

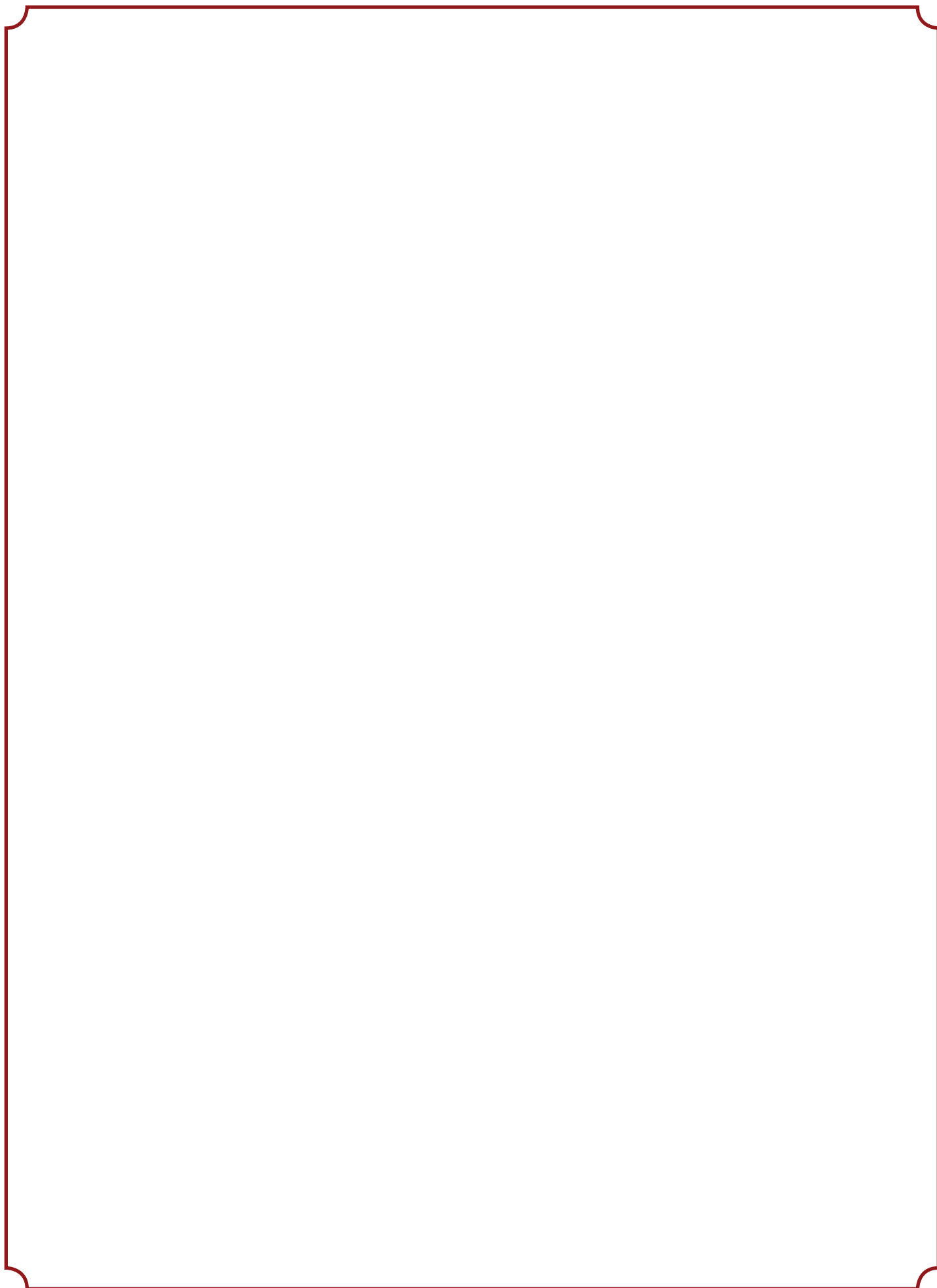


Office of the State Actuary  
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# *2007 Actuarial Valuation Report*



*September 2008*





## Office of the State Actuary

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# Office of the State Actuary

*"Securing tomorrow's pensions today."*

## **Letter of Introduction Report of the Combined Actuarial Valuation As of June 30, 2007 September 2008**

As required under Chapter 41.45 RCW, this report documents the results of an actuarial valuation of the following Washington State retirement systems:

- ❖ Public Employees' Retirement System (PERS)
- ❖ Teachers' Retirement System (TRS)
- ❖ School Employees' Retirement System (SERS)
- ❖ Public Safety Employees' Retirement System (PSERS)
- ❖ Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF)
- ❖ Washington State Patrol Retirement System (WSPRS)

The primary purpose of this valuation is to determine contribution requirements for the systems listed above for the plan year ending June 30, 2007. The report is organized in the following four sections:

- ❖ Summary of Key Results
- ❖ Actuarial Exhibits
- ❖ Participant Data
- ❖ Appendices

The Summary of Key Results section provides a high-level executive summary of the valuation results for all systems combined. The remaining sections of the report provide detailed actuarial asset and liability information and participant data for each system and plan separately. The Appendix provides a summary of the principal actuarial assumptions and methods, summary of the major plan provisions, and additional information to support the analysis for this valuation.

We encourage you to submit any questions you might have concerning this report to our regular address or our e-mail address at [actuary.state@leg.wa.gov](mailto:actuary.state@leg.wa.gov). We also invite you to visit our website, at the address below, for further information regarding the actuarial funding of the Washington State retirement systems.

Sincerely,

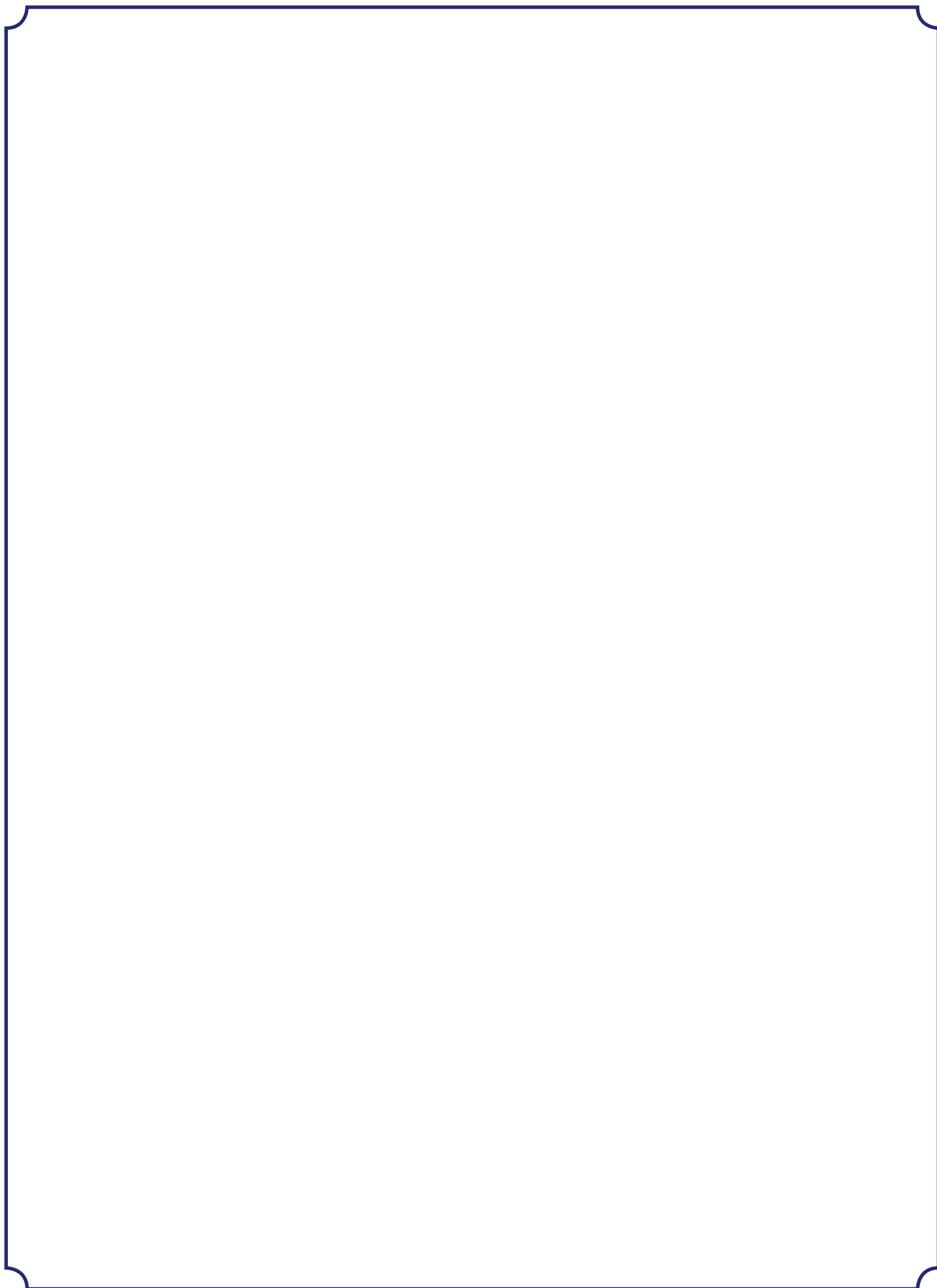
Matthew M. Smith, FCA, EA, MAAA  
State Actuary





*Section 1*  
*Summary of Key Results*





# Summary of Key Results

## Intended Use

The purpose of this report is to develop the contribution rates required to fund the Washington State retirement systems based on the funding policy described in this section. This report also discloses the data, assumptions, and methods we used to develop the contribution rates. This report is not intended to satisfy the accounting requirements under the Governmental Accounting Standards Board (GASB) rules.

## Contribution Rates

We determined the member and employer contribution rates as a percentage of salary. The summary table below shows contribution rates along with comparable rates from the previous valuation. See the Actuarial Exhibits section of this report to see how we developed these rates.

	Contribution Rates			
	Plan 1		Plan 2/3*	
	2007	2006	2007	2006
<b>PERS</b>				
Member	6.00%	6.00%	4.61%	4.62%
Total Employer	7.84%	7.72%	7.84%	7.72%
<b>TRS</b>				
Member	6.00%	6.00%	4.93%	4.27%
Total Employer	10.79%	9.63%	10.79%	9.63%
<b>SERS</b>				
Member	N/A	N/A	4.00%	4.20%
Total Employer	N/A	N/A	8.12%	8.08%
<b>PSERS</b>				
Member	N/A	N/A	6.94%	6.96%
Total Employer	N/A	N/A	10.06%	9.96%
<b>LEOFF</b>				
Member	0.00%	0.00%	7.60%	7.77%
Employer	0.00%	0.00%	4.56%	4.66%
Total State	0.00%	0.00%	3.04%	3.11%
<b>WSPRS</b>				
Member	6.95%	5.98%	6.95%	5.98%
Employer (State)	8.57%	7.30%	8.57%	7.30%

\*Plan 3 members do not contribute to the defined benefit plan.

Employer rates exclude administrative expense rate.

No member or employer/state contributions are required for the Law Enforcement Officers' and Fire Fighters' Retirement System Plan 1 (LEOFF 1) when the plan has no unfunded actuarial accrued liability. See RCW 41.26.080(2).

The minimum contribution rates adopted by the Legislature and the Law Enforcement Officers' and Fire Fighters' Retirement System Plan 2 Retirement Board (LEOFF 2 Board) in 2006 and 2007 take effect in the 2009-11 biennium. We included these rate floors in the development of the contribution rates in this report.

## *Contribution Rate-Setting Cycle*

Under current Washington State law, in July of even-numbered years, the Pension Funding Council (PFC) reviews the basic contribution rates recommended by the Office of the State Actuary (OSA) for all plans except LEOFF 2. The State Actuary's recommendations are based on an actuarial valuation performed on asset, participant, and plan information from odd-numbered years. The PFC may adopt changes to contribution rates by an affirmative vote of at least four members. The basic rates adopted by the PFC remain in place for the ensuing biennium, subject to revision by the Legislature. The LEOFF 2 Board performs these duties for LEOFF 2 under the same cycle.

RCW 41.45.070 requires that a temporary and supplemental contribution rate increase be charged to fund the cost of benefit enhancements enacted following the adoption of the basic rates. Supplemental contribution rates are included in the basic rates at the beginning of the next contribution rate-setting cycle.

## *Funding Policy*

Washington State relies on systematic actuarial funding to finance the on-going cost of the State retirement systems. Under this financing approach, we reduce the cost of future pension payments by the expected long-term return on invested contributions.

The State's funding policy is found in Chapter 41.45 RCW - Actuarial Funding of State Retirement Systems. It includes the following goals - to:

- Provide a dependable and systematic process for funding the benefits to members and retirees of the Washington State Retirement Systems.
- Continue to fully fund the retirement system Plans 2 and 3, and the Washington State Patrol Retirement System (WSPRS), as provided by law.
- Amortize fully the total cost of the Public Employees' Retirement System (PERS) Plan 1, the Teachers' Retirement System (TRS) Plan 1, and LEOFF 1, not later than June 30, 2024.
- Establish long-term employer contribution rates that will remain a relatively predictable proportion of future state budgets.
- Fund, to the extent feasible, benefit increases for Plan 1 members and all benefits for Plan 2 and 3 members over the working lives of those members so that the taxpayers who receive the benefit of those members' service pay the cost of those benefits.

Although not codified in law as a policy, the Legislature established an additional funding policy through consistent legislative practice over time:

- Employers in each system are charged the same contribution rate, regardless of the plan in which employees hold membership (except for LEOFF).

The Washington State Investment Board directs the investment of retirement system contributions. RCW 43.33A.110 requires the investment board to maximize the expected investment return on invested contributions while taking a prudent level of risk.

## *Comments on 2007 Results*

Short-term actuarial gains or losses occur when actual economic and demographic experience differs from our long-term assumptions. Actuarial gains will reduce contribution rates; actuarial losses will increase contribution rates. Under a reasonable set of actuarial assumptions and methods, actuarial gains and losses will offset over long-term experience periods.

Significant changes in plan provisions or actuarial assumptions and methods also impact contribution rates. Major factors that impacted the results of this valuation include the following:

- The actual rate of investment return for the plan year exceeded the assumed rate of 8 percent. The actual, annualized investment return on the market value of assets was 22.71 percent (time-weighted). The actual, annualized rate of investment return on the actuarial value of assets for the plan year also surpassed the assumed rate of 8 percent for all plans.
- OSA performed the 2001-2006 Experience Study (as required under RCW 41.45.090). The demographic assumptions used in this valuation reflect the results of that experience study.
- OSA recognized future improvements in mortality at 50 percent of Scale AA (published by the Society of Actuaries) beginning with this valuation.
- New entrants continue to cause contributions rates to increase slightly.
- Overall salary increases for 2007 were less than assumed (except for PSERS). The PFC lowered the general salary increase assumption from 4.50 percent to 4.25 percent for this valuation for all plans except LEOFF 2. This assumption change is subject to Legislative review.

See the Actuarial Gains/Losses table in the Actuarial Exhibit section of this report for detailed gain and loss information by system.

## *Actuarial Liabilities*

The table below summarizes key measures of actuarial liability along with the liabilities from last year's valuation. See the Actuarial Exhibits section of this report for a summary of actuarial liabilities by system and plan. See the Glossary for brief explanations of the actuarial terms.

Actuarial Liabilities		
<i>(Dollars in millions)</i>	2007	2006
<b>All Systems</b>		
Present Value of Fully Projected Benefits	\$67,081	\$63,277
Unfunded Actuarial Accrued Liability*	4,957	4,470
Projected Unit Credit Liability	51,115	47,889
Valuation Interest Rate	8.00%	8.00%

\*For PERS 1, TRS 1, and LEOFF 1.

## Assets

The next table shows the combined market value of assets and actuarial (or smoothed) value of assets along with approximate rates of investment return. See the Actuarial Exhibits section of this report for a summary of assets by system and plan, and for the development of the actuarial value of assets.

Assets		
(Dollars in millions)	2007	2006
<b>All Systems</b>		
Market Value of Assets	\$60,095	\$52,438
Actuarial Value of Assets	50,787	47,771
Contributions*	857	775
Disbursements	1,699	2,258
Investment Return	8,562	7,230
Other**	(63)	18
Rate of Return on Assets***	16.53%	15.76%

\*Employee and Employer.

\*\*Includes transfers, restorations, payables, etc.

\*\*\*This is the time-weighted rate of return on the Market Value of Assets. WSIB restated returns for 1993-2005. We use the Actuarial Value of Assets to determine contribution rates.

## Funded Status

The following table displays the funded status for all the systems combined. We provide this table for summarization purposes only. Assets from an individual qualified retirement plan may not be used to fund benefits from another plan. See the Actuarial Exhibits section of this report for the funded status by system and plan.

We used the Projected Unit Credit (PUC) actuarial cost method to report the funded status of the plans. This is consistent with governmental accounting standards. The PUC cost method projects future benefits under the plan, using salary growth and other assumptions, and applies the service that has been earned as of the valuation date to determine accrued (earned) liabilities. Comparing the PUC liabilities to the actuarial value of assets provides an appropriate measure of a plan's funded status.

We did not use the PUC cost method to determine contribution requirements in this valuation. See the Glossary for a more detailed explanation of PUC.

Funded Status		
(Dollars in millions)	2007	2006
<b>All Systems</b>		
a. Projected Unit Credit Liability	\$51,115	\$47,889
b. Actuarial Value of Assets	50,787	47,771
c. Unfunded Liability (a-b)	328	118
d. Projected Unit Credit Funded Ratio (b/a)	99%	100%

Note: Totals may not agree due to rounding.

## Participant Data

The following table summarizes participant data used in the actuarial valuation for the plan year ending June 30, 2007, along with comparable information from last year's valuation. See the Participant Data section of this report for participant data summarized by system and plan.

Participant Data		
All Systems	2007	2006
<b>Active Members</b>		
Number	294,190	292,990
Total Salaries (in millions)	\$14,342	\$13,835
Average Annual Salary	\$48,751	\$47,219
Average Attained Age	46.2	46.0
Average Service	10.9	10.7
<b>Retirees and Beneficiaries</b>		
Number	122,382	120,970
Average Annual Benefit	\$18,676	\$18,439
<b>Terminated Members</b>		
Number Vested	44,374	40,969
Number "Non-Vested"	99,982	98,845

## Key Assumptions

The next table displays key economic assumptions used in the actuarial valuation. The Pension Funding Council (PFC) and LEOFF 2 Board adopted changes to the demographic assumptions used in this valuation. In addition, the PFC adopted a 0.25 percent reduction in the general salary increase assumption for all plans except LEOFF 2. The Experience Study Report, available on OSA's website, discloses all the assumption changes from the last valuation. See the Actuarial Assumptions and Methods in the Appendix for a detailed listing of assumptions used in this valuation.

Key Assumptions	
All Systems	
Valuation Interest Rate	8.00%
Salary Increase*	4.25%
Inflation	3.50%
Growth in Membership**	1.25%

\*4.50% in LEOFF 2.

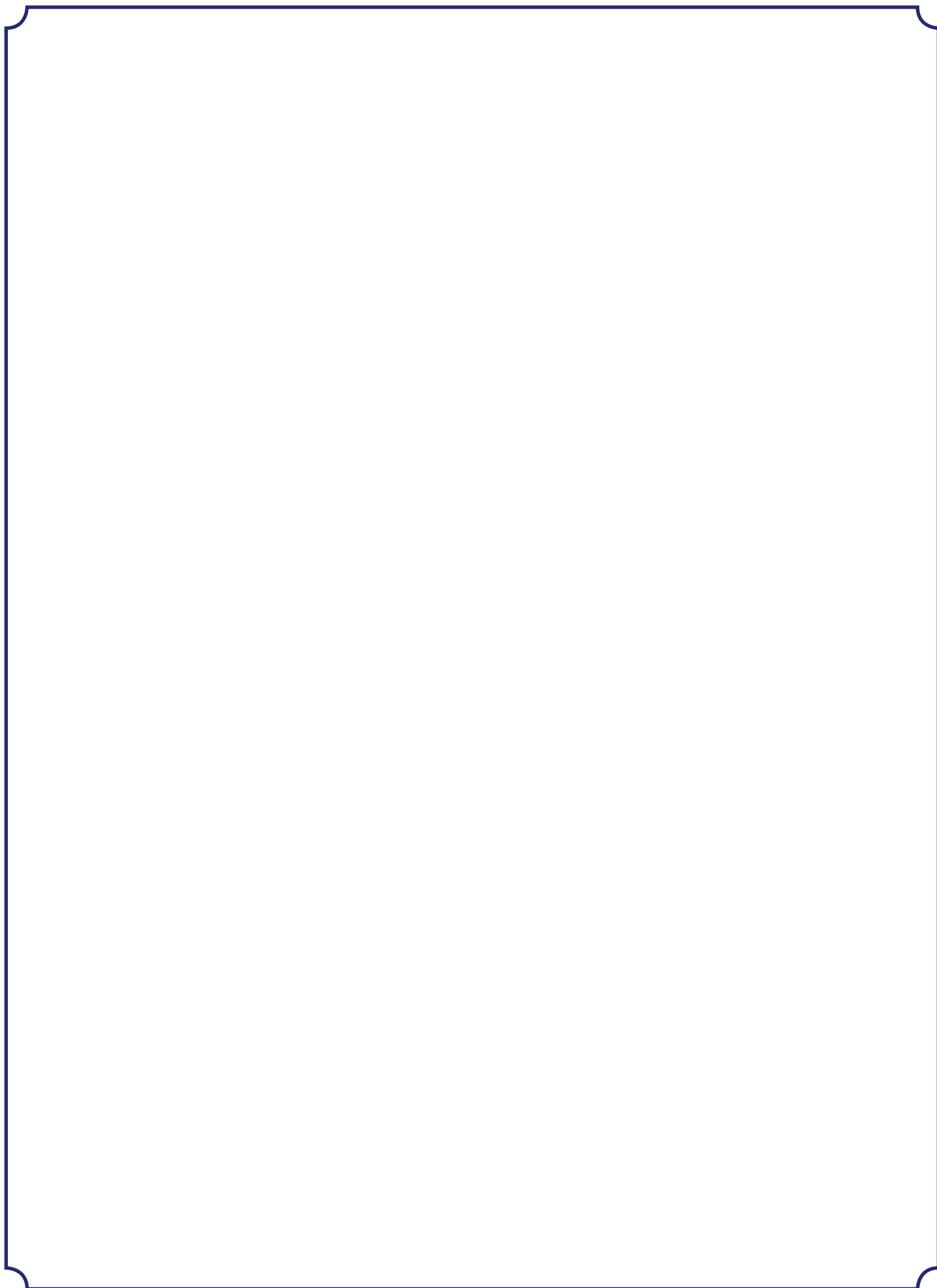
\*\*0.90% in TRS.

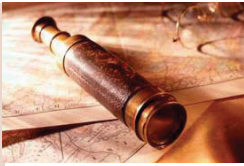




*Section 2*  
*Actuarial Exhibits*







**Actuarial Certification Letter  
Report of the Combined  
Actuarial Valuation  
As of June 30, 2007  
September 2008**

This report documents the results of an actuarial valuation of the retirement plans defined under Chapters 41.26, 41.32, 41.35, 41.37, 41.40, and 43.43 of the Revised Code of Washington. The primary purpose of this valuation is to determine contribution requirements for the retirement plans as of the valuation date, June 30, 2007. This valuation report should not be used for other purposes.

The valuation results summarized in this report involve calculations that require assumptions about future economic and demographic events. I believe that the assumptions and methods used in the underlying valuation are reasonable and appropriate for the primary purpose stated above. The use of another set of assumptions and methods, however, could also be reasonable and could produce materially different results.

The assumptions used in this valuation for investment return, inflation, salary growth, and membership growth were prescribed by the Legislature. The Pension Funding Council (PFC) and LEOFF 2 Board adopted updates to the demographic assumptions as part of their review of the 2001 – 2006 experience study results. The changes to the demographic assumptions include recognition of future improvements in assumed mortality, based on 50 percent of Scale AA. In addition, the PFC adopted a new general salary growth assumption for all plans except LEOFF 2. The Legislature was responsible for the selection of the actuarial cost and asset valuation methods. In my opinion, all methods, assumptions, and calculations are reasonable and are in conformity with generally accepted actuarial principles and standards of practice as of the date of this publication.

The Department of Retirement Systems provided member and beneficiary data to us. We checked the data for reasonableness as appropriate based on the purpose of the valuation. The Washington State Investment Board (WSIB), Department of Retirement Systems, and the State Treasurer provided financial and asset information. An audit of the financial and participant data was not performed. I relied on all the information provided as complete and accurate. In my opinion, this information is adequate and substantially complete for purposes of this valuation.

The asset smoothing method adopted during the 2003 Legislative session (Chapter 11, Laws of 2003, E1) was intended to address the volatility of contribution rates under the aggregate funding method when used in combination with the existing asset allocation



policy of WSIB. The combination of the current asset smoothing method with any other funding method or asset allocation policy may not be appropriate.

By law, the Unfunded Actuarial Accrued Liability (UAAL) in PERS and TRS Plans 1 must be amortized by June 30, 2024, as a level percentage of projected system payroll. The projected payroll includes pay from current active members of PERS, SERS, PSERS, and TRS Plans 2/3 as well as projected payroll from future new members. As a result of this amortization method, dollar contributions to the Plan 1 UAAL will increase steadily as the amortization date approaches and the bulk of the “principal” will be paid in the final two years of the amortization period. Under certain economic scenarios, this method may produce contribution requirements at the end of the amortization period that might be considered unreasonable when compared to the ability of the employers to pay and may call into question the ability of employers to retire the UAAL as scheduled.

The undersigned, with actuarial credentials, meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

Sincerely,

Matthew M. Smith, FCA, EA, MAAA  
State Actuary

# Contribution Rates

Member and Employer Rate Summary				
	Plan 1		Plan 2/3	
	2007	2006	2007	2006
<b>PERS</b>				
Member*	6.00%	6.00%	4.61%	4.62%
Employer (Normal Cost)	4.72%	4.72%	4.72%	4.72%
Employer (Plan 1 UAAL)	3.12%	3.00%	3.12%	3.00%
Total Employer	7.84%	7.72%	7.84%	7.72%
<b>TRS</b>				
Member*	6.00%	6.00%	4.93%	4.27%
Employer (Normal Cost)	5.70%	4.97%	5.70%	4.97%
Employer (Plan 1 UAAL)	5.09%	4.66%	5.09%	4.66%
Total Employer	10.79%	9.63%	10.79%	9.63%
<b>SERS</b>				
Member*	N/A	N/A	4.00%	4.20%
Employer (Normal Cost)	N/A	N/A	5.00%	5.08%
Employer (PERS Plan 1 UAAL)	N/A	N/A	3.12%	3.00%
Total Employer	N/A	N/A	8.12%	8.08%
<b>PSERS</b>				
Member	N/A	N/A	6.94%	6.96%
Employer (Normal Cost)	N/A	N/A	6.94%	6.96%
Employer (PERS Plan 1 UAAL)	N/A	N/A	3.12%	3.00%
Total Employer	N/A	N/A	10.06%	9.96%
<b>LEOFF</b>				
Member	0.00%	0.00%	7.60%	7.77%
Employer	0.00%	0.00%	4.56%	4.66%
State (Normal Cost)	0.00%	0.00%	3.04%	3.11%
State (Plan 1 UAAL)	0.00%	0.00%	0.00%	0.00%
Total State	0.00%	0.00%	3.04%	3.11%
<b>WSPRS</b>				
Member	6.95%	5.98%	6.95%	5.98%
Employer (State)	8.57%	7.30%	8.57%	7.30%

\*Plan 3 members do not contribute to the defined benefit plan.

Employer rates exclude administrative expense rate.

**Development of 2007 Employer/State Rates**

	PERS		TRS		SERS	PSERS	LEOFF		WSPRS
	Plan 1	Plan 2/3	Plan 1	Plan 2/3	Plan 2/3	Plan 2	Plan 1	Plan 2	
a. Total Normal Cost	10.72%	9.33%	11.70%	10.63%	9.00%	13.88%	0.00%	15.20%	15.52%
b. Member Normal Cost*	6.00%	4.61%	6.00%	4.93%	4.00%	6.94%	0.00%	7.60%	6.95%
c. Employer Normal Cost (a-b)	4.72%	4.72%	5.70%	5.70%	5.00%	6.94%	0.00%	7.60%	8.57%
d. Cost to Amortize UAAL	3.12%	3.12%	5.09%	5.09%	3.12%	3.12%	0.00%	0.00%	N/A
e. Total Employer Contribution Rate (c+d)**	<b>7.84%</b>	<b>7.84%</b>	<b>10.79%</b>	<b>10.79%</b>	<b>8.12%</b>	<b>10.06%</b>	<b>0.00%</b>	<b>4.56%</b>	<b>8.57%</b>

*\*Plan 3 members do not contribute to the defined benefit plan.*

*\*\*The state pays 20% of the total normal cost for LEOFF 2. This reduces the total employer contribution rate from 7.60% to 4.56%.*

**Development of Normal Cost Rates**

<i>(Dollars in millions)</i>		PERS 2/3	TRS 2/3	SERS 2/3	PSERS 2	LEOFF 2	WSPRS
<b>1. Calculation of Member Rate</b>							
a.	Present Value of Fully Projected Benefits	\$20,629	\$7,035	\$2,698	\$225	\$6,149	\$856
b.	Valuation Assets	14,888	5,277	2,133	14	4,360	800
c.	Unfunded Fully Projected Benefits (a - b)	5,741	1,758	564	211	1,789	56
d.	Future Contribution Adjustment	5	80	0	0	0	10
e.	Adjusted Unfunded (c - d)	\$5,737	\$1,678	\$564	\$211	\$1,789	\$46
<b>Present Value of Projected Salaries to Current Members (PVS)</b>							
f.	Plan 1 PVS	N/A	N/A	N/A	N/A	N/A	\$625
g.	Plan 2 PVS	56,420	3,586	3,837	1,519	15,405	149
h.	Plan 3 PVS	11,717	34,227	7,153	N/A	N/A	N/A
i.	Weighted PVS (2f + 2g + h)	\$124,557	\$41,398	\$14,826	\$3,039	\$30,811	\$1,548
j.	Member Normal Cost (e / i)	4.61%	4.05%	3.81%	6.94%	5.81%	2.96%
k.	Employee Minimum Contribution Rate	4.02%	4.85%	4.00%	N/A	7.60%	7.10%
l.	Employee Maximum Contribution Rate	N/A	6.59%	N/A	N/A	N/A	6.95%
m.	Member Contribution Rate with Max/Min	4.61%	4.85%	4.00%	6.94%	7.60%	6.95%
n.	Change In Plan Provisions (Laws of 2008)	0.00%	0.08%	0.00%	0.00%	0.00%	0.00%
o.	Member Contribution Rate (m + n)	4.61%	4.93%	4.00%	6.94%	7.60%	6.95%
<b>2. Calculation of Employer Rate</b>							
a.	Present Value of Fully Projected Benefits	\$20,629	\$7,035	\$2,698	\$225	\$6,149	\$856
b.	Valuation Assets	14,888	5,277	2,133	14	4,360	800
c.	Unfunded Benefits (a - b)	5,741	1,758	564	211	1,789	56
d.	Present Value of Member Contributions	2,599	145	146	106	895	23
e.	Future Contribution Adjustment	5	80	0	0	0	10
f.	Employer Responsibility (c - d - e)	\$3,138	\$1,533	\$418	\$106	\$895	\$23
<b>Present Value of Projected Salaries to Current Members (PVS)</b>							
g.	Plan 1 PVS	N/A	N/A	N/A	N/A	N/A	625
h.	Plan 2 PVS	56,420	3,586	3,837	1,519	15,405	149
i.	Plan 3 PVS	11,717	34,227	7,153	N/A	N/A	N/A
j.	Weighted PVS (g + h + i)	\$68,137	\$37,812	\$10,990	\$1,519	\$15,405	\$774
k.	Employer Normal Cost (f / j)	4.61%	4.05%	3.81%	6.94%	5.81%	2.96%
l.	Employer Minimum Contribution Rate	4.02%	4.85%	4.00%	N/A	7.60%	7.10%
m.	Employer Contribution Rate with Minimum	4.61%	4.85%	4.00%	6.94%	7.60%	7.10%
n.	Excess Employee Rate <sup>4</sup>	N/A	N/A	N/A	N/A	N/A	0.15%
o.	Rate to Amortize Past Liability Balance <sup>1</sup>	0.11%	0.77%	1.00%	0.00%	0.00%	1.32%
p.	Change In Plan Provisions (Laws of 2008)	0.00%	0.08%	0.00%	0.00%	0.00%	0.00%
q.	Employer Contribution Rate (m + n + o + p)	4.72%	5.70%	5.00%	6.94%	7.60%	8.57%
r.	Employee Contribution Rate <sup>2,3,4</sup>	4.61%	4.93%	4.00%	6.94%	7.60%	6.95%
s.	Employer Contribution Rate <sup>3,4</sup>	4.72%	5.70%	5.00%	6.94%	4.56%	8.57%
t.	State Contribution Rate <sup>3</sup>	N/A	N/A	N/A	N/A	3.04%	N/A
u.	Total Contribution Rate (r + s + t)	<b>9.33%</b>	<b>10.63%</b>	<b>9.00%</b>	<b>13.88%</b>	<b>15.20%</b>	<b>15.52%</b>

Notes: Totals may not agree due to rounding. Minimum Contribution Rates went into effect for the 2007 Actuarial Valuation.

<sup>1</sup> WSPRS liability is attributable to Chapter 94, Laws of 2006. PERS, TRS, and SERS liability attributable to past gain-sharing.

<sup>2</sup> Plan 3 members do not contribute to the defined benefit plan.

<sup>3</sup> LEOFF 2 rate: 50% Employee, 30% Employer, 20% State.

<sup>4</sup> WSPRS employees pay 50% of the total normal cost, not to exceed an adjusted 6.95% cap. The employer pays the excess.

**Amortization of the Plan 1 Unfunded Actuarial Accrued Liability (UAAL)**

<i>(Dollars in millions)</i>	<b>PERS 1</b>	<b>TRS 1</b>	<b>LEOFF 1</b>
a. Present Value of Fully Projected Benefits	\$14,058	\$11,013	\$4,358
b. Valuation Assets	\$9,715	\$8,302	\$5,298
c. Present Value of Future Normal Costs	\$294	\$169	\$0
d. UAAL (a - b - c)	\$4,049	\$2,542	(\$939)
e. Expected UAAL Contributions to 2009	\$440	\$254	\$0
f. Remaining UAAL (d - e)	\$3,609	\$2,288	(\$939)
g. Amortization Date	6/30/2024	6/30/2024	6/30/2024
h. Present Value of Projected Salaries beyond 2009	\$115,651	\$44,962	\$16,131
i. UAAL Minimum Rate	2.68%	4.71%	N/A
j. Preliminary Rate Maximum of (i) and (f / h)*	3.12%	5.09%	(5.82%)
k. Change In Plan Provisions (Laws of 2008)	0.00%	0.00%	0.00%
l. Contribution Rate to Amortize the UAAL (j + k)*	3.12%	5.09%	(5.82%)

*Note: Totals may not agree due to rounding.*

*\*No LEOFF 1 UAAL contributions are required when the plan is fully funded under current methods and assumptions.*



# Actuarial Liabilities

## Present Value of Fully Projected Benefits

(Dollars in millions)	PERS			TRS		
	Plan 1	Plan 2/3	Total	Plan 1	Plan 2/3	Total
<b>Active Members</b>						
Retirement	\$3,373	\$16,397	\$19,770	\$2,303	\$5,986	\$8,288
Termination	19	648	666	9	183	192
Death	30	80	109	12	52	63
Disability	18	130	148	4	8	12
Return of Contributions on Termination	8	253	261	0	4	4
Return of Contributions on Death	35	156	191	16	13	28
<b>Total Active</b>	<b>\$3,482</b>	<b>\$17,663</b>	<b>\$21,145</b>	<b>\$2,343</b>	<b>\$6,245</b>	<b>\$8,588</b>
<b>Inactive Members</b>						
Terminated	\$294	\$1,229	\$1,522	\$652	\$428	\$1,079
Service Retired	9,581	1,582	11,163	7,601	345	7,946
Disability Retired	140	79	219	100	8	108
Survivors	561	77	638	317	11	328
<b>Total Inactive</b>	<b>\$10,576</b>	<b>\$2,967</b>	<b>\$13,542</b>	<b>\$8,670</b>	<b>\$791</b>	<b>\$9,461</b>
Laws of 2008	3	5	8	8	43	51
<b>2007 Total</b>	<b>\$14,061</b>	<b>\$20,634</b>	<b>\$34,695</b>	<b>\$11,021</b>	<b>\$7,078</b>	<b>\$18,099</b>
<b>2006 Total</b>	<b>\$13,362</b>	<b>\$18,900</b>	<b>\$32,262</b>	<b>\$10,528</b>	<b>\$6,631</b>	<b>\$17,159</b>

Note: Totals may not agree due to rounding.

## Present Value of Fully Projected Benefits

(Continued)

(Dollars in millions)	SERS	PSERS	LEOFF		WSPRS	
	Plan 2/3	Plan 2	Plan 1	Plan 2	Total	
<b>Active Members</b>						
Retirement	\$2,068	\$201	\$434	\$5,331	\$5,765	\$400
Termination	145	12	0	52	52	3
Death	14	1	3	44	47	4
Disability	12	1	4	140	144	2
Return of Contributions on Termination	16	8	0	66	66	1
Return of Contributions on Death	12	2	0	64	65	2
<b>Total Active</b>	<b>\$2,266</b>	<b>\$225</b>	<b>\$442</b>	<b>\$5,697</b>	<b>\$6,139</b>	<b>\$412</b>
<b>Inactive Members</b>						
Terminated	\$211	\$0	\$4	\$123	\$127	\$5
Service Retired	207	0	1,539	283	1,822	405
Disability Retired	8	0	1,938	28	1,966	7
Survivors	6	0	436	17	453	28
<b>Total Inactive</b>	<b>\$431</b>	<b>\$0</b>	<b>\$3,916</b>	<b>\$452</b>	<b>\$4,368</b>	<b>\$444</b>
Laws of 2008	0	0	0	0	0	0
<b>2007 Total</b>	<b>\$2,698</b>	<b>\$225</b>	<b>\$4,358</b>	<b>\$6,149</b>	<b>\$10,507</b>	<b>\$856</b>
<b>2006 Total</b>	<b>\$2,519</b>	<b>\$169</b>	<b>\$4,316</b>	<b>\$6,004</b>	<b>\$10,320</b>	<b>\$848</b>

Note: Totals may not agree due to rounding.

**Present Value of Projected Unit Credit (PUC) Benefits\***

<i>(Dollars in millions)</i>	PERS			TRS		
	Plan 1	Plan 2/3	Total	Plan 1	Plan 2/3	Total
<b>Active Members</b>						
Retirement	\$3,033	\$8,783	\$11,815	\$2,140	\$3,095	\$5,235
Termination	16	368	384	8	103	110
Death	27	50	77	11	27	39
Disability	16	74	89	3	5	8
Return of Contributions on Termination	6	98	105	0	3	3
Return of Contributions on Death	29	74	104	14	8	22
<b>Total Active</b>	<b>\$3,127</b>	<b>\$9,447</b>	<b>\$12,573</b>	<b>\$2,177</b>	<b>\$3,240</b>	<b>\$5,417</b>
<b>Inactive Members</b>						
Terminated	\$294	\$1,229	\$1,522	\$652	\$428	\$1,079
Service Retired	9,581	1,582	11,163	7,601	345	7,946
Disability Retired	140	79	219	100	8	108
Survivors	561	77	638	317	11	328
<b>Total Inactive</b>	<b>\$10,576</b>	<b>\$2,967</b>	<b>\$13,542</b>	<b>\$8,670</b>	<b>\$791</b>	<b>\$9,461</b>
<b>Laws of 2008</b>	<b>3</b>	<b>5</b>	<b>8</b>	<b>7</b>	<b>16</b>	<b>24</b>
<b>2007 Total</b>	<b>\$13,705</b>	<b>\$12,418</b>	<b>\$26,124</b>	<b>\$10,854</b>	<b>\$4,048</b>	<b>\$14,902</b>
<b>2006 Total</b>	<b>\$12,989</b>	<b>\$11,152</b>	<b>\$24,141</b>	<b>\$10,324</b>	<b>\$3,624</b>	<b>\$13,947</b>

Note: Totals may not agree due to rounding.

\* Calculated using the PUC cost method. We did not use this method to determine contribution requirements.

**Present Value of PUC Benefits\***

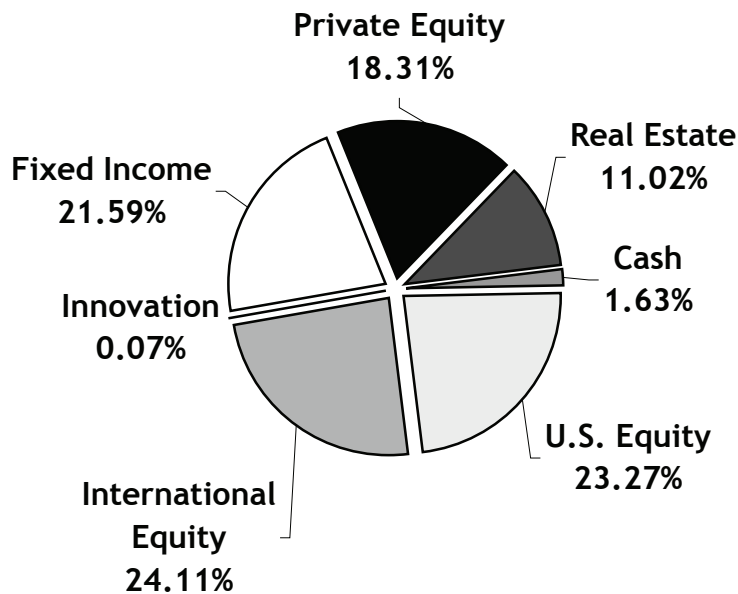
*(Continued)*

<i>(Dollars in millions)</i>	SERS	PSERS	LEOFF		WSPRS	
	Plan 2/3	Plan 2	Plan 1	Plan 2		Total
<b>Active Members</b>						
Retirement	\$1,137	\$8	\$399	\$2,734	\$3,132	\$226
Termination	88	1	0	29	29	2
Death	8	0	3	29	32	3
Disability	8	0	4	76	81	2
Return of Contributions on Termination	10	1	0	34	34	1
Return of Contributions on Death	7	0	0	32	33	1
<b>Total Active</b>	<b>\$1,259</b>	<b>\$11</b>	<b>\$407</b>	<b>\$2,934</b>	<b>\$3,341</b>	<b>\$234</b>
<b>Inactive Members</b>						
Terminated	\$211	\$0	\$4	\$123	\$127	\$5
Service Retired	207	0	1,539	283	1,822	405
Disability Retired	8	0	1,938	28	1,966	7
Survivors	6	0	436	17	453	28
<b>Total Inactive</b>	<b>\$431</b>	<b>\$0</b>	<b>\$3,916</b>	<b>\$452</b>	<b>\$4,368</b>	<b>\$444</b>
<b>Laws of 2008</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2007 Total</b>	<b>\$1,691</b>	<b>\$11</b>	<b>\$4,323</b>	<b>\$3,386</b>	<b>\$7,709</b>	<b>\$679</b>
<b>2006 Total</b>	<b>\$1,543</b>	<b>\$1</b>	<b>\$4,280</b>	<b>\$3,323</b>	<b>\$7,602</b>	<b>\$654</b>

Note: Totals may not agree due to rounding.

\* Calculated using the PUC cost method. We did not use this method to determine contribution requirements.

## Retirement Commingled Trust Fund (CTF) Asset Allocation



**Cash:** Highly liquid, very safe investments that can be easily converted into cash, such as Treasury Bills and money-market funds.

**Fixed Income:** Securities representing debt obligations and usually having fixed payments and maturities. Different types of fixed income securities include government and corporate bonds, mortgage-backed securities, asset-backed securities, convertible issues, and may also include money-market instruments.

**Innovation:** Fund that provides the ability to invest in a broad range of assets that fall outside the traditional asset classes or management style of existing asset classes, such as infrastructure, commodities, and global equity.

**International Equity:** Shares of non-U.S. corporations that trade on public exchanges or “over-the-counter.” The ownership of a corporation is represented by shares that are claimed on the corporation’s earnings and assets.

**Private Equity:** The infusion of equity capital into a private company (one that is not available on the public markets). Private equity investments include securities that are not listed on a public exchange and are not easily accessible to most individuals. These investments range from initial capital in start-up enterprises to leveraged buyouts of mature corporations.

**Real Estate:** An externally-managed selection of partnership investments with the majority of the partnerships invested in high-quality real estate leased to third parties.

**U.S. Equity:** Shares of U.S. corporations that trade on public exchanges or “over-the-counter.” The ownership of a corporation is represented by shares that are claimed on the corporation’s earnings and

**Change in Market Value of Assets**

<i>(Dollars in millions)</i>	PERS			TRS		
	Plan 1	Plan 2/3	Total	Plan 1	Plan 2/3	Total
	Fund 631	Fund 641		Fund 632	Fund 642	
<b>2006 Market Value</b>	<b>\$10,458</b>	<b>\$14,881</b>	<b>\$25,339</b>	<b>\$8,818</b>	<b>\$5,253</b>	<b>\$14,072</b>
<b>Revenue</b>						
Contributions						
Employee	33	156	189	22	9	32
Employer/State	108	183	291	52	80	132
Total Contributions	141	339	480	74	90	164
Investment Return	1,670	2,469	4,140	1,412	871	2,283
Restorations	4	3	7	3	0	4
Transfers In	0	(57)	(57)	0	(14)	(14)
Miscellaneous	0	0	0	(0)	0	0
<b>Total Revenue</b>	<b>\$1,816</b>	<b>\$2,754</b>	<b>\$4,570</b>	<b>\$1,489</b>	<b>\$947</b>	<b>\$2,436</b>
<b>Disbursements</b>						
Monthly Benefits*	\$747	\$111	\$858	\$574	\$22	\$596
Refunds	5	19	24	1	2	3
Total Benefits	752	130	882	575	24	599
Transfers Out	0	(54)	(54)	(0)	(14)	(14)
Expenses	0	0	1	0	0	0
<b>Total Disbursements</b>	<b>\$752</b>	<b>\$76</b>	<b>\$829</b>	<b>\$575</b>	<b>\$10</b>	<b>\$585</b>
<b>Payables</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>2007 Market Value</b>	<b>\$11,522</b>	<b>\$17,559</b>	<b>\$29,080</b>	<b>\$9,733</b>	<b>\$6,190</b>	<b>\$15,923</b>
<b>2007 Actuarial Value</b>	<b>\$9,715</b>	<b>\$14,888</b>	<b>\$24,603</b>	<b>\$8,302</b>	<b>\$5,277</b>	<b>\$13,579</b>
<b>Ratio (AV/MV)</b>	<b>84%</b>	<b>85%</b>	<b>85%</b>	<b>85%</b>	<b>85%</b>	<b>85%</b>

*Note: Totals may not agree due to rounding.*

*\*TRS 1 value includes annuity cashouts.*

**Change in Market Value of Assets**  
(Continued)

(Dollars in millions)	SERS	PSERS	LEOFF			WSPRS	Total
	Plan 2/3 Fund 633	Plan 2 Fund 635	Plan 1 Fund 819	Plan 2 Fund 829	Total	Fund 615	
<b>2006 Market Value</b>	<b>\$2,123</b>	<b>\$1</b>	<b>\$5,720</b>	<b>\$4,339</b>	<b>\$10,058</b>	<b>\$846</b>	<b>\$52,438</b>
<b>Revenue</b>							
Contributions							
Employee	14	6	0	73	73	2	316
Employer/State	37	6	0	73	73	2	541
Total Contributions	51	12	0	145	145	5	857
Investment Return	352	1	926	723	1,648	138	8,562
Restorations	0	0	0	2	2	0	13
Transfers In	(5)	0	0	0	0	0	(77)
Miscellaneous	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>\$398</b>	<b>\$13</b>	<b>\$926</b>	<b>\$869</b>	<b>\$1,796</b>	<b>\$143</b>	<b>\$9,356</b>
<b>Disbursements</b>							
Monthly Benefits	14	0	230	16	246	24	1,738
Refunds	2	0	0	6	6	0	35
Total Benefits	16	0	230	23	252	24	1,773
Transfers Out	(7)	0	0	0	0	0	(68)
Expenses	0	0	0	0	0	0	1
<b>Total Disbursements</b>	<b>\$9</b>	<b>\$0</b>	<b>\$230</b>	<b>\$23</b>	<b>\$253</b>	<b>\$24</b>	<b>\$1,699</b>
<b>Payables</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>2007 Market Value</b>	<b>\$2,512</b>	<b>\$14</b>	<b>\$6,416</b>	<b>\$5,185</b>	<b>\$11,601</b>	<b>\$964</b>	<b>\$60,095</b>
<b>2007 Actuarial Value</b>	<b>\$2,133</b>	<b>\$14</b>	<b>\$5,298</b>	<b>\$4,360</b>	<b>\$9,657</b>	<b>\$800</b>	<b>\$50,787</b>
<b>Ratio (AV/MV)</b>	<b>85%</b>	<b>98%</b>	<b>83%</b>	<b>84%</b>	<b>83%</b>	<b>83%</b>	<b>85%</b>

Note: Totals may not agree due to rounding.

**Calculation of Actuarial Value of Assets**

<i>(Dollars in Millions)</i>		PERS 1	PERS 2/3*	TRS 1	TRS 2/3*	SERS 2/3*	
a.	Market Value at 6/30/2007	\$11,522	\$17,559	\$9,733	\$6,190	\$2,512	
	Deferred Gains and (Losses)						
	<u>Plan Year Ending</u>						
	<u>Percent Deferred</u>						
	6/30/2007	87.50%	934	1,388	789	490	198
	9/30/2006	75.00%	549	744	462	262	106
	9/30/2005	62.50%	520	644	438	227	91
	9/30/2004	33.33%	165	181	139	64	26
	9/30/2003	37.50%, 28.57%**	157	217	133	76	31
	9/30/2002	25.00%	(313)	(313)	(265)	(108)	(43)
	9/30/2001	12.50%	(206)	(190)	(266)	(97)	(30)
b.	Total Deferral	\$1,806	\$2,671	\$1,430	\$913	\$379	
c.	Market Value less Deferral (a-b)	\$9,715	\$14,888	\$8,302	\$5,277	\$2,133	
d.	70% of Market Value of Assets	\$8,065	\$12,291	\$6,813	\$4,333	\$1,758	
e.	130% of Market Value of Assets	\$14,978	\$22,826	\$12,652	\$8,047	\$3,266	
f.	<b>Actuarial Value of Assets***</b>	<b>\$9,715</b>	<b>\$14,888</b>	<b>\$8,302</b>	<b>\$5,277</b>	<b>\$2,133</b>	

*Note: Totals may not agree due to rounding.*

*\*Defined Benefit portion only.*

*\*\*PERS Plan 1 and TRS Plan 1 = 28.57% deferred; all other plans = 37.50% deferred.*

*\*\*\*Actuarial Value of Assets can never be less than 70% or greater than 130% of the market value of assets.*

**Calculation of Actuarial Value of Assets**  
(Continued)

<i>(Dollars in Millions)</i>		PSERS 2	LEOFF 1	LEOFF 2	WSPRS	Total	
a.	Market Value at 6/30/2007	\$14	\$6,416	\$5,185	\$964	\$60,095	
	Deferred Gains and (Losses)						
	<u>Plan Year Ending</u>						
	<u>Percent Deferred</u>						
	6/30/2007	87.50%	0	519	406	77	4,801
	9/30/2006	75.00%, 0.00%*	0	295	214	43	2,675
	9/30/2005	62.50%	0	272	180	39	2,411
	9/30/2004	33.33%	0	83	48	12	718
	9/30/2003	37.50%	0	103	58	14	789
	9/30/2002	25.00%	0	(154)	(80)	(21)	(1,297)
	9/30/2001	N/A	0	0	0	0	(789)
b.	Total Deferral	\$0	\$1,119	\$826	\$164	\$9,308	
c.	Market Value less Deferral (a-b)	\$14	\$5,298	\$4,360	\$800	\$50,787	
d.	70% of Market Value of Assets	\$10	\$4,491	\$3,630	\$675	\$42,066	
e.	130% of Market Value of Assets	\$18	\$8,341	\$6,741	\$1,254	\$78,123	
f.	<b>Actuarial Value of Assets**</b>	<b>\$14</b>	<b>\$5,298</b>	<b>\$4,360</b>	<b>\$800</b>	<b>\$50,787</b>	

Note: Totals may not agree due to rounding.

\*PSERS Plan 2 = 0.00% deferred; all other plans = 75.00% deferred.

\*\*Actuarial Value of Assets can never be less than 70% or greater than 130% of the market value of assets.

**Investment Gains and (Losses) for Prior Year**

<i>(Dollars in Millions)</i>	<b>PERS 1</b>	<b>PERS 2/3*</b>	<b>TRS 1</b>	<b>TRS 2/3*</b>	<b>SERS 2/3*</b>
a. 2006 Market Value (at WSIB)	\$10,446	\$14,850	\$8,802	\$5,240	\$2,117
b. Total Cash Flow	(594)	199	(479)	61	37
c. 2007 Market Value (at WSIB)	11,517	17,518	9,730	6,172	2,505
d. Actual return (c-b-a)	\$1,665	\$2,469	\$1,407	\$871	\$352
e. Weighted asset amount	\$10,057	\$14,852	\$8,496	\$5,237	\$2,117
f. Expected return (8% x e)	598	882	505	311	126
g. Investment Gain/(Loss) for Prior Year (d-f)	1,067	1,586	902	560	226
h. Dollar-weighted rate of return**	16.55%	16.63%	16.56%	16.64%	16.62%

*Note: Totals may not agree due to rounding.*

*\*Defined Benefit portion only.*

*\*\*For the 2007 valuation the interest rates were not annualized.*

*They reflect the actual valuation period of 9 months.*

**Investment Gains and (Losses) for Prior Year**

*(Continued)*

<i>(Dollars in Millions)</i>	<b>PSERS 2</b>	<b>LEOFF 1</b>	<b>LEOFF 2</b>	<b>WSPRS</b>	<b>Total</b>
a. 2006 Market Value (at WSIB)	\$0	\$5,715	\$4,328	\$845	\$52,341
b. Total Cash Flow	12	(223)	123	(19)	(882)
c. 2007 Market Value (at WSIB)	13	6,417	5,173	964	60,008
d. Actual return (c-b-a)	\$1	\$924	\$722	\$138	\$8,548
e. Weighted asset amount	\$5	\$5,571	\$4,352	\$830	\$51,517
f. Expected return (8% x e)	0	331	259	49	3,061
g. Investment Gain/(Loss) for Prior Year (d-f)	0	593	464	88	5,487
h. Dollar-weighted rate of return**	13.37%	16.59%	16.61%	16.61%	16.47%

*Note: Totals may not agree due to rounding.*

*\*Defined Benefit portion only.*

*\*\*For the 2007 valuation the interest rates were not annualized.*

*They reflect the actual valuation period of 9 months.*



## *Funded Status*

We report a plan's funded status by comparing the plan's current assets to the present value of the earned pensions of its members. A plan's funded status can vary significantly, depending on the assumptions and methods used to determine the value of the plan's assets and liabilities. For this valuation report, we present two funded status measures.

The first measure compares the Actuarial Value of Assets (AVA) to the PUC liabilities calculated using a long-term interest assumption. The second measure compares the Market Value of Assets (MVA) to the PUC liabilities calculated using a short-term interest assumption. The next sections describe these measures in more detail and display the resulting funded statuses by plan.

### *Funded Status on an Actuarial Value Basis*

The funded status on an actuarial value basis is the ratio of the AVA to the PUC liability calculated using the 8 percent valuation interest rate assumption. We assume the plans are on-going and, therefore, we use the same long-term assumptions to develop the assets and liabilities as we used for determining the contribution requirements of the plans. We don't expect the assumptions to match actual experience over short-term periods. However, we do expect these assumptions to reasonably approximate average annual experience over long-term periods. This measure of funded status is consistent with the State's current funding policy and financing plan for future retirement benefits.

We use an asset valuation method to determine the AVA. This asset valuation method smoothes the inherent volatility in the MVA by deferring a portion of annual investment gains or losses for a certain number of years. Investment gains and losses occur when the annual return on investments varies from the long-term assumed rate of 8 percent. The AVA provides a more stable measure of the plan's assets on an on-going basis.

We use the PUC actuarial cost method to determine the present value of earned pensions. The PUC liabilities are actuarial liabilities based on members' earned service credit as of the valuation date. They include future assumed salary increases and reflect future service credits for determining benefit eligibility. The PUC liabilities are discounted to the valuation date using the valuation interest rate to determine the present value (today's value). The valuation interest rate is consistent with the long-term expected return on invested contributions.

The following table displays the funded status on an actuarial value basis for each plan.

Funded Status on an Actuarial Value Basis\*

(Dollars in millions)	PERS		TRS		SERS	PSERS	LEOFF		WSPRS	Total
	Plan 1	Plan 2/3	Plan 1	Plan 2/3	Plan 2/3	Plan 2	Plan 1	Plan 2		
Projected Unit Credit Liability	\$13,705	\$12,418	\$10,854	\$4,048	\$1,691	\$11	\$4,323	\$3,386	\$679	\$51,115
Actuarial Value of Assets	9,715	14,888	8,302	5,277	2,133	14	5,298	4,360	800	50,787
Unfunded Liability	\$3,990	(\$2,470)	\$2,552	(\$1,229)	(\$443)	(\$2)	(\$975)	(\$974)	(\$121)	\$328
Funded Ratio:										
2007 **	71%	120%	76%	130%	126%	120%	123%	129%	118%	99%
2006 **	74%	121%	80%	133%	125%	99%	117%	116%	114%	100%
2005 **	74%	127%	80%	134%	122%	N/A	114%	114%	113%	99%
2004	81%	134%	88%	153%	137%	N/A	109%	117%	118%	105%
2003	82%	142%	89%	155%	138%	N/A	112%	125%	123%	107%
2002	92%	158%	98%	182%	169%	N/A	119%	137%	135%	118%
2001 **	97%	179%	100%	197%	197%	N/A	129%	154%	147%	126%
2000 **	98%	190%	100%	196%	170%	N/A	136%	161%	152%	131%
1999	93%	189%	93%	188%	N/A	N/A	125%	154%	159%	124%
1998	86%	191%	86%	185%	N/A	N/A	117%	160%	147%	116%
1997 **	83%	187%	82%	181%	N/A	N/A	108%	155%	140%	109%
1996	73%	157%	70%	144%	N/A	N/A	89%	130%	128%	92%
1995	68%	150%	65%	136%	N/A	N/A	80%	126%	119%	85%
1994 **	67%	142%	65%	130%	N/A	N/A	68%	124%	110%	80%
1993	70%	142%	62%	126%	N/A	N/A	68%	127%	110%	79%
1992	67%	139%	59%	127%	N/A	N/A	65%	128%	108%	75%
1991	67%	149%	59%	131%	N/A	N/A	66%	154%	106%	75%
1990	66%	154%	60%	140%	N/A	N/A	65%	153%	105%	74%
1989 **	65%	162%	58%	144%	N/A	N/A	65%	158%	103%	73%
1988	66%	165%	59%	143%	N/A	N/A	66%	153%	102%	72%
1987	71%	175%	58%	135%	N/A	N/A	69%	157%	95%	74%
1986	63%	162%	50%	125%	N/A	N/A	57%	142%	87%	63%

Note: Totals may not agree due to rounding.

\*Liabilities have been valued using an interest rate of 8%.

\*\*Assumptions changed.

The present value of actuarial liabilities is sensitive to the interest rate assumption. The following tables show the sensitivity of the funded status to the interest rate assumption. We calculated liabilities using a 7 percent and 9 percent interest rate.

Funded Status Using a 7% Interest Rate Assumption

(Dollars in millions)	PERS		TRS		SERS	PSERS	LEOFF		WSPRS	Total	
	Plan 1	Plan 2/3	Plan 1	Plan 2/3	Plan 2/3	Plan 2	Plan 1	Plan 2			
Projected Unit Credit Liability	\$15,059	\$14,740	\$11,940	\$4,883	\$1,999	\$14	\$4,779	\$4,077	\$782	\$58,274	
Actuarial Value of Assets	9,715	14,888	8,302	5,277	2,133	14	5,298	4,360	800	50,787	
Unfunded Liability	\$5,344	(\$148)	\$3,638	(\$394)	(\$134)	\$1	(\$519)	(\$283)	(\$18)	\$7,487	
Funded Ratio:											
	2007	65%	101%	70%	108%	107%	95%	111%	107%	102%	87%

Note: Totals may not agree due to rounding.

Funded Status Using a 9% Interest Rate Assumption

(Dollars in millions)	PERS		TRS		SERS	PSERS	LEOFF		WSPRS	Total	
	Plan 1	Plan 2/3	Plan 1	Plan 2/3	Plan 2/3	Plan 2	Plan 1	Plan 2			
Projected Unit Credit Liability	\$12,551	\$10,584	\$9,930	\$3,397	\$1,445	\$9	\$3,937	\$2,824	\$596	\$45,274	
Actuarial Value of Assets	9,715	14,888	8,302	5,277	2,133	14	5,298	4,360	800	50,787	
Unfunded Liability	\$2,835	(\$4,304)	\$1,628	(\$1,880)	(\$689)	(\$4)	(\$1,360)	(\$1,535)	(\$204)	(\$5,513)	
Funded Ratio:											
	2007	77%	141%	84%	155%	148%	149%	135%	154%	134%	112%

Note: Totals may not agree due to rounding.

## Funded Status on a Market Value Basis

The funded status on a market value basis is the ratio of the MVA to the PUC liability calculated using a 5.5 percent interest rate assumption. The funded status on a market value basis provides a measure of the plan's health if the plan is "settled" or "immunized" on the valuation date. Immunizing a pension plan means attaching assets to liabilities so the assets maturing each year match the expected pension payments due from the plan each year. A plan can be settled by purchasing annuities on the open market for each member, or immunized by investing the assets in bonds with payment streams that match the expected benefit payments.

Because most of the Washington State plans covered in this valuation report are open and on-going, we only present the market value funded status for the closed Plans 1. Although the Plans 1 are closed to new members, they are not settled and have not been immunized. However, there is an opportunity to immunize these plans in the future. They are considered on-going plans because current annuitants continue to receive their benefits from the retirement trust fund, and current active members continue to accrue benefits under the plan. However, because the plans are closed to new members, the future benefit payments are more predictable, have a shorter duration, and would be easier to immunize. The decision to settle or immunize the Plans 1 is complex and would require additional actuarial analysis and information that is outside the scope of this report.

The following table displays the market value funded status for each plan as described above.

Funded Status on a Market Value Basis*				
<i>(Dollars in millions)</i>	PERS	TRS	LEOFF	
	Plan 1	Plan 1	Plan 1	
Projected Unit Credit Liability	\$17,572	\$13,960	\$5,634	
Market Value of Assets	11,522	9,733	6,416	
Unfunded Liability	\$6,050	\$4,227	(\$783)	
Funded Ratio:				
	2007	66%	70%	114%
	2006	64%	67%	102%
	2005	61%	63%	94%
	2004	59%	60%	82%

*Note: Totals may not agree due to rounding.*

*\* Liabilities have been valued using an interest rate of 5.5%. The 5.5% interest rate approximates the "risk-free" rate of return on assets. We did not use this method to determine contribution requirements.*

Both funded status measures vary based on the measurement (valuation) date and the market conditions on that date. The market value measure, however, is more volatile because the asset value has no smoothing and the ability to immunize the plan depends on current bond and annuity purchase rates.

## Change in Employer and State Contribution Rate by Source

Change in Employer Rate	PERS	TRS	SERS	PSERS	LEOFF	WSPRS
<b>2006 Contribution Rate</b>	<b>7.72%</b>	<b>9.63%</b>	<b>8.08%</b>	<b>9.96%</b>	<b>(1.40%)</b>	<b>7.30%</b>
Economic Gains/Losses	(0.54%)	(0.30%)	(0.36%)	0.10%	(1.60%)	(2.30%)
Demographic Gains/Losses	(0.16%)	(0.22%)	(0.09%)	0.03%	(0.06%)	(0.04%)
Present Value Future Salaries Gains/Losses	(0.31%)	0.07%	(0.17%)	(1.52%)	(0.11%)	(0.23%)
Experience Study Gains/Losses	0.75%	0.39%	0.21%	0.08%	0.04%	(0.19%)
PEBB Premiums for Survivors	N/A	N/A	N/A	N/A	0.01%	0.00%
Other Gains/Losses	0.27%	(0.43%)	(0.86%)	1.29%	(0.38%)	(1.58%)
<b>Total Change</b>	<b>0.01%</b>	<b>(0.49%)</b>	<b>(1.15%)</b>	<b>0.10%</b>	<b>(2.10%)</b>	<b>(4.34%)</b>
<b>2007 Preliminary Contribution Rate</b>	<b>7.73%</b>	<b>9.14%</b>	<b>6.93%</b>	<b>10.06%</b>	<b>(3.50%)</b>	<b>2.96%</b>
Laws of 2008	0.00%	0.08%	0.00%	0.00%	0.00%	0.00%
Excess Member Rate*	N/A	0.00%	N/A	N/A	N/A	0.15%
Increase from Applied Rate Floor*	0.00%	0.80%	0.19%	0.00%	0.72%	4.14%
Rate to Amortize Prior Liability*	0.11%	0.77%	1.00%	N/A	N/A	1.32%
<b>2007 Adjusted Contribution Rate</b>	<b>7.84%</b>	<b>10.79%</b>	<b>8.12%</b>	<b>10.06%</b>	<b>(2.78%)</b>	<b>8.57%</b>

The SERS and PSERS rates include the UAAL rate for PERS Plan 1.

The LEOFF contribution rate is the State's portion for Plan 2 (20% of the Normal Cost) plus the UAAL rate for Plan 1.

\* Minimum Contribution Rates went into effect for the 2007 Actuarial Valuation.

**Change in Employer and State Normal Cost by Source**

<b>Change in Normal Costs</b>	<b>PERS</b>	<b>TRS</b>	<b>SERS</b>	<b>PSERS</b>	<b>LEOFF</b>	<b>WSPRS</b>
<b>2006 Normal Cost</b>	<b>4.72%</b>	<b>4.97%</b>	<b>5.08%</b>	<b>6.96%</b>	<b>3.11%</b>	<b>7.30%</b>
Economic Gains/Losses	(0.36%)	(0.24%)	(0.36%)	0.10%	(0.30%)	(2.30%)
Assets	(0.27%)	(0.21%)	(0.32%)	0.00%	(0.22%)	(1.99%)
Salaries	(0.10%)	(0.05%)	(0.07%)	(0.04%)	(0.08%)	(0.34%)
Growth	0.01%	0.02%	0.03%	0.14%	0.00%	0.03%
Demographic Gains/Losses	(0.10%)	(0.12%)	(0.09%)	0.03%	(0.03%)	(0.04%)
Termination/Return to Work	(0.11%)	(0.14%)	(0.11%)	0.03%	(0.01%)	(0.01%)
Retirement	0.01%	0.02%	0.02%	0.00%	(0.02%)	(0.03%)
Present Value Future Salaries Gains/Losses	(0.24%)	(0.04%)	(0.17%)	(1.52%)	(0.12%)	(0.23%)
Experience Study Change Gains/Losses	0.52%	0.23%	0.21%	0.08%	(0.13%)	(0.19%)
PEBB Premiums for Survivors	N/A	N/A	N/A	N/A	0.01%	0.00%
Total Other Gains/Losses	0.07%	(0.75%)	(0.86%)	1.29%	(0.22%)	(1.58%)
Plan Change Gains/Losses	0.55%	0.71%	0.31%	0.00%	0.01%	(0.14%)
Method Change Gains/Losses	(0.33%)	(0.35%)	(0.38%)	(0.05%)	(0.19%)	(0.62%)
Assumption Change Gains/Losses	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Miscellaneous Change Gains/Losses	(0.15%)	(1.11%)	(0.79%)	1.34%	(0.04%)	(0.82%)
<b>Total Change</b>	<b>(0.11%)</b>	<b>(0.92%)</b>	<b>(1.27%)</b>	<b>(0.02%)</b>	<b>(0.79%)</b>	<b>(4.34%)</b>
<b>2007 Preliminary Normal Cost</b>	<b>4.61%</b>	<b>4.05%</b>	<b>3.81%</b>	<b>6.94%</b>	<b>2.32%</b>	<b>2.96%</b>
Laws of 2008	0.00%	0.08%	0.00%	0.00%	0.00%	0.00%
Excess Member Rate	N/A	0.00%	N/A	N/A	N/A	0.15%
Increase from Applied Rate Floor	0.00%	0.80%	0.19%	N/A	0.72%	4.14%
Rate to Amortize Prior Liability	0.11%	0.77%	1.00%	N/A	N/A	1.32%
<b>2007 Adjusted Normal Cost</b>	<b>4.72%</b>	<b>5.70%</b>	<b>5.00%</b>	<b>6.94%</b>	<b>3.04%</b>	<b>8.57%</b>

*The LEOFF contribution rate is the State's portion only (20% of the Plan 2 Normal Cost).*

**Change in Employer and State UAAL Rate by Source**

<b>Change in UAAL Rate</b>	<b>PERS</b>	<b>TRS</b>	<b>SERS</b>	<b>PSERS</b>	<b>LEOFF</b>	<b>WSPRS</b>
<b>2006 UAAL Rate</b>	<b>3.00%</b>	<b>4.66%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>(4.51%)</b>	<b>N/A</b>
Economic Gains/Losses	(0.18%)	(0.06%)	N/A	N/A	(1.30%)	N/A
Assets	(0.15%)	(0.05%)	N/A	N/A	(1.32%)	N/A
Salaries	(0.03%)	(0.01%)	N/A	N/A	(0.03%)	N/A
Inflation (CPI)	0.00%	0.00%	N/A	N/A	0.05%	N/A
Demographic Gains/Losses	(0.06%)	(0.10%)	N/A	N/A	(0.03%)	N/A
Termination/Return to Work	(0.01%)	0.02%	N/A	N/A	0.00%	N/A
Retirement	(0.05%)	(0.12%)	N/A	N/A	(0.03%)	N/A
Present Value Future Salaries Gains/Losses	(0.07%)	0.11%	N/A	N/A	0.01%	N/A
Experience Study Change Gains/Losses	0.23%	0.16%	N/A	N/A	0.17%	N/A
Total Other Gains/Losses	0.20%	0.32%	N/A	N/A	(0.16%)	N/A
Plan Change Gains/Losses	0.38%	0.79%	N/A	N/A	0.00%	N/A
Method Change Gains/Losses	(0.06%)	(0.12%)	N/A	N/A	(0.00%)	N/A
Assumption Change Gains/Losses	0.00%	0.00%	N/A	N/A	0.00%	N/A
Miscellaneous Change Gains/Losses	(0.12%)	(0.36%)	N/A	N/A	(0.16%)	N/A
<b>Total Change</b>	<b>0.12%</b>	<b>0.43%</b>	<b>0.12%</b>	<b>0.12%</b>	<b>(1.31%)</b>	<b>N/A</b>
<b>2007 Preliminary UAAL Rate</b>	<b>3.12%</b>	<b>5.09%</b>	<b>3.12%</b>	<b>3.12%</b>	<b>(5.82%)</b>	<b>N/A</b>
Laws of 2008	0.00%	0.00%	0.00%	0.00%	0.00%	N/A
Increase from Applied Rate Floor	0.00%	0.00%	0.00%	0.00%	N/A	N/A
<b>2007 Adjusted UAAL Rate</b>	<b>3.12%</b>	<b>5.09%</b>	<b>3.12%</b>	<b>3.12%</b>	<b>(5.82%)</b>	<b>N/A</b>

*The SERS and PSERS rates are to fund the PERS Plan 1 UAAL.*

*The LEOFF contribution rate is the UAAL rate for plan 1. The plan has a surplus of assets over liabilities, so no rate is currently payable.*

## *Effect of Plan, Assumption, and Method Changes*

In addition to experience gains or losses, significant changes in plan provisions or actuarial assumptions or methods will also impact contribution rates.

### *Plan Changes:*

- TRS/SERS Half-Year Contracts (Chapter 204, Laws of 2008).
- Judges Increased Benefit Multiplier (Chapter 300, Laws of 2008).
- TRS Salary Bonuses (Chapter 175, Laws of 2008).
- TRS Out-of-State Service Credit Purchase (Chapter 101, Laws of 2008).
- LEOFF 2 Alternate Revenue (Chapter 99, Laws of 2008).

### *Assumption Changes:*

- Salary growth assumption.
- Projected improvements in mortality.
- Updated demographic assumptions as a result of the 2001-2006 Experience Study. For details of the analysis behind the changes see the experience study report.

### *Method Changes:*

- We removed competing decrements in our valuation software.
- We fixed the PSERS savings fund contribution rate at 6 percent for determining the return of contributions benefit.
- We changed the PERS, TRS, and SERS Plans 2/3 age eligibility requirement for the normal retirement benefit from 65 to 64.5.
- We changed the method for calculating average final compensation.

### *Effect of Changes on the Current Valuation:*

The table on the next page shows the effect of the above changes on the current actuarial valuation results.



**Effect of Plan, Assumption, and Method Changes**

	PERS 1	PERS 2/3	TRS 1	TRS 2/3	SERS 2/3	PSERS 2	LEOFF 1	LEOFF 2	WSPRS
<b>Before Change*</b>									
Present Value Fully Projected Benefits	\$13,244	\$19,579	\$10,567	\$6,878	\$2,683	\$222	\$4,316	\$6,407	\$865
Present Value Projected Unit Credit Benefits	12,926	11,805	10,409	3,939	1,707	11	4,286	3,616	668
Actuarial Value of Assets	9,715	14,888	8,302	5,277	2,133	14	5,298	4,360	800
Unfunded Liability	3,211	(3,082)	2,107	(1,338)	(427)	(2)	(1,011)	(744)	(132)
Employer Contribution Rate	7.27%	7.27%	9.94%	9.94%	7.85%	9.46%	0.00%	4.26%	4.70%
<b>After Change</b>									
Present Value Fully Projected Benefits	\$14,061	\$20,634	\$11,021	\$7,078	\$2,698	\$225	\$4,358	\$6,149	\$856
Present Value Projected Unit Credit Benefits	13,705	12,418	10,854	4,048	1,691	11	4,323	3,386	679
Actuarial Value of Assets	9,715	14,888	8,302	5,277	2,133	14	5,298	4,360	800
Unfunded Liability	3,990	(2,470)	2,552	(1,229)	(443)	(2)	(975)	(974)	(121)
Employer Contribution Rate	7.84%	7.84%	10.79%	10.79%	8.12%	10.06%	0.00%	4.56%	8.57%
<b>Increase/(Decrease) in Rate</b>	<b>0.57%</b>	<b>0.57%</b>	<b>0.85%</b>	<b>0.85%</b>	<b>0.27%</b>	<b>0.60%</b>	<b>0.00%</b>	<b>0.30%</b>	<b>3.87%</b>

*Before and after changes include actuarial gains and losses for the year ending 6/30/2007. After change includes Minimum Contribution Rates that went into effect for the 2007 Actuarial Valuation.*

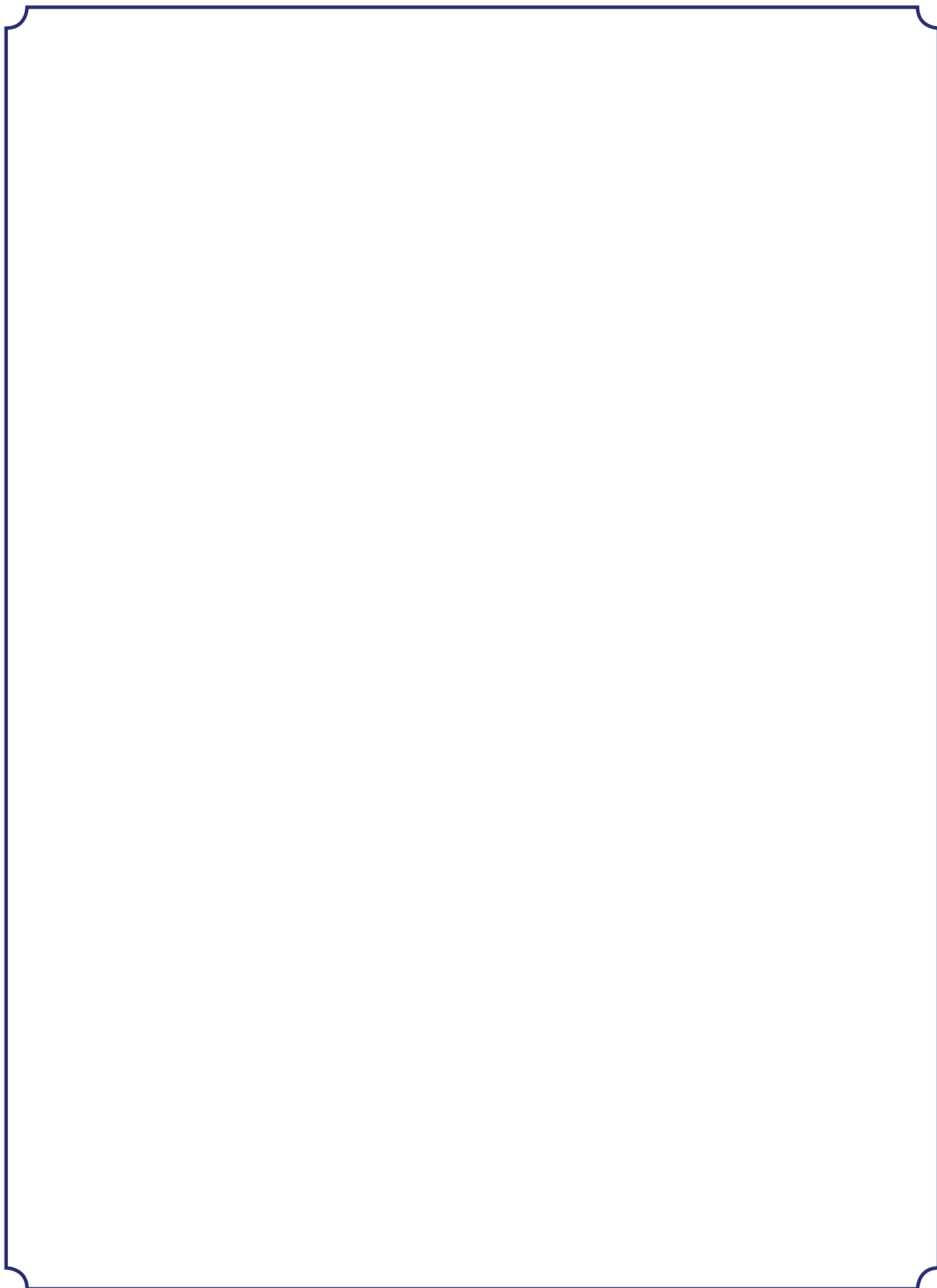
*The LEOFF contribution rate is the employers' portion only (30% of the Plan 2 Normal Cost).*

*\*Includes the cost of the projected 2008 gain-sharing event.*



*Section 3*  
*Participant Data*





# Overview of System Membership

The state administers nine retirement systems for state and local public employees. Retirement system membership is determined according to the participant's occupation and employer. Employees covered by each system are defined in separate chapters of the Revised Code of Washington (RCW).

The state also administers benefits for volunteer fire fighters and two small judicial systems which are not included in this valuation. The volunteer fire fighters have a separate actuarial valuation. The judicial systems are closed to new members and any judge hired after June 30, 1988 becomes a member of PERS 2/3.

The six largest retirement systems and a general description of their membership are listed below.

<p><b>PERS - Public Employees' Retirement System</b> <i>Chapter 41.40 RCW</i></p>	<p>State employees; employees of all counties and most cities (the exceptions are Tacoma, Seattle, and Spokane); non-teaching employees of institutions of higher learning and community colleges; employees of ports, service districts, Energy Northwest, and public utility districts. Judges first elected or appointed after June 30, 1988, are also included.</p>
<p><b>TRS - Teachers' Retirement System</b> <i>Chapter 41.32 RCW</i></p>	<p>Certificated teachers; administrators; and educational staff associates.</p>
<p><b>SERS - School Employees' Retirement System</b> <i>Chapter 41.35 RCW</i></p>	<p>Classified school district employees.</p>
<p><b>PSERS - Public Safety Employees' Retirement System</b> <i>Chapter 41.37 RCW</i></p>	<p>Correction officers (state, state community, county, city, and local community); liquor enforcement officers; commercial vehicle enforcement officers; state park rangers; gambling commission enforcement officers; Department of Natural Resources enforcement officers.</p>
<p><b>LEOFF - Law Enforcement Officers' and Fire Fighters' Retirement System</b> <i>Chapter 41.26 RCW</i></p>	<p>Fire fighters; emergency medical technicians; law enforcement officers including sheriffs; university, port, city police officers, and enforcement officers with the Department of Fish and Wildlife.</p>
<p><b>WSPRS - Washington State Patrol Retirement System</b> <i>Chapter 43.43 RCW</i></p>	<p>Commissioned officers of the Washington State Patrol.</p>

**Active Membership By Employer and Plan**

Employer	All Systems	PERS			TRS		
		Plan 1	Plan 2	Plan 3	Plan 1	Plan 2	Plan 3
State Agencies	61,996	4,776	44,827	9,786	61	4	66
Higher Education	19,831	1,256	14,053	4,358	43	8	9
Community Colleges	6,007	388	4,320	1,079	134	31	55
K-12	116,098	2,571	0	0	6,055	6,669	51,515
Counties	30,521	1,582	21,281	3,442	0	0	0
County Sub Divisions	17,983	948	14,707	2,280	0	0	0
First Class Cities	8,566	223	2,688	550	0	0	0
Other Cities	18,167	632	10,688	1,637	0	0	0
Ports	2,165	104	1,678	200	0	0	0
Education Service District	1,898	72	0	0	38	40	211
Fire Districts	3,719	17	569	71	0	0	0
Public Utility District	4,329	244	3,546	539	0	0	0
Water Districts	1,793	100	1,516	177	0	0	0
Energy Northwest	1,093	38	752	303	0	0	0
Unions	24	24	0	0	0	0	0
<b>TOTAL</b>	<b>294,190</b>	<b>12,975</b>	<b>120,625</b>	<b>24,422</b>	<b>6,331</b>	<b>6,752</b>	<b>51,856</b>

**Active Membership By Employer and Plan**

*(Continued)*

Employer	SERS		PSERS	LEOFF		WSPRS	
	Plan 2	Plan 3	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2
State Agencies	0	0	1,335	0	104	885	152
Higher Education	0	0	0	0	104	0	0
Community Colleges	0	0	0	0	0	0	0
K-12	17,219	32,069	0	0	0	0	0
Counties	0	0	1,309	62	2,845	0	0
County Sub Divisions	0	0	0	3	45	0	0
First Class Cities	0	0	24	263	4,818	0	0
Other Cities	0	0	87	133	4,990	0	0
Ports	0	0	0	4	179	0	0
Education Service District	548	989	0	0	0	0	0
Fire Districts	0	0	0	48	3,014	0	0
Public Utility District	0	0	0	0	0	0	0
Water Districts	0	0	0	0	0	0	0
Energy Northwest	0	0	0	0	0	0	0
Unions	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>17,767</b>	<b>33,058</b>	<b>2,755</b>	<b>513</b>	<b>16,099</b>	<b>885</b>	<b>152</b>

The tables below summarize participant data changes from last year's valuation to the current year's valuation. The participant data is divided into two main categories:

- Actives - members accruing benefits in the plan.
- Annuitants - members and beneficiaries receiving benefits from the plan.

#### Reconciliation of Participant Data

	PERS				TRS			
	Plan 1	Plan 2	Plan 3	Total	Plan 1	Plan 2	Plan 3	Total
<b>2006 Actives</b>	14,213	118,341	22,473	155,027	7,382	6,983	53,371	67,736
Transfers	0	(336)	3,787	3,451	0	(19)	19	0
Hires/Rehires	240	10,113	419	10,772	31	71	965	1,067
New Retirees	(998)	(655)	(64)	(1,717)	(67)	(14)	(15)	(96)
Deaths	(24)	(140)	(15)	(179)	(7)	(3)	(13)	(23)
Terminations	(456)	(6,698)	(2,178)	(9,332)	(1,008)	(266)	(2,471)	(3,745)
<b>2007 Actives</b>	<b>12,975</b>	<b>120,625</b>	<b>24,422</b>	<b>158,022</b>	<b>6,331</b>	<b>6,752</b>	<b>51,856</b>	<b>64,939</b>
<b>2006 Annuitants</b>	54,834	14,881	486	70,201	35,745	1,574	933	38,252
New Retirees	1,280	1,235	112	2,627	244	98	98	440
Annuitant Deaths	(1,692)	(280)	(6)	(1,978)	(723)	(15)	(5)	(743)
New Survivors	275	128	8	411	126	7	17	150
Other	(11)	(5)	(1)	(17)	(8)	0	0	(8)
<b>2007 Annuitants</b>	<b>54,686</b>	<b>15,959</b>	<b>599</b>	<b>71,244</b>	<b>35,384</b>	<b>1,664</b>	<b>1,043</b>	<b>38,091</b>
<b>Ratio Actives to Annuitants</b>	<b>0.24</b>	<b>7.56</b>	<b>40.77</b>	<b>2.22</b>	<b>0.18</b>	<b>4.06</b>	<b>49.72</b>	<b>1.70</b>

#### Reconciliation of Participant Data (Continued)

	SERS			PSERS
	Plan 2	Plan 3	Total	Plan 2
<b>2006 Actives</b>	18,464	32,354	50,818	2,073
Transfers	188	43	231	0
Hires/Rehires	231	3,104	3,335	781
New Retirees	(98)	(80)	(178)	0
Deaths	(17)	(20)	(37)	(1)
Terminations	(1,001)	(2,343)	(3,344)	(98)
<b>2007 Actives</b>	<b>17,767</b>	<b>33,058</b>	<b>50,825</b>	<b>2,755</b>
<b>2006 Annuitants</b>	1,815	943	2,758	0
New Retirees	219	169	388	0
Annuitant Deaths	(19)	(5)	(24)	0
New Survivors	12	9	21	0
Other	(1)	(1)	(2)	0
<b>2007 Annuitants</b>	<b>2,026</b>	<b>1,115</b>	<b>3,141</b>	<b>0</b>
<b>Ratio Actives to Annuitants</b>	<b>8.77</b>	<b>29.65</b>	<b>16.18</b>	<b>0.00</b>

**Reconciliation of Participant Data**  
(Continued)

	LEOFF			WSPRS			All
	Plan 1	Plan 2	Total	Plan 1	Plan 2	Total	Systems
<b>2006 Actives</b>	596	15,718	16,314	906	116	1,022	292,990
Transfers	0	0	0	0	0	0	3,682
Hires/Rehires	1	815	816	3	41	44	16,815
New Retirees	(81)	(101)	(182)	(13)	0	(13)	(2,186)
Deaths	0	(7)	(7)	(2)	0	(2)	(249)
Terminations	(3)	(326)	(329)	(9)	(5)	(14)	(16,862)
<b>2007 Actives</b>	<b>513</b>	<b>16,099</b>	<b>16,612</b>	<b>885</b>	<b>152</b>	<b>1,037</b>	<b>294,190</b>
<b>2006 Annuitants</b>	8,172	779	8,951	808	0	808	120,970
New Retirees	84	142	226	13	0	13	3,694
Annuitant Deaths	(163)	(6)	(169)	(9)	0	(9)	(2,923)
New Survivors	69	11	80	9	0	9	671
Other	(1)	(2)	(3)	0	0	0	(30)
<b>2007 Annuitants</b>	<b>8,161</b>	<b>924</b>	<b>9,085</b>	<b>821</b>	<b>0</b>	<b>821</b>	<b>122,382</b>
<b>Ratio Actives to Annuitants</b>	<b>0.06</b>	<b>17.42</b>	<b>1.83</b>	<b>1.08</b>	<b>N/A</b>	<b>1.26</b>	<b>2.40</b>



# Summary of Plan Participants

Summary of Plan Participants								
PERS:	2007				2006			
	Plan 1	Plan 2	Plan 3	Total	Plan 1	Plan 2	Plan 3	Total
<b>Active Members</b>								
Number	12,975	120,625	24,422	158,022	14,213	118,341	22,473	155,027
Total Salaries (millions)	\$676	\$6,005	\$1,152	\$7,833	\$726	\$5,727	\$1,044	\$7,496
Average Age	57.9	46.3	41.8	46.6	57.3	46.1	42.0	46.5
Average Service	22.5	10.4	7.4	10.9	22.2	10.2	7.7	10.9
Average Salary	\$52,130	\$49,779	\$47,172	\$49,569	\$51,042	\$48,391	\$46,452	\$48,353
<b>Terminated Members</b>								
Number Vested	2,656	21,343	2,584	26,583	2,675	20,604	2,331	25,610
Number "Non-Vested"	4,839	84,461	0	89,300	5,006	83,220	0	88,226
<b>Retirees (including L&amp;I disabled)</b>								
Number of Retirees (All)	54,686	15,959	599	71,244	54,834	14,881	486	70,201
Average Monthly Benefit, All Retirees	\$1,509	\$766	\$448	\$1,334	\$1,469	\$745	\$427	\$1,308
Number of New "Service Retirees"	1,254	1,121	103	2,478	1,955	1,442	128	3,525
Avg. Monthly Benefit, New "Service Retirees"	\$2,489	\$1,076	\$581	\$1,770	\$2,308	\$1,004	\$477	\$1,708

Summary of Plan Participants (Continued)								
TRS:	2007				2006			
	Plan 1	Plan 2	Plan 3	Total	Plan 1	Plan 2	Plan 3	Total
<b>Active Members</b>								
Number	6,331	6,752	51,856	64,939	7,382	6,983	53,371	67,736
Total Salaries (millions)	\$426	\$420	\$2,898	\$3,744	\$478	\$413	\$2,812	\$3,704
Average Age	58.3	51.8	42.9	45.3	57.7	51.3	42.1	44.7
Average Service	25.9	15.1	10.1	12.2	25.3	14.3	9.3	11.6
Average Salary	\$67,310	\$62,213	\$55,879	\$57,652	\$64,796	\$59,164	\$52,689	\$54,676
<b>Terminated Members</b>								
Number Vested	2,036	2,624	4,768	9,428	1,223	2,542	4,045	7,810
Number "Non-Vested"	639	3,486	0	4,125	657	3,598	0	4,255
Temporarily Disabled	0	0	0	0	1	0	0	1
<b>Retirees</b>								
Number of Retirees (All)	35,384	1,664	1,043	38,091	35,745	1,574	933	38,252
Average Monthly Benefit, All Retirees	\$1,733	\$1,125	\$534	\$1,673	\$1,727	\$1,120	\$524	\$1,673
Number of New "Service Retirees"	238	93	91	422	1,327	215	211	1,753
Avg. Monthly Benefit, New "Service Retirees"	\$1,656	\$1,200	\$662	\$1,341	\$2,456	\$1,342	\$645	\$2,101

**Summary of Plan Participants**  
(Continued)

SERS:	2007			2006		
	Plan 2	Plan 3	Total	Plan 2	Plan 3	Total
<b>Active Members</b>						
Number	17,767	33,058	50,825	18,464	32,354	50,818
Total Salaries (millions)	\$471	\$811	\$1,283	\$470	\$773	\$1,243
Average Age	51.2	47.2	48.6	50.5	46.8	48.1
Average Service	11.7	7.7	9.1	11.0	7.4	8.7
Average Salary	\$26,531	\$24,544	\$25,239	\$25,426	\$23,905	\$24,458
<b>Terminated Members</b>						
Number Vested	3,993	3,681	7,674	3,627	3,267	6,894
Number "Non-Vested"	4,906	0	4,906	4,911	0	4,911
<b>Retirees</b>						
Number of Retirees (All)	2,026	1,115	3,141	1,815	943	2,758
Average Monthly Benefit, All	\$580	\$279	\$473	\$574	\$269	\$469
Number of New "Service Retirees"	199	162	361	374	221	595
Average Monthly Benefit, New "Service Retirees"	\$660	\$342	\$517	\$612	\$292	\$494

**Summary of Plan Participants**  
(Continued)

PSERS:	2007	2006
	Plan 2	Plan 2
<b>Active Members</b>		
Number	2,755	2,073
Total Salaries (millions)	\$134	\$103
Average Age	38.0	39.0
Average Service	0.7	0.1
Average Salary	\$48,710	\$49,714
<b>Terminated Members</b>		
Number Vested	0	0
Number "Non-Vested"	135	10
<b>Retirees</b>		
Number of Retirees (All)	0	0
Average Monthly Benefit, All Retirees	\$0	\$0
Number of New "Service Retirees"	0	0
Average Monthly Benefit, New "Service Retirees"	\$0	\$0

**Summary of Plan Participants**

*(Continued)*

LEOFF:	2007			2006		
	Plan 1	Plan 2	Total	Plan 1	Plan 2	Total
<b>Active Members</b>						
Number	513	16,099	16,612	596	15,718	16,314
Total Salaries (millions)	\$43	\$1,234	\$1,276	\$48	\$1,172	\$1,220
Average Age	57.0	41.0	41.5	56.4	40.8	41.4
Average Service	32.7	12.1	12.7	32.0	11.9	12.6
Average Salary	\$83,262	\$76,632	\$76,837	\$80,630	\$74,562	\$74,784
<b>Terminated Members</b>						
Number Vested	4	629	633	5	597	602
Number "Non-Vested"	56	1,433	1,489	57	1,362	1,419
<b>Retirees</b>						
Number of Retirees (All)	8,161	924	9,085	8,172	779	8,951
Average Monthly Benefit, All Retirees	\$3,157	\$1,949	\$3,034	\$3,025	\$1,860	\$2,924
Number of New "Service Retirees"*	84	124	208	129	165	294
Average Monthly Benefit, New "Service Retirees"*	\$4,729	\$2,516	\$3,410	\$4,532	\$2,344	\$3,304

\*Includes disabled retirees for Plan 1 only.

**Summary of Plan Participants**

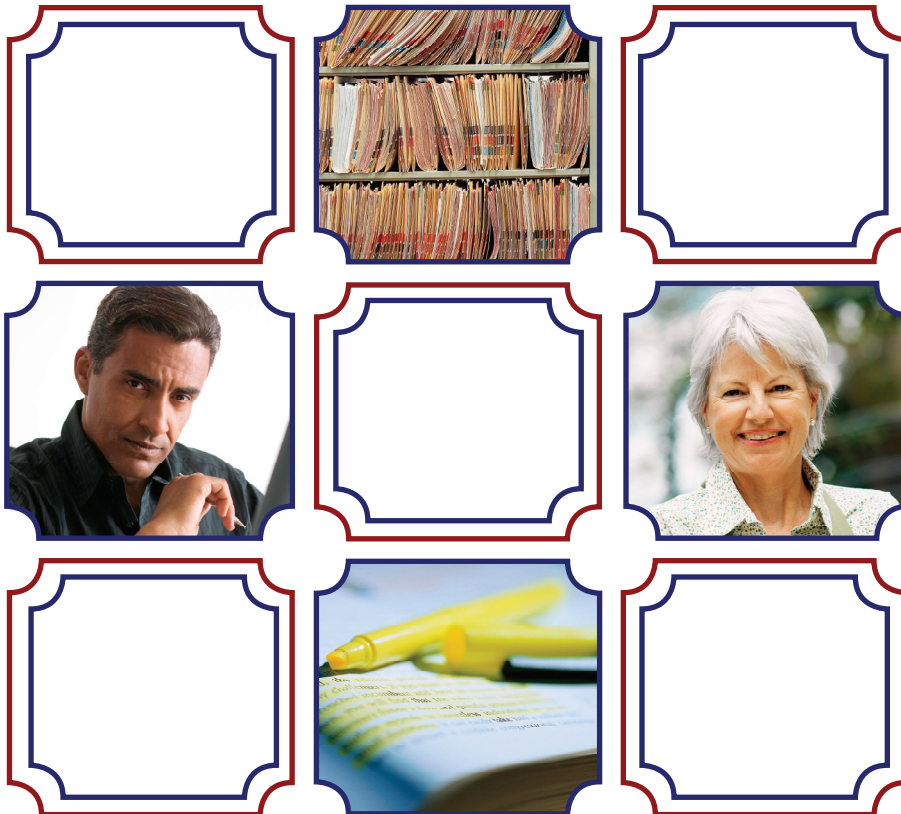
*(Continued)*

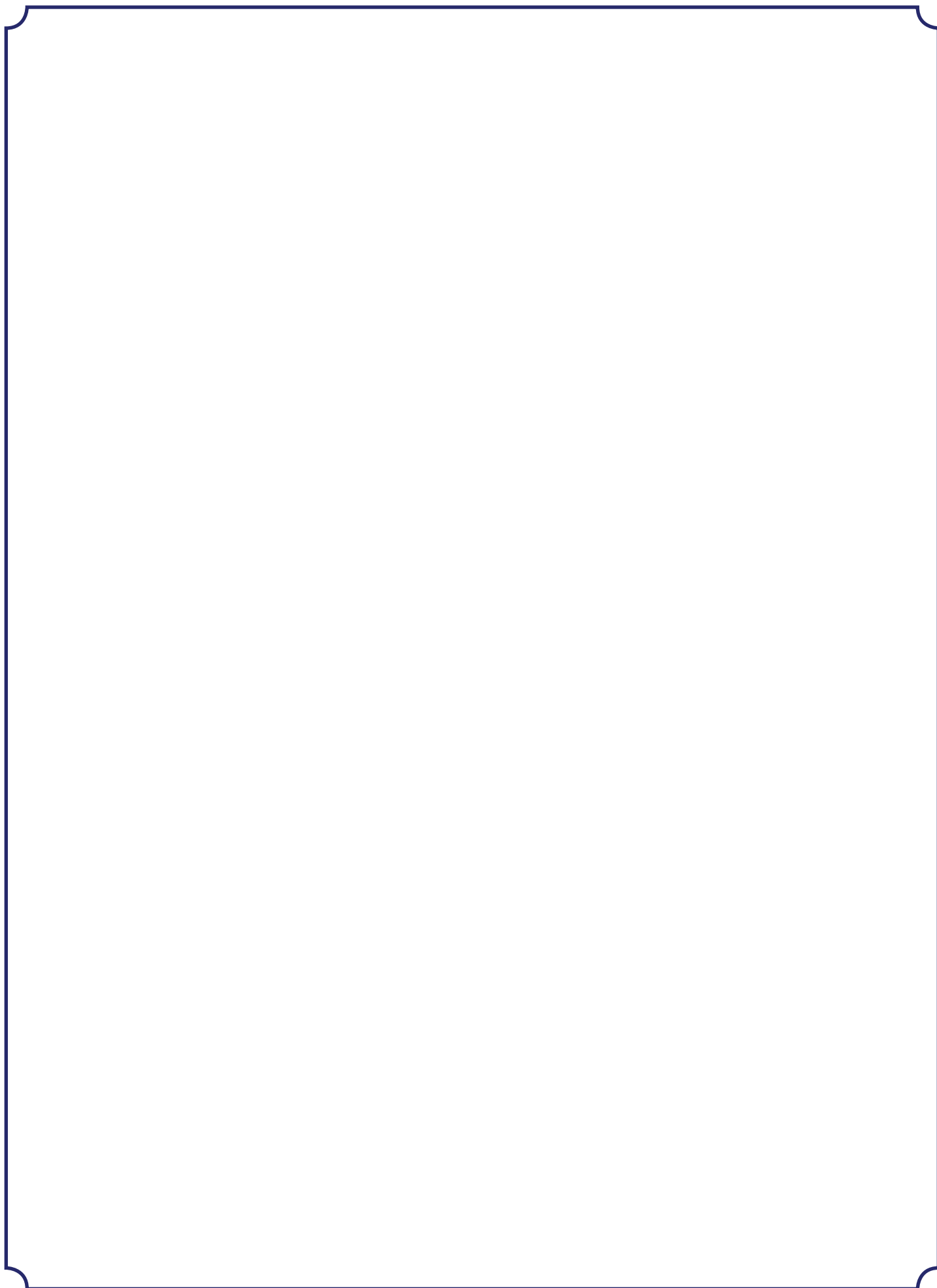
WSPRS:	2007			2006		
	Plan 1	Plan 2	Total	Plan 1	Plan 2	Total
<b>Active Members</b>						
Number	885	152	1,037	906	116	1,022
Total Salaries (millions)	\$64	\$8	\$72	\$63	\$6	\$69
Average Age	41.4	30.5	39.8	40.9	30.4	39.7
Average Service	14.7	3.4	13.0	14.1	3.3	12.9
Average Salary	\$71,907	\$54,162	\$69,306	\$69,606	\$52,278	\$67,639
<b>Terminated Members</b>						
Number Vested	55	1	56	53	0	53
Number "Non-Vested"	23	4	27	23	1	24
Disabled Members*	57	0	57	57	0	57
<b>Retirees</b>						
Number of Retirees (All)	821	0	821	808	0	808
Average Monthly Benefit, All Retirees	\$3,226	\$0	\$3,226	\$3,211	\$0	\$3,211
Number of New "Service Retirees"	13	0	13	22	0	22
Average Monthly Benefit, New "Service Retirees"	\$3,797	\$0	\$3,797	\$3,650	\$0	\$3,650

\*Benefits provided outside of pension funds.



*Section 4*  
*Appendices*





# Appendices

## *Actuarial Methods and Assumptions*

### *Actuarial Cost Methods*

**PLANS 1:** A variation of the Frozen Initial Liability Cost Method is used to determine the normal cost and the actuarial accrued liability for retirement, termination, and ancillary benefits. Under this method, the Unfunded Actuarial Accrued Liability (UAAL) is equal to the unfunded actuarial present value of projected benefits less the actuarial present value of future normal costs for all active members and is reset at each valuation date. The present value of future normal costs is based on the Aggregate normal cost rate for Plans 2/3 and the resulting UAAL is amortized by June 30, 2024, as a level percentage of projected system payroll. The projected payroll includes pay from Plan 2 and Plan 3 as well as projected payroll from future new entrants.

As a result of this hybrid method, employers are charged the same contribution rate, regardless of the plan in which employees hold membership (except for LEOFF).

**PLANS 2 AND PLANS 3:** The Aggregate Cost Method is used to determine the normal cost for retirement, termination, and ancillary benefits. Under this method, the unfunded actuarial present value of fully projected benefits is amortized over the future payroll of the active group. Member and employer cost sharing in the Plans 2 is determined by taking a weighted average of the present value of future salaries in Plan 2 and Plan 3. The entire contribution is considered normal cost and no UAAL exists.

**WASHINGTON STATE PATROL:** The Aggregate Cost Method is used to determine the normal cost for retirement, termination, and ancillary benefits. The entire normal cost is first divided equally between the employee and the employer. The maximum employee contribution rate is 7 percent plus 50 percent of the contribution rate increases from benefit improvements effective on or after July 1, 2007.

The Projected Unit Credit (PUC) cost method is used to report each plans' funded status and is consistent with governmental accounting standards. The PUC cost method projects future benefits under the plan, using salary growth and other assumptions, and applies the service earned as of the valuation date to determine accrued liabilities. Comparing the PUC liabilities to the assets currently held in the trust provides an appropriate measure of a plan's funded status. See the Glossary for a further explanation of the PUC cost method.

## Asset Valuation Method

We calculate the actuarial value of assets using an adjusted market value method by starting with the market value of assets. For subsequent years we determine the actuarial value of assets by adjusting the market value of assets to reflect the difference between the actual investment return and the expected investment return during each of the last eight years or, if fewer, the completed years since adoption, at the following rates per year (annual recognition):

Annual Gain/Loss		
Rate of Return	Smoothing Period	Annual Recognition
15% and up	8 years	12.50%
14-15%	7 years	14.29%
13-14%	6 years	16.67%
12-13%	5 years	20.00%
11-12%	4 years	25.00%
10-11%	3 years	33.33%
9-10%	2 years	50.00%
7-9%	1 year	100.00%
6-7%	2 years	50.00%
5-6%	3 years	33.33%
4-5%	4 years	25.00%
3-4%	5 years	20.00%
2-3%	6 years	16.67%
1-2%	7 years	14.29%
1% and lower	8 years	12.50%

Additionally, the actuarial value of assets may not exceed 130 percent nor drop below 70 percent of the market value of assets.

### *Changes in Methods and Assumptions Since the Last Valuation*

We implemented three method changes since the last valuation. We fixed the PSERS savings fund contribution rate at 6 percent for determining return of contributions benefits, we removed competing decrements in our valuation software, we changed the PERS, SERS, and TRS Plans 2/3 age eligibility requirement for normal retirement from 65 to 64.5, and changed how we determine average final compensation.

We performed an experience study of the plans for the period 2001-2006. As a result of this study, we updated the demographic assumptions, including recognition of future improvements in mortality. The PFC reduced the economic assumption for general salary growth by 0.25 percent to 4.25 percent for all plans except LEOFF 2. For a full description of the assumption changes see the Experience Study Report.



## Economic Assumptions

Economic Assumptions						
By System	PERS	TRS	SERS	PSERS	LEOFF	WSPRS
Annual Growth in Membership	1.25%	0.90%	1.25%	1.25%	1.25%	1.25%
Interest on Member Contributions <sup>1</sup>	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
Return on Invested Assets <sup>2</sup>	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
Inflation <sup>3</sup>	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
General Salary Increases (includes inflation) <sup>4,5</sup>	4.25%	4.25%	4.25%	4.25%	4.25%	4.25%
Annual COLA	Plan 1: Uniform COLA <sup>6</sup>	Uniform COLA <sup>6</sup>	N/A	N/A	3.50% <sup>7</sup>	3.00% <sup>8</sup>
	Plan 2/3:	3.00% <sup>8</sup>	3.00% <sup>8</sup>	3.00% <sup>8</sup>	3.00% <sup>8</sup>	3.00% <sup>8</sup>

<sup>1</sup> Annual rate, compounded quarterly except for WSPRS which is compounded monthly.

<sup>2</sup> Annual rate, compounded annually.

<sup>3</sup> Based on the CPI: Urban Wage Earners & Clerical Workers, Seattle-Tacoma-Bremerton, WA - All Items.

<sup>4</sup> Excludes longevity, merit, or step increases that usually apply to members in the early part of their careers.

<sup>5</sup> LEOFF Plan 2 assumes 4.50% General Salary Increase.

<sup>6</sup> As provided in the plan provisions. The increase was \$1.73 per month per year of service on 7/1/2008.

<sup>7</sup> Equal to the CPI.

<sup>8</sup> Based on the CPI (3% maximum per year).



**Probability of Service Retirement**

**TRS**

Age	Probability of Service Retirement									
	Plan 1					Plan 2/3*				
	Service not equal to 30 years		Service equal to 30 years		Service less than 30 years		Service equal to 30 years		Service greater than 30 years	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51	0.00	0.00	0.00	0.30	0.00	0.00	0.00	0.00	0.00	0.00
52	0.00	0.20	0.40	0.35	0.00	0.00	0.00	0.00	0.00	0.00
53	0.25	0.20	0.40	0.35	0.00	0.00	0.00	0.00	0.00	0.00
54	0.25	0.20	0.40	0.35	0.00	0.00	0.00	0.00	0.00	0.00
55	0.25	0.22	0.40	0.35	0.03	0.02	0.24	0.21	0.15	0.13
56	0.25	0.22	0.35	0.35	0.03	0.03	0.23	0.23	0.17	0.15
57	0.25	0.22	0.35	0.35	0.03	0.07	0.25	0.25	0.18	0.16
58	0.25	0.23	0.40	0.35	0.03	0.07	0.31	0.27	0.20	0.18
59	0.25	0.28	0.45	0.35	0.03	0.07	0.38	0.29	0.21	0.24
60	0.25	0.23	0.45	0.35	0.11	0.09	0.41	0.32	0.23	0.21
61	0.25	0.25	0.50	0.45	0.11	0.12	0.48	0.43	0.24	0.24
62	0.40	0.30	0.60	0.60	0.25	0.25	0.60	0.60	0.40	0.35
63	0.29	0.23	0.50	0.50	0.20	0.25	0.50	0.50	0.30	0.30
64	0.27	0.25	0.50	0.50	0.50	0.45	0.55	0.50	0.55	0.50
65	0.40	0.44	0.70	0.60	0.50	0.45	0.50	0.45	0.50	0.45
66	0.40	0.36	0.70	0.60	0.40	0.30	0.40	0.30	0.40	0.30
67	0.33	0.26	0.70	0.60	0.35	0.25	0.35	0.25	0.35	0.25
68	0.28	0.30	0.70	0.60	0.30	0.25	0.30	0.25	0.30	0.25
69	0.28	0.28	0.70	0.60	0.30	0.40	0.30	0.40	0.30	0.40
70	0.23	0.35	1.00	0.45	0.30	0.25	0.30	0.25	0.30	0.25
71	0.20	0.20	1.00	0.45	0.50	0.25	0.50	0.25	0.50	0.25
72	0.20	0.20	1.00	1.00	0.50	0.25	0.50	0.25	0.50	0.25
73	0.20	0.20	1.00	1.00	0.50	0.25	0.50	0.25	0.50	0.25
74	0.20	0.20	1.00	1.00	0.50	0.25	0.50	0.25	0.50	0.25
75	0.20	0.20	1.00	1.00	0.50	0.25	0.50	0.25	0.50	0.25
76	0.20	0.20	1.00	1.00	0.50	0.25	0.50	0.25	0.50	0.25
77	0.20	0.20	1.00	1.00	0.50	0.25	0.50	0.25	0.50	0.25
78	0.20	0.20	1.00	1.00	0.50	0.25	0.50	0.25	0.50	0.25
79	0.20	0.20	1.00	1.00	0.50	0.25	0.50	0.25	0.50	0.25
80	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

\*Approximately 50% of those eligible to retire with at least 20, but less than 30 years of service in Plan 3 elect to defer their benefits.

Probability of Service Retirement

Age	PERS				SERS				PSERS		LEOFF		WSPRS	
	Plan 1		Plan 2/3*		Plan 2/3*		Plan 2/3*		Plan 2		Plan 1		Plan 1/2	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male & Female	Male & Female	Male & Female	Male & Female
			Service less than 30 years	Service greater than or equal to 30 years	Service less than 30 years	Service greater than or equal to 30 years	Service less than 30 years	Service greater than or equal to 30 years	Male	Female	Male	Female	Male	Female
45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.45
46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.31
47	0.50	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.31
48	0.60	0.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.31
49	0.55	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.28
50	0.55	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.07	0.28
51	0.45	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.07	0.23
52	0.45	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.07	0.23
53	0.45	0.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.07	0.23
54	0.45	0.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.11	0.23
55	0.22	0.23	0.03	0.13	0.03	0.14	0.03	0.14	0.13	0.14	0.03	0.03	0.12	0.23
56	0.18	0.18	0.03	0.12	0.03	0.12	0.03	0.12	0.12	0.12	0.08	0.08	0.12	0.23
57	0.18	0.18	0.03	0.13	0.03	0.13	0.03	0.13	0.13	0.13	0.08	0.08	0.15	0.23
58	0.18	0.17	0.07	0.14	0.03	0.13	0.07	0.13	0.14	0.13	0.15	0.11	0.16	0.20
59	0.22	0.33	0.07	0.18	0.03	0.28	0.07	0.28	0.18	0.28	0.16	0.12	0.16	0.23
60	0.15	0.17	0.09	0.14	0.09	0.15	0.09	0.15	0.14	0.15	0.30	0.36	0.23	0.23
61	0.23	0.21	0.09	0.22	0.12	0.20	0.09	0.12	0.22	0.20	0.26	0.26	0.25	0.25
62	0.33	0.29	0.25	0.33	0.22	0.29	0.25	0.22	0.33	0.29	0.36	0.36	0.25	0.25
63	0.23	0.21	0.20	0.25	0.20	0.25	0.20	0.20	0.25	0.25	0.50	0.50	0.25	0.27
64	0.30	0.26	0.55	0.60	0.55	0.60	0.50	0.50	0.55	0.55	0.89	0.89	0.25	0.33
65	0.40	0.39	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.46	0.31	0.25	1.00
66	0.26	0.22	0.26	0.25	0.26	0.25	0.26	0.25	0.26	0.25	0.30	0.30	0.25	1.00
67	0.26	0.23	0.20	0.22	0.20	0.22	0.20	0.22	0.20	0.22	0.22	0.26	0.25	1.00
68	0.20	0.22	0.20	0.23	0.20	0.23	0.20	0.23	0.20	0.23	0.22	0.26	0.25	1.00
69	0.23	0.25	0.22	0.21	0.22	0.21	0.22	0.21	0.22	0.21	0.26	0.22	0.25	1.00
70	0.24	0.20	0.20	0.23	0.20	0.23	0.20	0.23	0.20	0.23	1.00	1.00	1.00	1.00
71	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	1.00	1.00	1.00	1.00
72	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	1.00	1.00	1.00	1.00
73	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	1.00	1.00	1.00	1.00
74	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	1.00	1.00	1.00	1.00
75	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	1.00	1.00	1.00	1.00
76	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	1.00	1.00	1.00	1.00
77	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	1.00	1.00	1.00	1.00
78	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	1.00	1.00	1.00	1.00
79	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	1.00	1.00	1.00	1.00
80	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

\*Approximately 50% of those eligible to retire with at least 20, but less than 30 years of service in Plan 3 elect to defer their benefits.

RP-2000 Mortality Rates			50% Scale AA		
Combined Healthy Table					
Age	Male	Female	Age	Male	Female
20	0.000345	0.000191	20	0.009500	0.008000
21	0.000357	0.000192	21	0.009000	0.008500
22	0.000366	0.000194	22	0.008500	0.008500
23	0.000373	0.000197	23	0.007500	0.008000
24	0.000376	0.000201	24	0.006500	0.007500
25	0.000376	0.000207	25	0.005000	0.007000
26	0.000378	0.000214	26	0.003000	0.006000
27	0.000382	0.000223	27	0.002500	0.006000
28	0.000393	0.000235	28	0.002500	0.006000
29	0.000412	0.000248	29	0.002500	0.006000
30	0.000444	0.000264	30	0.002500	0.005000
31	0.000499	0.000307	31	0.002500	0.004000
32	0.000562	0.000350	32	0.002500	0.004000
33	0.000631	0.000394	33	0.002500	0.004500
34	0.000702	0.000435	34	0.002500	0.005000
35	0.000773	0.000475	35	0.002500	0.005500
36	0.000841	0.000514	36	0.002500	0.006000
37	0.000904	0.000554	37	0.002500	0.006500
38	0.000964	0.000598	38	0.003000	0.007000
39	0.001021	0.000648	39	0.003500	0.007500
40	0.001079	0.000706	40	0.004000	0.007500
41	0.001142	0.000774	41	0.004500	0.007500
42	0.001215	0.000852	42	0.005000	0.007500
43	0.001299	0.000937	43	0.005500	0.007500
44	0.001397	0.001029	44	0.006000	0.007500
45	0.001508	0.001124	45	0.006500	0.008000
46	0.001616	0.001223	46	0.007000	0.008500
47	0.001734	0.001326	47	0.007500	0.009000
48	0.001860	0.001434	48	0.008000	0.009000
49	0.001995	0.001550	49	0.008500	0.009000
50	0.002138	0.001676	50	0.009000	0.008500
51	0.002449	0.001852	51	0.009500	0.008000
52	0.002667	0.002018	52	0.010000	0.007000
53	0.002916	0.002207	53	0.010000	0.006000
54	0.003196	0.002424	54	0.010000	0.005000
55	0.003624	0.002717	55	0.009500	0.004000
56	0.004200	0.003090	56	0.009000	0.003000
57	0.004693	0.003478	57	0.008500	0.002500
58	0.005273	0.003923	58	0.008000	0.002500
59	0.005945	0.004441	59	0.008000	0.002500
60	0.006747	0.005055	60	0.008000	0.002500
61	0.007676	0.005814	61	0.007500	0.002500
62	0.008757	0.006657	62	0.007500	0.002500
63	0.010012	0.007648	63	0.007000	0.002500
64	0.011280	0.008619	64	0.007000	0.002500
65	0.012737	0.009706	65	0.007000	0.002500
66	0.014409	0.010954	66	0.006500	0.002500
67	0.016075	0.012163	67	0.006500	0.002500
68	0.017871	0.013445	68	0.007000	0.002500
69	0.019802	0.014860	69	0.007000	0.002500

RP-2000 Mortality Rates			50% Scale AA		
Combined Healthy Table					
Age	Male	Female	Age	Male	Female
70	0.022206	0.016742	70	0.007500	0.002500
71	0.024570	0.018579	71	0.007500	0.003000
72	0.027281	0.020665	72	0.007500	0.003000
73	0.030387	0.022970	73	0.007500	0.003500
74	0.033900	0.025458	74	0.007500	0.003500
75	0.037834	0.028106	75	0.007000	0.004000
76	0.042169	0.030966	76	0.007000	0.004000
77	0.046906	0.034105	77	0.006500	0.003500
78	0.052123	0.037595	78	0.006000	0.003500
79	0.057927	0.041506	79	0.005500	0.003500
80	0.064368	0.045879	80	0.005000	0.003500
81	0.072041	0.050780	81	0.004500	0.003500
82	0.080486	0.056294	82	0.004000	0.003500
83	0.089718	0.062506	83	0.004000	0.003500
84	0.099779	0.069517	84	0.003500	0.003500
85	0.110757	0.077446	85	0.003500	0.003000
86	0.122797	0.086376	86	0.003500	0.002500
87	0.136043	0.096337	87	0.003000	0.002000
88	0.150590	0.107303	88	0.002500	0.002000
89	0.166420	0.119154	89	0.002500	0.001500
90	0.183408	0.131682	90	0.002000	0.001500
91	0.199769	0.144604	91	0.002000	0.001500
92	0.216605	0.157618	92	0.001500	0.001500
93	0.233662	0.170433	93	0.001500	0.001000
94	0.250693	0.182799	94	0.001500	0.001000
95	0.267491	0.194509	95	0.001000	0.001000
96	0.283905	0.205379	96	0.001000	0.001000
97	0.299852	0.215240	97	0.001000	0.000500
98	0.315296	0.223947	98	0.000500	0.000500
99	0.330207	0.231387	99	0.000500	0.000500
100	0.344556	0.237467	100	0.000500	0.000500
101	0.358628	0.244834	101	0.000000	0.000000
102	0.371685	0.254498	102	0.000000	0.000000
103	0.383040	0.266044	103	0.000000	0.000000
104	0.392003	0.279055	104	0.000000	0.000000
105	0.397886	0.293116	105	0.000000	0.000000
106	0.400000	0.307811	106	0.000000	0.000000
107	0.400000	0.322725	107	0.000000	0.000000
108	0.400000	0.337441	108	0.000000	0.000000
109	0.400000	0.351544	109	0.000000	0.000000
110	0.400000	0.364617	110	0.000000	0.000000

Scale AA represents annual improvements in mortality rates.

Projected Mortality

Age	Projected Mortality									
	PERS				TRS				SERS	
	Plan 1 - 2018		Plan 2/3 - 2031		Plan 1 - 2018		Plan 2/3 - 2036		Plan 2/3 - 2030	
Offsets	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
	-1	-1	-1	-1	-2	-2	-2	-2	0	-2
20	0.000291	0.000165	0.000257	0.000149	0.000291	0.000165	0.000245	0.000143	0.000259	0.000150
21	0.000293	0.000164	0.000260	0.000147	0.000293	0.000164	0.000249	0.000141	0.000272	0.000148
22	0.000306	0.000165	0.000274	0.000147	0.000295	0.000164	0.000253	0.000141	0.000283	0.000148
23	0.000319	0.000168	0.000289	0.000151	0.000310	0.000166	0.000271	0.000144	0.000298	0.000151
24	0.000331	0.000172	0.000304	0.000156	0.000324	0.000169	0.000288	0.000147	0.000309	0.000154
25	0.000342	0.000177	0.000320	0.000161	0.000338	0.000173	0.000309	0.000153	0.000324	0.000159
26	0.000354	0.000185	0.000341	0.000171	0.000352	0.000180	0.000334	0.000161	0.000345	0.000167
27	0.000361	0.000192	0.000349	0.000178	0.000357	0.000185	0.000341	0.000166	0.000354	0.000172
28	0.000365	0.000200	0.000353	0.000185	0.000361	0.000192	0.000345	0.000172	0.000365	0.000179
29	0.000376	0.000211	0.000364	0.000195	0.000365	0.000200	0.000349	0.000180	0.000382	0.000186
30	0.000394	0.000226	0.000381	0.000212	0.000376	0.000214	0.000359	0.000196	0.000412	0.000202
31	0.000424	0.000245	0.000411	0.000232	0.000394	0.000229	0.000376	0.000213	0.000463	0.000219
32	0.000477	0.000286	0.000462	0.000271	0.000424	0.000245	0.000406	0.000228	0.000521	0.000233
33	0.000537	0.000323	0.000520	0.000305	0.000477	0.000283	0.000456	0.000261	0.000585	0.000269
34	0.000603	0.000361	0.000584	0.000338	0.000537	0.000321	0.000514	0.000293	0.000651	0.000302
35	0.000671	0.000394	0.000650	0.000367	0.000603	0.000358	0.000577	0.000324	0.000717	0.000335
36	0.000739	0.000427	0.000715	0.000395	0.000671	0.000392	0.000642	0.000351	0.000780	0.000364
37	0.000804	0.000458	0.000778	0.000421	0.000739	0.000424	0.000706	0.000377	0.000839	0.000392
38	0.000858	0.000489	0.000825	0.000446	0.000798	0.000454	0.000756	0.000400	0.000881	0.000418
39	0.000906	0.000523	0.000866	0.000474	0.000851	0.000485	0.000799	0.000424	0.000919	0.000443
40	0.000951	0.000566	0.000903	0.000513	0.000900	0.000523	0.000837	0.000457	0.000957	0.000478
41	0.000996	0.000617	0.000940	0.000559	0.000944	0.000566	0.000871	0.000494	0.000997	0.000517
42	0.001045	0.000676	0.000979	0.000613	0.000989	0.000617	0.000904	0.000538	0.001045	0.000563
43	0.001102	0.000744	0.001026	0.000675	0.001037	0.000676	0.000939	0.000590	0.001101	0.000618
44	0.001167	0.000818	0.001080	0.000742	0.001094	0.000744	0.000981	0.000650	0.001166	0.000680
45	0.001244	0.000892	0.001143	0.000803	0.001159	0.000812	0.001030	0.000703	0.001240	0.000737
46	0.001331	0.000965	0.001215	0.000864	0.001235	0.000885	0.001088	0.000759	0.001309	0.000799
47	0.001413	0.001041	0.001282	0.000925	0.001321	0.000958	0.001153	0.000814	0.001383	0.000860
48	0.001503	0.001127	0.001354	0.001002	0.001403	0.001041	0.001214	0.000885	0.001462	0.000934
49	0.001597	0.001219	0.001430	0.001084	0.001492	0.001127	0.001279	0.000958	0.001544	0.001011
50	0.001698	0.001327	0.001510	0.001188	0.001585	0.001228	0.001347	0.001053	0.001630	0.001108
51	0.001803	0.001448	0.001593	0.001305	0.001685	0.001337	0.001419	0.001157	0.001839	0.001214
52	0.002047	0.001627	0.001796	0.001485	0.001790	0.001470	0.001493	0.001296	0.001973	0.001351
53	0.002226	0.001805	0.001953	0.001670	0.002047	0.001652	0.001708	0.001482	0.002157	0.001537
54	0.002433	0.002011	0.002135	0.001884	0.002226	0.001833	0.001857	0.001675	0.002364	0.001726
55	0.002687	0.002248	0.002374	0.002134	0.002452	0.002041	0.002065	0.001899	0.002722	0.001945
56	0.003075	0.002566	0.002734	0.002468	0.002708	0.002283	0.002301	0.002162	0.003202	0.002202
57	0.003596	0.002949	0.003219	0.002855	0.003098	0.002586	0.002657	0.002472	0.003633	0.002509
58	0.004055	0.003325	0.003653	0.003218	0.003624	0.002949	0.003136	0.002819	0.004144	0.002862
59	0.004563	0.003750	0.004111	0.003630	0.004055	0.003325	0.003509	0.003178	0.004672	0.003226
60	0.005145	0.004245	0.004635	0.004109	0.004563	0.003750	0.003949	0.003585	0.005302	0.003639
61	0.005883	0.004832	0.005335	0.004678	0.005184	0.004245	0.004527	0.004058	0.006124	0.004120
62	0.006703	0.005558	0.006078	0.005380	0.005883	0.004832	0.005138	0.004619	0.006987	0.004689
63	0.007705	0.006364	0.007033	0.006160	0.006754	0.005558	0.005952	0.005313	0.008110	0.005393
64	0.008823	0.007311	0.008053	0.007077	0.007705	0.006364	0.006790	0.006083	0.009137	0.006175
65	0.009940	0.008239	0.009073	0.007975	0.008823	0.007311	0.007775	0.006989	0.010317	0.007095
66	0.011309	0.009278	0.010390	0.008981	0.010016	0.008239	0.008906	0.007876	0.011849	0.007995
67	0.012813	0.010471	0.011772	0.010136	0.011309	0.009278	0.010057	0.008870	0.013219	0.009004
68	0.014187	0.011627	0.012949	0.011255	0.012717	0.010471	0.011206	0.010010	0.014475	0.010162
69	0.015748	0.012853	0.014374	0.012441	0.014187	0.011627	0.012502	0.011115	0.016039	0.011283

**Projected Mortality**

*(Continued)*

Age Offsets	PERS				TRS				SERS	
	Plan 1 - 2018		Plan 2/3 - 2031		Plan 1 - 2018		Plan 2/3 - 2036		Plan 2/3 - 2030	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
	-1	-1	-1	-1	-2	-2	-2	-2	0	-2
70	0.017319	0.014205	0.015704	0.013751	0.015630	0.012853	0.013649	0.012286	0.017717	0.012472
71	0.019392	0.015884	0.017584	0.015276	0.017319	0.014099	0.015124	0.013357	0.019603	0.013600
72	0.021456	0.017601	0.019456	0.016927	0.019392	0.015884	0.016934	0.015048	0.021766	0.015322
73	0.023824	0.019430	0.021603	0.018565	0.021456	0.017469	0.018737	0.016401	0.024244	0.016749
74	0.026536	0.021565	0.024062	0.020604	0.023824	0.019430	0.020805	0.018242	0.027047	0.018630
75	0.029828	0.023722	0.027225	0.022517	0.026737	0.021403	0.023562	0.019914	0.030645	0.020398
76	0.033340	0.026150	0.030430	0.024822	0.029828	0.023722	0.026286	0.022071	0.034156	0.022608
77	0.037442	0.029028	0.034399	0.027735	0.033593	0.026347	0.029872	0.024736	0.038571	0.025262
78	0.042027	0.032019	0.038864	0.030592	0.037726	0.029028	0.033853	0.027253	0.043513	0.027832
79	0.047126	0.035296	0.043865	0.033723	0.042345	0.032019	0.038343	0.030061	0.049094	0.030700
80	0.052850	0.038967	0.049516	0.037231	0.047483	0.035296	0.043386	0.033137	0.055381	0.033841
81	0.059260	0.043073	0.055885	0.041154	0.053249	0.038967	0.049097	0.036584	0.062924	0.037362
82	0.066926	0.047674	0.063528	0.045550	0.059708	0.043073	0.055552	0.040439	0.071368	0.041298
83	0.074884	0.052851	0.071082	0.050496	0.066926	0.047674	0.062268	0.044759	0.079554	0.045710
84	0.084104	0.058683	0.080357	0.056068	0.075450	0.052851	0.070835	0.049619	0.089817	0.050674
85	0.093676	0.065758	0.089503	0.063239	0.084104	0.059126	0.078960	0.056014	0.099699	0.057033
86	0.103983	0.073923	0.099350	0.071556	0.093676	0.066255	0.087947	0.063336	0.110537	0.064294
87	0.116157	0.083194	0.111708	0.081056	0.104768	0.074481	0.099253	0.071844	0.124317	0.072713
88	0.129854	0.092927	0.125696	0.090540	0.117034	0.083194	0.111878	0.080249	0.139696	0.081219
89	0.143956	0.104286	0.139347	0.102270	0.129854	0.093628	0.124133	0.091132	0.154381	0.091957
90	0.160288	0.115978	0.156171	0.113736	0.145042	0.104286	0.139908	0.101506	0.172717	0.102424
91	0.176916	0.128172	0.172371	0.125695	0.160288	0.115978	0.154615	0.112886	0.188124	0.113907
92	0.194152	0.140749	0.190399	0.138029	0.178251	0.128172	0.173499	0.124755	0.207067	0.125883
93	0.210831	0.154573	0.206756	0.152575	0.194152	0.141810	0.188976	0.139279	0.223373	0.140118
94	0.227433	0.167391	0.223038	0.165228	0.210831	0.154573	0.205210	0.151814	0.239654	0.152728
95	0.245849	0.179536	0.242672	0.177216	0.229147	0.167391	0.225057	0.164404	0.259582	0.165393
96	0.262717	0.191037	0.259322	0.188569	0.245849	0.179536	0.241461	0.176332	0.275510	0.177394
97	0.278838	0.203233	0.275235	0.201916	0.262717	0.192477	0.258028	0.190752	0.290986	0.191325
98	0.296719	0.213311	0.294796	0.211929	0.280939	0.203233	0.278421	0.201412	0.310601	0.202017
99	0.312470	0.221940	0.310445	0.220502	0.296719	0.213311	0.294060	0.211399	0.325290	0.212035
100	0.329712	0.231040	0.329712	0.231040	0.314823	0.223611	0.314823	0.223611	0.344556	0.223611
101	0.344556	0.237467	0.344556	0.237467	0.329712	0.231040	0.329712	0.231040	0.358628	0.231040
102	0.358628	0.244834	0.358628	0.244834	0.344556	0.237467	0.344556	0.237467	0.371685	0.237467
103	0.371685	0.254498	0.371685	0.254498	0.358628	0.244834	0.358628	0.244834	0.383040	0.244834
104	0.383040	0.266044	0.383040	0.266044	0.371685	0.254498	0.371685	0.254498	0.392003	0.254498
105	0.392003	0.279055	0.392003	0.279055	0.383040	0.266044	0.383040	0.266044	0.397886	0.266044
106	0.397886	0.293116	0.397886	0.293116	0.392003	0.279055	0.392003	0.279055	0.400000	0.279055
107	0.400000	0.307811	0.400000	0.307811	0.397886	0.293116	0.397886	0.293116	0.400000	0.293116
108	0.400000	0.322725	0.400000	0.322725	0.400000	0.307811	0.400000	0.307811	0.400000	0.307811
109	0.400000	0.337441	0.400000	0.337441	0.400000	0.322725	0.400000	0.322725	0.400000	0.322725
110	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000

*Improvements in mortality are projected to the year specified for each plan based on 50% of scale AA.*

**Projected Mortality**

Age	PSERS		LEOFF				WSPRS	
	Plan 2 - 2038		Plan 1 - 2019		Plan 2 - 2034		Plan 1/2 - 2028	
	Male	Female	Male	Female	Male	Female	Male	Female
Offsets	-1	-1	-1	1	-1	1	-1	1
20	0.000240	0.000141	0.000288	0.000165	0.000249	0.000146	0.000264	0.000153
21	0.000244	0.000138	0.000290	0.000165	0.000253	0.000145	0.000267	0.000153
22	0.000258	0.000139	0.000303	0.000168	0.000267	0.000148	0.000281	0.000155
23	0.000274	0.000143	0.000316	0.000173	0.000282	0.000153	0.000296	0.000161
24	0.000290	0.000148	0.000329	0.000180	0.000298	0.000160	0.000310	0.000168
25	0.000309	0.000154	0.000340	0.000188	0.000316	0.000169	0.000325	0.000176
26	0.000333	0.000164	0.000353	0.000199	0.000337	0.000182	0.000344	0.000188
27	0.000343	0.000170	0.000360	0.000210	0.000347	0.000192	0.000352	0.000199
28	0.000347	0.000177	0.000364	0.000221	0.000351	0.000202	0.000356	0.000210
29	0.000357	0.000187	0.000375	0.000236	0.000361	0.000216	0.000366	0.000224
30	0.000375	0.000204	0.000393	0.000280	0.000378	0.000260	0.000384	0.000268
31	0.000404	0.000226	0.000423	0.000324	0.000408	0.000305	0.000414	0.000313
32	0.000454	0.000264	0.000476	0.000365	0.000458	0.000343	0.000465	0.000352
33	0.000511	0.000295	0.000536	0.000399	0.000516	0.000373	0.000524	0.000383
34	0.000574	0.000326	0.000602	0.000431	0.000580	0.000400	0.000588	0.000412
35	0.000638	0.000353	0.000669	0.000462	0.000645	0.000425	0.000654	0.000440
36	0.000703	0.000378	0.000737	0.000493	0.000710	0.000451	0.000721	0.000467
37	0.000765	0.000402	0.000802	0.000528	0.000772	0.000478	0.000784	0.000497
38	0.000808	0.000425	0.000855	0.000566	0.000817	0.000510	0.000832	0.000531
39	0.000845	0.000450	0.000903	0.000612	0.000857	0.000547	0.000875	0.000572
40	0.000878	0.000487	0.000948	0.000671	0.000892	0.000599	0.000914	0.000627
41	0.000910	0.000530	0.000992	0.000738	0.000927	0.000660	0.000952	0.000690
42	0.000945	0.000581	0.001040	0.000812	0.000965	0.000725	0.000994	0.000759
43	0.000987	0.000640	0.001096	0.000892	0.001009	0.000797	0.001043	0.000833
44	0.001035	0.000704	0.001160	0.000973	0.001060	0.000869	0.001099	0.000909
45	0.001092	0.000759	0.001236	0.001048	0.001121	0.000929	0.001166	0.000975
46	0.001156	0.000814	0.001322	0.001126	0.001189	0.000990	0.001241	0.001043
47	0.001216	0.000869	0.001403	0.001208	0.001253	0.001055	0.001311	0.001113
48	0.001280	0.000940	0.001491	0.001305	0.001322	0.001140	0.001387	0.001203
49	0.001347	0.001017	0.001584	0.001414	0.001394	0.001234	0.001467	0.001303
50	0.001417	0.001119	0.001683	0.001577	0.001469	0.001388	0.001551	0.001460
51	0.001490	0.001233	0.001786	0.001738	0.001548	0.001540	0.001639	0.001616
52	0.001674	0.001414	0.002026	0.001937	0.001743	0.001743	0.001851	0.001818
53	0.001820	0.001601	0.002203	0.002169	0.001895	0.001981	0.002013	0.002054
54	0.001990	0.001819	0.002409	0.002478	0.002072	0.002298	0.002201	0.002368
55	0.002220	0.002075	0.002662	0.002872	0.002307	0.002704	0.002443	0.002770
56	0.002566	0.002417	0.003047	0.003290	0.002661	0.003145	0.002809	0.003202
57	0.003032	0.002805	0.003566	0.003741	0.003137	0.003603	0.003302	0.003657
58	0.003453	0.003162	0.004023	0.004235	0.003566	0.004079	0.003742	0.004140
59	0.003886	0.003567	0.004527	0.004820	0.004013	0.004643	0.004211	0.004713
60	0.004381	0.004038	0.005104	0.005544	0.004524	0.005340	0.004748	0.005420
61	0.005061	0.004596	0.005839	0.006348	0.005215	0.006114	0.005456	0.006206
62	0.005766	0.005286	0.006653	0.007293	0.005943	0.007024	0.006217	0.007130
63	0.006695	0.006053	0.007651	0.008219	0.006886	0.007916	0.007183	0.008036
64	0.007666	0.006954	0.008761	0.009255	0.007885	0.008914	0.008224	0.009049
65	0.008637	0.007837	0.009871	0.010445	0.008883	0.010060	0.009266	0.010213
66	0.009926	0.008825	0.011236	0.011598	0.010189	0.011171	0.010595	0.011340
67	0.011246	0.009960	0.012730	0.012821	0.011544	0.012348	0.012004	0.012535
68	0.012328	0.011059	0.014088	0.014170	0.012679	0.013648	0.013225	0.013854
69	0.013684	0.012225	0.015638	0.015964	0.014074	0.015376	0.014680	0.015609



Projected Mortality								
(Continued)								
Age Offsets	PSERS		LEOFF				WSPRS	
	Plan 2 - 2038		Plan 1 - 2019		Plan 2 - 2034		Plan 1/2 - 2028	
	Male	Female	Male	Female	Male	Female	Male	Female
	-1	-1	-1	1	-1	1	-1	1
70	0.014898	0.013512	0.017189	0.017689	0.015353	0.017038	0.016063	0.017295
71	0.016681	0.014958	0.019246	0.019518	0.017191	0.018658	0.017986	0.018998
72	0.018457	0.016574	0.021295	0.021663	0.019021	0.020708	0.019900	0.021085
73	0.020494	0.018115	0.023645	0.023817	0.021120	0.022597	0.022096	0.023078
74	0.022827	0.020105	0.026337	0.026255	0.023525	0.024910	0.024612	0.025440
75	0.025919	0.021894	0.029620	0.028695	0.026657	0.027021	0.027805	0.027679
76	0.028970	0.024135	0.033107	0.031652	0.029796	0.029805	0.031079	0.030530
77	0.032864	0.027063	0.037199	0.035172	0.033732	0.033370	0.035078	0.034080
78	0.037261	0.029851	0.041775	0.038831	0.038169	0.036842	0.039572	0.037625
79	0.042204	0.032905	0.046867	0.042922	0.043146	0.040723	0.044597	0.041589
80	0.047808	0.036329	0.052585	0.047507	0.048777	0.045073	0.050266	0.046032
81	0.054148	0.040156	0.058993	0.052666	0.055134	0.049968	0.056646	0.051030
82	0.061770	0.044446	0.066658	0.058478	0.062769	0.055482	0.064296	0.056661
83	0.069115	0.049272	0.074584	0.065037	0.070232	0.061705	0.071942	0.063017
84	0.078409	0.054709	0.083810	0.072564	0.079516	0.068846	0.081206	0.070310
85	0.087333	0.061923	0.093349	0.081706	0.088566	0.078106	0.090449	0.079526
86	0.096941	0.070313	0.103619	0.092001	0.098310	0.088610	0.100400	0.089951
87	0.109383	0.079928	0.115809	0.103298	0.110706	0.100242	0.112719	0.101453
88	0.123513	0.089280	0.129529	0.114879	0.124756	0.111481	0.126644	0.112828
89	0.136926	0.101201	0.143596	0.127979	0.138304	0.125130	0.140397	0.126262
90	0.153997	0.112547	0.159968	0.140538	0.155235	0.137409	0.157111	0.138652
91	0.169973	0.124381	0.176563	0.153186	0.171339	0.149775	0.173410	0.151130
92	0.188409	0.136586	0.193860	0.165890	0.189544	0.162196	0.191259	0.163664
93	0.204595	0.151510	0.210514	0.179357	0.205827	0.176685	0.207689	0.177749
94	0.220706	0.164075	0.227092	0.190846	0.222036	0.188004	0.224044	0.189136
95	0.240979	0.175980	0.245603	0.201512	0.241945	0.198510	0.243402	0.199705
96	0.257512	0.187253	0.262454	0.211504	0.258545	0.208354	0.260101	0.209608
97	0.273314	0.201210	0.278559	0.221829	0.274410	0.220171	0.276062	0.220833
98	0.293766	0.211188	0.296571	0.229199	0.294354	0.227486	0.295239	0.228169
99	0.309360	0.219731	0.312314	0.235574	0.309980	0.233814	0.310912	0.234516
100	0.329712	0.231040	0.329712	0.244834	0.329712	0.244834	0.329712	0.244834
101	0.344556	0.237467	0.344556	0.254498	0.344556	0.254498	0.344556	0.254498
102	0.358628	0.244834	0.358628	0.266044	0.358628	0.266044	0.358628	0.266044
103	0.371685	0.254498	0.371685	0.279055	0.371685	0.279055	0.371685	0.279055
104	0.383040	0.266044	0.383040	0.293116	0.383040	0.293116	0.383040	0.293116
105	0.392003	0.279055	0.392003	0.307811	0.392003	0.307811	0.392003	0.307811
106	0.397886	0.293116	0.397886	0.322725	0.397886	0.322725	0.397886	0.322725
107	0.400000	0.307811	0.400000	0.337441	0.400000	0.337441	0.400000	0.337441
108	0.400000	0.322725	0.400000	0.351544	0.400000	0.351544	0.400000	0.351544
109	0.400000	0.337441	0.400000	0.351544	0.400000	0.351544	0.400000	0.351544
110	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000

Improvements in mortality are projected to the year specified for each plan based on 50% of scale AA.

Projected Disabled Mortality

Age Offsets	PERS				TRS				SERS	
	Plan 1 - 2018		Plan 2/3 - 2031		Plan 1 - 2018		Plan 2/3 - 2036		Plan 2/3 - 2030	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
	0	0	0	0	0	0	0	0	0	0
20	0.019008	0.006447	0.016790	0.005808	0.019008	0.006447	0.016007	0.005579	0.016951	0.005855
21	0.019181	0.006389	0.017054	0.005718	0.019181	0.006389	0.016301	0.005479	0.017209	0.005767
22	0.019356	0.006389	0.017323	0.005718	0.019356	0.006389	0.016599	0.005479	0.017472	0.005767
23	0.019711	0.006447	0.017873	0.005808	0.019711	0.006447	0.017213	0.005579	0.018008	0.005855
24	0.020071	0.006506	0.018440	0.005899	0.020071	0.006506	0.017848	0.005681	0.018560	0.005944
25	0.020624	0.006565	0.019323	0.005992	0.020624	0.006565	0.018844	0.005785	0.019420	0.006034
26	0.021383	0.006685	0.020564	0.006182	0.021383	0.006685	0.020257	0.005999	0.020626	0.006219
27	0.021577	0.006685	0.020886	0.006182	0.021577	0.006685	0.020626	0.005999	0.020938	0.006219
28	0.021577	0.006685	0.020886	0.006182	0.021577	0.006685	0.020626	0.005999	0.020938	0.006219
29	0.021577	0.006685	0.020886	0.006182	0.021577	0.006685	0.020626	0.005999	0.020938	0.006219
30	0.021577	0.006807	0.020886	0.006378	0.021577	0.006807	0.020626	0.006220	0.020938	0.006410
31	0.021577	0.006931	0.020886	0.006580	0.021577	0.006931	0.020626	0.006449	0.020938	0.006606
32	0.021577	0.006931	0.020886	0.006580	0.021577	0.006931	0.020626	0.006449	0.020938	0.006606
33	0.021577	0.006869	0.020886	0.006478	0.021577	0.006869	0.020626	0.006333	0.020938	0.006507
34	0.021577	0.006807	0.020886	0.006378	0.021577	0.006807	0.020626	0.006220	0.020938	0.006410
35	0.021577	0.006746	0.020886	0.006279	0.021577	0.006746	0.020626	0.006108	0.020938	0.006314
36	0.021577	0.006685	0.020886	0.006182	0.021577	0.006685	0.020626	0.005999	0.020938	0.006219
37	0.021577	0.006625	0.020886	0.006086	0.021577	0.006625	0.020626	0.005891	0.020938	0.006126
38	0.021383	0.006565	0.020564	0.005992	0.021383	0.006565	0.020257	0.005785	0.020626	0.006034
39	0.021191	0.006506	0.020246	0.005899	0.021191	0.006506	0.019895	0.005681	0.020317	0.005944
40	0.021000	0.006506	0.019934	0.005899	0.021000	0.006506	0.019538	0.005681	0.020014	0.005944
41	0.020811	0.006506	0.019626	0.005899	0.020811	0.006506	0.019188	0.005681	0.019715	0.005944
42	0.020624	0.006506	0.019323	0.005899	0.020624	0.006506	0.018844	0.005681	0.019420	0.005944
43	0.020438	0.006506	0.019024	0.005899	0.020438	0.006506	0.018506	0.005681	0.019129	0.005944
44	0.020254	0.006506	0.018730	0.005899	0.020254	0.006506	0.018174	0.005681	0.018843	0.005944
45	0.020071	0.006447	0.018440	0.005808	0.020071	0.006447	0.017848	0.005579	0.018560	0.005855
46	0.021015	0.007018	0.019181	0.006281	0.021015	0.007018	0.018519	0.006019	0.019316	0.006335
47	0.021940	0.007614	0.019895	0.006769	0.021940	0.007614	0.019160	0.006470	0.020045	0.006831
48	0.022850	0.008307	0.020584	0.007386	0.022850	0.008307	0.019774	0.007059	0.020750	0.007453
49	0.023744	0.009037	0.021250	0.008035	0.023744	0.009037	0.020362	0.007680	0.021432	0.008108
50	0.024623	0.009892	0.021893	0.008853	0.024623	0.009892	0.020925	0.008483	0.022092	0.008929
51	0.025490	0.010797	0.022515	0.009727	0.025490	0.010797	0.021466	0.009344	0.022731	0.009805
52	0.026340	0.011858	0.023114	0.010823	0.026340	0.011858	0.021981	0.010449	0.023347	0.010899
53	0.027421	0.012980	0.024063	0.012003	0.027421	0.012980	0.022883	0.011647	0.024306	0.012076
54	0.028500	0.014160	0.025010	0.013267	0.028500	0.014160	0.023784	0.012938	0.025262	0.013333
55	0.029847	0.015392	0.026364	0.014611	0.029847	0.015392	0.025135	0.014321	0.026617	0.014670
56	0.031216	0.016672	0.027754	0.016033	0.031216	0.016672	0.026527	0.015794	0.028006	0.016081
57	0.032610	0.017832	0.029185	0.017261	0.032610	0.017832	0.027965	0.017047	0.029435	0.017305
58	0.034039	0.018842	0.030664	0.018238	0.034039	0.018842	0.029457	0.018012	0.030911	0.018284
59	0.035194	0.019853	0.031704	0.019217	0.035194	0.019853	0.030456	0.018978	0.031960	0.019266
60	0.036383	0.020877	0.032775	0.020208	0.036383	0.020877	0.031485	0.019957	0.033040	0.020259
61	0.037965	0.021926	0.034425	0.021224	0.037965	0.021926	0.033153	0.020960	0.034685	0.021277
62	0.039281	0.023019	0.035618	0.022282	0.039281	0.023019	0.034303	0.022005	0.035888	0.022338
63	0.041051	0.024179	0.037468	0.023405	0.041051	0.024179	0.036175	0.023113	0.037732	0.023463
64	0.042569	0.025428	0.038854	0.024614	0.042569	0.025428	0.037513	0.024308	0.039128	0.024676
65	0.044215	0.026791	0.040356	0.025934	0.044215	0.026791	0.038963	0.025611	0.040640	0.025998
66	0.046430	0.028290	0.042656	0.027384	0.046430	0.028290	0.041288	0.027044	0.042935	0.027453
67	0.048419	0.029945	0.044484	0.028986	0.048419	0.029945	0.043057	0.028626	0.044775	0.029059
68	0.050150	0.031770	0.045773	0.030753	0.050150	0.031770	0.044193	0.030370	0.046095	0.030830
69	0.052532	0.033778	0.047948	0.032697	0.052532	0.033778	0.046293	0.032290	0.048286	0.032779

**Projected Disabled Mortality**

*(Continued)*

Age Offsets	PERS				TRS				SERS	
	Plan 1 - 2018		Plan 2/3 - 2031		Plan 1 - 2018		Plan 2/3 - 2036		Plan 2/3 - 2030	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
	0	0	0	0	0	0	0	0	0	0
70	0.054652	0.035977	0.049557	0.034825	0.054652	0.035977	0.047726	0.034392	0.049931	0.034912
71	0.057497	0.038027	0.052137	0.036570	0.057497	0.038027	0.050211	0.036025	0.052531	0.036680
72	0.060609	0.040595	0.054959	0.039040	0.060609	0.040595	0.052928	0.038458	0.055374	0.039158
73	0.064004	0.042970	0.058037	0.041055	0.064004	0.042970	0.055893	0.040342	0.058475	0.041199
74	0.067689	0.045905	0.061378	0.043859	0.067689	0.045905	0.059111	0.043097	0.061842	0.044013
75	0.072319	0.048595	0.066008	0.046127	0.072319	0.048595	0.063730	0.045212	0.066473	0.046313
76	0.076623	0.051895	0.069936	0.049260	0.076623	0.051895	0.067522	0.048283	0.070429	0.049458
77	0.081943	0.055903	0.075283	0.053412	0.081943	0.055903	0.072868	0.052484	0.075775	0.053600
78	0.087616	0.059659	0.081023	0.057000	0.087616	0.059659	0.078621	0.056010	0.081512	0.057201
79	0.093621	0.063647	0.087144	0.060811	0.093621	0.063647	0.084773	0.059754	0.087626	0.061024
80	0.099936	0.067889	0.093631	0.064864	0.099936	0.067889	0.091314	0.063737	0.094102	0.065092
81	0.106534	0.072417	0.100468	0.069191	0.106534	0.072417	0.098227	0.067988	0.100922	0.069434
82	0.113394	0.077265	0.107637	0.073822	0.113394	0.077265	0.105501	0.072539	0.108069	0.074081
83	0.119410	0.082466	0.113347	0.078791	0.119410	0.082466	0.111099	0.077422	0.113803	0.079068
84	0.126671	0.088058	0.121027	0.084134	0.126671	0.088058	0.118924	0.082672	0.121452	0.084429
85	0.132943	0.094928	0.127019	0.091292	0.132943	0.094928	0.124812	0.089930	0.127465	0.091566
86	0.139299	0.102381	0.133093	0.099103	0.139299	0.102381	0.130780	0.097870	0.133560	0.099351
87	0.147063	0.110459	0.141429	0.107621	0.147063	0.110459	0.139321	0.106549	0.141855	0.107837
88	0.155041	0.118129	0.150077	0.115095	0.155041	0.118129	0.148210	0.113948	0.150453	0.115325
89	0.161777	0.127480	0.156598	0.125017	0.161777	0.127480	0.154650	0.124082	0.156990	0.125205
90	0.176916	0.136316	0.172371	0.133681	0.176916	0.136316	0.170655	0.132682	0.172717	0.133882
91	0.192698	0.145707	0.187748	0.142891	0.192698	0.145707	0.185878	0.141823	0.188124	0.143106
92	0.210831	0.155661	0.206756	0.152652	0.210831	0.155661	0.205210	0.151511	0.207067	0.152882
93	0.227433	0.167391	0.223038	0.165228	0.227433	0.167391	0.221370	0.164404	0.223373	0.165393
94	0.244010	0.179536	0.239294	0.177216	0.244010	0.179536	0.237505	0.176332	0.239654	0.177394
95	0.262717	0.191037	0.259322	0.188569	0.262717	0.191037	0.258028	0.187628	0.259582	0.188758
96	0.278838	0.201713	0.275235	0.199107	0.278838	0.201713	0.273861	0.198113	0.275510	0.199306
97	0.294500	0.213311	0.290695	0.211929	0.294500	0.213311	0.289244	0.211399	0.290986	0.212035
98	0.312470	0.221940	0.310445	0.220502	0.312470	0.221940	0.309670	0.219951	0.310601	0.220612
99	0.327248	0.229313	0.325127	0.227827	0.327248	0.229313	0.324315	0.227258	0.325290	0.227941
100	0.344556	0.237467	0.344556	0.237467	0.344556	0.237467	0.344556	0.237467	0.344556	0.237467
101	0.358628	0.244834	0.358628	0.244834	0.358628	0.244834	0.358628	0.244834	0.358628	0.244834
102	0.371685	0.254498	0.371685	0.254498	0.371685	0.254498	0.371685	0.254498	0.371685	0.254498
103	0.383040	0.266044	0.383040	0.266044	0.383040	0.266044	0.383040	0.266044	0.383040	0.266044
104	0.392003	0.279055	0.392003	0.279055	0.392003	0.279055	0.392003	0.279055	0.392003	0.279055
105	0.397886	0.293116	0.397886	0.293116	0.397886	0.293116	0.397886	0.293116	0.397886	0.293116
106	0.400000	0.307811	0.400000	0.307811	0.400000	0.307811	0.400000	0.307811	0.400000	0.307811
107	0.400000	0.322725	0.400000	0.322725	0.400000	0.322725	0.400000	0.322725	0.400000	0.322725
108	0.400000	0.337441	0.400000	0.337441	0.400000	0.337441	0.400000	0.337441	0.400000	0.337441
109	0.400000	0.351544	0.400000	0.351544	0.400000	0.351544	0.400000	0.351544	0.400000	0.351544
110	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000

Improvements in disabled mortality are projected to the year specified for each plan based on 50% of scale AA.

Projected Disabled Mortality								
Age	PSERS		LEOFF				WSPRS	
	Plan 2 - 2038		Plan 1 - 2019		Plan 2 - 2034		Plan 1/2 - 2028	
	Male	Female	Male	Female	Male	Female	Male	Female
Offsets	0	0	2	2	0	0	0	0
20	0.015704	0.005490	0.000306	0.000166	0.016316	0.005670	0.017277	0.005950
21	0.016008	0.005386	0.000316	0.000168	0.016598	0.005573	0.017523	0.005866
22	0.016318	0.005386	0.000322	0.000171	0.016885	0.005573	0.017772	0.005866
23	0.016955	0.005490	0.000328	0.000178	0.017474	0.005670	0.018281	0.005950
24	0.017617	0.005596	0.000337	0.000186	0.018082	0.005768	0.018804	0.006034
25	0.018656	0.005705	0.000350	0.000196	0.019034	0.005867	0.019615	0.006120
26	0.020136	0.005927	0.000372	0.000210	0.020379	0.006071	0.020750	0.006295
27	0.020523	0.005927	0.000393	0.000221	0.020730	0.006071	0.021043	0.006295
28	0.020523	0.005927	0.000423	0.000236	0.020730	0.006071	0.021043	0.006295
29	0.020523	0.005927	0.000476	0.000275	0.020730	0.006071	0.021043	0.006295
30	0.020523	0.006158	0.000536	0.000319	0.020730	0.006283	0.021043	0.006474
31	0.020523	0.006398	0.000602	0.000365	0.020730	0.006501	0.021043	0.006659
32	0.020523	0.006398	0.000669	0.000402	0.020730	0.006501	0.021043	0.006659
33	0.020523	0.006277	0.000737	0.000435	0.020730	0.006391	0.021043	0.006566
34	0.020523	0.006158	0.000802	0.000466	0.020730	0.006283	0.021043	0.006474
35	0.020523	0.006041	0.000862	0.000497	0.020730	0.006176	0.021043	0.006384
36	0.020523	0.005927	0.000918	0.000532	0.020730	0.006071	0.021043	0.006295
37	0.020523	0.005815	0.000971	0.000571	0.020730	0.005968	0.021043	0.006207
38	0.020136	0.005705	0.001016	0.000617	0.020379	0.005867	0.020750	0.006120
39	0.019756	0.005596	0.001065	0.000671	0.020035	0.005768	0.020460	0.006034
40	0.019382	0.005596	0.001123	0.000738	0.019696	0.005768	0.020175	0.006034
41	0.019016	0.005596	0.001189	0.000812	0.019362	0.005768	0.019893	0.006034
42	0.018656	0.005596	0.001266	0.000892	0.019034	0.005768	0.019615	0.006034
43	0.018303	0.005596	0.001354	0.000973	0.018712	0.005768	0.019341	0.006034
44	0.017957	0.005596	0.001437	0.001057	0.018394	0.005768	0.019071	0.006034
45	0.017617	0.005490	0.001527	0.001135	0.018082	0.005670	0.018804	0.005950
46	0.018260	0.005917	0.001623	0.001217	0.018781	0.006122	0.019589	0.006444
47	0.018873	0.006354	0.001724	0.001305	0.019450	0.006588	0.020349	0.006955
48	0.019459	0.006933	0.001830	0.001414	0.020094	0.007188	0.021086	0.007589
49	0.020017	0.007542	0.002076	0.001564	0.020712	0.007820	0.021801	0.008256
50	0.020550	0.008340	0.002239	0.001724	0.021307	0.008629	0.022495	0.009083
51	0.021060	0.009195	0.002429	0.001906	0.021879	0.009495	0.023169	0.009964
52	0.021543	0.010304	0.002640	0.002134	0.022427	0.010597	0.023821	0.011053
53	0.022428	0.011508	0.002999	0.002438	0.023348	0.011788	0.024799	0.012222
54	0.023311	0.012809	0.003480	0.002826	0.024267	0.013069	0.025775	0.013468
55	0.024660	0.014207	0.003926	0.003238	0.025619	0.014436	0.027130	0.014788
56	0.026052	0.015699	0.004454	0.003711	0.027012	0.015889	0.028517	0.016178
57	0.027492	0.016961	0.005063	0.004235	0.028447	0.017132	0.029942	0.017391
58	0.028988	0.017922	0.005792	0.004820	0.029934	0.018102	0.031412	0.018376
59	0.029971	0.018884	0.006600	0.005544	0.030949	0.019074	0.032477	0.019362
60	0.030983	0.019857	0.007529	0.006348	0.031995	0.020057	0.033575	0.020361
61	0.032658	0.020855	0.008691	0.007293	0.033656	0.021065	0.035211	0.021384
62	0.033790	0.021895	0.009791	0.008219	0.034823	0.022115	0.036432	0.022450
63	0.035670	0.022998	0.011146	0.009255	0.036687	0.023229	0.038266	0.023581
64	0.036990	0.024186	0.012628	0.010445	0.038044	0.024430	0.039682	0.024800
65	0.038419	0.025483	0.014088	0.011598	0.039514	0.025739	0.041215	0.026129
66	0.040753	0.026909	0.015765	0.012821	0.041830	0.027180	0.043499	0.027591
67	0.042499	0.028483	0.017468	0.014170	0.043622	0.028769	0.045363	0.029205
68	0.043577	0.030219	0.019402	0.015964	0.044818	0.030523	0.046748	0.030984
69	0.045647	0.032129	0.021468	0.017689	0.046948	0.032452	0.048969	0.032943

**Projected Disabled Mortality**

*(Continued)*

Age Offsets	PSERS		LEOFF				WSPRS	
	Plan 2 - 2038		Plan 1 - 2019		Plan 2 - 2034		Plan 1/2 - 2028	
	Male	Female	Male	Female	Male	Female	Male	Female
	0	0	2	2	0	0	0	0
70	0.047013	0.034220	0.023645	0.019676	0.048450	0.034565	0.050689	0.035088
71	0.049460	0.035809	0.026337	0.021663	0.050972	0.036242	0.053327	0.036901
72	0.052138	0.038228	0.029382	0.024009	0.053731	0.038690	0.056214	0.039394
73	0.055057	0.040060	0.032841	0.026255	0.056741	0.040626	0.059362	0.041489
74	0.058228	0.042796	0.036604	0.028927	0.060008	0.043400	0.062780	0.044323
75	0.062841	0.044851	0.041107	0.031652	0.064631	0.045576	0.067414	0.046685
76	0.066580	0.047897	0.045748	0.034891	0.068478	0.048671	0.071426	0.049856
77	0.071923	0.052117	0.051331	0.038831	0.073824	0.052853	0.076770	0.053977
78	0.077680	0.055618	0.057587	0.042922	0.079573	0.056404	0.082499	0.057603
79	0.083843	0.059337	0.065070	0.047507	0.085714	0.060175	0.088597	0.061454
80	0.090403	0.063292	0.073395	0.052666	0.092234	0.064186	0.095050	0.065550
81	0.097345	0.067513	0.082474	0.058478	0.099118	0.068467	0.101836	0.069922
82	0.104659	0.072032	0.092602	0.065037	0.106350	0.073050	0.108939	0.074603
83	0.110212	0.076881	0.102790	0.072564	0.111993	0.077967	0.114719	0.079625
84	0.118093	0.082094	0.114883	0.081053	0.119761	0.083254	0.122307	0.085024
85	0.123940	0.089392	0.127467	0.091266	0.125690	0.090472	0.128362	0.092118
86	0.129866	0.097381	0.141310	0.102473	0.131700	0.098361	0.134500	0.099850
87	0.138486	0.106124	0.157422	0.114879	0.140160	0.106977	0.142710	0.108270
88	0.147470	0.113493	0.175153	0.126958	0.148954	0.114405	0.151208	0.115788
89	0.153878	0.123710	0.190777	0.140538	0.155426	0.124455	0.157778	0.125581
90	0.169973	0.132284	0.208834	0.153186	0.171339	0.133080	0.173410	0.134285
91	0.185135	0.141398	0.225279	0.165890	0.186624	0.142249	0.188879	0.143536
92	0.204595	0.151057	0.243644	0.177926	0.205827	0.151967	0.207689	0.153341
93	0.220706	0.164075	0.260360	0.190846	0.222036	0.164733	0.224044	0.165725
94	0.236793	0.175980	0.276337	0.201512	0.238219	0.176685	0.240374	0.177749
95	0.257512	0.187253	0.294206	0.211504	0.258545	0.188004	0.260101	0.189136
96	0.273314	0.197717	0.309824	0.220060	0.274410	0.198510	0.276062	0.199705
97	0.288666	0.211188	0.324476	0.229199	0.289823	0.211611	0.291569	0.212247
98	0.309360	0.219731	0.341810	0.235574	0.309980	0.220171	0.310912	0.220833
99	0.323991	0.227031	0.355770	0.242883	0.324640	0.227486	0.325615	0.228169
100	0.344556	0.237467	0.371685	0.254498	0.344556	0.237467	0.344556	0.237467
101	0.358628	0.244834	0.383040	0.266044	0.358628	0.244834	0.358628	0.244834
102	0.371685	0.254498	0.392003	0.279055	0.371685	0.254498	0.371685	0.254498
103	0.383040	0.266044	0.397886	0.293116	0.383040	0.266044	0.383040	0.266044
104	0.392003	0.279055	0.400000	0.307811	0.392003	0.279055	0.392003	0.279055
105	0.397886	0.293116	0.400000	0.322725	0.397886	0.293116	0.397886	0.293116
106	0.400000	0.307811	0.400000	0.337441	0.400000	0.307811	0.400000	0.307811
107	0.400000	0.322725	0.400000	0.351544	0.400000	0.322725	0.400000	0.322725
108	0.400000	0.337441	0.400000	0.351544	0.400000	0.337441	0.400000	0.337441
109	0.400000	0.351544	0.400000	0.351544	0.400000	0.351544	0.400000	0.351544
110	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000

*Improvements in disabled mortality are projected to the year specified for each plan based on 50% of scale AA.*

**Probability of Disablement**

Age	PERS				TRS			
	Plan 1		Plan 2/3		Plan 1		Plan 2/3	
	Male	Female	Male	Female	Male	Female	Male	Female
20	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
21	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
22	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
23	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
24	0.0000	0.0000	0.0000	0.0000	0.0001	0.0001	0.0000	0.0000
25	0.0000	0.0000	0.0001	0.0000	0.0001	0.0001	0.0000	0.0000
26	0.0000	0.0000	0.0001	0.0000	0.0001	0.0001	0.0000	0.0000
27	0.0000	0.0000	0.0001	0.0000	0.0001	0.0001	0.0000	0.0000
28	0.0000	0.0000	0.0001	0.0000	0.0001	0.0001	0.0000	0.0000
29	0.0000	0.0000	0.0001	0.0000	0.0002	0.0002	0.0000	0.0000
30	0.0000	0.0000	0.0001	0.0001	0.0002	0.0002	0.0000	0.0000
31	0.0000	0.0000	0.0001	0.0001	0.0002	0.0002	0.0001	0.0000
32	0.0000	0.0000	0.0001	0.0001	0.0002	0.0002	0.0001	0.0001
33	0.0000	0.0000	0.0001	0.0001	0.0003	0.0003	0.0001	0.0001
34	0.0000	0.0000	0.0001	0.0002	0.0003	0.0003	0.0001	0.0001
35	0.0003	0.0003	0.0002	0.0002	0.0003	0.0003	0.0001	0.0001
36	0.0004	0.0004	0.0002	0.0002	0.0003	0.0003	0.0001	0.0001
37	0.0004	0.0004	0.0002	0.0003	0.0004	0.0004	0.0001	0.0001
38	0.0005	0.0005	0.0002	0.0003	0.0004	0.0004	0.0001	0.0001
39	0.0006	0.0006	0.0002	0.0003	0.0004	0.0004	0.0001	0.0001
40	0.0008	0.0007	0.0002	0.0003	0.0004	0.0004	0.0001	0.0001
41	0.0009	0.0008	0.0003	0.0003	0.0005	0.0005	0.0001	0.0001
42	0.0010	0.0013	0.0003	0.0003	0.0006	0.0006	0.0002	0.0001
43	0.0011	0.0013	0.0003	0.0003	0.0007	0.0007	0.0002	0.0001
44	0.0013	0.0014	0.0004	0.0004	0.0008	0.0008	0.0002	0.0002
45	0.0015	0.0014	0.0005	0.0005	0.0009	0.0010	0.0002	0.0002
46	0.0016	0.0015	0.0005	0.0005	0.0011	0.0011	0.0003	0.0002
47	0.0018	0.0015	0.0006	0.0006	0.0012	0.0012	0.0003	0.0003
48	0.0021	0.0020	0.0007	0.0007	0.0013	0.0013	0.0003	0.0003
49	0.0023	0.0025	0.0008	0.0009	0.0015	0.0015	0.0004	0.0003

**Probability of Disablement**

*(Continued)*

Age	PERS				TRS			
	Plan 1		Plan 2/3		Plan 1		Plan 2/3	
	Male	Female	Male	Female	Male	Female	Male	Female
50	0.0025	0.0030	0.0009	0.0010	0.0016	0.0017	0.0004	0.0003
51	0.0028	0.0035	0.0010	0.0011	0.0019	0.0019	0.0005	0.0004
52	0.0030	0.0040	0.0011	0.0013	0.0022	0.0022	0.0006	0.0005
53	0.0048	0.0048	0.0016	0.0018	0.0025	0.0025	0.0006	0.0005
54	0.0065	0.0056	0.0021	0.0023	0.0029	0.0029	0.0008	0.0006
55	0.0082	0.0064	0.0026	0.0028	0.0033	0.0034	0.0011	0.0008
56	0.0100	0.0072	0.0031	0.0033	0.0036	0.0036	0.0013	0.0009
57	0.0117	0.0080	0.0036	0.0038	0.0038	0.0039	0.0015	0.0011
58	0.0117	0.0075	0.0050	0.0051	0.0041	0.0042	0.0018	0.0013
59	0.0117	0.0070	0.0063	0.0064	0.0044	0.0044	0.0021	0.0016
60	0.0117	0.0065	0.0076	0.0077	0.0047	0.0048	0.0025	0.0019
61	0.0117	0.0060	0.0089	0.0090	0.0052	0.0053	0.0029	0.0023
62	0.0117	0.0055	0.0102	0.0103	0.0058	0.0059	0.0034	0.0027
63	0.0117	0.0055	0.0102	0.0103	0.0065	0.0066	0.0041	0.0032
64	0.0117	0.0055	0.0102	0.0103	0.0072	0.0073	0.0048	0.0039
65	0.0117	0.0055	0.0102	0.0103	0.0072	0.0073	0.0024	0.0016
66	0.0117	0.0055	0.0102	0.0103	0.0072	0.0073	0.0016	0.0011
67	0.0117	0.0055	0.0102	0.0103	0.0072	0.0073	0.0011	0.0008
68	0.0117	0.0055	0.0102	0.0103	0.0072	0.0073	0.0007	0.0006
69	0.0117	0.0055	0.0102	0.0103	0.0072	0.0073	0.0005	0.0004
70	0.0117	0.0055	0.0102	0.0103	0.0072	0.0073	0.0003	0.0003
71	0.0117	0.0055	0.0102	0.0103	0.0072	0.0073	0.0002	0.0002
72	0.0117	0.0055	0.0102	0.0103	0.0072	0.0073	0.0002	0.0001
73	0.0117	0.0055	0.0102	0.0103	0.0072	0.0073	0.0001	0.0001
74	0.0117	0.0055	0.0102	0.0103	0.0072	0.0073	0.0001	0.0001
75	0.0117	0.0055	0.0102	0.0103	0.0072	0.0073	0.0000	0.0001
76	0.0117	0.0055	0.0102	0.0103	0.0072	0.0073	0.0000	0.0000
77	0.0117	0.0055	0.0102	0.0103	0.0072	0.0073	0.0000	0.0000
78	0.0117	0.0055	0.0102	0.0103	0.0072	0.0073	0.0000	0.0000
79	0.0117	0.0055	0.0102	0.0103	0.0072	0.0073	0.0000	0.0000
80	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

*Rates have been rounded for display purposes.*

*10% of all PERS Plan 1 disabilities are assumed to be duty related.*

**Probability of Disablement**

*(Continued)*

Age	SERS		PSERS		LEOFF		WSPRS
	Plan 2/3		Plan 2		Plan 1	Plan 2	Plan 1/2
	Male	Female	Male	Female	Male & Female	Male & Female	Male & Female
20	0.0000	0.0000	0.0000	0.0000	0.0010	0.0010	0.0003
21	0.0000	0.0000	0.0000	0.0000	0.0010	0.0010	0.0003
22	0.0000	0.0000	0.0000	0.0000	0.0010	0.0010	0.0003
23	0.0000	0.0000	0.0000	0.0000	0.0010	0.0010	0.0003
24	0.0000	0.0000	0.0000	0.0000	0.0010	0.0011	0.0003
25	0.0000	0.0000	0.0001	0.0000	0.0010	0.0011	0.0004
26	0.0000	0.0000	0.0001	0.0000	0.0024	0.0011	0.0004
27	0.0000	0.0000	0.0001	0.0000	0.0038	0.0011	0.0004
28	0.0000	0.0000	0.0001	0.0000	0.0052	0.0012	0.0004
29	0.0000	0.0000	0.0001	0.0000	0.0066	0.0012	0.0005
30	0.0000	0.0000	0.0001	0.0001	0.0080	0.0012	0.0005
31	0.0000	0.0001	0.0001	0.0001	0.0094	0.0013	0.0005
32	0.0000	0.0001	0.0001	0.0001	0.0107	0.0014	0.0006
33	0.0000	0.0001	0.0001	0.0001	0.0121	0.0015	0.0006
34	0.0001	0.0001	0.0001	0.0002	0.0135	0.0016	0.0006
35	0.0001	0.0002	0.0002	0.0002	0.0149	0.0017	0.0007
36	0.0001	0.0002	0.0002	0.0002	0.0163	0.0018	0.0007
37	0.0001	0.0002	0.0002	0.0003	0.0190	0.0019	0.0008
38	0.0002	0.0002	0.0002	0.0003	0.0205	0.0020	0.0008
39	0.0002	0.0002	0.0002	0.0003	0.0220	0.0021	0.0009
40	0.0003	0.0002	0.0002	0.0003	0.0235	0.0023	0.0009
41	0.0003	0.0001	0.0003	0.0003	0.0249	0.0024	0.0010
42	0.0003	0.0001	0.0003	0.0003	0.0264	0.0025	0.0011
43	0.0004	0.0001	0.0003	0.0003	0.0279	0.0027	0.0011
44	0.0005	0.0002	0.0004	0.0004	0.0360	0.0028	0.0012
45	0.0006	0.0002	0.0005	0.0005	0.0400	0.0030	0.0013
46	0.0006	0.0002	0.0005	0.0005	0.0468	0.0038	0.0014
47	0.0007	0.0003	0.0006	0.0006	0.0532	0.0049	0.0015
48	0.0008	0.0004	0.0007	0.0007	0.0592	0.0062	0.0016
49	0.0010	0.0006	0.0008	0.0009	0.0648	0.0079	0.0017



**Probability of Disablement**

*(Continued)*

Age	SERS		PSERS		LEOFF		WSPRS
	Plan 2		Plan 2		Plan 1	Plan 2	Plan 1/2
	Male	Female	Male	Female	Male & Female	Male & Female	Male & Female
50	0.0011	0.0008	0.0009	0.0010	0.0700	0.0101	0.0018
51	0.0012	0.0010	0.0010	0.0011	0.0748	0.0120	0.0019
52	0.0014	0.0012	0.0011	0.0013	0.0792	0.0143	0.0020
53	0.0020	0.0015	0.0016	0.0018	0.0832	0.0170	0.0022
54	0.0027	0.0018	0.0021	0.0023	0.0868	0.0202	0.0023
55	0.0032	0.0022	0.0026	0.0028	0.0900	0.0240	0.0025
56	0.0037	0.0026	0.0031	0.0033	0.0928	0.0240	0.0026
57	0.0044	0.0032	0.0036	0.0038	0.0952	0.0240	0.0028
58	0.0052	0.0039	0.0050	0.0051	0.0972	0.0240	0.0030
59	0.0061	0.0048	0.0063	0.0064	0.0988	0.0240	0.0032
60	0.0072	0.0059	0.0076	0.0077	0.1000	0.0240	0.0034
61	0.0085	0.0066	0.0089	0.0090	0.1008	0.0240	0.0028
62	0.0100	0.0066	0.0102	0.0103	0.1012	0.0240	0.0021
63	0.0118	0.0060	0.0102	0.0103	0.1012	0.0240	0.0014
64	0.0126	0.0049	0.0102	0.0103	0.1008	0.0240	0.0007
65	0.0126	0.0041	0.0102	0.0103	0.1000	0.0240	0.0000
66	0.0079	0.0033	0.0102	0.0103	0.0756	0.0240	0.0000
67	0.0050	0.0028	0.0102	0.0103	0.0544	0.0240	0.0000
68	0.0032	0.0023	0.0102	0.0103	0.0364	0.0240	0.0000
69	0.0020	0.0019	0.0102	0.0103	0.0216	0.0240	0.0000
70	0.0013	0.0015	0.0102	0.0103	0.0000	0.0000	0.0000
71	0.0008	0.0013	0.0102	0.0103	0.0000	0.0000	0.0000
72	0.0005	0.0010	0.0102	0.0103	0.0000	0.0000	0.0000
73	0.0003	0.0009	0.0102	0.0103	0.0000	0.0000	0.0000
74	0.0002	0.0007	0.0102	0.0103	0.0000	0.0000	0.0000
75	0.0001	0.0006	0.0102	0.0103	0.0000	0.0000	0.0000
76	0.0001	0.0005	0.0102	0.0103	0.0000	0.0000	0.0000
77	0.0001	0.0004	0.0102	0.0103	0.0000	0.0000	0.0000
78	0.0000	0.0003	0.0102	0.0103	0.0000	0.0000	0.0000
79	0.0000	0.0003	0.0102	0.0103	0.0000	0.0000	0.0000
80	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

*Rates have been rounded for display purposes.*

*LEOFF Plan 1 and WSPRS disability retirements are assumed to continue after service retirement eligibility, except for LEOFF 1 members with more than 30 years of service.*

Probability of Termination

Years	PERS		TRS		SERS		PSERS		LEOFF		WSPRS		
	All Plans		All Plans		All Plans		Plan 2		Plan 1	Plan 2		All Plans	
	Male	Female	Male	Female	Male	Female	Male	Female	Male & Female	Male & Female	Male & Female	Male & Female	Male & Female
0	0.2624	0.2677	0.1080	0.1089	0.2560	0.1990	0.2624	0.2677	0.1072	0.1062	0.0334		
1	0.1545	0.1677	0.0928	0.0971	0.1588	0.1313	0.1545	0.1677	0.0482	0.0472	0.0287		
2	0.1007	0.1170	0.0597	0.0721	0.1169	0.1029	0.1007	0.1170	0.0246	0.0236	0.0256		
3	0.0752	0.0929	0.0432	0.0592	0.0995	0.0786	0.0752	0.0929	0.0217	0.0208	0.0239		
4	0.0631	0.0760	0.0414	0.0503	0.0811	0.0676	0.0631	0.0760	0.0206	0.0196	0.0226		
5	0.0544	0.0665	0.0366	0.0451	0.0700	0.0624	0.0544	0.0665	0.0198	0.0188	0.0159		
6	0.0459	0.0607	0.0319	0.0402	0.0610	0.0556	0.0459	0.0607	0.0194	0.0184	0.0151		
7	0.0430	0.0546	0.0246	0.0342	0.0565	0.0526	0.0430	0.0546	0.0193	0.0184	0.0144		
8	0.0384	0.0500	0.0224	0.0296	0.0499	0.0497	0.0384	0.0500	0.0180	0.0170	0.0138		
9	0.0361	0.0445	0.0213	0.0240	0.0477	0.0475	0.0361	0.0445	0.0175	0.0166	0.0133		
10	0.0341	0.0408	0.0202	0.0230	0.0439	0.0457	0.0341	0.0408	0.0172	0.0162	0.0100		
11	0.0312	0.0371	0.0191	0.0216	0.0409	0.0448	0.0312	0.0371	0.0153	0.0143	0.0096		
12	0.0303	0.0337	0.0186	0.0200	0.0386	0.0442	0.0303	0.0337	0.0151	0.0141	0.0092		
13	0.0286	0.0323	0.0139	0.0170	0.0369	0.0440	0.0286	0.0323	0.0145	0.0135	0.0089		
14	0.0279	0.0312	0.0134	0.0166	0.0329	0.0426	0.0279	0.0312	0.0116	0.0106	0.0086		
15	0.0266	0.0295	0.0124	0.0160	0.0305	0.0427	0.0266	0.0295	0.0108	0.0098	0.0070		
16	0.0243	0.0274	0.0118	0.0153	0.0282	0.0392	0.0243	0.0274	0.0106	0.0096	0.0067		
17	0.0220	0.0242	0.0107	0.0133	0.0258	0.0364	0.0220	0.0242	0.0085	0.0075	0.0065		
18	0.0197	0.0220	0.0103	0.0121	0.0229	0.0346	0.0197	0.0220	0.0087	0.0077	0.0062		
19	0.0166	0.0199	0.0093	0.0114	0.0201	0.0322	0.0166	0.0199	0.0086	0.0077	0.0060		
20	0.0136	0.0173	0.0086	0.0107	0.0181	0.0288	0.0136	0.0173	0.0088	0.0078	0.0033		
21	0.0118	0.0144	0.0072	0.0081	0.0171	0.0271	0.0118	0.0144	0.0085	0.0076	0.0031		
22	0.0101	0.0125	0.0071	0.0075	0.0158	0.0253	0.0101	0.0125	0.0082	0.0072	0.0029		
23	0.0085	0.0106	0.0070	0.0073	0.0154	0.0205	0.0085	0.0106	0.0076	0.0066	0.0027		
24	0.0075	0.0080	0.0070	0.0069	0.0153	0.0192	0.0075	0.0080	0.0072	0.0063	0.0025		
25	0.0069	0.0066	0.0068	0.0069	0.0118	0.0156	0.0069	0.0066	0.0067	0.0057	0.0000		
26	0.0055	0.0055	0.0066	0.0066	0.0101	0.0118	0.0055	0.0055	0.0077	0.0067	0.0000		
27	0.0066	0.0059	0.0065	0.0065	0.0079	0.0089	0.0066	0.0059	0.0070	0.0061	0.0000		
28	0.0059	0.0048	0.0054	0.0054	0.0049	0.0073	0.0059	0.0048	0.0062	0.0052	0.0000		
29	0.0052	0.0043	0.0046	0.0046	0.0049	0.0073	0.0052	0.0043	0.0018	0.0009	0.0000		
30+	0.0045	0.0039	0.0040	0.0038	0.0049	0.0073	0.0045	0.0039	0.0016	0.0007	0.0000		

Rates have been rounded for display purposes.

**Probability of Vesting upon Termination\***  
(for those not eligible to retire early)

Service Years	PERS		TRS		SERS	PSERS	LEOFF		WSPRS
	Plan 1	Plan 2	Plan 1	Plan 2	Plan 2	Plan 2	Plan 1	Plan 2	Male & Female
	Male & Female	Male & Female	Male & Female	Male & Female	Male & Female	Male & Female	Male & Female	Male & Female	
0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	0.35	0.40	0.73	0.65	0.55	0.40	1.00	0.24	0.28
6	0.45	0.40	0.78	0.65	0.58	0.40	1.00	0.24	0.28
7	0.45	0.45	0.80	0.68	0.58	0.45	1.00	0.24	0.28
8	0.45	0.45	0.80	0.70	0.58	0.45	1.00	0.24	0.28
9	0.45	0.48	0.80	0.70	0.60	0.48	1.00	0.24	0.28
10	0.45	0.50	0.80	0.70	0.63	0.50	1.00	0.24	0.28
11	0.45	0.50	0.83	0.73	0.63	0.50	1.00	0.24	0.33
12	0.45	0.53	0.83	0.75	0.63	0.53	1.00	0.24	0.38
13	0.45	0.53	0.88	0.75	0.65	0.53	1.00	0.27	0.38
14	0.55	0.53	0.88	0.78	0.68	0.53	1.00	0.27	0.40
15	0.55	0.58	0.88	0.78	0.70	0.58	1.00	0.27	0.40
16	0.60	0.58	0.88	0.83	0.73	0.58	1.00	0.27	0.40
17	0.60	0.60	0.88	0.85	0.73	0.60	1.00	0.33	0.40
18	0.60	0.63	0.88	0.88	0.73	0.63	1.00	0.44	0.50
19	0.60	0.65	0.88	0.88	0.73	0.65	1.00	0.44	0.58
20	0.60	0.68	0.90	0.93	0.78	0.68	1.00	0.69	0.78
21	0.60	0.70	0.90	0.93	0.80	0.70	1.00	0.82	1.00
22	0.60	0.73	0.90	0.95	0.80	0.73	1.00	0.88	1.00
23	0.60	0.73	0.93	0.95	0.85	0.73	1.00	1.00	1.00
24	0.60	0.75	0.93	0.95	0.85	0.75	1.00	1.00	1.00
25	0.65	0.78	0.93	0.95	0.85	0.78	1.00	1.00	1.00
26	0.65	0.78	0.95	0.98	0.95	0.78	1.00	1.00	1.00
27	0.75	0.83	1.00	1.00	0.95	0.83	1.00	1.00	1.00
28	0.75	0.83	1.00	1.00	0.95	0.83	1.00	1.00	1.00
29	0.75	0.83	1.00	1.00	0.95	0.83	1.00	1.00	1.00
30+	1.00	0.95	1.00	1.00	0.95	0.95	1.00	1.00	1.00

Rates have been rounded for display purposes.

\*Denotes ratio of members who do not withdraw their savings when they leave employment.

Ratio of Survivors Selecting Annuities\*

Age	PERS 1		PERS 2		PERS 3		TRS 1		TRS 2		TRS 3	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	0.00	0.00	0.00	0.00	0.43	0.11	0.00	0.00	0.00	0.00	0.34	0.45
26	0.00	0.00	0.00	0.00	0.43	0.11	0.00	0.00	0.00	0.00	0.34	0.45
27	0.00	0.00	0.00	0.00	0.43	0.11	0.00	0.00	0.00	0.00	0.34	0.45
28	0.00	0.00	0.00	0.00	0.43	0.11	0.00	0.00	0.00	0.00	0.34	0.45
29	0.00	0.00	0.00	0.00	0.43	0.11	0.00	0.00	0.00	0.00	0.34	0.45
30	0.00	0.00	0.00	0.00	0.48	0.23	0.00	0.00	0.00	0.00	0.34	0.50
31	0.00	0.00	0.00	0.00	0.48	0.23	0.00	0.00	0.00	0.00	0.34	0.50
32	0.00	0.00	0.00	0.00	0.48	0.23	0.00	0.00	0.00	0.00	0.34	0.50
33	0.00	0.00	0.00	0.00	0.48	0.23	0.00	0.00	0.00	0.00	0.34	0.50
34	0.00	0.00	0.00	0.00	0.48	0.23	0.00	0.00	0.00	0.00	0.34	0.50
35	0.00	0.00	0.00	0.00	0.48	0.29	0.00	0.00	0.00	0.00	0.39	0.56
36	0.00	0.00	0.00	0.00	0.48	0.29	0.00	0.00	0.00	0.00	0.39	0.56
37	0.00	0.00	0.00	0.00	0.48	0.29	0.00	0.00	0.00	0.00	0.39	0.56
38	0.00	0.00	0.00	0.00	0.48	0.29	0.00	0.00	0.00	0.00	0.39	0.56
39	0.00	0.00	0.00	0.00	0.48	0.29	0.00	0.00	0.00	0.00	0.39	0.56
40	0.46	0.10	0.05	0.04	0.54	0.34	0.59	0.40	0.00	0.00	0.45	0.50
41	0.46	0.10	0.05	0.04	0.54	0.34	0.59	0.40	0.00	0.00	0.45	0.50
42	0.46	0.10	0.05	0.04	0.54	0.34	0.59	0.40	0.00	0.00	0.45	0.50
43	0.46	0.10	0.05	0.04	0.54	0.34	0.59	0.40	0.00	0.00	0.45	0.50
44	0.46	0.10	0.05	0.04	0.54	0.34	0.59	0.40	0.00	0.00	0.45	0.50
45	0.56	0.33	0.10	0.04	0.54	0.46	0.64	0.45	0.00	0.00	0.47	0.50
46	0.56	0.33	0.10	0.04	0.54	0.46	0.64	0.45	0.00	0.00	0.47	0.50
47	0.56	0.33	0.10	0.04	0.54	0.46	0.64	0.45	0.00	0.00	0.47	0.50
48	0.56	0.33	0.10	0.04	0.54	0.46	0.64	0.45	0.00	0.00	0.47	0.50
49	0.56	0.33	0.10	0.04	0.54	0.46	0.64	0.45	0.00	0.00	0.47	0.50

Rates have been rounded for display purposes.

\*Refers to survivor who selects annuity payments (rather than a lump sum payment) upon active or terminated vested member's death. The LEOFF 2 ratio is 0.60 for duty-related deaths.

**Ratio of Survivors Selecting Annuities\***  
(Continued)

Age	PERS 1		PERS 2		PERS 3		TRS 1		TRS 2		TRS 3	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
50	0.61	0.48	0.29	0.13	0.62	0.51	0.69	0.45	0.19	0.17	0.51	0.45
51	0.61	0.48	0.29	0.13	0.62	0.51	0.69	0.45	0.19	0.17	0.51	0.45
52	0.61	0.48	0.29	0.13	0.62	0.51	0.69	0.45	0.19	0.17	0.51	0.45
53	0.61	0.48	0.29	0.13	0.62	0.51	0.69	0.45	0.19	0.17	0.51	0.45
54	0.61	0.48	0.29	0.13	0.62	0.51	0.69	0.45	0.19	0.17	0.51	0.45
55	0.71	0.48	0.43	0.21	0.70	0.57	0.69	0.45	0.52	0.29	0.51	0.45
56	0.71	0.48	0.43	0.21	0.70	0.57	0.69	0.45	0.52	0.29	0.51	0.45
57	0.71	0.48	0.43	0.21	0.70	0.57	0.69	0.45	0.52	0.29	0.51	0.45
58	0.71	0.48	0.43	0.21	0.70	0.57	0.69	0.45	0.52	0.29	0.51	0.45
59	0.71	0.48	0.43	0.21	0.70	0.57	0.69	0.45	0.52	0.29	0.51	0.45
60	0.71	0.48	0.58	0.21	0.75	0.57	0.69	0.45	0.71	0.46	0.56	0.45
61	0.71	0.48	0.58	0.21	0.75	0.57	0.69	0.45	0.71	0.46	0.56	0.45
62	0.71	0.48	0.58	0.21	0.75	0.57	0.69	0.45	0.71	0.46	0.56	0.45
63	0.71	0.48	0.58	0.21	0.75	0.57	0.69	0.45	0.71	0.46	0.56	0.45
64	0.71	0.48	0.58	0.21	0.75	0.57	0.69	0.45	0.71	0.46	0.56	0.45
65	0.71	0.48	0.58	0.21	0.75	0.57	0.69	0.45	0.71	0.52	0.62	0.45
66	0.71	0.48	0.58	0.21	0.75	0.57	0.69	0.45	0.71	0.52	0.62	0.45
67	0.71	0.48	0.58	0.21	0.75	0.57	0.69	0.45	0.71	0.52	0.62	0.45
68	0.71	0.48	0.58	0.21	0.75	0.57	0.69	0.45	0.71	0.52	0.62	0.45
69	0.71	0.48	0.58	0.21	0.75	0.57	0.69	0.45	0.71	0.52	0.62	0.45
70	0.71	0.48	0.58	0.21	0.75	0.57	0.69	0.40	0.71	0.80	0.68	0.45
71	0.71	0.48	0.58	0.21	0.75	0.57	0.69	0.40	0.71	0.80	0.68	0.45
72	0.71	0.48	0.58	0.21	0.75	0.57	0.69	0.40	0.71	0.80	0.68	0.45
73	0.71	0.48	0.58	0.21	0.75	0.57	0.69	0.40	0.71	0.80	0.68	0.45
74	0.71	0.48	0.58	0.21	0.75	0.57	0.69	0.40	0.71	0.80	0.68	0.45
75	0.71	0.48	0.58	0.21	0.75	0.57	0.69	0.40	0.71	0.80	0.68	0.45
76	0.71	0.48	0.58	0.21	0.75	0.57	0.69	0.40	0.71	0.80	0.68	0.45
77	0.71	0.48	0.58	0.21	0.75	0.57	0.69	0.40	0.71	0.80	0.68	0.45
78	0.71	0.48	0.58	0.21	0.75	0.57	0.69	0.40	0.71	0.80	0.68	0.45
79	0.71	0.48	0.58	0.21	0.75	0.57	0.69	0.40	0.71	0.80	0.68	0.45
80	0.71	0.48	0.58	0.21	0.75	0.57	0.69	0.40	0.71	0.80	0.68	0.45

Rates have been rounded for display purposes.

\*Refers to survivor who selects annuity payments (rather than a lump sum payment) upon active or terminated vested member's death. The LEOFF 2 ratio is 0.60 for duty-related deaths.

**Ratio of Survivors Selecting Annuities\***

*(Continued)*

Age	SERS 2		SERS 3		PSERS		LEOFF 1	LEOFF 2	WSPRS 1	WSPRS 2
	Male	Female	Male	Female	Male	Female	Male & Female	Male & Female	Male & Female	Male & Female
20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	0.00	0.00	0.00	0.34	0.00	0.00	0.00	0.07	0.00	0.07
36	0.00	0.00	0.00	0.34	0.00	0.00	0.00	0.07	0.00	0.07
37	0.00	0.00	0.00	0.34	0.00	0.00	0.00	0.07	0.00	0.07
38	0.00	0.00	0.00	0.34	0.00	0.00	0.00	0.07	0.00	0.07
39	0.00	0.00	0.00	0.34	0.00	0.00	0.00	0.07	0.00	0.07
40	0.05	0.00	0.23	0.34	0.05	0.04	0.56	0.16	0.56	0.16
41	0.05	0.00	0.23	0.34	0.05	0.04	0.56	0.16	0.56	0.16
42	0.05	0.00	0.23	0.34	0.05	0.04	0.56	0.16	0.56	0.16
43	0.05	0.00	0.23	0.34	0.05	0.04	0.56	0.16	0.56	0.16
44	0.05	0.00	0.23	0.34	0.05	0.04	0.56	0.16	0.56	0.16
45	0.15	0.03	0.35	0.40	0.10	0.04	0.56	0.26	0.56	0.26
46	0.15	0.03	0.35	0.40	0.10	0.04	0.56	0.26	0.56	0.26
47	0.15	0.03	0.35	0.40	0.10	0.04	0.56	0.26	0.56	0.26
48	0.15	0.03	0.35	0.40	0.10	0.04	0.56	0.26	0.56	0.26
49	0.15	0.03	0.35	0.40	0.10	0.04	0.56	0.26	0.56	0.26

*Rates have been rounded for display purposes.*

*\*Refers to survivor who selects annuity payments (rather than a lump sum payment) upon active or terminated vested member's death. The LEOFF 2 ratio is 0.60 for duty-related deaths.*

**Ratio of Survivors Selecting Annuities\***

*(Continued)*

Age	SERS 2		SERS 3		PSERS		LEOFF 1	LEOFF 2	WSPRS 1	WSPRS 2
	Male	Female	Male	Female	Male	Female	Male & Female	Male & Female	Male & Female	Male & Female
50	0.29	0.13	0.41	0.40	0.29	0.13	0.56	0.30	0.56	0.30
51	0.29	0.13	0.41	0.40	0.29	0.13	0.56	0.30	0.56	0.30
52	0.29	0.13	0.41	0.40	0.29	0.13	0.56	0.30	0.56	0.30
53	0.29	0.13	0.41	0.40	0.29	0.13	0.56	0.30	0.56	0.30
54	0.29	0.13	0.41	0.40	0.29	0.13	0.56	0.30	0.56	0.30
55	0.39	0.20	0.46	0.57	0.43	0.21	0.56	0.39	0.56	0.39
56	0.39	0.20	0.46	0.57	0.43	0.21	0.56	0.39	0.56	0.39
57	0.39	0.20	0.46	0.57	0.43	0.21	0.56	0.39	0.56	0.39
58	0.39	0.20	0.46	0.57	0.43	0.21	0.56	0.39	0.56	0.39
59	0.39	0.20	0.46	0.57	0.43	0.21	0.56	0.39	0.56	0.39
60	0.59	0.29	0.52	0.57	0.58	0.21	0.56	0.53	0.56	0.53
61	0.59	0.29	0.52	0.57	0.58	0.21	0.56	0.53	0.56	0.53
62	0.59	0.29	0.52	0.57	0.58	0.21	0.56	0.53	0.56	0.53
63	0.59	0.29	0.52	0.57	0.58	0.21	0.56	0.53	0.56	0.53
64	0.59	0.29	0.52	0.57	0.58	0.21	0.56	0.53	0.56	0.53
65	0.64	0.33	0.52	0.57	0.58	0.21	0.56	0.53	0.56	0.53
66	0.64	0.33	0.52	0.57	0.58	0.21	0.56	0.53	0.56	0.53
67	0.64	0.33	0.52	0.57	0.58	0.21	0.56	0.53	0.56	0.53
68	0.64	0.33	0.52	0.57	0.58	0.21	0.56	0.53	0.56	0.53
69	0.64	0.33	0.52	0.57	0.58	0.21	0.56	0.53	0.56	0.53
70	0.73	0.33	0.52	0.57	0.58	0.21	0.56	0.53	0.56	0.53
71	0.73	0.33	0.52	0.57	0.58	0.21	0.56	0.53	0.56	0.53
72	0.73	0.33	0.52	0.57	0.58	0.21	0.56	0.53	0.56	0.53
73	0.73	0.33	0.52	0.57	0.58	0.21	0.56	0.53	0.56	0.53
74	0.73	0.33	0.52	0.57	0.58	0.21	0.56	0.53	0.56	0.53
75	0.83	0.33	0.52	0.57	0.58	0.21	0.56	0.53	0.56	0.53
76	0.83	0.33	0.52	0.57	0.58	0.21	0.56	0.53	0.56	0.53
77	0.83	0.33	0.52	0.57	0.58	0.21	0.56	0.53	0.56	0.53
78	0.83	0.33	0.52	0.57	0.58	0.21	0.56	0.53	0.56	0.53
79	0.83	0.33	0.52	0.57	0.58	0.21	0.56	0.53	0.56	0.53
80	0.83	0.33	0.52	0.57	0.58	0.21	0.56	0.53	0.56	0.53

*Rates have been rounded for display purposes.*

*\*Refers to survivor who selects annuity payments (rather than a lump sum payment) upon active or terminated vested member's death. The LEOFF 2 ratio is 0.60 for duty-related deaths.*

Portability Load			
System	Plan 1	Plan 2	Plan 3
PERS	0.2%	0.3%	0.3%
TRS	0.3%	0.1%	0.1%
SERS	N/A	0.3%	0.3%
PSERS	N/A	0.0%	N/A
LEOFF	0.0%	0.1%	N/A
WSPRS	0.0%	0.0%	N/A

Reflects portability provisions for each plan.

Average Final Compensation Load	
System/Plan	Load
PERS 1	4.5%
TRS 1	1.0%
WSPRS 1	7.5%

Reflects allowances for cashouts of annual and sick leave for calculation of Average Final Compensation.

Certain and Life Annuities: Years Certain	
System	
PERS 1	3
PERS 2	4
TRS 1*	11
TRS 2	5
SERS 2	4
PSERS 2	4
LEOFF 1	3
LEOFF 2	5
WSPRS 1	3
WSPRS 2	4

\*Only disabled members get this without a reduction in their benefit. The certain period applies to only the "annuity" portion of the benefit, typically 30% of the total benefit.

	Military Service			
	Percent with Military Service	Average Military Service Months	Overall Average Additional Service Years	Increase Factor
<b>PERS 1*</b>				
Males	25%	30	0.64	2.5%
Females	1%	17	0.01	0.1%
<b>WSPRS**</b>				
Males	35%	36	1.07	3.7%
Females	0%	0	0.00	0.1%

Members with 25 years of service may receive up to 5 years of military service credit.

\*Members of PERS Plan 1 may use certain prior military service as well as interruptive military service.

\*\*Members of WSPRS Plan 1 may use all prior military service as well as interruptive military service. Members of WSPRS Plan 2 (those commissioned on or after January 1, 2003), may use only interruptive military service.



Member/Beneficiary Age Difference (In Years)		
System	Male Member	Female Member
PERS	3	(2)
TRS	3	(2)
SERS	3	(2)
PSERS	3	(2)
LEOFF	3	(2)
WSPRS	3	(2)

Age difference is Member age minus Beneficiary age.

Duty-Related Death Assumption	
System	Duty Death Rate*
PERS	0.0026%
TRS	0.0008%
SERS	0.0026%
PSERS	0.0026%
LEOFF 1	0.0376%
LEOFF 2	0.0376%
WSPRS	0.0200%

\*The duty death rate is a constant probability, regardless of age. The nonduty death rate is obtained by subtracting the duty death rate from the mortality rate at any given age.

Duty-Related Disability Assumption	
Age	Duty Disability Rate*
20	99.93%
25	99.91%
30	99.84%
35	99.81%
40	99.66%
50	99.22%
55+	99.31%

\*Probability of disability being duty-related; geometrically interpolated between given values. Applies to LEOFF 2 only.

Table represents a summary of rates.

Additional Duty-Related Assumptions for LEOFF 2	
Percent of disabilities assumed to be catastrophic	18%
Percent of deaths assumed to be caused by occupational diseases for fire fighters	
Age	Rate
20-49	14.742%
50-69	27.393%

## Miscellaneous Assumptions/Methods

Minimum and maximum allowable ages are set in the data as follows:

	Non-Annuitants	Annuitants
Minimum Age	16	20
Maximum Age	80	120

- Default entry salaries, usually increased for past service, are assigned for active members with less than two months' service during the valuation year.
- The Department of Retirement Systems (DRS) does not provide us with the historical salaries of vested terminated members. To estimate salaries for these members we use the following procedure: First, we assign a salary appropriate for the given system/plan and the member's total past service. These salaries are determined as of a given base year. Second, the salary is divided by the general salary increase assumption for each year the member has been inactive as measured from the base year.
- While DRS reports salaries earned during the year prior to the valuation date, the salaries used in the first year of the valuation process received an additional salary increase. In other words, the valuation software projects salaries to the coming year, beginning the day after the valuation date.
- All systems use a midyear decrement timing assumption.
- We set disability and termination rates to zero after members become eligible to retire (with the exception of LEOFF and WSPRS disability rates).
- LEOFF Plan 1 and WSPRS use a slightly increased ratio of survivors selecting annuities over that displayed in the table presented earlier in this section. In those plans, the table shows that where nonzero rates exist, 56 percent of members who die will leave survivors who collect annuity payments. Our valuation software applies mortality assumptions to potential survivors, which results in an understatement of the future liability for those plans. To recognize this liability, we use a ratio of 60 percent for those benefits.
- Survivors of retiree deaths in WSPRS Plan 1 receive a standard benefit that is 100 percent of the primary member's benefit, subject to a maximum of 50 percent of the member's AFC. In order to reflect the reduction in survivor benefits due to this maximum, we reduce the joint and 100 percent survivor benefit by 20 percent.

# Summary of Plan Provisions

Summary of Plan Provisions - PERS			
	Plan 1	Plan 2	Plan 3
Effective Date of Plan	10/1/47	10/1/77	3/1/02
Date Closed to New Entrants	9/30/77	Open	Open
Statutory Reference	Chapter 41.40 RCW	Chapter 41.40 RCW	Chapter 41.40 RCW
Normal Retirement Eligibility (age/service)	60/5, 55/25, Any Age/30	65/5	65/10 or vested
Accrued Benefit Formula	2% x YOS x AFC; Maximum 60% AFC	2% x YOS x AFC	1% x YOS x AFC; 0.25% per month pre-retirement COLA with 20 years of service
Computation of AFC	Annual average of the greatest compensation earnable during a 24 consecutive month period	Average compensation earnable for the highest 60 consecutive months	Average compensation earnable for the highest 60 consecutive months
Credited Service	Monthly, based on hours worked each month (school yr. for edu. emplys.)	Monthly, based on hours worked each month (school yr. for edu. emplys.)	Monthly, based on hours worked each month (school yr. for edu. emplys.)
Vesting	5 years	5 years	10 years (5 under select circumstances)
Vested Benefits Upon Termination	Refund of employee contributions plus interest, or deferred retirement allowance	Refund of employee contributions plus interest, or deferred retirement allowance	Refund of employee contributions plus investment earnings and deferred retirement allowance
Early Retirement Eligibility (age/service)	n/a	55/20	55/10
Early Retirement Reduction Factors	n/a	3% or alternate subsidized ERF with 30 YOS, otherwise actuarial	3% or alternate subsidized ERF with 30 YOS, otherwise actuarial
Disability Retirement Benefit	Non-duty: reduced accrued benefit; Duty: temporary annuity plus deferred retirement allowance	Accrued benefit, actuarially reduced	Accrued benefit, actuarially reduced
COLA	\$1.73 per month/YOS** on 7/1/08	Lesser of CPI* or 3%	Lesser of CPI* or 3%
Minimum Benefit per Month	\$38.92** per YOS on 7/1/08, \$1000 for select annuitants	n/a	n/a
Changes in Plan Provisions Since Last Valuation	Judges Benefit Multiplier (Ch 300 L 08)	Judges Benefit Multiplier (Ch 300 L 08)	Judges Benefit Multiplier (Ch 300 L 08)

\*CPI: Urban Wage Earners & Clerical Workers, Seattle-Tacoma-Bremerton, WA - All Items.

\*\*COLA increases by 3% annually; Minimum increases by amount of COLA annually.

**Summary of Plan Provisions - TRS**

*(Continued)*

	<b>Plan 1</b>	<b>Plan 2</b>	<b>Plan 3</b>
<b>Effective Date of Plan</b>	3/1/38	10/1/77	7/1/96
<b>Date Closed to New Entrants</b>	9/30/77	Open	Open
<b>Statutory Reference</b>	Chapter 41.32 RCW	Chapter 41.32 RCW	Chapter 41.32 RCW
<b>Normal Retirement Eligibility (age/service)</b>	60/5, 55/25, Any Age/30	65/5	65/10 or vested
<b>Accrued Benefit Formula</b>	2% x YOS x AFC; Maximum 60% AFC	2% x YOS x AFC	1% x YOS x AFC; 0.25% per month pre-retirement COLA with 20 years of service
<b>Computation of AFC</b>	Annual average earnable compensation for the two highest consecutive service credit years	Average compensation earnable for the highest 60 consecutive months	Average compensation earnable for the highest 60 consecutive months
<b>Credited Service</b>	Yearly, based on days worked each year	Monthly, based on number of months and hours worked during school year	Monthly, based on number of months and hours worked during school year
<b>Vesting</b>	5 years	5 years	10 years (5 under select circumstances)
<b>Vested Benefits Upon Termination</b>	Refund of employee contributions plus interest, or deferred retirement allowance	Refund of employee contributions plus interest, or deferred retirement allowance	Refund of employee contributions plus investment earnings and deferred retirement allowance
<b>Early Retirement Eligibility (age/service)</b>	n/a	55/20	55/10
<b>Early Retirement Reduction Factors</b>	n/a	3% or alternate subsidized ERF with 30 YOS, otherwise actuarial	3% or alternate subsidized ERF with 30 YOS, otherwise actuarial
<b>Disability Retirement Benefit</b>	Accrued benefit, actuarially reduced	Accrued benefit, actuarially reduced	Accrued benefit, actuarially reduced
<b>COLA</b>	\$1.73 per month/YOS** on 7/1/08	Lesser of CPI* or 3%	Lesser of CPI* or 3%
<b>Minimum Benefit per Month</b>	\$38.92** per YOS on 7/1/08, \$1000 for select annuitants	n/a	n/a
<b>Changes in Plan Provisions Since Last Valuation</b>	Salary Bonus for National Board Certification (Ch 175 L 08)	Salary Bonus for National Board Certification (Ch 175 L 08); Half-Year Contracts (Ch 204 L 08); Out of State Service Credit (Ch 101 L 08)	Salary Bonus for National Board Certification (Ch 175 L 08); Half-Year Contracts (Ch 204 L 08); Out of State Service Credit (Ch 101 L 08)

\*CPI: *Urban Wage Earners & Clerical Workers, Seattle-Tacoma-Bremerton, WA - All Items.*

\*\*COLA increases by 3% annually; Minimum increases by amount of COLA annually.

**Summary of Plan Provisions - SERS**

*(Continued)*

	<b>Plan 2</b>	<b>Plan 3</b>
<b>Effective Date of Plan</b>	9/1/00	9/1/00
<b>Date Closed to New Entrants</b>	Open	Open
<b>Statutory Reference</b>	Chapter 41.35 RCW	Chapter 41.35 RCW
<b>Normal Retirement Eligibility (age/service)</b>	65/5	65/10 or vested
<b>Accrued Benefit Formula</b>	2% x YOS x AFC	1% x YOS x AFC; 0.25% per month pre-retirement COLA with 20 years of service
<b>Computation of AFC</b>	Average compensation earnable for the highest 60 consecutive months	Average compensation earnable for the highest 60 consecutive months
<b>Credited Service</b>	Monthly, based on number of months and hours worked during school year	Monthly, based on number of months and hours worked during school year
<b>Vesting</b>	5 years	10 years (5 under select circumstances)
<b>Vested Benefits Upon Termination</b>	Refund of employee contributions plus interest, or deferred retirement allowance	Refund of employee contributions plus investment earnings and deferred retirement allowance
<b>Early Retirement Eligibility (age/service)</b>	55/20	55/10
<b>Early Retirement Reduction Factors</b>	3% or alternate subsidized ERF with 30 YOS, otherwise actuarial	3% or alternate subsidized ERF with 30 YOS, otherwise actuarial
<b>Disability Retirement Benefit</b>	Accrued benefit, actuarially reduced	Accrued benefit, actuarially reduced
<b>COLA</b>	Lesser of CPI* or 3%	Lesser of CPI* or 3%
<b>Minimum Benefit per Month per YOS</b>	n/a	n/a
<b>Changes in Plan Provisions Since Last Valuation</b>	Half-Year Contracts (Ch 204 L 08)	Half-Year Contracts (Ch 204 L 08)

\*CPI: *Urban Wage Earners & Clerical Workers, Seattle-Tacoma-Bremerton, WA - All Items.*

**Summary of Plan Provision - PSERS**

*(Continued)*

	<b>Plan 2</b>
<b>Effective Date of Plan</b>	7/1/06
<b>Date Closed to New Entrants</b>	Open
<b>Statutory Reference</b>	Chapter 41.37 RCW
<b>Normal Retirement Eligibility (age/service)</b>	65/5 Total Service, 60/10 PSERS service
<b>Accrued Benefit Formula</b>	2% x YOS x AFC
<b>Computation of AFS</b>	Average compensation earnable for the highest 60 consecutive months
<b>Credited Service</b>	Monthly, based on hours worked each month
<b>Vesting</b>	5 years
<b>Vested Benefits Upon Termination</b>	Refund of employee contributions plus interest, or deferred retirement allowance
<b>Early Retirement Eligibility (age/service)</b>	53/20 Total Service
<b>Early Retirement Reduction Factors</b>	3% ERF with 20 YOS
<b>Disability Retirement Benefit</b>	Accrued benefit, actuarially reduced from age 60
<b>COLA</b>	Lesser of CPI* or 3%
<b>Minimum Benefit per Month per YOS</b>	n/a
<b>Changes in Plan Provisions Since Last Valuation</b>	None

\*CPI: *Urban Wage Earners & Clerical Workers, Seattle-Tacoma-Bremerton, WA - All Items.*

**Summary of Plan Provisions - LEOFF**

*(Continued)*

	<b>Plan 1</b>	<b>Plan 2</b>
<b>Effective Date of Plan</b>	3/1/70	10/1/77
<b>Date Closed to New Entrants</b>	9/30/77	Open
<b>Statutory Reference</b>	Chapter 41.26 RCW	Chapter 41.26 RCW
<b>Normal Retirement Eligibility (age/service)</b>	50/5	53/5
<b>Accrued Benefit Formula</b>	accrual % (1%, 1.5%, 2%) x YOS (5, 10, 20) x FAS	2% x YOS x AFC; 0.25% per month pre-retirement COLA with 20 years of service
<b>Computation of FAS</b>	The basic salary attached to the position or rank at retirement if held for at least 12 months	Average compensation earnable for the highest 60 consecutive months
<b>Credited Service</b>	Monthly, based on hours worked each month	Monthly, based on hours worked each month
<b>Vesting</b>	5 years	5 years
<b>Vested Benefits Upon Termination</b>	Refund of employee contributions plus interest, or deferred retirement allowance	Refund of employee contributions (x 150% if 10 YOS) plus interest, or deferred retirement allowance
<b>Early Retirement Eligibility (age/service)</b>	n/a	50/20
<b>Early Retirement Reduction Factors</b>	n/a	3% ERF with 20 YOS
<b>Disability Retirement Benefit</b>	50% FAS, (max 60% if children)	Non-duty: accrued benefit, actuarially reduced; Duty, occupational: accrued benefit without actuarial reduction, minimum 10% of FAS; Duty, total: 70% of FAS with offsets for Social Security and L&I benefits, not to exceed 100% of FAS.
<b>COLA</b>	Full CPI*	Lesser of CPI* or 3%
<b>Minimum Benefit per Month per YOS</b>	n/a	n/a
<b>Changes in Plan Provisions Since Last Valuation</b>	None	Alternate Revenue Source (Ch 99 L 08)

\*CPI: *Urban Wage Earners & Clerical Workers, Seattle-Tacoma-Bremerton, WA - All Items.*

**Summary of Plan Provision - WSPRS**

*(Continued)*

	<b>Plan 1</b>	<b>Plan 2</b>
<b>Effective Date of Plan</b>	6/12/47	1/1/03
<b>Date Closed to New Entrants</b>	12/31/02	Open
<b>Statutory Reference</b>	Chapter 43.43 RCW	Chapter 43.43 RCW
<b>Normal Retirement Eligibility (age/service)</b>	Age 55, Any Age/25, Mandatory at 65	Age 55, Any Age/25, Mandatory at 65
<b>Accrued Benefit Formula</b>	2% x YOS x AFC; Maximum 75% AFC	2% x YOS x AFC; Maximum 75% AFC
<b>Computation of AFS</b>	Average monthly salary of the highest two consecutive years	Average monthly salary of the highest 60 consecutive months
<b>Credited Service</b>	Monthly, based on hours worked each month	Monthly, based on hours worked each month
<b>Vesting</b>	5 years	5 years
<b>Vested Benefits Upon Termination</b>	Refund of employee contributions plus interest, or deferred retirement allowance	Refund of employee contributions plus interest, or deferred retirement allowance
<b>Early Retirement Eligibility (age/service)</b>	n/a	n/a
<b>Early Retirement Reduction Factors</b>	n/a	n/a
<b>Disability Retirement Benefit</b>	50% comp with offsets, paid from WSPRS operational funds	50% comp with offsets, paid from WSPRS operational funds
<b>COLA</b>	Lesser of CPI* or 3%	Lesser of CPI* or 3%
<b>Minimum Benefit per Month per YOS**</b>	\$26.72 on 1/1/08	\$26.72 on 1/1/08
<b>Changes in Plan Provisions Since Last Valuation</b>	None	None

\*CPI: *Urban Wage Earners & Clerical Workers, Seattle-Tacoma-Bremerton, WA - All Items.*

\*\*Amount increases by 3% annually.



# Early Retirement Reduction Factors

Early Retirement Reduction Factors				Early Retirement Reduction Factors					
Years	Plan 2/3, PERS 1 TrmVst	LEOFF2, PERS1, TRS1, WSPRS TrmVst	LEOFF 2, PSERS 2 Subsidized 3%*	Plan 2/3 Subsidized**	Years	Plan 2/3 PERS 1 TrmVst	LEOFF2, PERS1, TRS1, WSPRS TrmVst	LEOFF 2, PSERS 2 Subsidized 3%*	Plan 2/3 Subsidized**
0	1.0000	1.0000	1.00	1.00	25	0.1100	0.1400	N/A	N/A
1	0.9100	0.9200	0.97	1.00	26	0.1000	0.1300	N/A	N/A
2	0.8200	0.8400	0.94	1.00	27	0.1000	0.1200	N/A	N/A
3	0.7300	0.7600	0.91	1.00	28	0.1000	0.1100	N/A	N/A
4	0.6700	0.7100	0.88	0.98	29	0.1000	0.1000	N/A	N/A
5	0.6100	0.6600	0.85	0.95	30	0.1000	0.1000	N/A	N/A
6	0.5500	0.6100	0.82	0.92	31	0.1000	0.1000	N/A	N/A
7	0.4900	0.5600	0.79	0.89	32	0.1000	0.1000	N/A	N/A
8	0.4300	0.5100	N/A	0.86	33	0.1000	0.1000	N/A	N/A
9	0.4000	0.4700	N/A	0.83	34	0.1000	0.1000	N/A	N/A
10	0.3700	0.4300	N/A	0.80	35	0.1000	0.1000	N/A	N/A
11	0.3400	0.3900	N/A	N/A	36	0.1000	0.1000	N/A	N/A
12	0.3100	0.3500	N/A	N/A	37	0.1000	0.1000	N/A	N/A
13	0.2800	0.3100	N/A	N/A	38	0.1000	0.1000	N/A	N/A
14	0.2600	0.2900	N/A	N/A	39	0.1000	0.1000	N/A	N/A
15	0.2400	0.2700	N/A	N/A	40	0.1000	0.1000	N/A	N/A
16	0.2200	0.2500	N/A	N/A	41	0.1000	0.1000	N/A	N/A
17	0.2000	0.2300	N/A	N/A	42	0.1000	0.1000	N/A	N/A
18	0.1800	0.2100	N/A	N/A	43	0.1000	0.1000	N/A	N/A
19	0.1700	0.2000	N/A	N/A	44	0.1000	0.1000	N/A	N/A
20	0.1600	0.1900	N/A	N/A	45	0.1000	0.1000	N/A	N/A
21	0.1500	0.1800	N/A	N/A	46	0.1000	0.1000	N/A	N/A
22	0.1400	0.1700	N/A	N/A	47	0.1000	0.1000	N/A	N/A
23	0.1300	0.1600	N/A	N/A	48	0.1000	0.1000	N/A	N/A
24	0.1200	0.1500	N/A	N/A	49	0.1000	0.1000	N/A	N/A

(Continued)

TrmVst=Terminated Vested.

\*LEOFF 2 members must be at least age 50 with 20 or more years of service to qualify. PSERS 2 members must be at least age 53 with 20 or more years of service to qualify.

\*\* PERS 2/3, TRS 2/3, and SERS 2/3 members must be at least age 55 with 30 or more years of service to qualify.

# Age/Service Distributions

Age and Service Distribution of Active Members (Number of Actives and Average Annual Salary)																						
PERS Plan 1: Attained Age	Attained Years of Service													Total								
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over									
Under 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
25-29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
30-34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
35-39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
40-44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
45-49	2	4	3	4	4	14	14	21	19	31	58	0	0	0	0	174						
	\$27,984	\$27,685	\$35,725	\$35,013	\$32,637	\$38,329	\$43,067	\$48,535	\$59,568	\$58,111	\$62,014	\$0	\$0	\$0	\$0	\$53,065						
50-54	15	58	52	44	31	233	285	374	467	429	935	28	0	0	0	2,951						
	\$35,158	\$36,789	\$35,705	\$35,862	\$38,414	\$39,270	\$42,841	\$44,307	\$50,140	\$56,604	\$59,919	\$58,506	\$0	\$0	\$0	\$51,026						
55-59	36	91	64	68	64	432	471	805	860	667	1,454	352	6	0	0	5,370						
	\$35,234	\$36,447	\$38,695	\$42,701	\$43,902	\$42,864	\$44,579	\$48,305	\$53,080	\$56,687	\$60,907	\$58,984	\$54,306	\$0	\$0	\$52,938						
60-64	22	39	44	43	50	259	292	451	531	417	774	439	84	0	0	3,445						
	\$30,060	\$31,660	\$36,855	\$37,208	\$38,433	\$45,544	\$50,362	\$48,782	\$53,628	\$54,534	\$56,165	\$61,139	\$58,250	\$0	\$0	\$52,820						
65-69	9	10	9	9	5	71	91	87	90	60	207	94	40	0	0	782						
	\$32,680	\$27,701	\$27,222	\$34,457	\$41,714	\$44,034	\$46,578	\$50,855	\$50,586	\$50,806	\$51,652	\$59,378	\$63,475	\$0	\$0	\$50,560						
70 & Over	3	8	5	9	2	30	21	26	24	12	56	32	25	0	0	253						
	\$28,000	\$37,759	\$25,134	\$27,597	\$24,796	\$32,287	\$49,823	\$45,093	\$43,552	\$51,533	\$39,408	\$49,815	\$53,168	\$0	\$0	\$42,651						
<b>Total</b>	<b>87</b>	<b>210</b>	<b>177</b>	<b>177</b>	<b>156</b>	<b>1,039</b>	<b>1,174</b>	<b>1,764</b>	<b>1,991</b>	<b>1,616</b>	<b>3,484</b>	<b>945</b>	<b>155</b>	<b>0</b>	<b>0</b>	<b>12,975</b>						
<b>Average:</b>	<b>\$33,232</b>	<b>\$35,119</b>	<b>\$36,342</b>	<b>\$38,305</b>	<b>\$40,455</b>	<b>\$42,439</b>	<b>\$45,826</b>	<b>\$47,660</b>	<b>\$52,371</b>	<b>\$55,880</b>	<b>\$58,711</b>	<b>\$59,700</b>	<b>\$58,626</b>	<b>\$52,130</b>	<b>\$52,130</b>	<b>\$52,130</b>						
	Age	57.9	Number of Participants:																			
	Service	22.5	Vested					Not Vested					Males					Females				
			12,097					878					7,776					7,724				

\*Annual Salary omitted for privacy reasons.

Numbers of participants eligible for early and normal retirement are estimates only.

**Age and Service Distribution of Active Members  
(Number of Actives and Average Annual Salary)**

*(Continued)*

PERS Plan 2: Attained Age	Attained Years of Service													Total				
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over					
<b>Under 25</b>	1,394	1,094	373	153	83	51	0	0	0	0	0	0	0	0	0	0	3,148	
	\$30,697	\$29,012	\$32,676	\$32,913	\$35,563	\$36,198	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,671	
<b>25-29</b>	1,002	1,683	1,189	943	621	1,701	27	0	0	0	0	0	0	0	0	0	7,166	
	\$33,747	\$35,182	\$37,771	\$40,691	\$42,142	\$43,646	\$45,293	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,786	
<b>30-34</b>	840	1,316	977	883	756	4,310	779	25	0	0	0	0	0	0	0	0	9,886	
	\$34,762	\$38,690	\$41,127	\$43,221	\$45,367	\$48,032	\$49,198	\$49,608	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44,441	
<b>35-39</b>	698	1,229	967	855	792	5,105	2,784	968	17	0	0	0	0	0	0	0	13,415	
	\$35,390	\$38,515	\$42,197	\$45,083	\$45,399	\$50,087	\$53,301	\$54,175	\$55,504	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48,067	
<b>40-44</b>	656	1,089	864	822	700	4,769	3,097	2,802	728	25	0	0	0	0	0	0	15,552	
	\$35,930	\$39,420	\$42,079	\$44,911	\$46,425	\$50,567	\$54,144	\$56,331	\$55,302	\$49,336	\$0	\$0	\$0	\$0	\$0	\$0	\$50,183	
<b>45-49</b>	629	1,032	859	807	696	5,002	3,443	3,818	2,440	972	9	0	0	0	0	0	19,707	
	\$36,234	\$38,789	\$42,816	\$43,992	\$46,788	\$49,425	\$53,886	\$57,913	\$60,211	\$56,693	\$74,639	\$0	\$0	\$0	\$0	\$0	\$51,973	
<b>50-54</b>	519	892	768	702	633	4,697	3,559	4,312	3,047	2,148	69	0	0	0	0	0	21,346	
	\$37,255	\$39,434	\$41,261	\$45,284	\$46,818	\$50,008	\$53,199	\$57,174	\$60,885	\$65,068	\$58,241	\$0	\$0	\$0	\$0	\$0	\$53,766	
<b>55-59</b>	395	622	520	492	457	3,337	2,896	3,717	2,670	2,094	88	1	0	0	0	0	17,289	
	\$36,659	\$42,090	\$40,147	\$45,701	\$46,122	\$49,659	\$53,131	\$55,264	\$58,649	\$62,416	\$60,961	*	\$0	\$0	\$0	\$0	\$53,380	
<b>60-64</b>	176	268	241	231	260	1,762	1,613	2,376	1,802	1,336	50	1	0	0	0	0	10,116	
	\$35,989	\$40,447	\$42,722	\$44,318	\$44,290	\$48,698	\$51,085	\$53,871	\$55,682	\$60,811	\$59,029	*	\$0	\$0	\$0	\$0	\$52,401	
<b>65-69</b>	41	79	66	70	66	474	391	541	394	247	13	0	0	0	0	0	2,382	
	\$31,506	\$33,686	\$34,213	\$39,559	\$47,236	\$45,825	\$49,971	\$50,170	\$52,926	\$54,858	\$61,702	\$0	\$0	\$0	\$0	\$0	\$48,574	
<b>70 &amp; Over</b>	22	39	36	27	24	129	108	116	74	41	2	0	0	0	0	0	618	
	\$34,900	\$28,610	\$31,175	\$27,894	\$34,584	\$37,881	\$41,456	\$46,912	\$46,369	\$48,638	\$42,972	\$0	\$0	\$0	\$0	\$0	\$40,301	
<b>Total</b>	<b>6,372</b>	<b>9,343</b>	<b>6,860</b>	<b>5,985</b>	<b>5,088</b>	<b>31,337</b>	<b>18,697</b>	<b>18,675</b>	<b>11,172</b>	<b>6,863</b>	<b>231</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>120,625</b>	
	<b>\$34,382</b>	<b>\$37,261</b>	<b>\$40,446</b>	<b>\$43,537</b>	<b>\$45,325</b>	<b>\$49,149</b>	<b>\$52,991</b>	<b>\$55,966</b>	<b>\$58,615</b>	<b>\$61,721</b>	<b>\$60,149</b>	<b>\$129,448</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$49,779</b>	
<b>Average:</b>	<b>Age</b>	<b>46.3</b>	<b>Number of Participants:</b>													<b>8,065</b>		
	<b>Service</b>	<b>10.4</b>	<b>Vested</b>	<b>84,435</b>	<b>Not Vested</b>	<b>36,190</b>	<b>Males</b>	<b>57,756</b>	<b>Females</b>	<b>62,869</b>								<b>2,534</b>

\*Annual Salary omitted for privacy reasons.

Numbers of participants eligible for early and normal retirement are estimates only.

Age and Service Distribution of Active Members  
(Number of Actives and Average Annual Salary)

(Continued)

PERS Plan 3: Attained Age	Attained Years of Service													Total		
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over			
Under 25	587	586	212	76	37	8	0	0	0	0	0	0	0	0	0	1,506
	\$29,082	\$28,829	\$31,798	\$31,977	\$34,833	\$41,111	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,717
25-29	505	875	680	431	293	190	1	0	0	0	0	0	0	0	0	2,975
	\$31,950	\$35,128	\$37,833	\$41,366	\$42,202	\$46,179	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,514
30-34	357	601	529	435	303	521	129	1	0	0	0	0	0	0	0	2,876
	\$34,220	\$37,978	\$39,731	\$44,357	\$44,011	\$49,839	\$52,815	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42,255
35-39	284	504	330	380	277	606	453	195	0	0	0	0	0	0	0	3,029
	\$35,929	\$39,111	\$42,125	\$44,497	\$47,981	\$50,947	\$56,282	\$57,389	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,740
40-44	253	374	330	261	205	479	494	612	127	3	0	0	0	0	0	3,138
	\$36,064	\$41,737	\$42,086	\$43,705	\$46,605	\$53,525	\$57,910	\$61,728	\$62,983	\$46,801	\$0	\$0	\$0	\$0	\$0	\$50,907
45-49	222	354	295	299	220	466	499	800	503	125	0	0	0	0	0	3,783
	\$34,463	\$39,497	\$42,895	\$43,741	\$47,082	\$51,320	\$57,015	\$60,491	\$63,453	\$60,055	\$0	\$0	\$0	\$0	\$0	\$52,314
50-54	176	308	227	232	169	445	432	710	529	332	7	0	0	0	0	3,567
	\$37,092	\$41,991	\$41,121	\$46,321	\$48,930	\$51,372	\$53,227	\$60,815	\$63,919	\$63,724	\$59,405	\$0	\$0	\$0	\$0	\$53,891
55-59	126	195	164	146	129	290	298	486	345	227	12	0	0	0	0	2,418
	\$36,151	\$43,706	\$41,482	\$44,384	\$46,750	\$51,723	\$53,577	\$57,252	\$61,018	\$68,724	\$70,588	\$0	\$0	\$0	\$0	\$53,217
60-64	54	85	64	81	53	101	121	167	134	63	0	0	0	0	0	923
	\$38,565	\$39,308	\$46,976	\$43,927	\$47,404	\$46,572	\$50,226	\$53,159	\$54,868	\$59,603	\$0	\$0	\$0	\$0	\$0	\$49,043
65-69	21	32	21	17	6	25	10	19	8	11	0	0	0	0	0	170
	\$36,347	\$39,156	\$36,952	\$44,981	\$54,788	\$37,682	\$51,249	\$48,936	\$52,990	\$63,073	\$0	\$0	\$0	\$0	\$0	\$43,457
70 & Over	4	9	8	3	6	5	0	0	1	1	0	0	0	0	0	37
	\$36,977	\$30,258	\$44,872	\$38,372	\$34,657	\$35,771	\$0	\$0	*	*	\$0	\$0	\$0	\$0	\$0	\$36,695
<b>Total</b>	<b>2,589</b>	<b>3,923</b>	<b>2,860</b>	<b>2,361</b>	<b>1,698</b>	<b>3,136</b>	<b>2,437</b>	<b>2,990</b>	<b>1,647</b>	<b>762</b>	<b>19</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,422</b>
	<b>\$33,402</b>	<b>\$37,237</b>	<b>\$39,933</b>	<b>\$43,461</b>	<b>\$45,666</b>	<b>\$50,759</b>	<b>\$55,377</b>	<b>\$59,608</b>	<b>\$62,293</b>	<b>\$64,159</b>	<b>\$66,468</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$47,172</b>
Average:	Age	41.8	Number of Participants:		Vested	8,915	Males	11,511								1,857
	Service	7.4	Not Vested		15,507	Females	12,911									72

\*Annual Salary omitted for privacy reasons.

Numbers of participants eligible for early and normal retirement are estimates only.

**Age and Service Distribution of Active Members**  
(Number of Actives and Average Annual Salary)

*(Continued)*

TRIS Plan 1: Attained Age	Attained Years of Service											Total				
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34		35-39	40 & Over		
Under 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25-29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30-34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35-39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40-44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45-49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	4	1	3	6	22	46	64	117	264	364	0	0	0	0	891
	\$0	\$50,290	\$45,883	\$61,235	\$56,430	\$56,228	\$62,817	\$65,211	\$68,246	\$71,513	\$0	\$0	\$0	\$0	\$67,649	
55-59	0	11	15	4	8	100	159	359	515	602	1,249	231	0	0	0	3,253
	\$0	\$41,083	\$55,892	\$54,351	\$51,862	\$52,260	\$57,864	\$63,422	\$66,734	\$68,849	\$70,481	\$73,029	\$0	\$0	\$67,579	
60-64	1	4	8	6	9	98	111	237	376	261	382	330	52	0	0	1,875
	\$43,893	\$44,143	\$60,065	\$54,592	\$56,306	\$57,160	\$64,320	\$65,897	\$70,845	\$72,157	\$67,784	\$66,961	\$264	\$0	\$66,961	
65-69	0	2	2	1	2	10	30	39	33	26	43	37	39	0	0	264
	\$0	\$49,392	\$58,512	\$51,276	\$57,752	\$56,416	\$63,111	\$67,368	\$70,619	\$69,360	\$70,194	\$65,659	\$0	\$0	\$65,659	
70 & Over	0	0	0	0	0	3	2	3	2	4	9	10	15	0	0	48
	\$0	\$0	\$0	\$0	\$0	\$62,807	\$62,478	\$54,535	\$55,116	\$63,653	\$79,106	\$62,283	\$64,549	\$0	\$0	\$65,517
<b>Total</b>	<b>1</b>	<b>21</b>	<b>26</b>	<b>14</b>	<b>25</b>	<b>233</b>	<b>348</b>	<b>702</b>	<b>1,043</b>	<b>1,157</b>	<b>2,047</b>	<b>608</b>	<b>106</b>	<b>6,331</b>	<b>6,331</b>	
Average:	Age	58.3	Number of Participants:											0		
	Service	25.9	Not Vested											4,598		
			Vested											0		
			Males											1,608		
			Females											4,723		

\*Annual Salary omitted for privacy reasons.

Numbers of participants eligible for early and normal retirement are estimates only.

Age and Service Distribution of Active Members  
(Number of Actives and Average Annual Salary)

(Continued)

Attained Age	Attained Years of Service													Total		
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over			
Under 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25-29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30-34	0	0	0	0	0	0	7	0	0	0	0	0	0	0	0	7
	\$0	\$0	\$0	\$0	\$0	\$51,029	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51,029
35-39	1	6	10	13	8	96	334	27	0	0	0	0	0	0	0	495
	\$44,989	\$50,009	\$42,072	\$51,223	\$54,098	\$59,202	\$65,420	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,581
40-44	1	14	14	16	27	140	337	268	23	0	0	0	0	0	0	840
	\$48,285	\$45,223	\$50,685	\$46,968	\$50,065	\$61,351	\$64,383	\$68,482	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59,469
45-49	5	20	14	21	41	172	354	300	205	17	0	0	0	0	0	1,149
	\$62,742	\$57,601	\$43,108	\$55,546	\$51,285	\$52,692	\$60,054	\$63,610	\$67,312	\$64,093	\$0	\$0	\$0	\$0	\$0	\$60,602
50-54	3	14	14	20	18	199	435	397	218	221	2	0	0	0	0	1,541
	\$59,692	\$59,945	\$50,307	\$54,206	\$48,736	\$55,795	\$60,283	\$64,884	\$67,623	\$68,691	\$64,052	\$0	\$0	\$0	\$0	\$62,829
55-59	2	4	9	8	7	110	397	530	270	166	3	0	0	0	0	1,506
	\$52,928	\$54,940	\$54,029	\$53,271	\$56,719	\$54,248	\$61,536	\$65,317	\$66,212	\$67,652	\$61,121	\$0	\$0	\$0	\$0	\$63,706
60-64	0	1	1	4	4	40	271	357	201	139	1	0	0	0	0	1,019
	\$0	*	*	\$63,547	\$48,906	\$61,096	\$61,878	\$64,859	\$65,163	\$71,303	*	\$0	\$0	\$0	\$0	\$64,767
65-69	0	0	0	1	1	11	29	84	21	31	0	0	0	0	0	178
	\$0	\$0	\$0	*	*	\$57,119	\$62,862	\$66,846	\$65,269	\$70,978	\$0	\$0	\$0	\$0	\$0	\$66,409
70 & Over	0	1	0	0	1	2	1	8	2	2	0	0	0	0	0	17
	\$0	*	\$0	\$0	*	\$43,762	*	\$61,343	\$70,384	\$66,984	\$0	\$0	\$0	\$0	\$0	\$60,976
<b>Total</b>	<b>12</b>	<b>60</b>	<b>62</b>	<b>83</b>	<b>107</b>	<b>770</b>	<b>2,165</b>	<b>1,971</b>	<b>940</b>	<b>576</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,752</b>
	\$57,801	\$54,388	\$48,124	\$52,564	\$50,752	\$53,890	\$60,680	\$64,810	\$66,598	\$69,003	\$62,000	\$0	\$0	\$0	\$0	\$62,213
Average:	Age	51.8	Number of Participants:													788
	Service	15.1	Vested					Not Vested					Males	Females	191	

\*Annual Salary omitted for privacy reasons.

Numbers of participants eligible for early and normal retirement are estimates only.

**Age and Service Distribution of Active Members  
(Number of Actives and Average Annual Salary)**

*(Continued)*

TRS Plan 3: Attained Age	Attained Years of Service													Total	
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
<b>Under 25</b>	46	390	91	8	1	0	0	0	0	0	0	0	0	0	536
	\$41,759	\$43,121	\$37,668	\$37,372	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41,977
<b>25-29</b>	83	1,365	1,387	1,120	659	898	0	0	0	0	0	0	0	0	5,512
	\$47,346	\$46,728	\$41,224	\$41,688	\$42,718	\$44,170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,432
<b>30-34</b>	52	691	757	697	693	4,299	389	0	0	0	0	0	0	0	7,578
	\$48,659	\$48,583	\$45,062	\$44,710	\$45,541	\$48,904	\$57,283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48,226
<b>35-39</b>	41	443	478	429	412	3,072	2,514	354	0	0	0	0	0	0	7,743
	\$58,987	\$49,720	\$44,934	\$45,697	\$47,265	\$51,173	\$59,493	\$64,887	\$0	\$0	\$0	\$0	\$0	\$0	\$53,563
<b>40-44</b>	45	340	374	324	258	1,653	1,639	1,884	243	0	0	0	0	0	6,760
	\$52,264	\$48,824	\$45,326	\$45,769	\$48,781	\$52,250	\$60,249	\$66,992	\$70,002	\$0	\$0	\$0	\$0	\$0	\$57,938
<b>45-49</b>	21	305	323	311	272	1,642	1,273	1,671	1,582	223	0	0	0	0	7,623
	\$46,646	\$51,139	\$44,641	\$46,028	\$47,948	\$52,297	\$61,021	\$66,358	\$69,523	\$71,568	\$0	\$0	\$0	\$0	\$60,178
<b>50-54</b>	19	223	237	233	252	1,535	1,237	1,523	1,212	1,441	5	0	0	0	7,917
	\$47,241	\$52,211	\$45,646	\$47,109	\$47,233	\$52,682	\$61,593	\$66,317	\$68,351	\$70,301	\$63,900	\$0	\$0	\$0	\$61,736
<b>55-59</b>	15	127	132	159	134	1,144	1,025	1,375	907	808	8	0	0	0	5,834
	\$47,351	\$55,888	\$51,804	\$51,365	\$51,857	\$55,244	\$61,987	\$66,439	\$67,985	\$69,812	\$71,016	\$0	\$0	\$0	\$62,819
<b>60-64</b>	6	36	48	50	54	400	337	494	402	298	0	0	0	0	2,125
	\$49,183	\$53,466	\$53,852	\$54,366	\$55,759	\$58,524	\$61,645	\$65,942	\$68,561	\$70,710	\$0	\$0	\$0	\$0	\$63,965
<b>65-69</b>	2	6	6	5	11	59	34	41	26	23	0	0	0	0	213
	\$80,332	\$56,410	\$47,501	\$57,266	\$57,957	\$55,583	\$62,826	\$63,455	\$66,524	\$71,211	\$0	\$0	\$0	\$0	\$61,468
<b>70 &amp; Over</b>	0	1	0	0	1	6	6	1	0	0	0	0	0	0	15
	\$0	*	\$0	\$0	*	\$60,965	\$60,256	*	\$0	\$0	\$0	\$0	\$0	\$0	\$58,978
<b>Total</b>	<b>330</b>	<b>3,927</b>	<b>3,833</b>	<b>3,336</b>	<b>2,747</b>	<b>14,708</b>	<b>8,454</b>	<b>7,343</b>	<b>4,372</b>	<b>2,793</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51,856</b>
	<b>\$49,074</b>	<b>\$48,241</b>	<b>\$43,854</b>	<b>\$44,679</b>	<b>\$46,377</b>	<b>\$51,025</b>	<b>\$60,477</b>	<b>\$66,412</b>	<b>\$68,799</b>	<b>\$70,312</b>	<b>\$68,279</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$55,879</b>
Average:	Age	42.9	Number of Participants:		Vested	27,352	Males	15,150							5,674
	Service	10.1	Not Vested		24,504	Females	36,706								193

\*Annual Salary omitted for privacy reasons.

Numbers of participants eligible for early and normal retirement are estimates only.



Age and Service Distribution of Active Members  
(Number of Actives and Average Annual Salary)

(Continued)

SERS Plan 2: Attained Age	Attained Years of Service													Total	
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 25	0	0	6	1	1	0	0	0	0	0	0	0	0	0	8
	\$0	\$0	\$27,184	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,614
25-29	4	12	22	14	11	118	2	0	0	0	0	0	0	0	183
	\$16,500	\$16,120	\$23,434	\$24,811	\$33,459	\$30,392	\$48,378	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,270
30-34	6	26	30	25	16	263	94	3	0	0	0	0	0	0	463
	\$16,500	\$16,372	\$20,119	\$21,936	\$23,943	\$28,129	\$28,712	\$37,997	\$0	\$0	\$0	\$0	\$0	\$0	\$26,502
35-39	10	44	53	57	37	447	241	60	5	0	0	0	0	0	954
	\$19,800	\$17,312	\$23,511	\$21,801	\$23,290	\$27,872	\$30,153	\$35,936	\$38,655	\$0	\$0	\$0	\$0	\$0	\$27,657
40-44	16	66	55	64	66	963	483	202	45	1	0	0	0	0	1,961
	\$18,563	\$17,012	\$20,000	\$24,356	\$19,080	\$24,479	\$28,474	\$33,502	\$35,689	*	\$0	\$0	\$0	\$0	\$26,035
45-49	27	73	72	89	84	1,478	1,115	475	128	50	0	0	0	0	3,591
	\$17,735	\$18,372	\$19,176	\$21,467	\$24,295	\$23,478	\$26,775	\$29,699	\$37,444	\$46,444	\$0	\$0	\$0	\$0	\$25,878
50-54	17	67	71	73	80	1,392	1,408	904	226	117	3	0	0	0	4,358
	\$20,059	\$16,536	\$20,585	\$20,527	\$18,480	\$23,711	\$25,064	\$27,395	\$36,162	\$41,062	\$52,647	\$0	\$0	\$0	\$25,719
55-59	8	32	57	27	45	805	932	862	407	162	9	0	0	0	3,346
	\$20,625	\$16,484	\$20,728	\$27,962	\$21,848	\$24,898	\$25,343	\$27,242	\$32,087	\$35,704	\$37,480	\$0	\$0	\$0	\$26,879
60-64	2	21	16	19	17	375	487	556	371	204	7	0	0	0	2,075
	\$11,000	\$21,240	\$21,037	\$23,835	\$18,080	\$24,778	\$27,839	\$27,934	\$32,286	\$36,972	\$39,961	\$0	\$0	\$0	\$28,793
65-69	1	4	5	4	6	136	156	146	114	67	0	0	0	0	639
	*	\$11,181	\$11,745	\$17,551	\$17,461	\$24,511	\$26,045	\$26,684	\$29,565	\$33,505	\$0	\$0	\$0	\$0	\$26,913
70 & Over	0	1	2	0	5	45	47	52	23	13	1	0	0	0	189
	\$0	*	\$12,297	\$0	\$11,373	\$18,525	\$21,271	\$23,093	\$35,100	\$29,737	*	\$0	\$0	\$0	\$23,129
<b>Total</b>	<b>91</b>	<b>346</b>	<b>389</b>	<b>373</b>	<b>368</b>	<b>6,022</b>	<b>4,965</b>	<b>3,260</b>	<b>1,319</b>	<b>614</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,767</b>
	<b>\$18,438</b>	<b>\$17,289</b>	<b>\$20,750</b>	<b>\$22,587</b>	<b>\$21,382</b>	<b>\$24,614</b>	<b>\$26,425</b>	<b>\$28,227</b>	<b>\$33,344</b>	<b>\$37,623</b>	<b>\$41,294</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26,531</b>
Average:	Age	51.2	Number of Participants:		Vested	16,066	Males	3,937							1,200
	Service	11.7	Not Vested		1,701	Females	13,830								

\*Annual Salary omitted for privacy reasons.

Numbers of participants eligible for early and normal retirement are estimates only.



**Age and Service Distribution of Active Members  
(Number of Actives and Average Annual Salary)**

*(Continued)*

SERS Plan 3: Attained Age	Attained Years of Service													Total		
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over			
<b>Under 25</b>	153	326	142	57	16	19	0	0	0	0	0	0	0	0	0	713
	\$17,795	\$16,742	\$20,957	\$23,169	\$21,123	\$26,774	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,687
<b>25-29</b>	156	450	335	224	112	241	3	0	0	0	0	0	0	0	0	1,521
	\$17,930	\$19,504	\$21,165	\$24,748	\$24,139	\$26,748	\$30,173	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,991
<b>30-34</b>	158	392	307	218	141	392	51	2	0	0	0	0	0	0	0	1,661
	\$16,994	\$18,639	\$22,616	\$23,787	\$26,423	\$30,037	\$32,800	\$42,458	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,708
<b>35-39</b>	241	599	516	385	288	705	194	71	6	0	0	0	0	0	0	3,005
	\$16,449	\$17,658	\$19,657	\$21,537	\$23,639	\$27,341	\$36,277	\$39,349	\$45,068	\$0	\$0	\$0	\$0	\$0	\$0	\$23,015
<b>40-44</b>	276	816	620	525	421	1,356	405	231	65	3	0	0	0	0	0	4,718
	\$15,593	\$17,162	\$19,571	\$20,737	\$21,113	\$25,147	\$29,942	\$37,987	\$39,744	\$38,927	\$0	\$0	\$0	\$0	\$0	\$22,874
<b>45-49</b>	253	758	668	638	566	1,850	980	622	213	92	2	0	0	0	0	6,642
	\$16,044	\$16,896	\$19,802	\$20,904	\$21,916	\$23,988	\$27,418	\$33,843	\$43,946	\$45,537	\$44,659	\$0	\$0	\$0	\$0	\$24,356
<b>50-54</b>	169	452	486	438	392	1,543	1,287	1,246	402	197	1	0	0	0	0	6,613
	\$16,018	\$18,218	\$20,822	\$22,021	\$22,404	\$24,524	\$25,735	\$28,849	\$38,400	\$43,833	*	\$0	\$0	\$0	\$0	\$25,784
<b>55-59</b>	115	288	303	261	220	839	792	1,264	642	210	2	0	0	0	0	4,936
	\$16,210	\$18,534	\$20,797	\$23,503	\$23,455	\$25,652	\$26,737	\$28,603	\$32,724	\$38,738	\$46,893	\$0	\$0	\$0	\$0	\$26,922
<b>60-64</b>	49	151	162	151	126	411	292	548	479	211	4	0	0	0	0	2,584
	\$16,410	\$17,227	\$20,140	\$22,737	\$23,187	\$25,116	\$26,142	\$28,240	\$29,853	\$34,809	\$41,886	\$0	\$0	\$0	\$0	\$26,419
<b>65-69</b>	25	47	50	33	54	120	51	63	56	31	0	0	0	0	0	530
	\$14,348	\$17,846	\$18,529	\$17,280	\$20,146	\$21,677	\$24,640	\$27,716	\$28,829	\$31,710	\$0	\$0	\$0	\$0	\$0	\$22,610
<b>70 &amp; Over</b>	6	14	11	15	16	40	14	15	1	3	0	0	0	0	0	135
	\$14,667	\$15,176	\$17,464	\$19,121	\$19,890	\$21,666	\$23,752	\$20,525	*	\$21,725	\$0	\$0	\$0	\$0	\$0	\$20,103
<b>Total</b>	<b>1,601</b>	<b>4,293</b>	<b>3,600</b>	<b>2,945</b>	<b>2,352</b>	<b>7,516</b>	<b>4,069</b>	<b>4,062</b>	<b>1,864</b>	<b>747</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33,058</b>
	<b>\$16,461</b>	<b>\$17,739</b>	<b>\$20,366</b>	<b>\$21,947</b>	<b>\$22,593</b>	<b>\$25,231</b>	<b>\$27,357</b>	<b>\$30,117</b>	<b>\$34,666</b>	<b>\$39,450</b>	<b>\$43,462</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$24,544</b>
Average:	Age	47.2	Number of Participants:		Vested	15,004	Males	7,172	Females	25,886						4,461
	Service	7.7	Not Vested		18,054	Females	25,886									375

\*Annual Salary omitted for privacy reasons.

Numbers of participants eligible for early and normal retirement are estimates only.

**Age and Service Distribution of Active Members  
(Number of Actives and Average Annual Salary)**

(Continued)

PSERS Plan 2: Attained Age	Attained Years of Service													Total	
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 25	90	83	0	0	0	0	0	0	0	0	0	0	0	0	173
	\$34,674	\$40,970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,694
25-29	154	250	0	0	0	0	0	0	0	0	0	0	0	0	404
	\$36,608	\$42,463	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,231
30-34	75	345	0	0	0	0	0	0	0	0	0	0	0	0	420
	\$36,582	\$47,570	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,608
35-39	63	487	0	0	0	0	0	0	0	0	0	0	0	0	550
	\$37,695	\$52,557	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,855
40-44	43	451	0	0	0	0	0	0	0	0	0	0	0	0	494
	\$38,116	\$53,878	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52,506
45-49	38	368	0	0	0	0	0	0	0	0	0	0	0	0	406
	\$38,215	\$55,259	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53,664
50-54	15	234	0	0	0	0	0	0	0	0	0	0	0	0	249
	\$37,373	\$56,489	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55,338
55-59	9	40	0	0	0	0	0	0	0	0	0	0	0	0	49
	\$33,823	\$51,921	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48,597
60-64	4	6	0	0	0	0	0	0	0	0	0	0	0	0	10
	\$33,322	\$45,985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,920
65-69	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>491</b>	<b>2,264</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,755</b>
	<b>\$36,591</b>	<b>\$51,338</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$48,710</b>
Average:	Age	38.0	Number of Participants:										28		
	Service	0.7	Not Vested					Vested					Males	Females	
			2,755					0					2,013	742	

\* Annual Salary omitted for privacy reasons.

Numbers of participants eligible for early and normal retirement are estimates only.

**Age and Service Distribution of Active Law Enforcement Officers**  
(Number of Actives and Average Annual Salary)

*(Continued)*

**LEOFF Plan 1:  
Attained Age**

Attained Age	Attained Years of Service											Total				
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34		35-39	40 & Over		
Under 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25-29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30-34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35-39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40-44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45-49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	0	0	0	0	0	1	0	2	6	39	0	0	0	0	48
	\$0	\$0	\$0	\$0	\$0	\$0	\$53,111	\$82,817	\$65,574	\$82,817	\$0	\$0	\$0	\$0	\$0	\$80,342
55-59	0	0	0	0	0	0	0	0	2	2	88	20	0	0	0	112
	\$0	\$0	\$0	\$0	\$0	\$0	\$70,636	\$79,103	\$76,525	\$79,103	\$85,277	\$0	\$0	\$0	\$0	\$80,008
60-64	0	0	0	0	0	0	0	0	0	2	19	34	1	0	0	56
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$87,884	\$64,128	\$79,553	\$79,553	\$0	\$0	\$0	\$0	\$82,100
65-69	0	0	0	0	0	0	0	0	0	1	1	5	2	0	0	9
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77,158	\$86,144	\$77,158	\$0	\$0	\$0	\$77,655
70 & Over	0	0	0	0	0	0	0	0	0	0	0	1	1	0	0	2
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80,691

<b>Total</b>	0	0	0	0	0	0	1	0	4	11	147	60	4	227
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61,874	\$67,285	\$81,198	\$81,175	\$88,512	\$80,508
Average:	Age	57.5	Number of Participants:		Vested	227	Males		221	Females		6	N/A	
	Service	32.6	Not Vested		0	6						227		

\*Annual Salary omitted for privacy reasons.

Numbers of participants eligible for early and normal retirement are estimates only.

Age and Service Distribution of Active Fire Fighters  
(Number of Actives and Average Annual Salary)

(Continued)

LEOFF Plan 1: Attained Age	Attained Years of Service											Total				
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34		35-39	40 & Over		
Under 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25-29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30-34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35-39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40-44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45-49	0	0	0	0	0	0	0	0	1	0	3	0	0	0	0	4
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89,105	\$0	\$0	\$0	\$0	\$96,981
50-54	0	0	0	0	0	0	0	0	0	4	72	0	0	0	0	76
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82,474	\$90,974	\$0	\$0	\$0	\$0	\$90,527
55-59	0	0	0	0	0	0	0	0	0	6	113	28	0	0	0	147
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$85,827	\$81,836	\$94,300	\$0	\$0	\$0	\$84,373
60-64	0	0	0	0	0	0	0	0	0	1	20	25	8	0	0	54
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75,480	\$81,492	\$87,599	\$0	\$0	\$80,415
65-69	0	0	0	0	0	0	0	0	0	0	0	2	2	0	0	4
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80,226	\$91,491	\$0	\$0	\$85,858
70 & Over	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>11</b>	<b>208</b>	<b>55</b>	<b>11</b>	<b>11</b>	<b>286</b>	<b>286</b>
<b>Average:</b>	<b>Age</b>	<b>56.7</b>	<b>Number of Participants:</b>											<b>286</b>	<b>283</b>	<b>N/A</b>
	<b>Service</b>	<b>32.8</b>	<b>Vested</b>				<b>Not Vested</b>							<b>0</b>	<b>3</b>	<b>282</b>

\*Annual Salary omitted for privacy reasons.

Numbers of participants eligible for early and normal retirement are estimates only.

**Age and Service Distribution of Active Law Enforcement Officers**  
(Number of Actives and Average Annual Salary)

*(Continued)*

**LEOFF Plan 2:**

**Attained Age**

Attained Age	Attained Years of Service										Total			
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29		30-34	35-39	40 & Over
<b>Under 25</b>	53	58	20	1	0	0	0	0	0	0	0	0	0	132
	\$47,855	\$49,452	\$59,760	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,295
<b>25-29</b>	100	219	164	105	71	111	1	0	0	0	0	0	0	771
	\$48,476	\$52,283	\$59,135	\$62,876	\$64,776	\$69,226	*	\$0	\$0	\$0	\$0	\$0	\$0	\$58,303
<b>30-34</b>	78	130	112	120	110	698	133	0	0	0	0	0	0	1,381
	\$50,111	\$53,102	\$60,057	\$65,077	\$65,517	\$71,923	\$75,555	\$0	\$0	\$0	\$0	\$0	\$0	\$67,202
<b>35-39</b>	48	93	94	67	88	643	772	165	0	0	0	0	0	1,970
	\$50,758	\$55,079	\$66,175	\$63,080	\$69,238	\$71,803	\$75,948	\$82,385	\$0	\$0	\$0	\$0	\$0	\$72,332
<b>40-44</b>	18	40	48	34	43	334	485	704	127	0	0	0	0	1,833
	\$47,791	\$60,923	\$64,311	\$69,489	\$68,072	\$73,784	\$77,495	\$80,691	\$88,565	\$0	\$0	\$0	\$0	\$77,445
<b>45-49</b>	6	19	19	11	32	141	189	463	436	128	0	0	0	1,444
	\$54,730	\$50,780	\$72,617	\$62,171	\$68,730	\$70,325	\$76,555	\$81,556	\$86,683	\$91,412	\$0	\$0	\$0	\$81,161
<b>50-54</b>	5	9	8	11	18	65	115	190	263	440	14	0	0	1,138
	\$67,936	\$73,472	\$76,451	\$54,474	\$71,599	\$71,869	\$73,544	\$79,296	\$83,652	\$90,366	\$92,975	\$0	\$0	\$83,268
<b>55-59</b>	1	3	2	5	11	32	39	77	94	182	3	0	0	449
	*	\$66,397	\$131,818	\$70,426	\$79,539	\$77,115	\$73,774	\$74,050	\$82,844	\$85,468	\$94,325	\$0	\$0	\$81,157
<b>60-64</b>	1	0	3	0	5	7	13	26	18	21	2	0	0	96
	*	\$0	\$78,517	\$0	\$70,444	\$86,334	\$70,564	\$74,162	\$76,576	\$87,763	\$67,506	\$0	\$0	\$77,639
<b>65-69</b>	1	0	0	0	0	3	0	2	4	1	0	0	0	11
	*	\$0	\$0	\$0	\$0	\$82,246	\$0	\$75,232	\$67,358	*	\$0	\$0	\$0	\$73,056
<b>70 &amp; Over</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	311	571	470	354	378	2,034	1,747	1,627	942	772	19	0	0	9,225
	\$49,675	\$53,601	\$62,591	\$64,053	\$67,570	\$72,077	\$76,164	\$80,520	\$85,432	\$89,303	\$90,507	\$0	\$0	\$74,309
<b>Average:</b>	Age	40.9	Number of Participants:										471	
	Service	11.8	Not Vested					Vested					878	
			Males					Females						

\* Annual Salary omitted for privacy reasons.

Numbers of participants eligible for early and normal retirement are estimates only.

Age and Service Distribution of Active Fire Fighters  
(Number of Actives and Average Annual Salary)

(Continued)

LEOFF Plan 2: Attained Age	Attained Years of Service										Total				
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29		30-34	35-39	40 & Over	
Under 25	38	46	16	7	1	0	0	0	0	0	0	0	0	0	108
	\$49,143	\$50,806	\$61,053	\$59,319	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52,420
25-29	76	128	106	55	73	132	0	0	0	0	0	0	0	0	570
	\$48,493	\$52,706	\$60,021	\$64,666	\$69,683	\$73,527	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61,654
30-34	47	80	74	60	103	510	93	1	0	0	0	0	0	0	968
	\$49,526	\$53,475	\$61,798	\$66,317	\$69,808	\$76,726	\$80,958	*	\$0	\$0	\$0	\$0	\$0	\$0	\$71,376
35-39	28	51	54	59	75	501	507	162	0	0	0	0	0	0	1,437
	\$49,962	\$52,394	\$60,965	\$65,093	\$72,397	\$76,570	\$81,979	\$84,591	\$0	\$0	\$0	\$0	\$0	\$0	\$76,731
40-44	3	20	17	24	24	231	355	438	128	2	0	0	0	0	1,242
	\$49,951	\$51,334	\$54,850	\$62,654	\$72,956	\$75,708	\$82,619	\$87,273	\$95,233	\$94,636	\$0	\$0	\$0	\$0	\$82,759
45-49	3	11	12	8	9	108	206	344	317	191	1	0	0	0	1,210
	\$51,682	\$62,518	\$62,002	\$63,095	\$71,635	\$75,356	\$79,841	\$86,870	\$91,470	\$98,326	*	\$0	\$0	\$0	\$86,838
50-54	1	1	5	4	4	57	76	197	214	370	2	0	0	0	931
	*	*	\$77,643	\$62,750	\$62,589	\$77,763	\$80,453	\$84,080	\$92,074	\$96,545	\$103,821	\$0	\$0	\$0	\$89,929
55-59	1	4	6	1	3	23	20	50	73	154	2	0	0	0	337
	*	\$62,990	\$87,120	*	\$67,682	\$84,922	\$82,261	\$89,966	\$92,694	\$94,244	\$92,642	\$0	\$0	\$0	\$90,946
60-64	0	0	0	1	2	10	5	8	10	23	1	0	0	0	60
	\$0	\$0	\$0	*	\$87,955	\$71,240	\$89,740	\$82,998	\$88,400	\$85,130	*	\$0	\$0	\$0	\$82,293
65-69	0	1	1	0	0	1	3	3	1	1	0	0	0	0	11
	\$0	*	*	\$0	\$0	*	\$103,338	\$66,517	*	*	\$0	\$0	\$0	\$0	\$79,364
70 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>197</b>	<b>342</b>	<b>291</b>	<b>219</b>	<b>294</b>	<b>1,573</b>	<b>1,265</b>	<b>1,203</b>	<b>743</b>	<b>741</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,874</b>
	\$49,168	\$52,876	\$61,235	\$64,555	\$70,737	\$76,264	\$81,730	\$86,303	\$92,405	\$96,217	\$92,020	\$0	\$0	\$0	\$79,750
Average:	Age	41.2	Number of Participants:										400		
	Service	12.4	Vested					Not Vested					Males	Females	
			5,407					1,467					6,476	398	

\*Annual Salary omitted for privacy reasons.

Numbers of participants eligible for early and normal retirement are estimates only.

**Age and Service Distribution of Active Members  
(Number of Actives and Average Annual Salary)**

*(Continued)*

**WSPRS Plan 1:**

**Attained Age**

Attained Age	Attained Years of Service										Total						
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29		30-34	35-39	40 & Over			
Under 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25-29	0	0	0	0	0	14	0	0	0	0	0	0	0	0	0	14	
	\$0	\$0	\$0	\$0	\$0	\$63,120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63,120	
30-34	0	0	0	0	0	89	30	0	0	0	0	0	0	0	0	119	
	\$0	\$0	\$0	\$0	\$0	\$66,383	\$67,356	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66,628	
35-39	0	0	1	0	1	68	96	60	0	0	0	0	0	0	0	226	
	\$0	\$0	\$0	\$0	\$0	\$66,678	\$70,883	\$75,175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$70,754	
40-44	0	0	0	0	0	32	45	126	57	0	0	0	0	0	0	260	
	\$0	\$0	\$0	\$0	\$0	\$64,713	\$70,513	\$73,587	\$77,053	\$0	\$0	\$0	\$0	\$0	\$0	\$72,723	
45-49	0	0	0	0	1	17	11	39	89	6	0	0	0	0	0	163	
	\$0	\$0	\$0	\$0	\$0	\$64,054	\$69,616	\$72,564	\$76,351	\$84,323	\$0	\$0	\$0	\$0	\$0	\$73,864	
50-54	0	0	0	0	0	5	4	9	27	19	7	0	0	0	0	71	
	\$0	\$0	\$0	\$0	\$0	\$64,578	\$69,409	\$71,653	\$76,152	\$86,734	\$81,401	\$0	\$0	\$0	\$0	\$77,736	
55-59	0	0	0	0	0	3	3	4	8	4	6	3	0	0	0	31	
	\$0	\$0	\$0	\$0	\$0	\$72,510	\$67,950	\$66,261	\$75,857	\$79,197	\$79,004	\$73,235	\$0	\$0	\$0	\$74,316	
60-64	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	1	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
65-69	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
70 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>229</b>	<b>189</b>	<b>238</b>	<b>181</b>	<b>29</b>	<b>13</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>885</b>	
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$70,987</b>	<b>\$65,894</b>	<b>\$70,084</b>	<b>\$73,624</b>	<b>\$76,520</b>	<b>\$85,196</b>	<b>\$80,295</b>	<b>\$73,235</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$71,907</b>	
Average:	Age	41.4	Number of Participants:		Vested	881	Males		813	Females		72	N/A		64		
	Service	14.7	Not Vested		4												

\* Annual Salary omitted for privacy reasons.

Numbers of participants eligible for early and normal retirement are estimates only.

Age and Service Distribution of Active Members  
(Number of Actives and Average Annual Salary)

(Continued)

WSPRS Plan 2:

Attained Age

Attained Age	Attained Years of Service										Total			
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29		30-34	35-39	40 & Over
Under 25	0	4	2	1	0	0	0	0	0	0	0	0	0	7
	\$0	\$51,860	\$51,303	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51,885
25-29	0	9	12	18	9	17	0	0	0	0	0	0	0	65
	\$0	\$49,393	\$47,773	\$52,238	\$55,490	\$59,552	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53,383
30-34	0	4	6	12	8	21	0	0	0	0	0	0	0	51
	\$0	\$47,573	\$47,233	\$51,912	\$56,046	\$59,406	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54,755
35-39	0	3	1	3	3	12	0	0	0	0	0	0	0	22
	\$0	\$47,746	*	\$53,225	\$56,982	\$59,787	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56,333
40-44	0	0	1	1	1	1	0	0	0	0	0	0	0	4
	\$0	\$0	*	*	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54,767
45-49	0	0	1	2	0	0	0	0	0	0	0	0	0	3
	\$0	\$0	*	\$49,487	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49,562
50-54	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60-64	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65-69	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>0</b>	<b>20</b>	<b>23</b>	<b>37</b>	<b>21</b>	<b>51</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>152</b>
	\$0	\$49,275	\$47,928	\$52,058	\$56,080	\$59,628	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54,162
Average:	Age	30.5	Number of Participants:				Vested	16	Males		144	Females		8
	Service	3.4	Not Vested				136						0	

\*Annual Salary omitted for privacy reasons.

Numbers of participants eligible for early and normal retirement are estimates only.



# Age/Years Retired Distributions

Age and Years Retired Distribution of Service Retired Members (Number of Service Retired Members and Average Monthly Benefit)														
PERS Plan 1: Attained Age	Attained Years Retired													Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 50	7	5	1	0	0	0	0	0	0	0	0	0	0	13
	\$3,295	\$3,144	*	50	50	50	50	50	50	50	50	50	50	\$3,082
50-54	130	225	156	96	75	37	0	0	0	0	0	0	0	719
	\$3,171	\$3,059	\$2,882	\$2,940	\$2,614	\$2,734	50	50	50	50	50	50	50	\$2,962
55-59	253	563	609	585	479	964	35	6	0	0	0	0	0	3,494
	\$3,024	\$2,957	\$2,967	\$2,964	\$2,824	\$2,786	\$2,201	\$1,960	50	50	50	50	50	\$2,890
60-64	323	694	667	645	659	3,148	701	135	0	0	0	0	0	6,972
	\$2,263	\$2,121	\$2,095	\$2,328	\$2,485	\$2,535	\$2,341	\$1,991	50	50	50	50	50	\$2,385
65-69	121	327	472	563	632	3,571	1,502	685	13	8	0	0	0	7,894
	\$1,998	\$1,829	\$1,751	\$1,855	\$1,844	\$1,730	\$2,105	\$1,844	\$1,574	\$1,220	50	50	50	\$1,838
70-74	25	51	60	75	127	2,225	3,260	1,418	145	104	0	0	0	7,490
	\$2,183	\$1,814	\$1,894	\$1,815	\$1,878	\$1,555	\$1,424	\$1,599	\$1,946	\$1,507	50	50	50	\$1,528
75-79	4	12	19	15	18	338	2,562	3,215	421	302	4	0	0	6,910
	\$1,223	\$1,742	\$1,573	\$2,519	\$1,872	\$1,695	\$1,370	\$1,135	\$1,867	\$1,618	\$1,152	50	50	\$1,323
80-84	2	6	4	4	3	67	356	2,264	2,615	962	103	1	0	6,387
	\$815	\$1,032	\$1,042	\$2,633	\$1,484	\$1,683	\$1,476	\$1,044	\$845	\$1,191	\$1,270	*	50	\$1,020
85-89	2	1	5	0	3	23	68	321	1,710	2,219	192	8	1	4,553
	\$4,007	\$2,117	\$2,117	50	\$2,568	\$1,488	\$1,576	\$1,116	\$838	\$730	\$1,342	\$1,258	*	\$846
90-94	0	0	0	0	1	1	11	23	149	1,006	730	23	0	1,944
	50	50	50	50	*	*	\$1,114	\$1,079	\$770	\$697	\$674	\$879	50	\$706
95 & Over	0	0	0	0	0	0	0	1	2	52	330	130	10	525
	50	50	50	50	50	50	50	*	\$556	\$655	\$704	\$611	\$775	\$676
<b>Total</b>	<b>867</b>	<b>1,884</b>	<b>1,993</b>	<b>1,983</b>	<b>1,997</b>	<b>10,374</b>	<b>8,495</b>	<b>8,068</b>	<b>5,055</b>	<b>4,653</b>	<b>1,359</b>	<b>162</b>	<b>11</b>	<b>46,901</b>
	<b>\$2,586</b>	<b>\$2,422</b>	<b>\$2,328</b>	<b>\$2,393</b>	<b>\$2,323</b>	<b>\$2,037</b>	<b>\$1,610</b>	<b>\$1,265</b>	<b>\$959</b>	<b>\$893</b>	<b>\$822</b>	<b>\$685</b>	<b>\$790</b>	<b>\$1,622</b>
Average:		Age	72.9			Males	22,147							
		Years Retired	13.1			Females	24,754							

\*Monthly benefit omitted for privacy reasons.

**Age and Years Retired Distribution of Service Retired Members  
(Number of Service Retired Members and Average Monthly Benefit)**

*(Continued)*

PERS Plan 2: Attained Age	Attained Years Retired											Total				
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34		35-39	40 & Over		
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	21	45	32	19	7	0	1	0	0	0	0	0	0	0	0	125
	\$779	\$661	\$611	\$676	\$515	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$657
60-64	111	189	110	70	31	88	0	0	0	0	0	0	0	0	0	599
	\$1,417	\$1,201	\$970	\$897	\$689	\$611	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,050
65-69	532	1,120	1,018	938	690	332	5	0	0	0	0	0	0	0	0	4,635
	\$1,068	\$1,066	\$970	\$966	\$866	\$923	\$294	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$984
70-74	49	90	132	176	267	3,428	16	1	0	0	0	0	0	0	0	4,159
	\$969	\$1,048	\$1,047	\$1,074	\$1,011	\$789	\$448	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$829
75-79	12	20	17	32	42	552	1,792	7	0	0	0	0	0	0	0	2,474
	\$956	\$1,034	\$743	\$829	\$880	\$747	\$637	\$352	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$673
80-84	4	7	9	6	14	108	285	602	0	0	0	0	0	0	0	1,035
	\$1,048	\$652	\$582	\$924	\$435	\$591	\$640	\$514	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$561
85-89	1	1	0	0	2	25	38	102	115	1	1	0	0	0	0	285
	*	*	\$0	\$0	\$716	\$499	\$638	\$497	\$344	*	\$0	\$0	\$0	\$0	\$0	\$455
90-94	0	0	0	0	0	2	5	10	13	0	0	0	0	0	0	30
	\$0	\$0	\$0	\$0	\$0	\$339	\$440	\$478	\$351	\$0	\$0	\$0	\$0	\$0	\$0	\$408
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>730</b>	<b>1,472</b>	<b>1,318</b>	<b>1,241</b>	<b>1,053</b>	<b>4,535</b>	<b>2,142</b>	<b>722</b>	<b>128</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,342</b>
	<b>\$1,103</b>	<b>\$1,067</b>	<b>\$963</b>	<b>\$969</b>	<b>\$890</b>	<b>\$783</b>	<b>\$634</b>	<b>\$509</b>	<b>\$345</b>	<b>*</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$833</b>
Average:		Age	Years Retired						Males	Females						
		71.7	6.3						5,997	7,345						

\*Monthly benefit omitted for privacy reasons.

**Age and Years Retired Distribution of Service Retired Members  
(Number of Service Retired Members and Average Monthly Benefit)**

*(Continued)*

PERS Plan 3: Attained Age	Attained Years Retired											Total				
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34		35-39	40 & Over		
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	10	17	21	13	11	0	0	0	0	0	0	0	0	0	0	72
	\$366	\$294	\$219	\$223	\$368	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$281
60-64	34	70	42	35	27	5	0	0	0	0	0	0	0	0	0	213
	\$598	\$444	\$478	\$348	\$325	\$251	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$440
65-69	23	35	44	51	46	6	0	0	0	0	0	0	0	0	0	205
	\$736	\$697	\$608	\$466	\$527	\$460	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$580
70-74	2	1	7	3	6	0	0	0	0	0	0	0	0	0	0	19
	\$389	*	\$550	\$693	\$886	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$645
75-79	0	1	1	1	1	0	0	0	0	0	0	0	0	0	0	4
	\$0	*	*	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$499
80-84	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	1
	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*
85-89	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>69</b>	<b>125</b>	<b>115</b>	<b>103</b>	<b>92</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>515</b>
	<b>\$604</b>	<b>\$491</b>	<b>\$486</b>	<b>\$406</b>	<b>\$469</b>	<b>\$365</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$481</b>
Average:		Age	63.8									Males	278			
		Years Retired	2.2									Females	237			

\*Monthly benefit omitted for privacy reasons.

**Age and Years Retired Distribution of Service Retired Members  
(Number of Service Retired Members and Average Monthly Benefit)**  
(Continued)

TRS Plan 1: Attained Age	Attained Years Retired													Total			
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over				
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	7	102	31	3	1	1	0	0	0	0	0	0	0	0	0	0	0
	\$2,754	\$3,171	\$3,214	\$3,069	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	23	465	550	580	495	631	0	0	0	0	0	0	0	0	0	0	0
	\$2,619	\$2,846	\$2,750	\$2,774	\$2,660	\$2,514	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60-64	82	581	627	619	617	3,731	533	99	0	0	0	0	0	0	0	0	0
	\$1,459	\$2,164	\$2,111	\$2,133	\$2,118	\$2,185	\$2,042	\$1,681	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65-69	9	148	161	215	239	2,769	2,020	596	0	0	0	0	0	0	0	0	0
	\$1,896	\$2,380	\$2,352	\$2,171	\$2,070	\$1,651	\$1,938	\$1,825	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70-74	0	9	21	30	40	785	2,301	1,754	103	65	0	0	0	0	0	0	0
	\$0	\$1,992	\$2,507	\$1,940	\$2,183	\$1,856	\$1,661	\$1,799	\$1,712	\$1,325	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75-79	1	2	2	3	6	115	908	2,161	852	378	0	0	0	0	0	0	0
	*	\$1,162	\$2,430	\$2,342	\$2,523	\$1,861	\$1,841	\$1,456	\$1,618	\$1,511	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-84	0	0	2	0	0	14	103	701	1,262	998	18	0	0	0	0	0	0
	\$0	\$0	\$1,313	\$0	\$0	\$2,190	\$1,759	\$1,458	\$1,104	\$1,355	\$1,271	\$0	\$0	\$0	\$0	\$0	\$0
85-89	0	0	0	0	1	1	13	89	509	1,142	254	2	0	0	0	0	0
	\$0	\$0	\$0	\$0	*	*	\$1,841	\$1,444	\$1,231	\$1,065	\$1,244	\$1,011	\$0	\$0	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	5	51	331	566	42	2	2	2	2	2
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,243	\$1,232	\$1,053	\$969	\$1,030	\$1,013	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	1	1	12	253	177	31	31	31	31	31
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$1,113	\$1,160	\$903	\$788	\$788	\$788	\$788	\$788
<b>Total</b>	<b>122</b>	<b>1,307</b>	<b>1,394</b>	<b>1,450</b>	<b>1,399</b>	<b>8,047</b>	<b>5,878</b>	<b>5,406</b>	<b>2,778</b>	<b>2,926</b>	<b>1,091</b>	<b>221</b>	<b>33</b>	<b>33</b>	<b>32,052</b>	<b>32,052</b>	<b>32,052</b>
<b>Average:</b>	<b>Years Retired</b>	<b>Age</b>	<b>71.1</b>	<b>12.9</b>	<b>\$2,507</b>	<b>\$2,421</b>	<b>\$2,394</b>	<b>\$2,305</b>	<b>\$1,990</b>	<b>\$1,821</b>	<b>\$1,613</b>	<b>\$1,310</b>	<b>\$1,226</b>	<b>\$1,082</b>	<b>\$928</b>	<b>\$802</b>	<b>\$1,798</b>

\*Monthly benefit omitted for privacy reasons.

**Age and Years Retired Distribution of Service Retired Members  
(Number of Service Retired Members and Average Monthly Benefit)**

*(Continued)*

TRS Plan 2: Attained Age	Attained Years Retired													Total			
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over				
<b>Under 50</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>50-54</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>55-59</b>	0	6	2	1	1	0	0	0	0	0	0	0	0	0	0	0	10
	\$0	\$937	\$384	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$896
<b>60-64</b>	7	41	23	17	15	4	0	0	0	0	0	0	0	0	0	0	107
	\$1,239	\$1,474	\$1,353	\$1,014	\$737	\$757	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,229
<b>65-69</b>	47	155	189	130	93	68	5	0	0	0	0	0	0	0	0	0	687
	\$1,153	\$1,440	\$1,298	\$1,207	\$1,060	\$1,146	\$647	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,251
<b>70-74</b>	0	10	11	15	22	389	18	2	0	0	0	0	0	0	0	0	467
	\$0	\$1,544	\$1,391	\$1,772	\$1,555	\$1,120	\$1,000	\$395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,169
<b>75-79</b>	0	0	1	2	3	37	131	2	0	0	0	0	0	0	0	0	176
	\$0	\$0	\$0	\$1,202	\$1,340	\$1,304	\$988	\$204	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,059
<b>80-84</b>	0	0	0	0	1	3	20	31	0	0	0	0	0	0	0	0	55
	\$0	\$0	\$0	\$0	*	\$829	\$973	\$688	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$795
<b>85-89</b>	0	0	0	0	0	1	3	1	2	0	0	0	0	0	0	0	7
	\$0	\$0	\$0	\$0	\$0	*	\$1,064	*	\$665	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$738
<b>90-94</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>95 &amp; Over</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	54	212	226	165	135	502	177	36	2	0	0	0	0	0	0	0	1,509
	\$1,164	\$1,437	\$1,302	\$1,238	\$1,109	\$1,130	\$979	\$639	\$665	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,180
<b>Average:</b>		Age	69.9						Males	391							
		Years Retired	5.2						Females	1,118							

\*Monthly benefit omitted for privacy reasons.

**Age and Years Retired Distribution of Service Retired Members  
(Number of Service Retired Members and Average Monthly Benefit)**  
(Continued)

TRS Plan 3: Attained Age	Attained Years Retired													Total		
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over			
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	4	30	13	11	7	0	0	0	0	0	0	0	0	0	0	65
	\$309	\$436	\$242	\$226	\$274	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$337
60-64	13	87	52	42	32	83	0	0	0	0	0	0	0	0	0	309
	\$713	\$585	\$507	\$479	\$427	\$306	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$472
65-69	24	110	86	81	37	115	2	0	0	0	0	0	0	0	0	455
	\$763	\$745	\$771	\$723	\$620	\$464	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$664
70-74	0	8	4	6	10	54	2	0	0	0	0	0	0	0	0	84
	\$0	\$665	\$554	\$647	\$582	\$613	\$411	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$609
75-79	0	0	1	0	0	1	0	0	0	0	0	0	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$579
80-84	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$232
85-89	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>41</b>	<b>235</b>	<b>156</b>	<b>140</b>	<b>87</b>	<b>254</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>918</b>
	<b>\$703</b>	<b>\$644</b>	<b>\$630</b>	<b>\$607</b>	<b>\$513</b>	<b>\$445</b>	<b>\$292</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$569</b>
Average:		Age	65.1						Males	246				Females	672	
		Years Retired	3.3													

\*Monthly benefit omitted for privacy reasons.

**Age and Years Retired Distribution of Service Retired Members  
(Number of Service Retired Members and Average Monthly Benefit)**

*(Continued)*

SERS Plan 2: Attained Age	Attained Years Retired													Total			
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over				
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	2	9	10	3	0	0	0	0	0	0	0	0	0	0	0	0	24
	\$1,030	\$610	\$349	\$418	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$512
60-64	21	53	26	19	15	7	0	0	0	0	0	0	0	0	0	0	141
	\$913	\$738	\$530	\$562	\$448	\$598	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$664
65-69	91	265	212	221	134	48	0	0	0	0	0	0	0	0	0	0	971
	\$619	\$628	\$656	\$684	\$653	\$740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$655
70-74	6	35	36	57	103	297	0	0	0	0	0	0	0	0	0	0	534
	\$728	\$639	\$582	\$476	\$593	\$584	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$580
75-79	1	9	14	12	22	34	0	0	0	0	0	0	0	0	0	0	92
	*	\$691	\$364	\$359	\$311	\$438	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$408
80-84	0	3	3	4	3	11	0	0	0	0	0	0	0	0	0	0	24
	\$0	\$181	\$299	\$339	\$365	\$481	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$383
85-89	0	0	1	1	2	0	0	0	0	0	0	0	0	0	0	0	4
	\$0	\$0	*	*	\$593	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$430
90-94	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	1
	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>121</b>	<b>374</b>	<b>303</b>	<b>317</b>	<b>279</b>	<b>397</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,791</b>
<b>Average:</b>		<b>Age</b>	<b>68.6</b>						<b>Males</b>	<b>599</b>				<b>Females</b>	<b>1,192</b>		
		<b>Years Retired</b>	<b>2.9</b>														

\*Monthly benefit omitted for privacy reasons.

**Age and Years Retired Distribution of Service Retired Members  
(Number of Service Retired Members and Average Monthly Benefit)**  
*(Continued)*

SERS Plan 3: Attained Age	Attained Years Retired											Total					
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34		35-39	40 & Over			
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	9	21	12	6	2	0	0	0	0	0	0	0	0	0	0	0	50
	\$273	\$233	\$145	\$288	\$168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$223
60-64	53	92	74	44	23	41	0	0	0	0	0	0	0	0	0	0	327
	\$346	\$261	\$250	\$224	\$180	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$249
65-69	41	101	117	111	69	95	0	0	0	0	0	0	0	0	0	0	534
	\$414	\$346	\$321	\$328	\$293	\$243	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$317
70-74	0	6	13	8	15	49	0	0	0	0	0	0	0	0	0	0	91
	\$0	\$290	\$255	\$278	\$385	\$298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$304
75-79	1	0	1	1	0	10	0	0	0	0	0	0	0	0	0	0	13
	\$0	\$0	\$0	\$0	\$0	\$228	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$226
80-84	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$322
85-89	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>104</b>	<b>221</b>	<b>218</b>	<b>170</b>	<b>109</b>	<b>196</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,018</b>
<b>Average:</b>	<b>\$366</b>	<b>\$299</b>	<b>\$282</b>	<b>\$296</b>	<b>\$280</b>	<b>\$237</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$288</b>
		Age	65.5														Males 236
		Years Retired	2.6														Females 782

\*Monthly benefit omitted for privacy reasons.



**Age and Years Retired Distribution of Service Retired Law Enforcement Officers  
(Number of Service Retired Members and Average Monthly Benefit)**

*(Continued)*

LEOFF Plan 1: Attained Age	Attained Years Retired													Total		
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over			
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	6	10	10	8	6	0	0	0	0	0	0	0	0	0	0	40
	\$4,815	\$4,315	\$4,081	\$3,833	\$3,291	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,081
55-59	18	34	14	29	30	145	0	0	0	0	0	0	0	0	0	270
	\$4,865	\$4,526	\$4,452	\$3,759	\$4,072	\$3,394	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,804
60-64	19	18	18	27	20	163	198	0	0	0	0	0	0	0	0	463
	\$4,516	\$4,648	\$5,147	\$4,670	\$4,574	\$4,035	\$2,911	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,701
65-69	1	0	3	4	9	73	122	127	0	0	0	0	0	0	0	339
	\$0	\$0	\$4,382	\$4,920	\$4,697	\$4,165	\$3,573	\$2,972	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,531
70-74	0	1	0	0	0	13	43	86	114	0	0	0	0	0	0	257
	\$0	\$0	\$0	\$0	\$0	\$4,290	\$4,047	\$3,409	\$2,779	\$0	\$0	\$0	\$0	\$0	\$0	\$3,300
75-79	0	0	0	0	0	2	9	31	65	96	0	0	0	0	0	203
	\$0	\$0	\$0	\$0	\$0	\$4,258	\$4,465	\$3,956	\$2,931	\$2,828	\$0	\$0	\$0	\$0	\$0	\$3,120
80-84	0	0	0	0	0	1	1	12	27	63	54	0	0	0	0	158
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,506	\$3,426	\$3,423	\$2,891	\$0	\$0	\$0	\$0	\$3,290
85-89	0	0	0	0	0	0	0	1	8	15	28	20	0	0	0	72
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,008	\$2,713	\$2,783	\$2,319	\$0	\$0	\$0	\$2,594
90-94	0	0	0	0	0	0	0	0	0	3	2	5	0	0	0	10
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,370	\$2,910	\$2,537	\$0	\$0	\$0	\$2,862
95 & Over	0	0	0	0	0	0	0	0	0	0	1	3	0	0	0	4
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,708	\$0	\$0	\$0	\$3,326
<b>Total</b>	<b>44</b>	<b>63</b>	<b>45</b>	<b>68</b>	<b>65</b>	<b>397</b>	<b>373</b>	<b>257</b>	<b>214</b>	<b>177</b>	<b>85</b>	<b>28</b>	<b>0</b>	<b>0</b>	<b>1,816</b>	
	\$4,697	\$4,587	\$4,643	\$4,198	\$4,241	\$3,843	\$3,304	\$3,273	\$2,878	\$3,039	\$2,847	\$2,507	\$0	\$0	\$3,486	
Average:		Age	68.0				Males	1,756								
		Years Retired	14.1				Females	60								

\*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Service Retired Fire Fighters  
(Number of Service Retired Members and Average Monthly Benefit)

(Continued)

LEOFF Plan 1: Attained Age	Attained Years Retired													Total			
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	0 & Over				
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	5	5	3	1	3	0	0	0	0	0	0	0	0	0	0	0	17
	\$4,598	\$4,656	\$4,748	*	\$3,938	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,585
55-59	13	18	22	12	15	53	0	0	0	0	0	0	0	0	0	0	133
	\$5,310	\$5,499	\$4,663	\$4,735	\$4,407	\$3,524	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,363
60-64	5	10	16	22	15	97	66	0	0	0	0	0	0	0	0	0	231
	\$7,012	\$5,053	\$4,893	\$4,737	\$4,716	\$4,034	\$2,752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,947
65-69	0	2	1	6	1	29	74	42	0	0	0	0	0	0	0	0	155
	\$0	\$5,807	*	\$5,402	*	\$4,405	\$3,648	\$2,627	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,630
70-74	0	0	0	0	0	8	23	31	48	0	0	0	0	0	0	0	110
	\$0	\$0	\$0	\$0	\$0	\$4,299	\$5,048	\$3,925	\$2,819	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,704
75-79	0	0	0	0	0	0	5	15	59	45	0	0	0	0	0	0	124
	\$0	\$0	\$0	\$0	\$0	\$0	\$4,344	\$4,154	\$3,342	\$2,833	\$0	\$0	\$0	\$0	\$0	\$0	\$3,296
80-84	0	0	0	0	0	0	2	1	16	30	30	0	0	0	0	0	79
	\$0	\$0	\$0	\$0	\$0	\$0	\$5,351	*	\$4,299	\$3,439	\$2,951	\$0	\$0	\$0	\$0	\$0	\$3,490
85-89	0	0	0	0	0	0	0	0	3	8	17	18	0	0	0	0	46
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,288	\$4,194	\$3,738	\$2,855	\$0	\$0	\$0	\$0	\$3,508
90-94	0	0	0	0	0	0	0	0	0	0	2	6	0	0	0	0	8
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,259	\$2,920	\$0	\$0	\$0	\$0	\$3,255
95 & Over	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	*
<b>Total</b>	<b>23</b>	<b>35</b>	<b>42</b>	<b>41</b>	<b>34</b>	<b>187</b>	<b>170</b>	<b>89</b>	<b>126</b>	<b>83</b>	<b>49</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>904</b>
	\$5,525	\$5,269	\$4,794	\$4,855	\$4,500	\$3,959	\$3,530	\$3,358	\$3,287	\$3,184	\$3,278	\$2,902	\$0	\$0	\$0	\$0	\$3,778
Average:	Years Retired	Age	68.5						Males	902	Females	2					

\*Monthly benefit omitted for privacy reasons.

**Age and Years Retired Distribution of Service Retired Law Enforcement Officers  
(Number of Service Retired Members and Average Monthly Benefit)**

*(Continued)*

LEOFF Plan 2: Attained Age	Attained Years Retired											Total					
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34		35-39	40 & Over			
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	21	54	19	9	4	0	0	0	0	0	0	0	0	0	0	0	107
	\$2,592	\$2,285	\$2,762	\$2,270	\$2,122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,423
55-59	22	36	56	39	18	31	0	0	0	0	0	0	0	0	0	0	202
	\$2,952	\$2,470	\$2,220	\$2,145	\$1,669	\$1,407	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,156
60-64	8	13	16	16	13	63	0	0	0	0	0	0	0	0	0	0	129
	\$2,724	\$2,696	\$2,240	\$2,187	\$1,839	\$1,386	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,852
65-69	2	7	5	5	8	23	10	0	0	0	0	0	0	0	0	0	60
	\$2,001	\$1,555	\$1,428	\$1,684	\$1,324	\$1,210	\$857	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,291
70-74	1	0	0	1	1	4	8	1	0	0	0	0	0	0	0	0	16
	*	\$0	\$0	*	*	\$1,758	\$774	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,136
75-79	0	0	0	0	0	1	2	2	1	0	0	0	0	0	0	0	6
	\$0	\$0	\$0	\$0	\$0	*	\$1,371	\$795	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,066
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85-89	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>54</b>	<b>110</b>	<b>96</b>	<b>70</b>	<b>44</b>	<b>122</b>	<b>20</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>520</b>
<b>Average:</b>	<b>\$2,717</b>	<b>\$2,348</b>	<b>\$2,290</b>	<b>\$2,127</b>	<b>\$1,676</b>	<b>\$1,371</b>	<b>\$875</b>	<b>\$960</b>	<b>*</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,992</b>
		Age	59.1											Males	477		
		Years Retired	3.4											Females	43		

\*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Service Retired Fire Fighters

(Continued)

LEOFF Plan 2: Attained Age	Attained Years Retired													Total		
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	0 & Over			
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	16	9	2	0	0	0	0	0	0	0	0	0	0	0	0	27
	\$2,508	\$2,416	\$2,483	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,475
55-59	7	27	33	21	10	12	0	0	0	0	0	0	0	0	0	110
	\$3,067	\$2,882	\$2,340	\$1,948	\$2,322	\$1,984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,404
60-64	8	4	7	4	7	26	0	0	0	0	0	0	0	0	0	56
	\$2,367	\$2,149	\$2,430	\$1,467	\$2,226	\$1,770	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
65-69	1	2	1	6	3	8	3	0	0	0	0	0	0	0	0	24
	*	\$2,431	*	\$1,895	\$1,900	\$1,907	\$835	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,790
70-74	0	0	0	0	1	8	10	2	0	0	0	0	0	0	0	21
	\$0	\$0	\$0	\$0	*	\$1,265	\$960	\$1,153	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,097
75-79	0	0	0	0	0	0	2	3	1	0	0	0	0	0	0	6
	\$0	\$0	\$0	\$0	\$0	\$0	\$2,059	\$598	*	\$0	\$0	\$0	\$0	\$0	\$0	\$1,103
80-84	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	*
85-89	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>32</b>	<b>42</b>	<b>43</b>	<b>31</b>	<b>21</b>	<b>54</b>	<b>15</b>	<b>6</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>245</b>
	\$2,553	\$2,691	\$2,355	\$1,876	\$2,167	\$1,763	\$1,082	\$723	*	\$0	\$0	\$0	\$0	\$0	\$0	\$2,107
Average:		Age	60.4						Males	235				Females	10	
		Years Retired	4.0													

\*Monthly benefit omitted for privacy reasons.

**Age and Years Retired Distribution of Service Retired Members  
(Number of Service Retired Members and Average Monthly Benefit)**

*(Continued)*

WSPRS Plan 1: Attained Age	Attained Years Retired													Total	
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50	0	3	3	1	0	0	0	0	0	0	0	0	0	0	7
	\$0	\$3,236	\$3,668	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,516
50-54	4	8	21	12	4	10	0	0	0	0	0	0	0	0	59
	\$3,994	\$3,691	\$3,550	\$3,694	\$3,970	\$3,577	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,661
55-59	3	4	12	13	9	76	20	0	0	0	0	0	0	0	137
	\$3,723	\$4,320	\$3,846	\$3,951	\$3,933	\$3,806	\$3,190	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,755
60-64	2	3	4	5	12	57	97	12	0	0	0	0	0	0	192
	\$3,911	\$3,107	\$3,900	\$2,849	\$3,883	\$4,149	\$3,416	\$3,073	\$0	\$0	\$0	\$0	\$0	\$0	\$3,637
65-69	0	0	0	0	0	15	70	55	4	0	0	0	0	0	144
	\$0	\$0	\$0	\$0	\$0	\$4,043	\$3,851	\$3,118	\$3,324	\$0	\$0	\$0	\$0	\$0	\$3,576
70-74	0	0	0	0	0	0	16	29	26	3	0	0	0	0	74
	\$0	\$0	\$0	\$0	\$0	\$0	\$4,478	\$3,138	\$3,056	\$2,182	\$0	\$0	\$0	\$0	\$3,360
75-79	0	0	0	0	0	0	0	9	27	18	0	0	0	0	54
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,508	\$2,931	\$2,517	\$0	\$0	\$0	\$0	\$2,889
80-84	0	0	0	0	0	0	0	0	3	13	2	1	0	0	19
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,075	\$2,942	\$1,637	*	\$0	\$0	\$2,729
85-89	0	0	0	0	0	0	0	0	0	3	1	0	0	0	4
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,738	*	\$0	\$0	\$0	\$2,615
90-94	0	0	0	0	0	0	0	0	0	0	3	1	0	0	4
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,598	*	\$0	\$0	\$2,254
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>9</b>	<b>18</b>	<b>40</b>	<b>31</b>	<b>25</b>	<b>158</b>	<b>203</b>	<b>105</b>	<b>60</b>	<b>37</b>	<b>6</b>	<b>2</b>	<b>0</b>	<b>694</b>	
	<b>\$3,885</b>	<b>\$3,658</b>	<b>\$3,682</b>	<b>\$3,672</b>	<b>\$3,915</b>	<b>\$3,938</b>	<b>\$3,627</b>	<b>\$3,152</b>	<b>\$3,018</b>	<b>\$2,657</b>	<b>\$2,219</b>	<b>\$1,165</b>	<b>\$0</b>	<b>\$3,522</b>	
Average:	Years Retired	Age													
	11.9	64.1													
			Males												
			688												
			Females												
			6												

\*Monthly benefit omitted for privacy reasons.

**Age and Years Retired Distribution of All Disabled Members  
(Number of All Disabled Members and Average Monthly Benefit)**

PERS Plan 1: Attained Age	Attained Years Retired											Total				
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34		35-39	40 & Over		
Under 50	0	0	0	0	1	5	0	0	0	0	0	0	0	0	0	6
	\$0	\$0	\$0	\$0	*	\$562	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$684
50-54	2	8	17	12	12	31	10	4	2	0	0	0	0	0	0	94
	\$892	\$1,137	\$1,040	\$990	\$1,157	\$783	\$530	\$274	\$308	\$0	\$0	\$0	\$0	\$0	\$0	\$864
55-59	3	13	21	23	20	98	46	20	8	7	3	0	0	0	0	262
	\$1,012	\$1,207	\$956	\$1,101	\$1,247	\$1,026	\$749	\$520	\$259	\$217	\$315	\$0	\$0	\$0	\$0	\$912
60-64	1	3	10	21	23	123	73	29	15	9	2	0	0	0	0	309
	*	\$1,087	\$1,244	\$1,185	\$1,155	\$1,032	\$869	\$650	\$332	\$241	\$390	\$0	\$0	\$0	\$0	\$928
65-69	0	2	0	2	3	66	76	48	30	10	3	2	0	0	0	242
	\$0	\$1,016	\$0	\$1,072	\$374	\$998	\$986	\$682	\$478	\$303	\$358	\$326	\$0	\$0	\$0	\$818
70-74	0	0	0	0	0	0	38	69	39	19	14	0	0	0	0	179
	\$0	\$0	\$0	\$0	\$0	\$0	\$865	\$797	\$611	\$361	\$313	\$0	\$0	\$0	\$0	\$687
75-79	0	0	0	0	0	0	0	48	87	51	20	3	1	1	0	210
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$812	\$575	\$556	\$313	\$237	*	*	\$0	\$594
80-84	0	0	0	0	0	0	0	0	27	70	37	4	0	0	0	138
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$677	\$561	\$450	\$344	\$0	\$0	\$0	\$548
85-89	0	0	0	0	0	0	0	0	1	37	47	8	2	2	0	95
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$456	\$472	\$382	\$349	\$0	\$0	\$461
90-94	0	0	0	0	0	0	0	0	0	4	21	3	0	0	0	28
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$242	\$549	\$339	\$0	\$0	\$0	\$483
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>6</b>	<b>26</b>	<b>39</b>	<b>63</b>	<b>59</b>	<b>323</b>	<b>243</b>	<b>218</b>	<b>209</b>	<b>207</b>	<b>147</b>	<b>20</b>	<b>3</b>	<b>3</b>	<b>1,563</b>	
<b>Average:</b>	<b>\$1,192</b>	<b>\$1,157</b>	<b>\$1,047</b>	<b>\$1,098</b>	<b>\$1,150</b>	<b>\$992</b>	<b>\$868</b>	<b>\$721</b>	<b>\$551</b>	<b>\$478</b>	<b>\$434</b>	<b>\$341</b>	<b>\$343</b>	<b>\$761</b>		
		Age	68.3					Males	609							
		Years Retired	16.1					Females	954							

\*Monthly benefit omitted for privacy reasons.

**Age and Years Retired Distribution of All Disabled Members  
(Number of All Disabled Members and Average Monthly Benefit)**

*(Continued)*

PERS Plan 2: Attained Age	Attained Years Retired													Total	
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
<b>Under 50</b>	2	8	3	11	10	13	3	0	0	0	0	0	0	0	50
	\$213	\$130	\$235	\$117	\$102	\$73	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$112
<b>50-54</b>	7	16	19	13	16	34	4	0	0	0	0	0	0	0	109
	\$250	\$256	\$225	\$200	\$146	\$134	\$106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$184
<b>55-59</b>	12	32	32	28	21	113	18	0	0	0	0	0	0	0	256
	\$479	\$472	\$366	\$300	\$256	\$213	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$283
<b>60-64</b>	20	63	57	50	47	150	41	4	0	0	0	0	0	0	432
	\$587	\$578	\$553	\$433	\$475	\$282	\$164	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$400
<b>65-69</b>	1	9	27	25	39	191	66	8	0	0	0	0	0	0	366
	*	\$612	\$647	\$746	\$725	\$441	\$209	\$145	\$0	\$0	\$0	\$0	\$0	\$0	\$463
<b>70-74</b>	0	0	0	0	0	74	109	22	1	0	0	0	0	0	206
	\$0	\$0	\$0	\$0	\$0	\$603	\$381	\$217	*	\$0	\$0	\$0	\$0	\$0	\$442
<b>75-79</b>	0	0	0	1	1	2	55	36	6	0	0	0	0	0	101
	\$0	\$0	\$0	*	*	\$109	\$517	\$267	\$209	\$0	\$0	\$0	\$0	\$0	\$396
<b>80-84</b>	0	0	0	0	0	1	1	15	7	0	0	0	0	0	24
	\$0	\$0	\$0	\$0	\$0	*	\$351	\$198	\$198	\$0	\$0	\$0	\$0	\$0	\$289
<b>85-89</b>	0	0	0	0	0	0	2	0	3	0	0	0	0	0	5
	\$0	\$0	\$0	\$0	\$0	\$0	\$169	\$0	\$150	\$0	\$0	\$0	\$0	\$0	\$157
<b>90-94</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>95 &amp; Over</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	42	128	138	128	134	578	299	85	17	0	0	0	0	0	1,549
	\$474	\$486	\$476	\$413	\$444	\$348	\$312	\$248	\$188	\$0	\$0	\$0	\$0	\$0	\$374
Average:		Age	63.7						Males	737					
		Years Retired	6.9						Females	812					

\*Monthly benefit omitted for privacy reasons.

**Age and Years Retired Distribution of All Disabled Members  
(Number of All Disabled Members and Average Monthly Benefit)**  
*(Continued)*

PERS Plan 3: Attained Age	Attained Years Retired											Total		
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34		35-39	40 & Over
Under 50	1	0	1	0	0	1	0	0	0	0	0	0	0	3
	*	\$0	*	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100
50-54	1	4	3	3	1	0	0	0	0	0	0	0	0	12
	*	\$226	\$126	\$193	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$176
55-59	1	6	2	2	0	0	0	0	0	0	0	0	0	11
	*	\$234	\$244	\$263	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$226
60-64	0	5	4	7	2	0	0	0	0	0	0	0	0	18
	\$0	\$249	\$198	\$238	\$422	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$253
65-69	0	0	2	1	1	0	0	0	0	0	0	0	0	4
	\$0	\$0	\$339	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$385
70-74	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75-79	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85-89	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>3</b>	<b>15</b>	<b>12</b>	<b>13</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48</b>
<b>Average:</b>	<b>\$142</b>	<b>\$237</b>	<b>\$196</b>	<b>\$252</b>	<b>\$321</b>	<b>*</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$229</b>
		Age	57.5											
		Years Retired	2.1											
								Males	27					
								Females	21					

\*Monthly benefit omitted for privacy reasons.



**Age and Years Retired Distribution of All Disabled Members  
(Number of All Disabled Members and Average Monthly Benefit)**

*(Continued)*

TRS Plan 1: Attained Age	Attained Years Retired										Total					
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29		30-34	35-39	40 & Over		
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	1	0	1	0	8	3	0	0	0	0	0	0	0	0	13
	\$0	* \$0	\$0	\$0	\$0	\$1,549	\$1,369	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,546
55-59	0	3	5	8	7	47	30	9	2	2	2	0	0	0	0	113
	\$0	\$1,884	\$1,574	\$3,000	\$2,155	\$1,889	\$1,371	\$863	\$316	\$234	\$0	\$0	\$0	\$0	\$0	\$1,694
60-64	1	5	5	3	5	53	71	14	12	4	2	0	0	0	0	175
	* \$2,254	\$1,500	\$1,500	\$1,726	\$1,297	\$1,627	\$1,620	\$1,055	\$533	\$393	\$295	\$0	\$0	\$0	\$0	\$1,468
65-69	0	0	0	0	0	11	35	36	20	8	6	0	0	0	0	116
	\$0	\$0	\$0	\$0	\$0	\$1,497	\$1,436	\$1,241	\$946	\$597	\$276	\$0	\$0	\$0	\$0	\$1,179
70-74	0	0	0	0	0	0	5	27	46	20	16	0	0	0	0	114
	\$0	\$0	\$0	\$0	\$0	\$0	\$999	\$1,238	\$1,062	\$755	\$367	\$0	\$0	\$0	\$0	\$950
75-79	0	0	0	0	0	0	0	6	53	50	9	0	0	0	0	118
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,452	\$1,060	\$883	\$637	\$0	\$0	\$0	\$0	\$973
80-84	0	0	0	0	0	0	0	0	6	44	16	4	0	0	0	70
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,021	\$834	\$768	\$548	\$0	\$0	\$0	\$819
85-89	0	0	0	0	0	0	0	0	0	12	14	5	0	0	0	31
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$783	\$658	\$387	\$0	\$0	\$0	\$662
90-94	0	0	0	0	0	0	0	0	0	0	10	3	0	0	0	13
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$617	\$617	\$0	\$0	\$0	\$617
95 & Over	0	0	0	0	0	0	0	0	0	0	0	2	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$627	\$0	\$0	\$0	\$627
<b>Total</b>	<b>1</b>	<b>9</b>	<b>10</b>	<b>12</b>	<b>12</b>	<b>119</b>	<b>144</b>	<b>92</b>	<b>139</b>	<b>140</b>	<b>73</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>765</b>
	* \$2,065	\$1,537	\$1,537	\$2,593	\$1,797	\$1,713	\$1,497	\$1,189	\$986	\$801	\$569	\$517	\$0	\$0	\$0	\$1,196
Average:		Age	69.1						Males	289						
		Years Retired	18.2						Females	476						

\*Monthly benefit omitted for privacy reasons.

**Age and Years Retired Distribution of All Disabled Members**  
(Number of All Disabled Members and Average Monthly Benefit)  
(Continued)

Attained Age	Attained Years Retired													Total	
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
<b>Under 50</b>	0	0	0	0	1	1	2	0	0	0	0	0	0	0	4
	\$0	\$0	\$0	\$0	*	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76
<b>50-54</b>	0	1	0	2	2	1	0	0	0	0	0	0	0	0	6
	\$0	*	\$0	\$407	\$109	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$283
<b>55-59</b>	1	5	2	1	0	4	4	0	0	0	0	0	0	0	17
	\$311	\$311	\$591	*	\$0	\$237	\$132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$322
<b>60-64</b>	1	3	1	6	3	6	3	0	0	0	0	0	0	0	23
	\$685	\$685	*	\$489	\$328	\$418	\$311	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$477
<b>65-69</b>	0	0	2	3	2	12	5	0	0	0	0	0	0	0	24
	\$0	\$0	\$1,250	\$1,147	\$1,008	\$525	\$589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$717
<b>70-74</b>	0	0	0	0	0	1	9	0	0	0	0	0	0	0	10
	\$0	\$0	\$0	\$0	\$0	*	\$652	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$716
<b>75-79</b>	0	0	0	0	0	0	3	0	0	0	0	0	0	0	3
	\$0	\$0	\$0	\$0	\$0	\$0	\$1,492	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,492
<b>80-84</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>85-89</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>90-94</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>95 &amp; Over</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>2</b>	<b>9</b>	<b>5</b>	<b>12</b>	<b>8</b>	<b>25</b>	<b>26</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>87</b>
<b>Average:</b>	<b>\$909</b>	<b>\$469</b>	<b>\$887</b>	<b>\$621</b>	<b>\$417</b>	<b>\$446</b>	<b>\$572</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$544</b>
		Age	62.7					Males	27			Females	60		

\*Monthly benefit omitted for privacy reasons.

**Age and Years Retired Distribution of All Disabled Members  
(Number of All Disabled Members and Average Monthly Benefit)**

*(Continued)*

Attained Age	Attained Years Retired													Total		
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over			
Under 50	0	0	2	0	0	0	0	0	0	0	0	0	0	0	2	\$92
50-54	0	1	3	0	1	3	0	0	0	0	0	0	0	0	8	\$136
55-59	1	2	1	5	0	7	0	0	0	0	0	0	0	0	16	\$211
60-64	1	0	0	2	2	10	0	0	0	0	0	0	0	0	15	\$245
65-69	0	0	0	1	0	2	0	0	0	0	0	0	0	0	3	\$302
70-74	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
75-79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
85-89	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
<b>Total</b>	<b>2</b>	<b>3</b>	<b>6</b>	<b>8</b>	<b>3</b>	<b>22</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44</b>	<b>\$210</b>
Average:	Age		58.0		Years Retired		4.4		Males		19		Females		25	

\*Monthly benefit omitted for privacy reasons.

**Age and Years Retired Distribution of All Disabled Members  
(Number of All Disabled Members and Average Monthly Benefit)**

*(Continued)*

SERS Plan 2: Attained Age	Attained Years Retired											Total		
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34		35-39	40 & Over
Under 50	0	0	0	4	1	1	0	0	0	0	0	0	0	6
	\$0	\$0	\$0	\$85	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80
50-54	3	1	3	1	3	1	0	0	0	0	0	0	0	12
	\$199	*	\$214	*	\$140	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$158
55-59	2	3	7	11	1	9	0	0	0	0	0	0	0	33
	\$570	\$269	\$190	\$186	*	\$138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$204
60-64	2	8	13	12	8	18	0	0	0	0	0	0	0	61
	\$505	\$374	\$297	\$343	\$135	\$222	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$280
65-69	1	2	3	5	7	20	0	0	0	0	0	0	0	38
	*	\$157	\$542	\$388	\$568	\$294	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$393
70-74	0	0	0	0	0	5	0	0	0	0	0	0	0	5
	\$0	\$0	\$0	\$0	\$0	\$704	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$704
75-79	0	0	0	0	0	1	0	0	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85-89	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>8</b>	<b>14</b>	<b>26</b>	<b>33</b>	<b>20</b>	<b>55</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>156</b>
	<b>\$492</b>	<b>\$301</b>	<b>\$287</b>	<b>\$258</b>	<b>\$287</b>	<b>\$277</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$289</b>
Average:	Years Retired	Age												
	3.6	61.3												
			Males	Females										
			59	97										

\*Monthly benefit omitted for privacy reasons.

**Age and Years Retired Distribution of All Disabled Members  
(Number of All Disabled Members and Average Monthly Benefit)**

*(Continued)*

SERS Plan 3: Attained Age	Attained Years Retired										Total				
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29		30-34	35-39	40 & Over	
Under 50	1	1	0	0	0	0	0	0	0	0	0	0	0	0	2
	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44
50-54	1	0	0	0	0	1	0	0	0	0	0	0	0	0	2
	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63
55-59	1	4	7	3	2	1	0	0	0	0	0	0	0	0	18
	*	\$198	\$152	\$134	\$124	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$153
60-64	0	2	4	5	4	9	0	0	0	0	0	0	0	0	24
	\$0	\$218	\$240	\$217	\$160	\$130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$179
65-69	0	1	0	1	0	8	0	0	0	0	0	0	0	0	10
	\$0	*	\$0	*	\$0	\$280	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$302
70-74	0	0	0	0	0	1	0	0	0	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*
75-79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85-89	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>3</b>	<b>8</b>	<b>11</b>	<b>9</b>	<b>6</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57</b>
<b>Average:</b>	<b>\$72</b>	<b>\$190</b>	<b>\$184</b>	<b>\$226</b>	<b>\$148</b>	<b>\$211</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$191</b>
		Age	60.5				Males		22			Females		35	

\*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of All Disabled Law Enforcement Officers  
(Number of All Disabled Members and Average Monthly Benefit)

(Continued)

LEOFF Plan 1: Attained Age	Attained Years Retired																Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total			
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
50-54	1	1	2	2	5	24	24	14	9	3	0	0	0	0	85		
	*	\$4,499	\$3,582	\$4,108	\$3,187	\$2,816	\$2,580	\$2,405	\$1,693	\$0	\$0	\$0	\$0	\$0	\$2,944		
55-59	3	2	2	9	7	86	108	71	63	39	3	0	0	0	393		
	\$3,920	\$2,552	\$3,708	\$3,476	\$3,274	\$3,146	\$2,875	\$2,603	\$2,407	\$2,324	\$1,832	\$0	\$0	\$0	\$2,779		
60-64	0	1	2	2	6	89	210	138	99	107	40	6	0	0	700		
	\$0	*	\$3,322	\$3,648	\$4,250	\$3,279	\$3,086	\$2,750	\$2,471	\$2,441	\$2,337	\$2,436	\$0	\$0	\$2,823		
65-69	0	0	0	1	0	17	67	97	74	59	40	6	0	0	361		
	\$0	\$0	\$0	*	\$0	\$3,250	\$3,144	\$2,969	\$2,672	\$2,521	\$2,500	\$2,164	\$0	\$0	\$2,812		
70-74	0	0	0	0	0	3	15	29	42	61	28	16	0	0	194		
	\$0	\$0	\$0	\$0	\$0	\$2,766	\$3,163	\$3,068	\$2,509	\$2,792	\$2,554	\$2,442	\$0	\$0	\$2,737		
75-79	0	0	0	0	0	0	1	5	17	57	29	12	0	0	121		
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$2,738	\$2,723	\$2,720	\$2,527	\$2,586	\$0	\$0	\$2,675		
80-84	0	0	0	0	0	0	1	0	3	23	26	8	0	0	61		
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$2,355	\$2,777	\$2,937	\$2,640	\$0	\$0	\$2,802		
85-89	0	0	0	0	0	0	0	0	1	4	8	7	0	0	20		
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$2,805	\$2,743	\$2,622	\$0	\$0	\$2,664		
90-94	0	0	0	0	0	0	0	0	0	0	1	1	0	0	2		
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	\$0	\$2,675		
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
<b>Total</b>	<b>4</b>	<b>4</b>	<b>6</b>	<b>14</b>	<b>18</b>	<b>219</b>	<b>426</b>	<b>354</b>	<b>308</b>	<b>353</b>	<b>175</b>	<b>56</b>	<b>0</b>	<b>1,937</b>			
	<b>\$4,027</b>	<b>\$2,709</b>	<b>\$3,843</b>	<b>\$3,390</b>	<b>\$3,831</b>	<b>\$3,207</b>	<b>\$3,031</b>	<b>\$2,800</b>	<b>\$2,520</b>	<b>\$2,567</b>	<b>\$2,543</b>	<b>\$2,491</b>	<b>\$0</b>	<b>\$2,797</b>			
Average:		Age	64.3						Males	1,883		Females	54				
		Years Retired	19.0														

\*Monthly benefit omitted for privacy reasons.

**Age and Years Retired Distribution of All Disabled Fire Fighters  
(Number of All Disabled Members and Average Monthly Benefit)**

*(Continued)*

LEOFF Plan 1: Attained Age	Attained Years Retired											Total		
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34		35-39 40 & Over	
Under 50	0	0	0	0	0	0	0	0	1	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	*
50-54	0	3	3	2	2	24	13	8	6	0	0	0	0	61
	\$0	\$3,917	\$3,819	\$4,805	\$2,906	\$3,284	\$3,092	\$2,677	\$2,448	\$0	\$0	\$0	\$0	\$3,176
55-59	0	12	9	11	22	116	68	50	22	26	5	0	0	341
	\$0	\$4,093	\$3,734	\$3,950	\$3,571	\$3,360	\$3,169	\$2,834	\$2,486	\$2,341	\$2,215	\$0	\$0	\$3,162
60-64	2	3	5	9	15	168	237	136	49	35	25	2	0	686
	\$4,111	\$3,875	\$4,052	\$3,980	\$3,211	\$3,482	\$3,273	\$2,989	\$2,606	\$2,583	\$2,342	\$2,327	\$0	\$3,167
65-69	0	1	0	0	2	42	114	146	51	55	26	3	0	440
	\$0	*	\$0	\$0	\$3,107	\$3,559	\$3,329	\$3,238	\$2,679	\$2,721	\$2,466	\$1,975	\$0	\$3,109
70-74	0	0	0	0	0	1	18	60	43	58	24	2	0	206
	\$0	\$0	\$0	\$0	\$0	*	\$3,259	\$3,273	\$3,008	\$2,957	\$2,620	\$1,983	\$0	\$3,040
75-79	0	0	0	0	0	0	3	16	32	71	45	8	0	175
	\$0	\$0	\$0	\$0	\$0	\$0	\$3,242	\$3,408	\$3,259	\$3,065	\$2,921	\$2,560	\$0	\$3,075
80-84	0	0	0	0	0	0	0	0	4	35	88	23	0	150
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,026	\$3,297	\$2,998	\$2,708	\$0	\$3,024
85-89	0	0	0	0	0	0	0	0	2	7	33	39	0	81
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,717	\$3,069	\$3,148	\$2,767	\$0	\$2,947
90-94	0	0	0	0	0	0	0	0	0	1	4	4	0	9
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$3,043	\$2,847	\$0	\$2,944
95 & Over	0	0	0	0	0	0	0	0	0	0	2	0	0	2
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,256	\$0	\$0	\$2,256
<b>Total</b>	<b>2</b>	<b>19</b>	<b>17</b>	<b>22</b>	<b>41</b>	<b>351</b>	<b>453</b>	<b>416</b>	<b>210</b>	<b>288</b>	<b>252</b>	<b>81</b>	<b>0</b>	<b>2,152</b>
	\$4,111	\$4,012	\$3,843	\$4,040	\$3,384	\$3,437	\$3,265	\$3,109	\$2,796	\$2,881	\$2,827	\$2,674	\$0	\$3,115
<b>Average:</b>		<b>Age</b>	<b>66.5</b>						<b>Males</b>	<b>2,150</b>			<b>Females</b>	<b>2</b>

\*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of All Disabled Law Enforcement Officers  
(Number of All Disabled Members and Average Monthly Benefit)

(Continued)

LEOFF Plan 2: Attained Age	Attained Years Retired													Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 50	0	3	4	0	2	8	0	0	0	0	0	0	0	17
	\$0	\$1,325	\$1,129	\$0	\$725	\$619	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$876
50-54	0	5	4	5	1	5	0	0	0	0	0	0	0	20
	\$0	\$2,431	\$2,845	\$1,941	*	\$507	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,854
55-59	3	2	7	3	2	4	0	1	0	0	0	0	0	22
	\$1,858	\$2,358	\$2,150	\$2,149	\$2,510	\$1,197	\$0	*	\$0	\$0	\$0	\$0	\$0	\$1,897
60-64	0	2	1	3	0	4	0	0	0	0	0	0	0	10
	\$0	\$2,608	*	\$1,968	\$0	\$1,519	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,781
65-69	0	0	0	0	0	1	0	0	0	0	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$719
70-74	0	0	0	0	0	1	0	0	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*
75-79	0	0	0	0	0	0	0	0	1	1	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	\$0	\$0	\$227
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85-89	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>3</b>	<b>12</b>	<b>16</b>	<b>11</b>	<b>5</b>	<b>23</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>74</b>
<b>Average:</b>	<b>\$1,858</b>	<b>\$2,172</b>	<b>\$1,972</b>	<b>\$2,005</b>	<b>\$1,556</b>	<b>\$859</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,538</b>
		Age	54.5						Males	64				
		Years Retired	4.2						Females	10				

\*Monthly benefit omitted for privacy reasons.



**Age and Years Retired Distribution of All Disabled Fire Fighters  
(Number of All Disabled Members and Average Monthly Benefit)**

*(Continued)*

**LEOFF Plan 2:**

Attained Age	Attained Years Retired										Total			
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29		30-34	35-39	40 & Over
Under 50	0	2	1	1	2	2	0	0	0	0	0	0	0	8
	\$0	\$1,000	*	*	\$657	\$654	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$735
50-54	1	2	2	0	0	3	0	0	0	0	0	0	0	8
	*	\$2,718	\$2,054	\$0	\$0	\$1,864	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,133
55-59	1	3	3	2	0	2	0	0	0	0	0	0	0	11
	*	\$2,710	\$2,794	\$2,711	\$0	\$1,933	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,589
60-64	1	0	2	0	2	2	1	0	0	0	0	0	0	8
	*	\$0	\$1,599	\$0	\$2,186	\$1,245	*	\$0	\$0	\$0	\$0	\$0	\$0	\$1,608
65-69	0	0	1	0	0	1	1	0	0	0	0	0	0	3
	\$0	\$0	*	\$0	\$0	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$956
70-74	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75-79	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85-89	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>3</b>	<b>7</b>	<b>9</b>	<b>3</b>	<b>4</b>	<b>10</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>38</b>
	<b>\$2,168</b>	<b>\$2,224</b>	<b>\$1,968</b>	<b>\$1,939</b>	<b>\$1,422</b>	<b>\$1,478</b>	<b>\$546</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,767</b>
Average:		Age	53.9											
		Years Retired	3.6											

Males 34

Females 4

\*Monthly benefit omitted for privacy reasons.

**Age and Years Retired Distribution of All Disabled Members**  
(Number of All Disabled Members and Average Monthly Benefit)  
(Continued)

WSPRS Plan 1: Attained Age	Attained Years Retired													Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 50	1	0	0	0	0	1	0	2	0	0	0	0	0	4
	*	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	0	0	1	0	1	1	1	0	1	0	0	0	5
	\$0	\$0	\$0	*	\$0	*	*	*	\$0	*	\$0	\$0	\$0	\$0
55-59	0	0	0	0	0	0	3	1	0	1	0	0	0	5
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	*	\$0	\$0	\$0	\$0
60-64	0	0	0	0	0	0	4	1	3	4	3	0	0	15
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0
65-69	0	0	0	0	0	0	3	2	1	5	3	0	0	14
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0
70-74	0	0	0	0	0	0	0	2	1	2	0	0	0	5
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0
75-79	0	0	0	0	0	0	0	0	0	5	0	1	0	6
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85-89	0	0	0	0	0	0	0	0	0	0	1	0	2	3
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>11</b>	<b>9</b>	<b>5</b>	<b>18</b>	<b>7</b>	<b>1</b>	<b>2</b>	<b>57</b>
<b>Average:</b>	<b>*</b>	<b>\$0</b>	<b>\$0</b>	<b>*</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
		Age	64.1				Males			52				
		Years Retired	21.3				Females			5				

Note: Benefits paid from a fund outside the pension system.  
\*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Survivors (Number of Survivors and Average Monthly Benefit)														
PERS Plan 1: Attained Age	Attained Years Retired													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 50	3	4	7	11	1	35	20	12	2	9	4	1	0	109
	\$1,623	\$2,081	\$1,337	\$1,521	*	\$947	\$1,006	\$485	\$192	\$232	\$143	*	\$0	\$945
50-54	1	4	4	4	5	25	20	12	1	4	3	0	0	83
	*	\$2,084	\$969	\$1,114	\$1,368	\$1,359	\$951	\$482	*	\$276	\$357	\$0	\$0	\$1,048
55-59	4	12	5	10	16	66	48	28	14	12	4	2	1	222
	\$2,215	\$1,630	\$1,802	\$1,434	\$1,640	\$1,195	\$839	\$815	\$506	\$325	\$226	\$480	*	\$1,050
60-64	2	4	7	14	10	92	100	77	21	14	7	4	1	353
	\$3,664	\$1,303	\$1,955	\$1,841	\$2,163	\$1,476	\$1,017	\$822	\$576	\$541	\$317	\$289	*	\$1,127
65-69	0	2	4	3	6	77	141	110	36	35	9	6	2	431
	\$0	\$2,257	\$1,002	\$2,206	\$2,668	\$1,311	\$1,114	\$966	\$586	\$508	\$423	\$279	\$212	\$1,021
70-74	0	1	3	2	9	58	172	212	128	90	24	10	4	713
	\$0	*	\$1,695	\$1,110	\$2,008	\$1,211	\$1,188	\$1,005	\$854	\$615	\$414	\$264	\$220	\$970
75-79	0	0	1	1	3	23	123	279	247	244	66	21	8	1,016
	\$0	\$0	*	*	\$1,200	\$1,408	\$1,155	\$1,063	\$892	\$807	\$585	\$360	\$424	\$931
80-84	0	0	0	0	0	7	32	171	378	476	171	30	9	1,274
	\$0	\$0	\$0	\$0	\$0	\$1,360	\$1,357	\$1,089	\$786	\$719	\$651	\$458	\$356	\$790
85-89	0	1	0	0	0	4	11	41	191	563	312	72	20	1,215
	\$0	*	\$0	\$0	\$0	\$1,323	\$1,331	\$1,086	\$753	\$656	\$636	\$558	\$380	\$682
90-94	0	0	0	0	0	0	1	9	25	182	275	105	14	611
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$797	\$790	\$608	\$591	\$602	\$471	\$606
95 & Over	0	0	0	0	0	0	0	0	5	17	75	77	21	195
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$578	\$565	\$671	\$596	\$519	\$613
<b>Total</b>	<b>10</b>	<b>28</b>	<b>31</b>	<b>45</b>	<b>50</b>	<b>387</b>	<b>668</b>	<b>951</b>	<b>1,048</b>	<b>1,646</b>	<b>950</b>	<b>328</b>	<b>80</b>	<b>6,222</b>
<b>Average:</b>	<b>\$2,333</b>	<b>\$1,861</b>	<b>\$1,547</b>	<b>\$1,588</b>	<b>\$1,876</b>	<b>\$1,292</b>	<b>\$1,112</b>	<b>\$1,000</b>	<b>\$796</b>	<b>\$678</b>	<b>\$610</b>	<b>\$540</b>	<b>\$419</b>	<b>\$840</b>
		Age	78.3						Males	584				
		Years Retired	22.5						Females	5,638				

\*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Survivors  
(Number of Survivors and Average Monthly Benefit)

(Continued)

PERS Plan 2: Attained Age	Attained Years Retired											Total		
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34		35-39	40 & Over
Under 50	1	3	6	3	2	10	5	3	0	0	0	0	0	33
	*	\$378	\$272	\$315	\$253	\$283	\$303	\$193	\$0	\$0	\$0	\$0	\$0	\$282
50-54	2	10	8	13	3	18	4	0	0	0	0	0	0	58
	\$296	\$510	\$541	\$396	\$325	\$439	\$177	\$0	\$0	\$0	\$0	\$0	\$0	\$427
55-59	5	19	14	6	12	43	9	1	0	0	0	0	0	109
	\$578	\$589	\$606	\$484	\$523	\$389	\$556	*	\$0	\$0	\$0	\$0	\$0	\$497
60-64	5	18	16	15	15	64	18	3	1	0	0	0	0	155
	\$1,126	\$710	\$673	\$615	\$548	\$500	\$261	\$385	*	\$0	\$0	\$0	\$0	\$548
65-69	5	4	9	16	20	94	42	13	0	0	0	0	0	203
	\$1,160	\$798	\$939	\$817	\$745	\$533	\$391	\$302	\$0	\$0	\$0	\$0	\$0	\$571
70-74	0	6	4	7	10	79	83	23	1	0	0	0	0	213
	\$0	\$613	\$974	\$441	\$609	\$606	\$436	\$343	*	\$0	\$0	\$0	\$0	\$512
75-79	1	2	1	1	3	34	71	38	1	0	0	0	0	152
	*	\$1,511	*	*	\$1,144	\$610	\$469	\$454	*	\$0	\$0	\$0	\$0	\$522
80-84	0	0	0	1	0	12	29	47	16	0	0	0	0	105
	\$0	\$0	\$0	*	\$0	\$650	\$468	\$404	\$308	\$0	\$0	\$0	\$0	\$435
85-89	0	1	0	0	0	1	9	8	14	0	0	0	0	33
	\$0	*	\$0	\$0	\$0	*	\$488	\$474	\$242	\$0	\$0	\$0	\$0	\$369
90-94	0	0	0	0	0	0	1	2	4	0	0	0	0	7
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$423	\$385	\$0	\$0	\$0	\$0	\$371
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>19</b>	<b>63</b>	<b>58</b>	<b>62</b>	<b>65</b>	<b>355</b>	<b>271</b>	<b>138</b>	<b>37</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,068</b>
	<b>\$828</b>	<b>\$639</b>	<b>\$655</b>	<b>\$564</b>	<b>\$622</b>	<b>\$525</b>	<b>\$428</b>	<b>\$399</b>	<b>\$293</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$503</b>
Average:	Years Retired	Age	68.4					Males	201	Females	867			

\*Monthly benefit omitted for privacy reasons.

**Age and Years Retired Distribution of Survivors  
(Number of Survivors and Average Monthly Benefit)**

*(Continued)*

PERS Plan 3: Attained Age	Attained Years Retired											Total		
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34		35-39	40 & Over
Under 50	0	2	1	1	1	0	0	0	0	0	0	0	0	5
	\$0	\$231	*	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$163
50-54	1	2	1	0	0	2	0	0	0	0	0	0	0	6
	*	\$203	*	\$0	\$0	\$161	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$208
55-59	0	0	1	4	3	0	0	0	0	0	0	0	0	8
	\$0	\$0	*	\$200	\$205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$198
60-64	1	2	2	1	3	1	0	0	0	0	0	0	0	10
	*	\$353	\$297	*	\$301	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$294
65-69	0	0	0	2	1	0	0	0	0	0	0	0	0	3
	\$0	\$0	\$0	\$630	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$565
70-74	0	0	0	1	3	0	0	0	0	0	0	0	0	4
	\$0	\$0	\$0	*	\$273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$338
75-79	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85-89	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>2</b>	<b>6</b>	<b>5</b>	<b>9</b>	<b>11</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36</b>
	<b>\$393</b>	<b>\$262</b>	<b>\$204</b>	<b>\$309</b>	<b>\$270</b>	<b>\$169</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$268</b>
Average:		Age	58.4											
		Years Retired	2.8											
							Males							
							6							
							Females							
							30							

\*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Survivors  
(Number of Survivors and Average Monthly Benefit)  
(Continued)

TRS Plan 1: Attained Age	Attained Years Retired													Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 50	0	0	2	3	2	11	7	1	2	1	0	0	0	29
	\$0	\$0	\$3,226	\$1,442	\$1,997	\$1,248	\$1,211	*	\$565	*	\$0	\$0	\$0	\$1,343
50-54	0	0	3	3	2	6	8	10	2	5	1	0	0	40
	\$0	\$0	\$2,108	\$2,424	\$1,237	\$1,406	\$1,079	\$948	\$461	\$793	*	\$0	\$0	\$1,198
55-59	1	3	1	6	10	35	31	9	7	4	2	3	0	112
	*	\$2,459	*	\$2,200	\$2,639	\$1,428	\$941	\$771	\$370	\$601	\$551	\$933	\$0	\$1,317
60-64	3	1	8	7	9	66	51	36	9	10	5	3	3	211
	\$2,802	* \$1,941	\$1,941	\$2,254	\$1,827	\$1,681	\$1,448	\$933	\$591	\$480	\$586	\$602	\$626	\$1,395
65-69	0	1	1	6	1	32	74	57	23	19	13	4	0	231
	\$0	*	*	\$1,775	*	\$1,563	\$1,549	\$1,184	\$770	\$505	\$402	\$609	\$0	\$1,223
70-74	0	1	2	1	1	20	82	128	57	44	16	6	0	358
	\$0	* \$1,992	\$1,992	*	*	\$1,691	\$1,424	\$1,364	\$1,001	\$755	\$435	\$690	\$0	\$1,220
75-79	0	0	0	1	0	15	23	124	113	145	32	3	1	457
	\$0	\$0	\$0	*	\$0	\$1,398	\$1,598	\$1,190	\$1,035	\$924	\$658	\$440	*	\$1,052
80-84	0	0	0	0	0	0	9	54	117	234	74	5	0	493
	\$0	\$0	\$0	\$0	\$0	\$0	\$1,338	\$1,240	\$1,009	\$942	\$792	\$567	\$0	\$971
85-89	0	0	0	0	0	0	2	11	42	175	145	13	2	390
	\$0	\$0	\$0	\$0	\$0	\$0	\$444	\$1,075	\$867	\$818	\$874	\$895	\$779	\$852
90-94	0	0	0	0	0	0	0	1	10	32	96	26	3	168
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$867	\$648	\$898	\$886	\$747	\$846
95 & Over	0	0	0	0	0	0	0	0	0	6	29	36	7	78
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$732	\$940	\$1,062	\$845	\$972
<b>Total</b>	<b>4</b>	<b>6</b>	<b>17</b>	<b>27</b>	<b>25</b>	<b>185</b>	<b>287</b>	<b>431</b>	<b>382</b>	<b>675</b>	<b>413</b>	<b>99</b>	<b>16</b>	<b>2,567</b>
	<b>\$2,772</b>	<b>\$2,430</b>	<b>\$2,152</b>	<b>\$1,998</b>	<b>\$2,124</b>	<b>\$1,556</b>	<b>\$1,398</b>	<b>\$1,207</b>	<b>\$955</b>	<b>\$855</b>	<b>\$815</b>	<b>\$891</b>	<b>\$767</b>	<b>\$1,074</b>
Average:		Age	76.6					Males		458			Females	2,109
		Years Retired	21.9											

\*Monthly benefit omitted for privacy reasons.

**Age and Years Retired Distribution of Survivors  
(Number of Survivors and Average Monthly Benefit)**

*(Continued)*

TRIS Plan 2: Attained Age	Attained Years Retired										Total			
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29		30-34	35-39	40 & Over
Under 50	0	0	0	0	0	4	0	0	0	0	0	0	0	4
	\$0	\$0	\$0	\$0	\$0	\$528	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$528
50-54	0	0	0	0	0	1	1	0	0	0	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$392
55-59	0	1	2	1	1	1	1	0	0	0	0	0	0	7
	\$0	* \$550	\$0	*	*	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$488
60-64	0	1	5	0	0	5	1	1	0	0	0	0	0	13
	\$0	* \$869	\$0	\$0	\$0	\$584	*	\$0	\$0	\$0	\$0	\$0	\$0	\$678
65-69	0	0	2	1	2	7	5	1	0	0	0	0	0	18
	\$0	\$0	\$701	*	\$1,231	\$668	\$554	*	\$0	\$0	\$0	\$0	\$0	\$664
70-74	0	0	0	0	2	3	4	1	0	0	0	0	0	10
	\$0	\$0	\$0	\$0	\$1,026	\$919	\$507	*	\$0	\$0	\$0	\$0	\$0	\$718
75-79	0	0	0	0	2	3	2	2	0	0	0	0	0	9
	\$0	\$0	\$0	\$0	\$591	\$814	\$498	\$634	\$0	\$0	\$0	\$0	\$0	\$654
80-84	0	0	0	0	0	1	2	1	0	0	0	0	0	4
	\$0	\$0	\$0	\$0	\$0	*	\$1,281	*	\$0	\$0	\$0	\$0	\$0	\$915
85-89	0	0	0	0	0	0	0	1	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	*
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>0</b>	<b>2</b>	<b>9</b>	<b>2</b>	<b>7</b>	<b>25</b>	<b>16</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>68</b>
	<b>\$0</b>	<b>\$504</b>	<b>\$761</b>	<b>\$543</b>	<b>\$816</b>	<b>\$666</b>	<b>\$597</b>	<b>\$494</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$652</b>
Average:		Age	66.6						Males	33				
		Years Retired	7.7						Females	35				

Age and Years Retired Distribution of Survivors  
(Number of Survivors and Average Monthly Benefit)

(Continued)

Attained Age	Attained Years Retired										Total			
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29		30-34	35-39	40 & Over
Under 50	1	2	0	3	2	1	0	0	0	0	0	0	0	9
	*	\$221	\$0	\$425	\$349	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$372
50-54	1	2	3	1	3	1	0	0	0	0	0	0	0	11
	*	\$185	\$433	*	\$177	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$245
55-59	0	5	6	2	2	9	1	0	0	0	0	0	0	25
	\$0	\$626	\$261	\$217	\$254	\$197	*	\$0	\$0	\$0	\$0	\$0	\$0	\$303
60-64	2	4	4	5	1	10	0	0	0	0	0	0	0	26
	\$665	\$584	\$217	\$176	*	\$215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$295
65-69	0	0	0	4	2	1	0	0	0	0	0	0	0	7
	\$0	\$0	\$0	\$298	\$550	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$346
70-74	1	1	0	0	0	1	0	0	0	0	0	0	0	3
	*	*	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$411
75-79	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85-89	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>5</b>	<b>14</b>	<b>13</b>	<b>15</b>	<b>10</b>	<b>23</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>81</b>
	<b>\$587</b>	<b>\$469</b>	<b>\$287</b>	<b>\$265</b>	<b>\$295</b>	<b>\$201</b>	<b>*</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$308</b>
Average:		Age	57.8						Males	40				
		Years Retired	3.6						Females	41				

\*Monthly benefit omitted for privacy reasons.



**Age and Years Retired Distribution of Survivors  
(Number of Survivors and Average Monthly Benefit)**

*(Continued)*

**SERS Plan 2:**

**Attained Age**

Attained Age	Attained Years Retired										Total			
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29		30-34	35-39	40 & Over
Under 50	0	1	1	0	2	0	0	0	0	0	0	0	0	4
	\$0	*	*	\$0	\$291	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$296
50-54	0	1	0	2	0	0	0	0	0	0	0	0	0	3
	\$0	*	\$0	\$121	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$157
55-59	1	3	2	1	2	3	0	0	0	0	0	0	0	12
	*	\$215	\$334	*	\$138	\$236	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$259
60-64	2	5	1	7	2	7	0	0	0	0	0	0	0	24
	\$520	\$444	*	\$413	\$618	\$264	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$452
65-69	0	2	2	3	4	9	0	0	0	0	0	0	0	20
	\$0	\$342	\$639	\$613	\$244	\$280	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$365
70-74	0	1	0	1	2	9	0	0	0	0	0	0	0	13
	\$0	*	\$0	*	\$581	\$358	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$502
75-79	0	0	0	0	0	3	0	0	0	0	0	0	0	3
	\$0	\$0	\$0	\$0	\$0	\$321	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$321
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85-89	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>3</b>	<b>13</b>	<b>6</b>	<b>14</b>	<b>12</b>	<b>31</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>79</b>
	<b>\$433</b>	<b>\$433</b>	<b>\$662</b>	<b>\$429</b>	<b>\$352</b>	<b>\$299</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$385</b>
Average:		Age	62.8				Males							
		Years Retired	3.7				Females							
								32						47

\*Monthly benefit omitted for privacy reasons.

**Age and Years Retired Distribution of Survivors  
(Number of Survivors and Average Monthly Benefit)**

(Continued)

**SERS Plan 3:**

Attained Age	Attained Years Retired											Total		
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34		35-39	40 & Over
Under 50	0	2	0	0	1	0	0	0	0	0	0	0	0	3
	\$0	\$118	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$128
50-54	0	1	0	0	0	1	0	0	0	0	0	0	0	2
	\$0	*	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$160
55-59	0	2	1	3	0	1	0	0	0	0	0	0	0	7
	\$0	\$141	*	\$161	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$161
60-64	1	2	2	0	0	3	0	0	0	0	0	0	0	8
	*	\$220	\$153	\$0	\$0	\$180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$184
65-69	1	4	3	1	1	4	0	0	0	0	0	0	0	14
	*	\$157	\$195	*	*	\$211	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$198
70-74	0	1	1	1	1	2	0	0	0	0	0	0	0	6
	\$0	*	*	*	*	\$173	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$154
75-79	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85-89	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>2</b>	<b>12</b>	<b>7</b>	<b>5</b>	<b>3</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40</b>
<b>Average:</b>	<b>\$227</b>	<b>\$158</b>	<b>\$179</b>	<b>\$201</b>	<b>\$132</b>	<b>\$182</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$175</b>
		Age	61.6								Males	15		
		Years Retired	2.9								Females	25		

\*Monthly benefit omitted for privacy reasons.

**Age and Years Retired Distribution of Survivors of Law Enforcement Officers**  
(Number of Survivors and Average Monthly Benefit)

*(Continued)*

LEOFF Plan 1: Attained Age	Attained Years Retired										Total			
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29		30-34	35-39	40 & Over
Under 50	0	0	0	0	0	1	2	5	1	1	1	1	0	12
	\$0	\$0	\$0	\$0	\$0	*	\$2,696	\$1,929	*	*	*	*	\$0	\$1,991
50-54	0	0	1	1	1	7	7	2	3	4	1	0	0	27
	\$0	\$0	*	*	*	\$2,959	\$3,358	\$2,544	\$2,112	\$2,304	*	\$0	\$0	\$2,851
55-59	0	1	0	0	1	5	12	7	9	9	3	1	0	48
	\$0	*	\$0	\$0	*	\$4,316	\$3,109	\$3,178	\$2,603	\$2,500	\$2,568	*	\$0	\$3,141
60-64	0	0	0	1	2	8	9	17	23	18	8	2	0	88
	\$0	\$0	\$0	*	\$3,830	\$3,285	\$3,306	\$3,047	\$2,774	\$2,518	\$3,250	\$2,313	\$0	\$2,963
65-69	0	0	0	0	0	1	13	24	17	19	15	6	0	95
	\$0	\$0	\$0	\$0	\$0	*	\$3,315	\$3,189	\$2,471	\$2,855	\$2,627	\$2,462	\$0	\$2,873
70-74	0	0	0	0	0	1	3	15	32	46	31	8	0	136
	\$0	\$0	\$0	\$0	\$0	*	\$3,549	\$3,019	\$2,758	\$2,626	\$2,703	\$1,887	\$0	\$2,698
75-79	0	0	0	0	0	0	1	7	18	51	42	16	0	135
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$3,086	\$2,970	\$2,929	\$2,630	\$2,593	\$0	\$2,811
80-84	0	0	0	0	0	0	0	1	5	38	46	19	0	109
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$3,862	\$2,808	\$2,715	\$2,250	\$0	\$2,733
85-89	0	0	0	0	0	0	0	0	3	20	32	26	0	81
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,172	\$2,668	\$2,911	\$2,492	\$0	\$2,726
90-94	0	0	0	0	0	0	0	1	1	2	10	18	0	32
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$2,672	\$2,237	\$2,211	\$0	\$2,275
95 & Over	0	0	0	0	0	0	0	0	0	1	6	3	0	10
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$1,821	\$1,580	\$0	\$1,905
<b>Total</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>4</b>	<b>23</b>	<b>47</b>	<b>79</b>	<b>112</b>	<b>209</b>	<b>195</b>	<b>100</b>	<b>0</b>	<b>773</b>
<b>\$0</b>	<b>*</b>	<b>\$4,276</b>	<b>\$4,731</b>	<b>\$3,344</b>	<b>\$3,250</b>	<b>\$3,026</b>	<b>\$2,782</b>	<b>\$2,732</b>	<b>\$2,670</b>	<b>\$2,321</b>	<b>\$2,321</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,772</b>
Average:	Age	73.0												
	Years Retired	26.0												

\*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Survivors of Fire Fighters  
(Number of Survivors and Average Monthly Benefit)

(Continued)

LEOFF Plan 1: Attained Age	Attained Years Retired											Total			
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34		35-39	40 & Over	
Under 50	0	0	0	0	1	1	0	2	0	0	0	2	0	0	6
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,362	\$0	\$0	\$858	\$0	\$0	\$0	\$1,838
50-54	0	0	0	1	0	3	2	0	3	1	1	0	0	0	11
	\$0	\$0	\$0	\$0	\$3,037	\$3,375	\$0	\$2,794	\$0	*	*	\$0	\$0	\$0	\$2,813
55-59	0	0	1	0	0	10	7	6	4	2	1	0	0	0	31
	\$0	\$0	\$0	\$0	\$0	\$3,528	\$3,363	\$2,918	\$2,840	\$2,140	*	\$0	\$0	\$0	\$3,162
60-64	0	0	0	0	0	5	13	12	12	8	2	0	0	0	52
	\$0	\$0	\$0	\$0	\$0	\$4,232	\$3,266	\$3,060	\$2,977	\$2,620	\$2,423	\$0	\$0	\$0	\$3,113
65-69	0	0	0	1	0	0	12	17	7	13	4	2	0	0	56
	\$0	\$0	\$0	\$0	\$0	\$0	\$3,373	\$3,538	\$2,599	\$2,528	\$2,661	\$1,658	\$0	\$0	\$3,019
70-74	0	0	0	0	0	0	4	6	25	29	20	9	0	0	93
	\$0	\$0	\$0	\$0	\$0	\$0	\$3,798	\$3,813	\$2,771	\$2,847	\$2,893	\$2,608	\$0	\$0	\$2,916
75-79	0	0	0	0	0	0	1	2	13	34	40	16	0	0	106
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$4,911	\$3,515	\$3,124	\$2,938	\$2,570	\$0	\$0	\$3,078
80-84	0	0	0	0	0	0	0	0	4	28	53	32	0	0	117
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,144	\$3,429	\$3,173	\$2,781	\$0	\$0	\$3,126
85-89	0	0	0	0	0	0	0	0	0	10	33	32	0	0	75
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,088	\$3,096	\$2,656	\$0	\$0	\$2,907
90-94	0	0	0	0	0	0	0	0	0	0	11	14	0	0	25
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,099	\$3,092	\$0	\$0	\$3,095
95 & Over	0	0	0	0	0	0	0	0	0	1	2	4	0	0	7
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$2,252	\$2,356	\$0	\$0	\$3,685
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>19</b>	<b>39</b>	<b>45</b>	<b>68</b>	<b>126</b>	<b>169</b>	<b>109</b>	<b>0</b>	<b>0</b>	<b>579</b>
	\$0	\$0	\$0	\$3,193	\$3,590	\$3,445	\$3,373	\$2,959	\$3,079	\$2,992	\$2,703	\$0	\$0	\$0	\$3,032
Average:	Age	75.1	Years Retired	27.0	Males	7	Females	572							

\*Monthly benefit omitted for privacy reasons.

**Age and Years Retired Distribution of Survivors of Law Enforcement Officers  
(Number of Survivors and Average Monthly Benefit)**

*(Continued)*

**LEOFF Plan 2:**

Attained Age	Attained Years Retired										Total			
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29		30-34	35-39	40 & Over
Under 50	0	0	2	4	3	1	0	0	0	0	0	0	0	10
	\$0	\$0	\$1,991	\$1,600	\$1,358	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,527
50-54	2	1	0	0	1	2	0	0	0	0	0	0	0	6
	\$1,831	*	\$0	\$0	*	\$1,163	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,404
55-59	0	1	1	1	1	2	0	0	0	0	0	0	0	6
	\$0	*	*	*	*	\$1,243	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,698
60-64	0	0	0	0	0	2	0	0	0	0	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	\$1,224	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,224
65-69	0	0	0	0	0	1	2	1	0	0	0	0	0	4
	\$0	\$0	\$0	\$0	\$0	*	\$967	*	\$0	\$0	\$0	\$0	\$0	\$779
70-74	0	0	0	0	0	1	0	0	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*
75-79	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85-89	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>5</b>	<b>5</b>	<b>9</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29</b>
	<b>\$1,831</b>	<b>\$2,385</b>	<b>\$2,019</b>	<b>\$1,701</b>	<b>\$1,052</b>	<b>\$1,167</b>	<b>\$967</b>	<b>*</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,415</b>
Average:		Age	53.0						Males	1				
		Years Retired	4.6						Females	28				

\*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Survivors of Fire Fighters  
(Number of Survivors and Average Monthly Benefit)

(Continued)

LEOFF Plan 2: Attained Age	Attained Years Retired										Total			
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29		30-34	35-39	40 & Over
Under 50	0	2	2	0	0	0	0	0	0	0	0	0	0	4
	\$0	\$1,817	\$2,056	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,937
50-54	0	1	1	1	0	1	0	0	0	0	0	0	0	4
	\$0	*	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,795
55-59	1	1	0	1	0	1	1	0	0	0	0	0	0	5
	*	*	\$0	*	\$0	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$1,842
60-64	0	0	0	0	0	0	1	0	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	*
65-69	0	0	0	0	0	0	1	0	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	*
70-74	0	0	0	0	0	0	1	0	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	*
75-79	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-84	0	0	0	0	0	0	0	1	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	*
85-89	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90-94	0	0	0	0	0	1	0	0	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>1</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>3</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18</b>
	<b>* \$1,886</b>	<b>\$1,819</b>	<b>\$2,342</b>	<b>\$0</b>	<b>\$1,203</b>	<b>\$430</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,509</b>
Average:	Age	55.8							Males	1				
	Years Retired	5.5							Females	17				

\*Monthly benefit omitted for privacy reasons.

**Age and Years Retired Distribution of Survivors  
(Number of Survivors and Average Monthly Benefit)**  
(Continued)

WSPRS Plan 1: Attained Age	Attained Years Retired													Total	
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50	1	1	1	0	1	1	2	0	1	0	0	0	0	0	8
	*	*	*	\$0	*	*	\$1,974	\$0	*	\$0	\$0	\$0	\$0	\$0	\$2,612
50-54	0	1	0	1	0	0	2	2	1	0	0	0	0	0	7
	\$0	*	\$0	*	\$0	\$0	\$2,236	\$1,491	*	\$0	\$0	\$0	\$0	\$0	\$2,133
55-59	0	0	0	0	0	0	2	3	0	1	0	0	0	0	6
	\$0	\$0	\$0	\$0	\$0	\$0	\$3,293	\$2,070	\$0	*	\$0	\$0	\$0	\$0	\$2,289
60-64	0	0	0	3	0	0	5	4	0	2	3	0	0	0	17
	\$0	\$0	\$0	\$2,715	\$0	\$0	\$2,479	\$1,722	\$0	\$1,080	\$808	\$0	\$0	\$0	\$1,883
65-69	0	0	0	0	0	2	1	4	2	5	0	1	0	0	15
	\$0	\$0	\$0	\$0	\$0	\$2,634	*	\$2,085	\$1,647	\$1,478	\$0	*	\$0	\$0	\$1,789
70-74	0	0	0	0	1	1	0	3	3	7	0	0	0	0	15
	\$0	\$0	\$0	\$0	*	*	\$0	\$2,109	\$1,899	\$1,497	\$0	\$0	\$0	\$0	\$1,831
75-79	0	0	0	0	0	1	0	2	2	4	3	0	0	0	12
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,344	\$1,893	\$1,563	\$909	\$0	\$0	\$0	\$1,658
80-84	0	0	0	0	0	1	0	0	2	4	3	2	2	2	14
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$966	\$1,547	\$1,146	\$717	\$799	\$1,252	
85-89	0	0	0	1	0	0	0	0	1	1	10	5	3	21	
	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	*	*	\$1,017	\$749	\$599	\$1,007	
90-94	0	0	0	0	0	0	0	0	0	0	2	7	1	10	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$943	\$796	*	\$816	
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	2	2	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$655	\$655	
<b>Total</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>5</b>	<b>2</b>	<b>6</b>	<b>12</b>	<b>18</b>	<b>12</b>	<b>24</b>	<b>21</b>	<b>15</b>	<b>8</b>	<b>127</b>	
<b>Average:</b>	<b>* \$2,978</b>	<b>*</b>	<b>\$2,697</b>	<b>\$2,448</b>	<b>\$2,448</b>	<b>\$2,759</b>	<b>\$2,448</b>	<b>\$1,969</b>	<b>\$1,583</b>	<b>\$1,458</b>	<b>\$983</b>	<b>\$754</b>	<b>\$676</b>	<b>\$1,606</b>	
	Age	72.2	Years Retired	23.6				Males	0	Females	127				

\*Monthly benefit omitted for privacy reasons.

## Historical Data

	Historical Data												
	2007 <sup>1</sup>		2006		2005		2004		2003		2002		
	Plan 1	Plan 2/3 <sup>2</sup>	Plan 1	Plan 2/3 <sup>2</sup>	Plan 1	Plan 2/3 <sup>2</sup>	Plan 1	Plan 2/3 <sup>2</sup>	Plan 1	Plan 2/3 <sup>2</sup>	Plan 1	Plan 2/3 <sup>2</sup>	
<b>(Dollars in millions)</b>													
<b>PERS</b>													
<b>Contribution Information</b>													
Employer Rate	7.84%	7.84%	7.72%	7.72%	7.11%	7.11%	5.65%	5.65%	5.73%	5.73%	3.78%	3.78%	
Employee Rate	6.00%	4.61%	6.00%	4.62%	6.00%	3.92%	6.00%	3.42%	6.00%	3.38%	6.00%	2.63%	
<b>Funded Status</b>													
Projected Unit Credit Liability	\$13,705	\$12,418	\$12,989	\$11,152	\$13,146	\$9,663	\$12,182	\$8,504	\$12,431	\$7,658	\$11,682	\$6,777	
Market Value of Assets	\$11,522	\$17,559	\$10,458	\$14,881	\$9,837	\$12,704	\$9,128	\$10,776	\$8,730	\$9,461	\$8,236	\$8,246	
Actuarial Value of Assets	\$9,715	\$14,888	\$9,591	\$13,529	\$9,707	\$12,274	\$9,928	\$11,431	\$10,227	\$10,842	\$10,757	\$10,701	
Unfunded Liability	\$3,990	(\$2,470)	\$3,398	(\$2,377)	\$3,439	(\$2,611)	\$2,254	(\$2,927)	\$2,204	(\$3,184)	\$925	(\$3,924)	
Funded Ratio	70.89%	119.89%	73.84%	121.32%	73.84%	127.02%	81.50%	134.42%	82.27%	141.58%	92.08%	157.89%	
<b>Participant Data</b>													
Number of Actives	12,975	145,047	14,213	140,814	15,962	139,616	17,829	138,427	19,740	134,810	21,737	132,448	
Total Annual Salaries	\$676	\$7,157	\$726	\$6,771	\$786	\$6,445	\$863	\$6,221	\$945	\$5,930	\$1,023	\$5,661	
Number of Terminated Vested	2,656	23,927	2,675	22,935	2,833	19,734	2,993	18,038	3,142	16,859	3,280	15,872	
Number of Terminated, Not Vested	4,839	84,461	5,006	83,220	5,197	81,020	5,847	78,411	6,525	78,853	7,010	77,151	
Number of Retirees and Beneficiaries	54,686	16,558	54,834	15,367	54,795	13,814	54,568	12,328	54,372	10,990	54,006	9,750	
Total Annual Benefits	\$990	\$150	\$967	\$135	\$918	\$114	\$868	\$96	\$816	\$81	\$760	\$68	
<b>Assumptions</b>													
Valuation Interest Rate	5.94%	5.94%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	
Salary Increase	3.59%	4.48%	4.80%	6.00%	4.80%	6.10%	4.80%	6.20%	4.80%	6.20%	4.80%	6.30%	
Inflation <sup>3</sup>	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	
Growth in Membership	0.94%	0.94%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	
<b>Actuarial Experience</b>													
Return on Market Value	16.55%	16.63%	15.79%	15.80%	17.56%	17.59%	13.93%	13.75%	14.97%	15.05%	(5.83%)	(6.20%)	
Return on Actuarial Value	7.87%	8.44%	8.10%	8.80%	6.30%	7.00%	4.70%	5.30%	1.50%	1.50%	1.60%	1.90%	
Salary Increase	3.24%	4.40%	4.90%	6.10%	2.70%	4.00%	2.30%	3.70%	2.80%	4.20%	5.10%	6.40%	
Inflation	3.73%	3.73%	3.02%	3.02%	1.57%	1.57%	1.41%	1.41%	1.81%	1.81%	3.55%	3.55%	
Growth in Membership	1.93%	1.93%	(0.35%)	(0.35%)	(0.43%)	(0.43%)	1.10%	1.10%	0.24%	0.24%	0.82%	0.82%	
COLA <sup>4</sup>	\$1.33	3.00%	\$1.29	3.00%	\$1.25	3.00%	\$1.21	3.00%	\$1.18	3.00%	\$1.14	3.00%	

Note: See footnotes at the end of this section.



**Historical Data**

	2007 <sup>1</sup>		2006		2005		2004		2003		2002	
	Plan 1	Plan 2/3 <sup>2</sup>	Plan 1	Plan 2/3 <sup>2</sup>	Plan 1	Plan 2/3 <sup>2</sup>	Plan 1	Plan 2/3 <sup>2</sup>	Plan 1	Plan 2/3 <sup>2</sup>	Plan 1	Plan 2/3 <sup>2</sup>
<b>TRs</b>												
<b>Contribution Information</b>												
Employer Rate	10.79%	10.79%	9.63%	9.63%	9.19%	9.19%	5.96%	5.96%	6.74%	6.74%	3.19%	3.19%
Employee Rate	6.00%	4.93%	6.00%	4.27%	6.00%	3.41%	6.00%	2.65%	6.00%	2.48%	6.00%	1.71%
<b>Funded Status</b>												
Projected Unit Credit Liability	\$10,854	\$4,048	\$10,324	\$3,624	\$10,550	\$3,280	\$9,920	\$2,711	\$10,207	\$2,552	\$9,602	\$2,085
Market Value of Assets	\$9,733	\$6,190	\$8,818	\$5,253	\$8,278	\$4,474	\$7,681	\$3,789	\$7,358	\$3,315	\$6,962	\$2,877
Actuarial Value of Assets	\$8,302	\$5,277	\$8,275	\$4,835	\$8,450	\$4,411	\$8,728	\$4,138	\$9,086	\$3,949	\$9,366	\$3,800
Unfunded Liability	\$2,552	(\$1,229)	\$2,048	(\$1,212)	\$2,100	(\$1,131)	\$1,192	(\$1,427)	\$1,121	(\$1,397)	\$236	(\$1,715)
Funded Ratio	76.49%	130.37%	80.16%	133.44%	80.09%	134.48%	87.99%	152.63%	89.02%	154.74%	97.54%	182.25%
<b>Participant Data</b>												
Number of Actives	6,331	58,608	7,382	60,354	8,592	58,678	9,862	56,772	11,175	54,900	12,456	53,607
Total Annual Salaries	\$426	\$3,318	\$478	\$3,225	\$546	\$3,058	\$616	\$2,878	\$692	\$2,723	\$741	\$2,523
Number of Terminated Vested	2,036	7,392	1,223	6,587	1,328	5,694	1,475	5,271	1,647	4,911	1,819	4,638
Number of Terminated, Not Vested	639	3,486	657	3,598	687	3,736	720	3,931	776	4,169	814	4,378
Number of Retirees and Beneficiaries	35,384	2,707	35,745	2,507	35,264	2,057	34,624	1,668	33,855	1,342	33,148	1,106
Total Annual Benefits	\$736	\$29	\$741	\$27	\$705	\$21	\$666	\$16	\$625	\$13	\$587	\$10
<b>Assumptions</b>												
Valuation Interest Rate	5.94%	5.94%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
Salary Increase	4.74%	6.35%	4.80%	6.40%	4.80%	6.50%	4.80%	6.60%	4.80%	6.70%	4.80%	6.70%
Inflation <sup>3</sup>	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Growth in Membership	0.67%	0.67%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%
<b>Actuarial Experience</b>												
Return on Market Value	16.56%	16.64%	15.78%	15.80%	17.55%	17.59%	13.93%	13.74%	14.97%	15.11%	(5.77%)	(6.22%)
Return on Actuarial Value	6.53%	7.72%	6.60%	8.00%	4.90%	6.10%	3.40%	4.30%	3.50%	3.80%	6.70%	6.50%
Salary Increase	4.41%	6.05%	2.60%	3.80%	2.10%	4.10%	1.60%	3.40%	4.90%	6.60%	4.40%	5.80%
Inflation	3.73%	3.73%	3.02%	3.02%	1.57%	1.57%	1.41%	1.41%	1.81%	1.81%	3.55%	3.55%
Growth in Membership	(4.13%)	(4.13%)	0.69%	0.69%	0.95%	0.95%	0.85%	0.85%	0.02%	0.02%	(0.24%)	(0.24%)
COLA <sup>4</sup>	\$1.33	3.00%	\$1.29	3.00%	\$1.25	3.00%	\$1.21	3.00%	\$1.18	3.00%	\$1.14	3.00%

Note: See footnotes at the end of this section.

	Historical Data											
	2007 <sup>1</sup>		2006		2005		2004		2003		2002	
	Plan 1	Plan 2/3 <sup>2</sup>	Plan 1	Plan 2/3 <sup>2</sup>	Plan 1	Plan 2/3 <sup>2</sup>	Plan 1	Plan 2/3 <sup>2</sup>	Plan 1	Plan 2/3 <sup>2</sup>	Plan 1	Plan 2/3 <sup>2</sup>
<b>(Dollars in millions)</b>												
<b>SERS</b>												
<b>Contribution Information</b>												
Employer Rate	N/A	8.12%	N/A	8.08%	N/A	8.57%	N/A	5.64%	N/A	7.56%	N/A	3.64%
Employee Rate	N/A	4.00%	N/A	4.20%	N/A	3.82%	N/A	3.41%	N/A	3.51%	N/A	2.49%
<b>Funded Status</b>												
Projected Unit Credit Liability	N/A	\$1,691	N/A	\$1,543	N/A	\$1,433	N/A	\$1,191	N/A	\$1,121	N/A	\$899
Market Value of Assets	N/A	\$2,512	N/A	\$2,123	N/A	\$1,803	N/A	\$1,529	N/A	\$1,339	N/A	\$1,157
Actuarial Value of Assets	N/A	\$2,133	N/A	\$1,934	N/A	\$1,747	N/A	\$1,630	N/A	\$1,546	N/A	\$1,519
Unfunded Liability	N/A	(\$443)	N/A	(\$392)	N/A	(\$315)	N/A	(\$439)	N/A	(\$425)	N/A	(\$620)
Funded Ratio	N/A	126.20%	N/A	125.39%	N/A	121.96%	N/A	136.88%	N/A	137.87%	N/A	169.02%
<b>Participant Data</b>												
Number of Actives	N/A	50,825	N/A	50,818	N/A	50,350	N/A	49,854	N/A	49,214	N/A	49,791
Total Annual Salaries	N/A	\$1,283	N/A	\$1,243	N/A	\$1,201	N/A	\$1,168	N/A	\$1,133	N/A	\$1,086
Number of Terminated Vested	N/A	7,674	N/A	6,894	N/A	5,564	N/A	4,463	N/A	3,550	N/A	2,545
Number of Terminated, Not Vested	N/A	4,906	N/A	4,911	N/A	4,796	N/A	4,588	N/A	4,232	N/A	3,553
Number of Retirees and Beneficiaries	N/A	3,141	N/A	2,758	N/A	2,131	N/A	1,578	N/A	1,042	N/A	622
Total Annual Benefits	N/A	\$18	N/A	\$16	N/A	\$12	N/A	\$8	N/A	\$5	N/A	\$3
<b>Assumptions</b>												
Valuation Interest Rate	N/A	5.94%	N/A	8.00%	N/A	8.00%	N/A	8.00%	N/A	8.00%	N/A	8.00%
Salary Increase	N/A	5.90%	N/A	5.90%	N/A	6.00%	N/A	6.10%	N/A	6.20%	N/A	6.20%
Inflation <sup>3</sup>	N/A	3.50%	N/A	3.50%	N/A	3.50%	N/A	3.50%	N/A	3.50%	N/A	3.50%
Growth in Membership	N/A	0.94%	N/A	1.25%	N/A	1.25%	N/A	1.25%	N/A	1.25%	N/A	1.25%
<b>Actuarial Experience</b>												
Return on Market Value	N/A	16.62%	N/A	15.80%	N/A	17.59%	N/A	13.74%	N/A	15.12%	N/A	(6.26%)
Return on Actuarial Value	N/A	8.32%	N/A	8.60%	N/A	6.90%	N/A	5.10%	N/A	1.30%	N/A	2.90%
Salary Increase	N/A	5.13%	N/A	4.40%	N/A	3.40%	N/A	2.80%	N/A	5.80%	N/A	6.30%
Inflation	N/A	3.73%	N/A	3.02%	N/A	1.57%	N/A	1.41%	N/A	1.81%	N/A	3.55%
Growth in Membership	N/A	0.01%	N/A	0.93%	N/A	0.99%	N/A	1.30%	N/A	(1.16%)	N/A	2.99%
COLA <sup>4</sup>	N/A	3.00%	N/A	3.00%	N/A	3.00%	N/A	3.00%	N/A	3.00%	N/A	3.00%

Note: See footnotes at the end of this section.

**Historical Data**

(Dollars in millions)	2007 <sup>1</sup>		2006		2005		2004		2003		2002	
	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2
	PSERS											
<b>Contribution Information</b>												
Employer Rate	N/A	10.06%	N/A	9.96%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Employee Rate	N/A	6.94%	N/A	6.96%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Funded Status</b>												
Projected Unit Credit Liability	N/A	\$11	N/A	\$1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Market Value of Assets	N/A	\$14	N/A	\$1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Actuarial Value of Assets	N/A	\$14	N/A	\$1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Unfunded Liability	N/A	(\$2)	N/A	\$0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Funded Ratio	N/A	119.98%	N/A	98.96%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Participant Data</b>												
Number of Actives	N/A	2,755	N/A	2,073	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total Annual Salaries	N/A	\$134	N/A	\$103	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Number of Terminated Vested	N/A	0	N/A	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Number of Terminated, Not Vested	N/A	135	N/A	10	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Number of Retirees and Beneficiaries	N/A	0	N/A	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total Annual Benefits	N/A	\$0	N/A	\$0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Assumptions</b>												
Valuation Interest Rate	N/A	5.94%	N/A	8.00%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Salary Increase	N/A	4.53%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Inflation <sup>3</sup>	N/A	3.50%	N/A	3.50%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Growth in Membership	N/A	0.94%	N/A	1.25%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Actuarial Experience</b>												
Return on Market Value	N/A	13.37%	N/A	9.10%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Return on Actuarial Value	N/A	6.48%	N/A	0.50%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Salary Increase	N/A	4.82%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Inflation	N/A	3.73%	N/A	3.02%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Growth in Membership	N/A	32.90%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
COLA <sup>4</sup>	N/A	3.00%	N/A	3.00%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Note: See footnotes at the end of this section.

	Historical Data											
	2007 <sup>1</sup>		2006		2005		2004		2003		2002	
	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2
<b>(Dollars in millions)</b>												
<b>LEOFF</b>												
<b>Contribution Information</b>												
Employer Rate	0.00%	4.56%	0.00%	4.66%	0.00%	4.86%	0.00%	4.57%	0.00%	4.32%	0.00%	3.84%
State Rate	0.00%	3.04%	0.00%	3.11%	0.00%	3.24%	0.00%	3.03%	0.00%	2.88%	0.00%	2.57%
Employee Rate	0.00%	7.60%	0.00%	7.77%	0.00%	8.10%	0.00%	7.60%	0.00%	7.20%	0.00%	6.41%
<b>Funded Status</b>												
Projected Unit Credit Liability	\$4,323	\$3,386	\$4,280	\$3,323	\$4,223	\$2,932	\$4,281	\$2,521	\$4,282	\$2,194	\$4,265	\$1,937
Market Value of Assets	\$6,416	\$5,185	\$5,720	\$4,339	\$5,210	\$3,614	\$4,695	\$2,984	\$4,380	\$2,541	\$4,060	\$2,136
Actuarial Value of Assets	\$5,298	\$4,360	\$5,018	\$3,844	\$4,800	\$3,329	\$4,666	\$2,947	\$4,803	\$2,740	\$5,095	\$2,646
Unfunded Liability	(\$975)	(\$974)	(\$738)	(\$521)	(\$577)	(\$397)	(\$385)	(\$426)	(\$521)	(\$547)	(\$830)	(\$709)
Funded Ratio	122.55%	128.76%	117.25%	115.68%	113.66%	113.53%	109.00%	116.89%	112.18%	124.91%	119.45%	136.62%
<b>Participant Data</b>												
Number of Actives	513	16,099	596	15,718	723	15,168	848	14,754	991	14,560	1,147	14,011
Total Annual Salaries	\$43	\$1,234	\$48	\$1,172	\$56	\$1,092	\$64	\$1,020	\$71	\$967	\$80	\$902
Number of Terminated Vested	4	629	5	597	7	570	7	521	14	439	22	376
Number of Terminated, Not Vested	56	1,433	57	1,362	59	1,285	70	1,233	84	1,186	90	1,137
Number of Retirees and Beneficiaries	8,161	924	8,172	779	8,149	574	8,110	432	8,054	316	7,987	244
Total Annual Benefits	\$309	\$22	\$297	\$17	\$285	\$11	\$277	\$8	\$270	\$5	\$262	\$3
<b>Assumptions</b>												
Valuation Interest Rate	5.94%	5.94%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
Salary Increase	4.39%	5.49%	5.90%	7.40%	5.90%	7.40%	5.90%	7.60%	5.90%	7.70%	4.50%	7.80%
Inflation <sup>3</sup>	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Growth in Membership	0.94%	0.94%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
<b>Actuarial Experience</b>												
Return on Market Value	16.59%	16.61%	15.80%	15.77%	17.57%	17.55%	13.88%	13.64%	15.00%	15.13%	(5.88%)	(6.31%)
Return on Actuarial Value	10.38%	10.03%	10.90%	10.80%	9.20%	9.30%	2.90%	4.10%	(0.50%)	0.60%	(0.30%)	0.10%
Salary Increase	3.13%	4.31%	3.90%	5.50%	1.90%	5.90%	3.40%	5.20%	2.90%	4.80%	4.40%	7.00%
Inflation	3.73%	3.73%	3.02%	3.02%	1.57%	1.57%	1.41%	1.41%	1.81%	1.81%	3.55%	3.55%
Growth in Membership	1.83%	1.83%	2.66%	2.66%	1.85%	1.85%	0.33%	0.33%	2.59%	2.59%	1.73%	1.73%
COLA <sup>4</sup>	3.73%	3.00%	3.02%	3.00%	1.57%	3.00%	1.41%	3.00%	1.81%	3.00%	3.55%	3.00%

Note: See footnotes at the end of this section.

**Historical Data**

	2007 <sup>1</sup>		2006		2005		2004		2003		2002	
	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2
	<i>(Dollars in millions)</i>											
<b>WSPRS</b>												
<b>Contribution Information</b>												
Employer Rate	8.57%	8.57%	7.30%	7.30%	7.75%	7.75%	5.22%	5.22%	4.51%	4.51%	0.00%	N/A
Employee Rate	6.95%	6.95%	5.98%	5.98%	6.70%	6.70%	5.22%	5.22%	4.51%	4.51%	2.00%	N/A
<b>Funded Status</b>												
Projected Unit Credit Liability	\$679	N/A	\$654	N/A	\$614	N/A	\$560	N/A	\$540	N/A	\$508	N/A
Market Value of Assets	\$964	N/A	\$846	N/A	\$754	N/A	\$665	N/A	\$608	N/A	\$551	N/A
Actuarial Value of Assets	\$800	N/A	\$743	N/A	\$694	N/A	\$660	N/A	\$664	N/A	\$689	N/A
Unfunded Liability	(\$121)	N/A	(\$89)	N/A	(\$80)	N/A	(\$100)	N/A	(\$124)	N/A	(\$180)	N/A
Funded Ratio	117.87%	N/A	113.62%	N/A	113.06%	N/A	117.82%	N/A	122.99%	N/A	135.49%	N/A
<b>Participant Data</b>												
Number of Actives	885	152	906	116	941	81	997	60	1,045	34	1,035	N/A
Total Annual Salaries	\$64	\$8	\$63	\$6	\$61	\$4	\$62	\$3	\$65	\$1	\$63	N/A
Number of Terminated Vested	55	1	53	0	44	0	39	0	32	0	33	N/A
Number of Terminated, Not Vested	23	4	23	1	26	3	20	1	20	0	17	N/A
Number of Disabled Members <sup>5</sup>	57	0	57	0	58	0	61	0	61	0	62	N/A
Number of Retirees and Beneficiaries	821	0	808	0	792	0	762	0	735	0	718	N/A
Total Annual Benefits	\$32	\$0	\$31	\$0	\$29	\$0	\$27	\$0	\$25	\$0	\$24	N/A
<b>Assumptions</b>												
Valuation Interest Rate	5.94%	N/A	8.00%	N/A	8.00%	N/A	8.00%	N/A	8.00%	N/A	8.00%	N/A
Salary Increase	4.70%	N/A	6.60%	N/A	6.90%	N/A	7.00%	N/A	7.00%	N/A	7.10%	N/A
Inflation <sup>3</sup>	3.50%	N/A	3.50%	N/A	3.50%	N/A	3.50%	N/A	3.50%	N/A	3.50%	N/A
Growth in Membership	0.94%	N/A	1.25%	N/A	1.25%	N/A	1.25%	N/A	1.25%	N/A	1.25%	N/A
<b>Actuarial Experience</b>												
Return on Market Value	16.61%	N/A	15.80%	N/A	17.57%	N/A	13.83%	N/A	15.03%	N/A	(5.99%)	N/A
Return on Actuarial Value	10.30%	N/A	10.90%	N/A	9.20%	N/A	3.20%	N/A	(0.20%)	N/A	(0.20%)	N/A
Salary Increase	3.80%	N/A	7.20%	N/A	5.80%	N/A	0.80%	N/A	3.90%	N/A	5.20%	N/A
Inflation	3.73%	N/A	3.02%	N/A	1.57%	N/A	1.41%	N/A	1.81%	N/A	3.55%	N/A
Growth in Membership	1.47%	N/A	0.00%	N/A	(3.31%)	N/A	(2.04%)	N/A	4.25%	N/A	0.78%	N/A
COLA <sup>4</sup>	3.00%	N/A	3.00%	N/A	3.00%	N/A	3.00%	N/A	3.00%	N/A	3.00%	N/A

Note: See footnotes at the end of this section.

## Footnotes for Historical Data Section

<sup>1</sup> For the 2007 valuation, the salary, interest, and growth rates were not annualized. They reflect the actual valuation period of 9 months.

<sup>2</sup> Plan 3 members do not contribute to the defined benefit plan.

<sup>3</sup> Based on the assumption for prior year's CPI: Urban Wage Earners & Clerical Workers, Seattle-Tacoma-Bremerton, WA - All Items.

<sup>4</sup> PERS 1 and TRS 1 are paid a Uniform COLA. Amounts are \$/month/year of service. Three gain-sharing payments were made: \$0.10 on 7/1/1998, \$0.28 on 1/1/2000, and \$0.35 on 1/1/2008; LEOFF 1 COLA is exactly the CPI. All others are based on the CPI (3% maximum per year).

<sup>5</sup> WSPRS Disability Benefits for members are provided outside of pension funds.

# Glossary

## *Actuarial Accrued Liability*

Computed differently under different funding methods, the actuarial accrued liability generally represents the portion of the present value of fully projected benefits attributable to service credit earned (or accrued) as of the valuation date.

## *Actuarial Gain or Loss*

Experience of the plan, from one year to the next, which differs from that assumed results in an actuarial gain or loss. For example, an actuarial gain would occur if assets earned 10 percent for a given year since the assumed interest rate in the valuation is 8 percent.

## *Actuarial Value of Assets*

The value of pension plan investments and other property used by the actuary for the purpose of an actuarial valuation (sometimes referred to as valuation assets). Actuaries often select an asset valuation method that smoothes the effects of short-term volatility in the market value of assets.

## *Funded Ratio*

A ratio of a plan's current assets to the present value of earned pensions. Actuaries use several methods to measure a plan's assets and liabilities. In financial reporting of public pension plans, funded status is reported using consistent measures by all governmental entities. According to the Government Accounting Standards Board (GASB), the funded ratio equals the actuarial value of assets divided by the actuarial accrued liability calculated under the Projected Unit Credit cost method.

## *Normal Cost*

Computed differently under different funding methods, the normal cost generally represents the portion of the cost of projected benefits allocated to the current plan year. The employer normal cost equals the total normal cost of the plan reduced by employee contributions.

## *Present Value of Fully Projected Benefits*

Computed by projecting the total future benefit payments from the plan, using actuarial assumptions (i.e., probability of death or retirement, salary increases, etc.), and discounting the payments to the valuation date using the valuation interest rate to determine the present value (today's value).

## *Projected Unit Credit (PUC) Funding Method*

The PUC funding method is a standard actuarial funding method. The annual cost of benefits under PUC is comprised of two components:

- Normal cost; plus
- Amortization of the unfunded actuarial accrued liability.

The PUC normal cost equals the difference between the accrued liability at the beginning and end of the year.

### *Unfunded Actuarial Accrued Liability (UAAL)*

The excess, if any, of the actuarial accrued liability over the actuarial value of assets. In other words, the present value of benefits earned to date not covered by current plan assets.





