | 5,753,660 | 0 | 10,240,524 | 15,994,185 |
| b. 13-year amortization (.11715 x (5)) | 9,099,558 | 0 | 16,195,645 | 25,295,203 |
| <u>Development of Total Costs</u> | | | | |
| 7. Normal Cost | \$5,300,483 | \$27,725,908 | \$17,590,684 | \$50,617,074 |
| 8. Total Cost | | | | |
| a. No amortization ((7)+(6a))x1.04 % of payroll | 11,496,309 2.423% | 28,834,944 8.692% | 28,944,456 20.270% | 69,275,709 14.599% |
| b. 13-year amortization ((7)+(6b))x1.04 % of payroll | 14,976,042 3.156% | 28,834,944 8.692% | 35,137,782 24.607% | 78,948,768 16.637% |

TABLE XIII
SUMMARY OF ACTUARIAL ASSUMPTIONS
(Sample Values per 1,000 Lives)

| | Age | | | |
|--|--------------------------|--------|--------|--------|
| | 20 | 35 | 50 | 60 |
| <u>Mortality Rates – Active Employees</u> | | | | |
| Male: 110% RP-2000 Employee Table | .38 | .85 | 2.35 | 5.37 |
| Female: 110% RP-2000 Employee Table | .21 | .53 | 1.84 | 4.32 |
| | Age | | | |
| | 60 | 70 | 80 | 90 |
| <u>Mortality Rates – Inactive Employees</u> | | | | |
| Male: 110% RP-2000 Healthy Annuitant Table | 9.02 | 24.43 | 70.81 | 201.75 |
| Female: 110% RP-2000 Healthy Annuitant Table | 6.82 | 18.42 | 50.47 | 144.85 |
| | Age | | | |
| | 20 | 35 | 50 | 60 |
| <u>Withdrawal Rates</u> | | | | |
| First Year | | | | |
| General Government | 210.00 | 180.00 | 120.00 | --- |
| Fire and Police | 60.00 | 40.00 | 0.00 | --- |
| Second Year | | | | |
| General Government | 190.00 | 150.00 | 100.00 | --- |
| Fire and Police | 40.00 | 28.00 | 20.00 | --- |
| Ultimate | | | | |
| General Government | 160.00 | 47.00 | 7.00 | --- |
| Fire and Police | 30.00 | 8.00 | 2.00 | --- |
| <u>Salary Scale</u> | | | | |
| Declining Scale to age 65 | 1.074 | 1.064 | 1.053 | 1.046 |
| <u>Compensation Basis</u> | | | | |
| | Gross pay for prior year | | | |

TABLE XIII (Continued)

SUMMARY OF ACTUARIAL ASSUMPTIONS
(Sample Values per 1,000 Lives)

| <u>Disability Rates</u> | <u>Age</u> | | | |
|---|------------|-----------|-----------|-----------|
| | <u>20</u> | <u>35</u> | <u>50</u> | <u>60</u> |
| Division A: | | | | |
| General Government | | | | |
| Males: 150% of 1965 Railroad Retirement | 0.00 | 6.00 | 10.95 | 37.20 |
| Females: 1965 Railroad Retirement | 0.00 | 4.00 | 7.30 | 24.80 |
| Fire and Police | | | | |
| 200% of 1965 Railroad Retirement | 0.00 | 8.00 | 14.60 | 49.60 |
| 50% of disabled members eligible for Social Security disability benefits | | | | |
| Division B: | | | | |
| General Government: 127% of Class 2 - 1985 Disability Study | | | | |
| Males | 0.81 | 2.53 | 10.54 | 28.78 |
| Females | 0.70 | 3.20 | 10.85 | 22.77 |
| Fire and Police: 127% of Class 4 - 1985 Disability Study (pre-55) | | | | |
| Males: | 2.25 | 6.45 | 17.20 | --- |
| Females: | 1.32 | 5.80 | 16.85 | --- |
| 50% of disabled members eligible for Social Security disability benefits | | | | |
| One-sixth of disabled members return to work, at 75% of pre-disability salaries | | | | |
| <u>Rate of Death and Recovery Among Disabled Lives</u> | | | | |
| Male: 75% of Pension Benefit Guaranty Corporation | 36.20 | 20.90 | 28.70 | 45.20 |
| Female: Pension Benefit Guaranty Corporation | 26.30 | 21.40 | 25.70 | 33.10 |
| <u>Social Security Benefit Projection Rate</u> | | | | |
| Wage base escalation at 4.00% per annum | | | | |
| Consumer price index at 2.75% per annum | | | | |

TABLE XIII (Continued)

SUMMARY OF ACTUARIAL ASSUMPTIONS
(Sample Values per 1,000 Lives)

Rate of Normal Retirement

| | | Percent Rating at Age | | | | | | | |
|--------------------|--|-----------------------|----|----|----|----|----|----|----|
| | | 55 | 56 | 57 | 58 | 59 | 60 | 61 | 62 |
| Division A: | | | | | | | | | |
| General Government | | | | | | | | | |
| Male: | | -- | -- | -- | -- | -- | -- | 2 | 5 |
| Female: | | -- | -- | -- | -- | -- | 3 | 4 | 8 |
| Fire and Police | | 10 | 10 | 10 | 10 | 10 | 50 | -- | -- |
| | | Percent Rating at Age | | | | | | | |
| | | 63 | 64 | 65 | 66 | 67 | 68 | 69 | 70 |
| General Government | | | | | | | | | |
| Male: | | 5 | 12 | 23 | 18 | 6 | 6 | 6 | 17 |
| Female: | | 6 | 15 | 26 | 11 | 9 | 5 | 3 | 10 |
| Fire and Police | | -- | -- | -- | -- | -- | -- | -- | -- |

Division B:

Percentages of participants retiring in each year before and after a participant's normal retirement age are determined as follows:

| | | Rates of Retirement | | | | | | |
|--------------------|--|---------------------|-------|-------|-------|-------|-------|-------|
| | | NRA-10 | NRA-9 | NRA-8 | NRA-7 | NRA-6 | NRA-5 | NRA-4 |
| General Government | | 2 | 2 | 2 | 2 | 5 | 5 | 8 |

| | | Rates of Retirement | | | | | | |
|--------------------|--|---------------------|-------|-------|-----|-------|-------|-------|
| | | NRA-3 | NRA-2 | NRA-1 | NRA | NRA+1 | NRA+2 | NRA+3 |
| General Government | | 10 | 10 | 25 | 25 | 25 | 25 | 25 |

| | | Rates of Retirement | | | | | | |
|--------------------|--|---------------------|-------|-------|-------|-------|-------|--------|
| | | NRA+4 | NRA+5 | NRA+6 | NRA+7 | NRA+8 | NRA+9 | NRA+10 |
| General Government | | 25 | 25 | 25 | 25 | 25 | 25 | 100 |

TABLE XIII (Continued)

**SUMMARY OF ACTUARIAL ASSUMPTIONS
(Sample Values per 1,000 Lives)**

An additional 5% and 10% of participants in excess of the percentages above are assumed to retire upon attainment of ages 62 and 65 respectively.

| | Percent Rating at Age | | | | | | | | |
|-----------------|------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | 51 | 52 | 53 | 54 | 55 | 56 | 57 | 58 | 59 |
| Fire and Police | 6 | 7 | 8 | 7 | 7 | 6 | 6 | 6 | 5 |
| | 60 | 61 | 62 | 63 | 64 | 65 | 66 | 67 | |
| Fire and Police | 7 | 8 | 9 | 6 | 5 | 3 | 2 | 2 | |

Rate of Investment Return

8.0% per annum

Spouse Frequency and Ages

Assume 85% married, with husbands four years older than wives. Surviving spouses of disabled members assumed to receive Social Security benefits after age 65, but not before.

Actuarial Valuation Method

Entry age normal

Asset Valuation Method

Five-year smoothing of difference between market value and expected valuation assets.

Annual Cost-of-Living Adjustment

Division A 2.75%
Division B 1.75%

TABLE XIV

SUMMARY OF ACTUARIAL ASSUMPTIONS
 ASSUMPTIONS PRIOR TO JUNE 30, 2002
 (Sample Values per 1,000 Lives)

| | Age | | | |
|--|--------------------------|--------|--------|-------|
| | 20 | 35 | 50 | 60 |
| <u>Mortality Rates</u> | | | | |
| Male: 1994 Uninsured Pensioner Table | .55 | .92 | 2.77 | 8.58 |
| Female: 1994 Uninsured Pensioner Table | .31 | .51 | 1.54 | 4.77 |
| <u>Withdrawal Rates</u> | | | | |
| First Year | | | | |
| General Government | 210.00 | 180.00 | 120.00 | --- |
| Fire and Police | 60.00 | 40.00 | 0.00 | --- |
| Second Year | | | | |
| General Government | 190.00 | 150.00 | 100.00 | --- |
| Fire and Police | 40.00 | 28.00 | 20.00 | --- |
| Ultimate | | | | |
| General Government | 160.00 | 50.00 | 20.00 | --- |
| Fire and Police | 30.00 | 8.00 | 2.00 | --- |
| <u>Salary Scale</u> | | | | |
| 5% annual increase to age 65 | 1.05 | 1.05 | 1.05 | 1.05 |
| <u>Compensation Basis</u> | | | | |
| | Gross pay for prior year | | | |
| <u>Disability Rates</u> | | | | |
| <i>Division A:</i> | | | | |
| General Government | | | | |
| Males: 150% of 1965 Railroad Retirement | 0.00 | 6.00 | 10.95 | 37.20 |
| Females: 1965 Railroad Retirement | 0.00 | 4.00 | 7.30 | 24.80 |
| Fire and Police | | | | |
| 200% of 1965 Railroad Retirement | 0.00 | 8.00 | 14.60 | 49.60 |
| 50% of disabled members eligible for Social Security disability benefits | | | | |

TABLE XIV

SUMMARY OF ACTUARIAL ASSUMPTIONS
 ASSUMPTIONS PRIOR TO JUNE 30, 2002
 (Sample Values per 1,000 Lives)

| <i>Division B:</i> | Age | | | |
|---|------|------|-------|-------|
| | 20 | 35 | 50 | 60 |
| General Government: 127% of Class 2 - 1985 Disability Study | | | | |
| Males | 0.81 | 2.53 | 10.54 | 28.78 |
| Females | 0.70 | 3.20 | 10.85 | 22.77 |
| Fire and Police: 127% of Class 4 - 1985 Disability Study (pre-55) | | | | |
| Males: | 2.25 | 6.45 | 17.20 | --- |
| Females: | 1.32 | 5.80 | 16.85 | --- |
| 50% of disabled members eligible for Social Security disability benefits | | | | |
| One-sixth of disabled members return to work, at 75% of pre-disability salaries | | | | |

Rate of Death and Recovery Among Disabled Lives

| | | | | |
|---|-------|-------|-------|-------|
| Male: 75% of Pension Benefit Guaranty Corporation | 36.20 | 20.90 | 28.70 | 45.20 |
| Female: Pension Benefit Guaranty Corporation | 26.30 | 21.40 | 25.70 | 33.10 |

Social Security Benefit Projection Rate

Wage base escalation at 4.00% per annum
 Consumer price index at 3.25% per annum

Rate of Normal Retirement

| <i>Division A:</i> | Percent Rating at Age | | | | | | | |
|--------------------|-----------------------|----|----|----|----|----|----|----|
| | 55 | 56 | 57 | 58 | 59 | 60 | 61 | 62 |
| General Government | | | | | | | | |
| Male: | -- | -- | -- | -- | -- | -- | 2 | 5 |
| Female: | -- | -- | -- | -- | -- | 3 | 4 | 8 |
| Fire and Police | 10 | 10 | 10 | 10 | 10 | 50 | -- | -- |

| | Percent Rating at Age | | | | | | | |
|--------------------|-----------------------|----|----|----|----|----|----|----|
| | 63 | 64 | 65 | 66 | 67 | 68 | 69 | 70 |
| General Government | | | | | | | | |
| Male: | 5 | 12 | 23 | 18 | 6 | 6 | 6 | 17 |
| Female: | 6 | 15 | 26 | 11 | 9 | 5 | 3 | 10 |
| Fire and Police | -- | -- | -- | -- | -- | -- | -- | -- |

TABLE XIV

**SUMMARY OF ACTUARIAL ASSUMPTIONS
ASSUMPTIONS PRIOR TO JUNE 30, 2002
(Sample Values per 1,000 Lives)**

Division B:

Percentages of participants retiring in each year before and after a participant's normal retirement age are determined as follows:

| | Rates of Retirement | | | | | | | |
|--------------------|----------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|--------------------------|---------------------|
| | <u>NRA-5</u> | <u>NRA-4</u> | <u>NRA-3</u> | <u>NRA-2</u> | <u>NRA-1</u> | <u>NRA</u> | <u>NRA+ 1</u> | <u>NRA+2</u> |
| General Government | 7 | 2 | 5 | 5 | 10 | 25 | 25 | 25 |

| | Rates of Retirement | | | | | | | |
|--------------------|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------|
| | <u>NRA+ 3</u> | <u>NRA+ 4</u> | <u>NRA+ 5</u> | <u>NRA+ 6</u> | <u>NRA+ 7</u> | <u>NRA+ 8</u> | <u>NRA+ 9</u> | <u>NRA+10</u> |
| General Government | 25 | 25 | 25 | 50 | 50 | 50 | 50 | 100 |

An additional 15% and 30% of participants in excess of the percentages above are assumed to retire upon attainment of ages 62 and 65 respectively.

| | Percent Rating at Age | | | | | | | |
|-----------------|------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | <u>53</u> | <u>54</u> | <u>55</u> | <u>56</u> | <u>57</u> | <u>58</u> | <u>59</u> | <u>60</u> |
| Fire and Police | 2 | 2 | 5 | 14 | 15 | 12 | 10 | 40 |

Rate of Investment Return

8.0% per annum

Spouse Frequency and Ages

Assume 85% married, with husbands four years older than wives. Surviving spouses of disabled members assumed to receive Social Security benefits after age 65, but not before.

Actuarial Valuation Method

Entry age normal

Asset Valuation Method

Five-year smoothing of difference between market value and expected valuation assets.

TABLE XV
ACTUARIAL CERTIFICATION

The actuarial valuation summarized in this report has been performed utilizing generally accepted actuarial principles and is based on actuarial assumptions which we consider to be reasonably related, in the aggregate, to experience under the plan and to reasonable expectations. It is our opinion that the results fully and fairly disclose the actuarial position of the plan on the valuation date.

Date

S. Kevin Sullivan, F.S.A.
Enrollment Number 02-6235