

Office of the State Actuary

Washington State

2009 Actuarial Valuation Report

November 2009



Office of the State Actuary

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Office of the State Actuary

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**Letter of Introduction
Report of the Combined
Actuarial Valuation
As of June 30, 2008
November 17, 2009**

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, 2008. These contribution requirements are purely informational since, according to state law, this “off-cycle” valuation is not used to determine contribution rates. This valuation also provides information on the funding progress and developments in the plans over the past year. I caution the reader that the actuarial analysis contained in this report is outdated due to the significant economic events since June 30, 2008. I recommend you review the Reports on Financial Condition, as prepared for the Pension Funding Council and the LEOFF Plan 2 Retirement Board, which are available on our website at the address noted at the bottom of this page.

This 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 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 Appendices provide a summary of the principal actuarial assumptions and methods, a summary of the major plan provisions, and additional information used to prepare this valuation.

I 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. I also invite you to visit our website (<http://www.osa.leg.wa.gov.htm>), for further information regarding the actuarial funding of the Washington State retirement systems.

Sincerely,

A handwritten signature in blue ink, appearing to read "Matthew M. Smith".

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

Section One

Summary of Key Results

Intended Use

The purpose of this report is to develop contribution rates required to fund the Washington State retirement systems based on the funding policy described in this section. However, this is not a rate-setting valuation so the results in this report provide information on the contribution rates, funding progress, and developments in the plans over the past year. This report also discloses the data, assumptions, and methods we used to develop the contribution rates. We don't intend this report to satisfy the accounting requirements under the Governmental Accounting Standards Board (GASB).

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. The Actuarial Exhibits section of this report shows how we developed these rates.

Contribution Rates				
	Plan 1		Plan 2/3	
	2008	2007	2008	2007
PERS				
Member*	6.00%	6.00%	4.45%	4.61%
Total Employer	5.84%	7.84%	5.84%	7.84%
TRS				
Member*	6.00%	6.00%	3.96%	4.93%
Total Employer	6.77%	10.79%	6.77%	10.79%
SERS				
Member*	N/A	N/A	3.51%	4.00%
Total Employer	N/A	N/A	5.79%	8.12%
PSERS				
Member	N/A	N/A	6.45%	6.94%
Total Employer	N/A	N/A	7.73%	10.06%
LEOFF				
Member	0.00%	0.00%	7.23%	7.60%
Employer	0.00%	0.00%	4.34%	4.56%
State	0.00%	0.00%	2.89%	3.04%
WSPRS				
Member	4.95%	6.95%	4.95%	6.95%
Employer (State)	6.27%	8.57%	6.27%	8.57%

**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 (LEOFF) Plan 1 because the plan has no unfunded actuarial accrued liability. See RCW 41.26.080(2).

Minimum contribution rates adopted by the Legislature and the Law Enforcement Officers' and Fire Fighters' Plan 2 (LEOFF 2) Retirement Board will take effect as follows.

- ❖ 2009-11 biennium:
 - ◆ Washington State Patrol Retirement System (WSPRS) at a reduced level for this biennium (50 percent of the Entry Age Normal Cost (EANC) rate).
 - ◆ LEOFF 2 Retirement System.
- ❖ 2011-13 biennium:
 - ◆ Public Employees' Retirement System (PERS) Plan 2/3.
 - ◆ Teachers' Retirement System (TRS) Plan 2/3.
 - ◆ School Employees' Retirement System (SERS).
 - ◆ Public Safety Employees' Retirement System (PSERS).
 - ◆ Washington State Patrol Retirement System (WSPRS).
- ❖ 2015-17 biennium:
 - ◆ PERS Plan 1.
 - ◆ TRS Plan 1.

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) based on an actuarial valuation performed on asset, participant, and plan information compiled in 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 will 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 WSPRS, as provided by law.
- ❖ Amortize fully the total cost of LEOFF Plan 1 not later than June 30, 2024.
- ❖ Amortize fully the total cost of PERS Plan 1 and TRS Plan 1 within a rolling ten-year period.
- ❖ Establish long-term employer contribution rates that will remain a relatively predictable proportion of the future state budgets.
- ❖ Fund, to the extent feasible, 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.
- ❖ Fund all benefit increases for PERS 1 and TRS 1 members over a fixed ten-year period.

Although not codified in law, the Legislature has 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 investment returns at a prudent level of risk.

Comments on 2008 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 was below the assumed rate of 8 percent. The actual, annualized investment return on the market value of assets was -1.18 percent (dollar-weighted). The rate of investment return on the actuarial value of assets for the plan year was greater than the assumed rate of 8 percent for all systems except PSERS.
- ❖ New entrants continue to cause contribution rates to increase slightly.
- ❖ Overall salary increases for 2008 were greater than assumed for all systems. The Legislature lowered the general salary increase assumption from 4.25 percent to 4.0 percent for all plans except LEOFF 2.

Detailed gain and loss information by system can be found in the Actuarial Exhibits section of this report.

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. Also, see the Glossary for brief explanations of the actuarial terms.

Actuarial Liabilities		
<i>(Dollars in millions)</i>	2008	2007
All Systems		
Present Value of Fully Projected Benefits	\$70,619	\$67,081
Unfunded Actuarial Accrued Liability*	5,411	4,957
Projected Unit Credit Liability	\$54,098	\$51,115
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.

Plan Assets		
<i>(Dollars in millions)</i>	2008	2007
All Systems		
Market Value of Assets	\$58,040	\$60,095
Actuarial Value of Assets	54,345	50,787
Contributions*	1,457	857
Disbursements	2,854	1,699
Investment Return	(687)	8,562
Other**	\$30	(\$63)
Rate of Return on Assets***	(1.22%)	16.53%

*Employee and Employer.

**Includes transfers, restorations, payables, etc.

***This is the time-weighted rate of return on the Market Value of Assets. Returns for 1993-2005 have been restated. The Actuarial Value of Assets is used in determining contribution rates.

Funded Status

We use 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. Please see the Glossary for a more detailed explanation of PUC.

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.

Funded Status		
<i>(Dollars in millions)</i>	2008	2007
All Systems		
a. Projected Unit Credit Liability	\$54,098	\$51,115
b. Actuarial Value of Assets	54,345	50,787
c. Unfunded Liability (a-b)	(\$247)	\$328
d. Projected Unit Credit Funded Ratio (b/a)	100%	99%

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, 2008, 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	2008	2007
Active Members		
Number	302,079	294,190
Total Salaries (in millions)	\$15,602	\$14,342
Average Annual Salary	\$51,648	\$48,751
Average Attained Age	46.4	46.2
Average Service	11.0	10.9
Retirees and Beneficiaries		
Number	126,245	122,382
Average Annual Benefit	\$19,281	\$18,676
Terminated Members		
Number Vested	45,278	44,374
Number "Non-Vested"	103,728	99,982

Key Assumptions

The next table displays key economic assumptions used in the actuarial valuation. The Legislature adopted a 0.25 percent reduction in the general salary increase assumption for all plans except LEOFF 2. See the Actuarial Methods and Assumptions in the Appendix for a detailed listing of assumptions used in this valuation.

Key Assumptions	
All Systems	
Valuation Interest Rate	8.00%
Salary Increase*	4.00%
Inflation	3.50%
Growth in Membership**	1.25%

*4.5% in LEOFF 2.

**0.90% in TRS.



Section Two

Actuarial Exhibits



Office of the State Actuary

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**Actuarial Certification Letter
Report of the Combined
Actuarial Valuation
As of June 30, 2008
November 2009**

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 June 30, 2008, valuation date. These contribution requirements are purely informational since, according to state law, this “off-cycle” valuation is not used to determine contribution rates. This valuation also provides information on the funding progress and developments in the plans over the past year. 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 the LEOFF 2 Board adopted updates to the demographic assumptions as part of their review of the 2001 – 2006 experience study results and adoption of the associated contribution rates. In addition, during the 2009 Legislative Session, the Legislature 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 (DRS) provided us with member and beneficiary data. We checked the data for reasonableness as appropriate based on the purpose of the valuation. The Washington State Investment Board (WSIB) and DRS provided financial and asset information. An audit of the financial and participant data was not performed. We 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.

Under legislation enacted in 2009, the Unfunded Actuarial Accrued Liability (UAAL) in PERS and TRS Plans 1 must be amortized over a rolling ten-year period, 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. This is a non-standard amortization method since it includes payroll outside the plan. Additionally, the new funding method includes minimum contribution rates effective at the beginning of the 2015-17 Biennium. All contributions required under this method are necessary to fully amortize the UAAL in these plans near the previous target date of June 30, 2024. Failure to make all future required contributions may result in plan insolvency.

I caution the reader that the actuarial information contained in this report is outdated due to the significant economic events since June 30, 2008. I recommend you review the Reports on Financial Condition, as prepared for the Pension Funding Council and the LEOFF Plan 2 Retirement Board, which are available on our website (<http://osa.leg.wa.gov.htm>). The Reports on Financial Condition project valuation results into the future and provide information regarding the impact of the recent asset loss on the funding of the plans.

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	
	2008	2007	2008	2007
PERS				
Member*	6.00%	6.00%	4.45%	4.61%
Employer (Normal Cost)	4.56%	4.72%	4.56%	4.72%
Employer (Plan 1 UAAL)	1.28%	3.12%	1.28%	3.12%
Total Employer	5.84%	7.84%	5.84%	7.84%
TRS				
Member*	6.00%	6.00%	3.96%	4.93%
Employer (Normal Cost)	4.73%	5.70%	4.73%	5.70%
Employer (Plan 1 UAAL)	2.04%	5.09%	2.04%	5.09%
Total Employer	6.77%	10.79%	6.77%	10.79%
SERS				
Member*	N/A	N/A	3.51%	4.00%
Employer (Normal Cost)	N/A	N/A	4.51%	5.00%
Employer (PERS Plan 1 UAAL)	N/A	N/A	1.28%	3.12%
Total Employer	N/A	N/A	5.79%	8.12%
PSERS				
Member	N/A	N/A	6.45%	6.94%
Employer (Normal Cost)	N/A	N/A	6.45%	6.94%
Employer (PERS Plan 1 UAAL)	N/A	N/A	1.28%	3.12%
Total Employer	N/A	N/A	7.73%	10.06%
LEOFF				
Member	0.00%	0.00%	7.23%	7.60%
Employer	0.00%	0.00%	4.34%	4.56%
State (Normal Cost)	0.00%	0.00%	2.89%	3.04%
State (Plan 1 UAAL)	0.00%	0.00%	0.00%	0.00%
Total State	0.00%	0.00%	2.89%	3.04%
WSPRS				
Member	4.95%	6.95%	4.95%	6.95%
Employer (State)	6.27%	8.57%	6.27%	8.57%

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

Employer rates exclude administrative expense rate.

Development of 2008 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	10.56%	9.01%	10.73%	8.69%	8.02%	12.90%	0.00%	14.46%	11.22%
b. Member Normal Cost*	6.00%	4.45%	6.00%	3.96%	3.51%	6.45%	0.00%	7.23%	4.95%
c. Employer Contribution (a-b)	4.56%	4.56%	4.73%	4.73%	4.51%	6.45%	0.00%	7.23%	6.27%
d. Cost to Amortize UAAL	1.28%	1.28%	2.04%	2.04%	1.28%	1.28%	0.00%	0.00%	N/A
e. Total Employer Rate (c+d)**	5.84%	5.84%	6.77%	6.77%	5.79%	7.73%	0.00%	4.34%	6.27%

*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 7.23% to 4.34%.

TRS Plan 2 Maximum Member Contribution Rates

Valuation Year	Prior Max	Supplemental	Source	New Max
2008	8.63%	0.00%	N/A	8.63%
2007	8.55%	0.08%	C 101 L 08*	8.63%
2006	7.76%	0.79%	C 50 L 07	8.55%
2005	7.75%	0.01%	C 33 L 06	7.76%
2004	7.75%	0.00%	N/A	7.75%
2003	7.75%	0.00%	N/A	7.75%
2002	7.75%	0.00%	N/A	7.75%
2001	7.75%	0.00%	N/A	7.75%
2000	7.75%	0.00%	N/A	7.75%
1999	6.59%	1.16%	C 247 L 00	7.75%
1998	6.59%	0.00%	N/A	6.59%
1997	N/A	N/A	N/A	6.59%

Note: Maximum member contribution rates change each year by 50% of the total supplemental contribution rates shown in the previous valuation.

*C = Chapter, L = Law.

WSPRS Plan 1/2 Maximum Member Contribution Rates

Valuation Year	Prior Max	Supplemental	Source	New Max
2008	6.95%	0.23%	C 522 L 09	7.18%
2007	6.95%	0.00%	N/A	6.95%
2006*	N/A	N/A	N/A	6.95%

Note: Maximum member contribution rates change each year by 50% of the total supplemental contribution rates shown in the previous valuation.

* The original maximum contribution rate of 7% was decreased by 0.05% for Chapter 87, Laws of 2007.

Development of Normal Cost Rates

(Dollars in millions)	PERS 2/3	TRS 2/3	SERS 2/3	PSERS 2	LEOFF 2	WSPRS
1. Calculation of Member Rate						
a. Present Value of Fully Projected Benefits	\$22,602	\$7,691	\$2,939	\$323	\$6,591	\$896
b. Valuation Assets	16,693	5,681	2,303	39	5,053	870
c. Unfunded Fully Projected Benefits (a - b)	5,910	2,010	637	285	1,538	26
d. Past Liability Balance	65	252	92	0	0	11
e. Adjusted Unfunded (c - d)	\$5,845	\$1,758	\$544	\$285	\$1,538	\$15
Present Value of Projected Salaries to Current Members (PVS)						
f. Plan 1 PVS	N/A	N/A	N/A	N/A	N/A	\$587
g. Plan 2 PVS	59,233	4,588	4,135	2,206	16,472	231
h. Plan 3 PVS	13,150	35,227	7,241	N/A	N/A	N/A
i. Weighted PVS (f + 2g + h)	\$131,615	\$44,402	\$15,512	\$4,411	\$32,944	\$1,635
j. Employee Normal Cost (e / i)	4.44%	3.96%	3.51%	6.45%	4.67%	0.93%
k. Employee Minimum Contribution Rate	0.00%	0.00%	0.00%	0.00%	7.22%	4.72%
l. Prior Year Employee Maximum Contribution Rate	N/A	8.63%	N/A	N/A	N/A	6.95%
m. Employee Contribution Rate with Max/Min	4.44%	3.96%	3.51%	6.45%	7.22%	4.72%
n. Change In Plan Provisions (Laws of 2009) ¹	0.01%	0.00%	0.00%	0.00%	0.01%	0.23%
o. Employee Contribution Rate (m + n)	4.45%	3.96%	3.51%	6.45%	7.23%	4.95%
2. Calculation of Employer Rate						
a. Present Value of Fully Projected Benefits	\$22,602	\$7,691	\$2,939	\$323	\$6,591	\$896
b. Valuation Assets	16,693	5,681	2,303	39	5,053	870
c. Unfunded Fully Projected Benefits (a - b)	5,910	2,010	637	285	1,538	26
d. Present Value of Employee Contributions	2,630	182	145	142	769	8
e. Past Liability Balance	65	252	92	0	0	11
f. Employer Responsibility (c - d - e)	\$3,214	\$1,576	\$399	\$142	\$769	\$8
Present Value of Projected Salaries to Current Members (PVS)						
g. Plan 1 PVS	N/A	N/A	N/A	N/A	N/A	587
h. Plan 2 PVS	59,233	4,588	4,135	2,206	16,472	231
i. Plan 3 PVS	13,150	35,227	7,241	N/A	N/A	N/A
j. Total PVS (g + h + i)	\$72,382	\$39,814	\$11,376	\$2,206	\$16,472	\$818
k. Employer Normal Cost (f / j)	4.44%	3.96%	3.51%	6.45%	4.67%	0.93%
l. Employer Minimum Contribution Rate	0.00%	0.00%	0.00%	0.00%	7.22%	4.72%
m. Employer Contribution Rate with Minimum	4.44%	3.96%	3.51%	6.45%	7.22%	4.72%
n. Excess Employer Rate ⁵	N/A	0.00%	N/A	N/A	N/A	0.00%
o. Rate to Amortize Past Liability Balance ²	0.11%	0.77%	1.00%	N/A	N/A	1.32%
p. Change In Plan Provisions (Laws of 2009) ¹	0.01%	0.00%	0.00%	0.00%	0.01%	0.23%
q. Employer Contribution Rate (m + n + o + p)	4.56%	4.73%	4.51%	6.45%	7.23%	6.27%
r. Employee Contribution Rate ^{3,4,5}	4.45%	3.96%	3.51%	6.45%	7.23%	4.95%
s. Employer Contribution Rate ^{4,5}	4.56%	4.73%	4.51%	6.45%	4.34%	6.27%
t. State Contribution Rate ⁴	N/A	N/A	N/A	N/A	2.89%	N/A
u. Total Contribution Rate (r + s + t)	9.01%	8.69%	8.02%	12.90%	14.46%	11.22%

Notes: Totals may not agree due to rounding. Minimum contribution rates went into effect for LEOFF 2 and WSPRS.

¹ Does not include 0.01% Supplemental SERS rate for Registered Domestic Partners (C 521 L 09). This rate will be collected by the Department of Retirement Systems if and when the law goes into effect.

² WSPRS liability is attributable to past costs for improved survivor benefits. PERS, TRS, and SERS liability is attributable to past gain-sharing.

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

⁴ LEOFF 2 rate: 50% Employee, 30% Employer, 20% State.

⁵ WSPRS and TRS 2 employees pay 50% of the total normal cost, not to exceed an adjusted cap. The employer pays the excess.

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

<i>(Dollars in millions)</i>	PERS 1	TRS 1	LEOFF 1
a. Actuarial Present Value of Fully Projected Benefits (PVFB)	\$14,205	\$10,937	\$4,383
b. Valuation Assets	\$9,853	\$8,262	\$5,592
c. Actuarial Present Value of Future Normal Costs	\$260	\$146	\$0
d. UAAL (a - b - c)	\$4,092	\$2,529	(\$1,209)
e. Expected UAAL Contributions to 2011	N/A	N/A	\$0
f. Remaining UAAL (d - e)	\$4,092	\$2,529	(\$1,209)
g. Amortization Date	N/A	N/A	6/30/2024
h. Present Value of Projected Salaries*	\$91,997	\$36,448	\$14,784
i. Contribution Rate Before Adjustments (f / h)	4.45%	6.94%	(8.18%)
j. Minimum Contribution Rate	0.00%	0.00%	N/A
k. Maximum Contribution Rate	1.25%	2.04%	N/A
l. Preliminary Contribution Rate**	1.25%	2.04%	(8.18%)
m. Change In Plan Provisions (Laws of 2009)	0.03%	0.00%	0.00%
n. Contribution Rate to Amortize the UAAL (l + m)**	1.28%	2.04%	(8.18%)

Note: Totals may not agree due to rounding.

**Measured under the plan's amortization method.*

***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

<i>(Dollars in millions)</i>	PERS			TRS		
	Plan 1	Plan 2/3	Total	Plan 1	Plan 2/3	Total
Active Members						
Retirement	\$3,142	\$17,750	\$20,892	\$2,334	\$6,530	\$8,865
Termination	16	669	685	6	193	198
Death	30	151	181	13	55	68
Disability	14	133	147	2	8	10
Return of Contributions on Termination	5	281	286	0	8	8
Return of Contributions on Death	35	171	206	17	14	31
Total Active	\$3,242	\$19,155	\$22,397	\$2,372	\$6,808	\$9,181
Inactive Members						
Terminated	\$220	\$1,390	\$1,610	\$125	\$430	\$554
Service Retired	10,014	1,882	11,896	8,005	431	8,436
Disability Retired	141	84	224	99	8	108
Survivors	589	91	680	336	14	349
Total Inactive	\$10,963	\$3,447	\$14,411	\$8,565	\$883	\$9,447
Laws of 2009	21	18	40	0	2	2
2008 Total	\$14,227	\$22,621	\$36,847	\$10,937	\$7,693	\$18,630
2007 Total	\$14,061	\$20,634	\$34,695	\$11,021	\$7,078	\$18,099

Note: Totals may not agree due to rounding.

Present Value of Fully Projected Benefits

(Continued)

<i>(Dollars in millions)</i>	SERS	PSERS	LEOFF			WSPRS
	Plan 2/3	Plan 2	Plan 1	Plan 2	Total	
Active Members						
Retirement	\$2,201	\$283	\$380	\$4,999	\$5,379	\$424
Termination	149	19	0	54	54	4
Death	21	2	3	48	51	5
Disability	13	1	3	808	811	2
Return of Contributions on Termination	19	15	0	67	67	0
Return of Contributions on Death	13	3	0	67	67	0
Total Active	\$2,416	\$322	\$386	\$6,044	\$6,429	\$435
Inactive Members						
Terminated	\$242	\$1	\$1	\$111	\$111	\$8
Service Retired	266	0	1,612	377	1,989	415
Disability Retired	8	0	1,927	41	1,968	6
Survivors	7	0	457	19	476	32
Total Inactive	\$524	\$1	\$3,997	\$548	\$4,545	\$461
Laws of 2009	1	0	0	5	5	4
2008 Total	\$2,940	\$323	\$4,383	\$6,596	\$10,979	\$900
2007 Total	\$2,698	\$225	\$4,358	\$6,149	\$10,507	\$856

Note: Totals may not agree due to rounding.

Present Value of Projected Unit Credit Benefits*

(Dollars in millions)	PERS			TRS		
	Plan 1	Plan 2/3	Total	Plan 1	Plan 2/3	Total
Active Members						
Retirement	\$2,842	\$9,860	\$12,702	\$2,194	\$3,491	\$5,685
Termination	14	381	395	5	107	112
Death	28	91	118	12	30	43
Disability	12	76	88	2	5	7
Return of Contributions on Termination	4	113	118	0	3	4
Return of Contributions on Death	30	82	112	15	9	24
Total Active	\$2,929	\$10,603	\$13,532	\$2,229	\$3,645	\$5,874
Inactive Members						
Terminated	\$220	\$1,390	\$1,610	\$125	\$430	\$554
Service Retired	10,014	1,882	11,896	8,005	431	8,436
Disability Retired	141	84	224	99	8	108
Survivors	589	91	680	336	14	349
Total Inactive	\$10,963	\$3,447	\$14,411	\$8,565	\$883	\$9,447
Laws of 2009	22	15	37	0	1	1
2008 Total	\$13,915	\$14,065	\$27,980	\$10,794	\$4,529	\$15,323
2007 Total	\$13,705	\$12,418	\$26,124	\$10,854	\$4,048	\$14,902

Note: Totals may not agree due to rounding.

* Calculated using the Projected Unit Credit (PUC) cost method. This method was not used to determine contribution requirements.

Present Value of Projected Unit Credit Benefits*

(Continued)

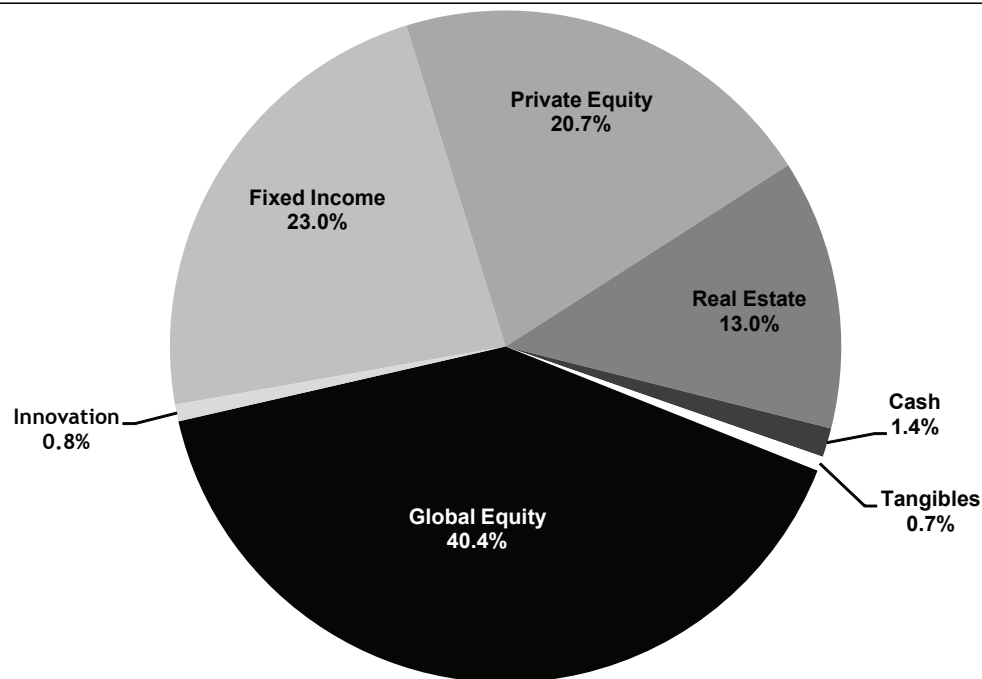
(Dollars in millions)	SERS	PSERS	LEOFF			WSPRS
	Plan 2/3	Plan 2	Plan 1	Plan 2	Total	
Active Members						
Retirement	\$1,251	\$22	\$351	\$2,624	\$2,975	\$247
Termination	91	3	0	30	30	3
Death	12	0	3	31	34	4
Disability	8	0	3	478	481	2
Return of Contributions on Termination	11	4	0	36	36	0
Return of Contributions on Death	8	0	0	35	36	0
Total Active	\$1,382	\$29	\$357	\$3,235	\$3,592	\$256
Inactive Members						
Terminated	\$242	\$1	\$1	\$111	\$111	\$8
Service Retired	266	0	1,612	377	1,989	415
Disability Retired	8	0	1,927	41	1,968	6
Survivors	7	0	457	19	476	32
Total Inactive	\$524	\$1	\$3,997	\$548	\$4,545	\$461
Laws of 2009	1	0	0	4	4	3
2008 Total	\$1,906	\$30	\$4,354	\$3,786	\$8,141	\$719
2007 Total	\$1,691	\$11	\$4,323	\$3,386	\$7,709	\$679

Note: Totals may not agree due to rounding.

* Calculated using the Projected Unit Credit (PUC) cost method. This method was not used to determine contribution requirements.

Plan Assets

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.

Global Equity: Shares of U.S. and 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.

Tangibles: The tangible asset portfolio invests in sectors such as infrastructure, timber, agriculture, natural resources, commodities, or other sectors consistent with the goals of the asset class.

Change in Market Value of Assets

(Dollars in millions)	PERS			TRS		
	Plan 1	Plan 2/3		Plan 1	Plan 2/3	
	Fund 631	Fund 641	Total	Fund 632	Fund 642	Total
2007 Market Value	\$11,522	\$17,559	\$29,080	\$9,733	\$6,190	\$15,923
Revenue						
Contributions						
Employee	42	269	310	26	15	41
Employer/State	222	319	541	113	110	223
Total Contributions	264	587	851	140	124	264
Investment Return	(115)	(225)	(340)	(94)	(74)	(168)
Restorations	9	10	19	4	1	5
Transfers In	0	0	1	0	0	0
Miscellaneous	0	0	0	0	0	0
Total Revenue	\$158	\$373	\$531	\$50	\$52	\$102
Disbursements						
Monthly Benefits*	\$1,028	\$170	\$1,198	\$845	\$36	\$881
Refunds	6	27	32	1	2	3
Total Benefits	1,034	197	1,230	846	38	884
Transfers Out	0	71	71	0	169	169
Expenses	1	3	3	0	0	0
Total Disbursements	\$1,034	\$270	\$1,304	\$846	\$207	\$1,053
Payables	\$0	\$0	\$0	\$0	\$0	\$0
2008 Market Value	\$10,646	\$17,661	\$28,307	\$8,936	\$6,035	\$14,971
2008 Actuarial Value	\$9,853	\$16,693	\$26,546	\$8,262	\$5,681	\$13,943
Ratio (AV/MV)	93%	95%	94%	92%	94%	93%

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	
2007 Market Value	\$2,512	\$14	\$6,416	\$5,185	\$11,601	\$964	\$60,095
Revenue							
Contributions							
Employee	21	12	0	116	116	5	505
Employer/State	52	12	0	119	119	6	952
Total Contributions	73	23	0	235	235	11	1,457
Investment Return	(30)	(1)	(68)	(70)	(138)	(11)	(687)
Restorations	0	0	1	1	2	0	26
Transfers In	2	0	0	0	0	0	3
Miscellaneous	0	0	0	0	0	0	0
Total Revenue	\$45	\$23	(\$67)	\$166	\$98	\$0	\$799
Disbursements							
Monthly Benefits	23	0	314	28	341	33	2,476
Refunds	2	0	0	8	8	0	46
Total Benefits	25	0	314	35	349	33	2,521
Transfers Out	89	0	0	0	0	0	240
Expenses	0	0	0	0	0	0	4
Total Disbursements	\$114	\$0	\$314	\$35	\$349	\$33	\$2,854
Payables	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008 Market Value	\$2,443	\$37	\$6,035	\$5,315	\$11,351	\$932	\$58,040
2008 Actuarial Value	\$2,303	\$39	\$5,592	\$5,053	\$10,645	\$870	\$54,345
Ratio (AV/MV)	94%	106%	93%	95%	94%	93%	94%

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 6/30/2008	\$10,646	\$17,661	\$8,936	\$6,035	\$2,443	
b.	Deferred Gains and (Losses)						
	<u>Plan Year Ending</u>						
	<u>Percent Deferred</u>						
	6/30/2008	87.50%	(885)	(1,435)	(742)	(495)	(202)
	6/30/2007	75.00%	800	1,190	677	420	170
	9/30/2006	62.50%	457	620	385	219	88
	9/30/2005	50.00%	416	515	350	181	73
	9/30/2004	16.67%	83	91	70	32	13
	9/30/2003	14.29%, 25.00%**	78	145	66	51	21
	9/30/2002	12.50%	(156)	(156)	(132)	(54)	(22)
	Total Deferral		\$793	\$968	\$674	\$354	\$141
c.	Market Value less Deferral (a-b)	\$9,853	\$16,693	\$8,262	\$5,681	\$2,303	
d.	70% of Market Value of Assets	\$7,452	\$12,363	\$6,255	\$4,224	\$1,710	
e.	130% of Market Value of Assets	\$13,840	\$22,959	\$11,617	\$7,845	\$3,176	
f.	Actuarial Value of Assets***	\$9,853	\$16,693	\$8,262	\$5,681	\$2,303	

Note: Totals may not agree due to rounding.

*Defined Benefit portion only.

**PERS Plan 1 and TRS Plan 1 = 14.29% deferred; all other plans = 25% 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 6/30/2008	\$37	\$6,035	\$5,315	\$932	\$58,040	
b.	Deferred Gains and (Losses)						
	<u>Plan Year Ending</u>						
	<u>Percent Deferred</u>						
	6/30/2008	87.50%	(2)	(499)	(430)	(76)	(4,766)
	6/30/2007	75.00%	0	445	348	66	4,115
	9/30/2006	62.50%	0	246	178	36	2,229
	9/30/2005	50.00%	0	217	144	31	1,928
	9/30/2004	16.67%	0	42	24	6	359
	9/30/2003	25.00%	0	69	39	9	477
	9/30/2002	12.50%	0	(77)	(40)	(10)	(648)
	Total Deferral		(\$2)	\$443	\$263	\$62	\$3,695
c.	Market Value less Deferral (a-b)	\$39	\$5,592	\$5,053	\$870	\$54,345	
d.	70% of Market Value of Assets	\$26	\$4,225	\$3,721	\$652	\$40,628	
e.	130% of Market Value of Assets	\$48	\$7,846	\$6,910	\$1,211	\$75,452	
f.	Actuarial Value of Assets*	\$39	\$5,592	\$5,053	\$870	\$54,345	

Note: Totals may not agree due to rounding.

*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>	PERS 1	PERS 2/3*	TRS 1	TRS 2/3*	SERS 2/3*
a. 2007 Market Value (at WSIB)	\$11,517	\$17,518	\$9,730	\$6,172	\$2,505
b. Total Cash Flow	(752)	334	(694)	(79)	(39)
c. 2008 Market Value (at WSIB)	10,644	17,627	8,936	6,019	2,435
d. Actual return (c-b-a)	(\$120)	(\$225)	(\$99)	(\$74)	(\$31)
e. Weighted asset amount	\$11,145	\$17,684	\$9,358	\$6,146	\$2,494
f. Expected return (8% x e)	892	1,415	749	492	200
g. Investment Gain/(Loss) for Prior Year (d-f)	(1,012)	(1,640)	(848)	(565)	(231)
h. Dollar-weighted rate of return	(1.08%)	(1.27%)	(1.06%)	(1.20%)	(1.26%)

Note: Totals may not agree due to rounding.

**Defined Benefit portion only.*

Investment Gains and (Losses) for Prior Year

(Continued)

<i>(Dollars in Millions)</i>	PSERS 2	LEOFF 1	LEOFF 2	WSPRS	Total
a. 2007 Market Value (at WSIB)	\$13	\$6,417	\$5,173	\$964	\$60,008
b. Total Cash Flow	23	(312)	197	(22)	(1,344)
c. 2008 Market Value (at WSIB)	35	6,035	5,300	930	57,962
d. Actual return (c-b-a)	(\$1)	(\$69)	(\$70)	(\$11)	(\$701)
e. Weighted asset amount	\$23	\$6,263	\$5,267	\$952	\$59,333
f. Expected return (8% x e)	2	501	421	76	4,747
g. Investment Gain/(Loss) for Prior Year (d-f)	(3)	(570)	(491)	(87)	(5,447)
h. Dollar-weighted rate of return	(3.73%)	(1.11%)	(1.33%)	(1.17%)	(1.18%)

Note: Totals may not agree due to rounding.

Funded Status

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

The first funded status 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 used 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		
PUC Liability	\$13,915	\$14,065	\$10,794	\$4,529	\$1,906	\$30	\$4,354	\$3,786	\$719	\$54,098
Valuation Assets	\$9,853	\$16,693	\$8,262	\$5,681	\$2,303	\$39	\$5,592	\$5,053	\$870	\$54,345
Unfunded Liability	\$4,062	(\$2,627)	\$2,532	(\$1,152)	(\$397)	(\$8)	(\$1,238)	(\$1,266)	(\$150)	(\$247)
Funded Ratio:										
2008 **	71%	119%	77%	125%	121%	127%	128%	133%	121%	100%
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 the Project Unit Credit (PUC) cost method at an interest rate of 8% while assets have been valued under the actuarial asset method.

**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 to show this sensitivity.

Funded Status at 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			
PUC Liability	\$15,258	\$16,613	\$11,857	\$5,440	\$2,245	\$38	\$4,800	\$4,536	\$827	\$61,614	
Valuation Assets	\$9,853	\$16,693	\$8,262	\$5,681	\$2,303	\$39	\$5,592	\$5,053	\$870	\$54,345	
Unfunded Liability	\$5,405	(\$80)	\$3,595	(\$241)	(\$58)	(\$1)	(\$792)	(\$517)	(\$42)	\$7,269	
Funded Ratio:											
	2008	65%	100%	70%	104%	103%	101%	117%	111%	105%	88%
	2007	65%	101%	70%	108%	107%	95%	111%	107%	102%	87%

Note: Totals may not agree due to rounding.

Funded Status at 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			
PUC Liability	\$12,766	\$12,044	\$9,886	\$3,816	\$1,635	\$25	\$3,975	\$3,177	\$633	\$47,958	
Valuation Assets	\$9,853	\$16,693	\$8,262	\$5,681	\$2,303	\$39	\$5,592	\$5,053	\$870	\$54,345	
Unfunded Liability	\$2,913	(\$4,648)	\$1,624	(\$1,865)	(\$668)	(\$14)	(\$1,617)	(\$1,875)	(\$237)	(\$6,387)	
Funded Ratio:											
	2008	77%	139%	84%	149%	141%	157%	141%	159%	137%	113%
	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 pension 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	\$17,742	\$13,828	\$5,632
Market Value of Assets	\$10,646	\$8,936	\$6,035
Unfunded Liability	\$7,096	\$4,891	(\$403)
Funded Ratio:			
2008	60%	65%	107%
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% while assets are their market value. The 5.5% interest rate approximates the "risk-free" rate of return on assets. This method was not used 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.

Actuarial Gains/Losses

Change in Employer and State Contribution Rate by Source

Change in Employer Rate	PERS	TRS	SERS*	PSERS*	LEOFF**	WSPRS
2007 Contribution Rate Before Laws of 2008	7.84%	10.71%	8.12%	10.06%	(2.78%)	8.57%
Remove Rate Floor / Ceiling	0.00%	(0.80%)	(0.19%)	0.00%	(0.72%)	(4.14%)
Prior Employer Liability and Funding Method Changes	1.27%	1.23%	0.38%	1.38%	(0.93%)	(1.47%)
2007 Adjusted Contribution Rate	9.11%	11.14%	8.31%	11.44%	(4.43%)	2.96%
Economic Gains/Losses	0.61%	1.15%	0.08%	0.04%	(0.62%)	(1.13%)
Demographic Gains/Losses	0.52%	0.35%	0.20%	2.26%	0.29%	0.75%
Present Value of Future Contributions Gains/Losses	(0.03%)	(0.09%)	0.00%	0.00%	0.00%	0.00%
Present Value of Future Salaries Gains/Losses	(0.54%)	(0.64%)	(0.26%)	(2.77%)	0.12%	0.06%
Other Gains/Losses	(0.78%)	(1.01%)	(0.37%)	(0.07%)	(1.67%)	(1.71%)
Total Change	(0.22%)	(0.24%)	(0.35%)	(0.54%)	(1.88%)	(2.03%)
2008 Preliminary Contribution Rate	8.89%	10.90%	7.96%	10.90%	(6.31%)	0.93%
Increase from Applied Rate Floor***	0.00%	0.00%	0.00%	0.00%	1.02%	3.79%
Decrease from Applied Rate Ceiling	(3.20%)	(4.90%)	(3.20%)	(3.20%)	0.00%	N/A
Rate to Amortize Prior Employer Liability	0.11%	0.77%	1.00%	0.00%	0.00%	1.32%
Excess Member Rate	N/A	0.00%	N/A	N/A	N/A	0.00%
Laws of 2009	0.04%	0.00%	0.03%	0.03%	0.00%	0.23%
2008 Adjusted Contribution Rate	5.84%	6.77%	5.79%	7.73%	(5.29%)	6.27%

*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 take effect at varying times.

Change in Employer and State Plan 2/3 Normal Cost by Source

Change in Normal Costs	PERS	TRS	SERS	PSERS	*LEOFF	WSPRS**
2007 Normal Cost Before Laws of 2008	4.72%	5.62%	5.00%	6.94%	3.04%	8.57%
Remove Rate Floor / Ceiling	0.00%	(0.80%)	(0.19%)	0.00%	(0.72%)	(4.14%)
Remove Prior Employer Liability	(0.11%)	(0.77%)	(1.00%)	0.00%	0.00%	(1.47%)
2007 Adjusted Normal Cost Rate	4.61%	4.05%	3.81%	6.94%	2.32%	2.96%
Actuarial Value of Assets	(0.05%)	0.01%	(0.05%)	0.01%	(0.09%)	(1.01%)
Contributions	0.00%	0.08%	(0.07%)	(0.14%)	(0.11%)	(0.51%)
Disbursements	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%
Salaries	0.27%	0.13%	0.20%	0.17%	0.04%	0.39%
Economic Gains/Losses	0.23%	0.22%	0.08%	0.04%	(0.16%)	(1.13%)
Termination	(0.04%)	(0.14%)	(0.08%)	(0.01%)	0.00%	(0.07%)
Retirement	0.01%	0.02%	0.00%	0.00%	(0.02%)	(0.03%)
Growth / Return to Work	0.52%	1.05%	0.60%	2.40%	0.29%	0.85%
Other Demographic	0.05%	0.01%	(0.32%)	(0.13%)	0.00%	0.00%
Demographic Gains/Losses	0.54%	0.94%	0.20%	2.26%	0.27%	0.75%
Present Value of Future Salaries Gains/Losses	(0.45%)	(0.41%)	(0.26%)	(2.77%)	(0.14%)	0.06%
Plan Change	0.01%	0.09%	0.00%	0.00%	(0.01%)	0.00%
Method Change	0.05%	(0.02%)	0.20%	(0.03%)	(0.01%)	0.25%
Assumption Change	(0.36%)	(0.42%)	(0.36%)	(0.17%)	0.00%	(0.72%)
Correction Change	0.05%	0.00%	0.04%	0.02%	(0.23%)	(0.16%)
Miscellaneous Change	(0.24%)	(0.49%)	(0.20%)	0.16%	(0.17%)	(1.08%)
Total Other Gains/Losses	(0.49%)	(0.84%)	(0.32%)	(0.02%)	(0.42%)	(1.71%)
Total Change	(0.17%)	(0.09%)	(0.30%)	(0.49%)	(0.45%)	(2.03%)
2008 Preliminary Normal Cost	4.44%	3.96%	3.51%	6.45%	1.87%	0.93%
Increase from Applied Rate Floor	0.00%	0.00%	0.00%	0.00%	1.02%	3.79%
Rate to Amortize Prior Employer Liability	0.11%	0.77%	1.00%	0.00%	0.00%	1.32%
Excess Member Rate	N/A	0.00%	N/A	N/A	N/A	0.00%
Laws of 2009	0.01%	0.00%	0.00%	0.00%	0.00%	0.23%
2008 Adjusted Normal Cost	4.56%	4.73%	4.51%	6.45%	2.89%	6.27%

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

**The WSPRS normal cost contribution rate applies to Plans 1 and 2.

Change in Employer and State Plan 1 UAAL Rate by Source

Change in UAAL Rate	PERS	TRS	SERS*	PSERS*	LEOFF**	WSPRS
2007 UAAL Rate Before Laws of 2008	3.12%	5.09%	3.12%	3.12%	(5.82%)	N/A
Remove Rate Floor / Ceiling	0.00%	0.00%	0.00%	0.00%	0.00%	N/A
New Plan 1 Funding Method	1.62%	2.36%	1.62%	1.62%	N/A	N/A
Roll Forward Funding Method	(0.24%)	(0.36%)	(0.24%)	(0.24%)	(0.93%)	N/A
2007 Adjusted UAAL Rate	4.50%	7.09%	4.50%	4.50%	(6.75%)	N/A
Actuarial Value of Assets	0.00%	0.26%	N/A	N/A	(0.73%)	N/A
Contributions	0.31%	0.59%	N/A	N/A	(0.01%)	N/A
Disbursements	0.00%	0.00%	N/A	N/A	0.00%	N/A
Salaries	0.07%	0.08%	N/A	N/A	0.02%	N/A
Inflation (CPI)	0.00%	0.00%	N/A	N/A	0.26%	N/A
Economic Gains/Losses	0.38%	0.93%	N/A	N/A	(0.46%)	N/A
Termination	0.00%	0.00%	N/A	N/A	0.00%	N/A
Retirement	(0.06%)	(0.22%)	N/A	N/A	(0.03%)	N/A
Return to Work	0.06%	0.07%	N/A	N/A	0.02%	N/A
Other Demographic	(0.02%)	(0.44%)	N/A	N/A	0.03%	N/A
Demographic Gains/Losses	(0.02%)	(0.59%)	N/A	N/A	0.02%	N/A
Present Value of Future Normal Costs Gains/Losses	(0.03%)	(0.09%)	N/A	N/A	0.00%	N/A
Present Value of Future Salaries Gains/Losses	(0.09%)	(0.23%)	N/A	N/A	0.26%	N/A
Plan Change	0.00%	0.01%	N/A	N/A	0.00%	N/A
Method Change	0.02%	(0.01%)	N/A	N/A	0.00%	N/A
Assumption Change	0.03%	0.04%	N/A	N/A	(0.16%)	N/A
Correction Change	0.00%	0.00%	N/A	N/A	0.00%	N/A
Miscellaneous Change	(0.34%)	(0.21%)	N/A	N/A	(1.09%)	N/A
Total Other Gains/Losses	(0.29%)	(0.17%)	N/A	N/A	(1.25%)	N/A
Total Change	(0.05%)	(0.15%)	(0.05%)	(0.05%)	(1.43%)	N/A
2008 Preliminary UAAL Rate	4.45%	6.94%	4.45%	4.45%	(8.18%)	N/A
Increase from Applied Rate Floor	0.00%	0.00%	0.00%	0.00%	N/A	N/A
Decrease from Applied Rate Ceiling	(3.20%)	(4.90%)	(3.20%)	(3.20%)	0.00%	N/A
Rate to Amortize Prior Employer Liability	0.00%	0.00%	0.00%	0.00%	0.00%	N/A
Laws of 2009	0.03%	0.00%	0.03%	0.03%	0.00%	N/A
2008 Adjusted UAAL Rate	1.28%	2.04%	1.28%	1.28%	(8.18%)	N/A

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

**The state UAAL rate is the state contribution rate for the Plan 1 UAAL. 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

- ❖ Interruptive Military Service Credit (Chapter 205, Laws of 2009).
- ❖ Military Death Benefits (Chapter 226, Laws of 2009).
- ❖ LEOFF 2 Domestic Partners (Chapter 523, Laws of 2009).
- ❖ WSPRS Domestic Partners (Chapter 522, Laws of 2009).
- ❖ Registered Domestic Partners (Chapter 521, Laws of 2009).
- ❖ Department of Fish and Wildlife Enforcement Officers (Chapter 157, Laws of 2009).
- ❖ Survivors of PERS 1 Inactive Deaths (Chapter 111, Laws of 2009).
- ❖ Calculation of Compensation for Retirement (Chapter 430, Laws of 2009).
- ❖ Operating Budget for 2009-11, Section 912 (Chapter 564, Laws of 2009).
- ❖ LEOFF 2 Duty Disability Reclassification (Chapter 95, Laws of 2009).

Assumption Changes

- ❖ Salary growth assumption changed from 4.25 percent to 4.00 percent for all plans except LEOFF 2.
- ❖ Salary growth assumption for TRS includes expected increase in pensionable earnings resulting from TRS Salary Bonus (Chapter 175, Laws of 2008)
- ❖ We updated the Early Retirement Factors and Joint & Survivor Factors based on results of the 2001-2006 demographic experience study and decisions made by the administrator of the plans. These factors have not been updated for LEOFF 2 in this actuarial valuation report.

Method Changes

- ❖ Actuarial Funding of Pension Systems (Chapter 561, Laws of 2009).
- ❖ We now value portability (dual membership provisions) based on the actual salary and service of the affected members. In the previous valuation we approximated the cost using a load.

Effect of Changes on the Current Valuation

The following table 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
Before Changes									
PVFB	\$14,115	\$22,535	\$10,872	\$7,669	\$2,917	\$298	\$4,382	\$6,831	\$896
PUC Liability	13,818	13,971	10,735	4,515	1,876	28	4,354	3,855	713
Actuarial Value of Assets	9,853	16,693	8,262	5,681	2,303	39	5,592	5,053	870
Unfunded Liability	\$3,965	(\$2,722)	\$2,472	(\$1,166)	(\$427)	(\$11)	(\$1,239)	(\$1,198)	(\$157)
Employer Contribution Rate	5.83%	5.83%	7.11%	7.11%	6.23%	7.37%	0.00%	4.58%	6.39%
After Changes									
PVFB	\$14,227	\$22,621	\$10,937	\$7,693	\$2,940	\$323	\$4,383	\$6,596	\$900
PUC Liability	13,915	14,065	10,794	4,529	1,906	30	4,354	3,786	719
Actuarial Value of Assets	9,853	16,693	8,262	5,681	2,303	39	5,592	5,053	870
Unfunded Liability	\$4,062	(\$2,627)	\$2,532	(\$1,152)	(\$397)	(\$8)	(\$1,238)	(\$1,266)	(\$150)
Employer Contribution Rate	5.84%	5.84%	6.77%	6.77%	5.79%	7.73%	0.00%	4.34%	6.27%
Increase / (Decrease) in Rate	0.01%	0.01%	(0.34%)	(0.34%)	(0.44%)	0.36%	0.00%	(0.24%)	(0.12%)

Before and after changes include actuarial gains and losses for the year ending 6/30/2008.

Both before and after contribution rates include rate minimums and maximums along with general salary increase assumptions set by the Legislature in 2009.

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

Section Three

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).

In addition to the six systems described below, 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.

PERS - Public Employees' Retirement System <i>Chapter 41.40 RCW</i>	State employees; employees of all counties and most cities (some exceptions are Tacoma, Seattle, and Spokane); non-teaching employees of institutions of higher learning and community colleges; employees of ports, service districts, Energy Northwest (formerly known as the Washington Public Power Supply System), public utility districts, and judges first elected or appointed after June 30, 1988.
TRS - Teachers' Retirement System <i>Chapter 41.32 RCW</i>	Certificated teachers; administrators; and educational staff associates.
SERS - School Employees' Retirement System <i>Chapter 41.35 RCW</i>	Classified school district employees.
PSERS - Public Safety Employees' Retirement System <i>Chapter 41.37 RCW</i>	Correction officers (state, state community, county, city, and local community); state park rangers; enforcement officers with the Liquor Control Board, Washington State Patrol (commercial vehicle), Gambling Commission, and the Department of Natural Resources.
LEOFF - Law Enforcement Officers' and Fire Fighters' Retirement System <i>Chapter 41.26 RCW</i>	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.
WSPRS - Washington State Patrol Retirement System <i>Chapter 43.43 RCW</i>	Commissioned officers of the Washington State Patrol.

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	64,358	4,235	45,903	10,647	60	6	61
Higher Education	20,237	1,132	14,268	4,665	43	9	9
Community Colleges	6,184	361	4,445	1,155	133	29	61
K-12	118,320	2,347	0	0	5,797	8,015	52,025
Counties	31,252	1,429	21,433	3,825	0	0	0
County Sub Divisions	18,581	863	15,077	2,592	0	0	0
First Class Cities	8,705	199	2,739	591	0	0	0
Other Cities	18,804	569	11,010	1,806	0	0	0
Ports	2,258	91	1,751	242	0	0	0
Education Service District	1,986	72	0	0	28	44	204
Fire Districts	3,912	15	625	99	0	0	0
Public Utility District	4,470	210	3,685	575	0	0	0
Water Districts	1,834	90	1,563	181	0	0	0
Energy Northwest	1,159	31	786	342	0	0	0
Unions	19	19	0	0	0	0	0
TOTAL	302,079	11,663	123,285	26,720	6,061	8,103	52,360

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	2,249	0	112	851	234
Higher Education	0	0	0	0	111	0	0
Community Colleges	0	0	0	0	0	0	0
K-12	18,607	31,529	0	0	0	0	0
Counties	0	0	1,593	51	2,921	0	0
County Sub Divisions	0	0	0	3	46	0	0
First Class Cities	0	0	23	217	4,936	0	0
Other Cities	0	0	116	110	5,193	0	0
Ports	0	0	0	3	171	0	0
Education Service District	657	981	0	0	0	0	0
Fire Districts	0	0	0	37	3,136	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
TOTAL	19,264	32,510	3,981	421	16,626	851	234

The following tables show participant data changes from last year's valuation to this year's valuation. We divide the participant data 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
2007 Actives	12,975	120,625	24,422	158,022	6,331	6,752	51,856	64,939
Transfers	0	(391)	5,074	4,683	0	(13)	2,261	2,248
Hires/Rehires	323	12,825	478	13,626	94	1,734	1,785	3,613
New Retirees	(1,341)	(1,135)	(78)	(2,554)	(267)	(65)	(76)	(408)
Deaths	(32)	(200)	(19)	(251)	(9)	(9)	(20)	(38)
Terminations	(262)	(8,439)	(3,157)	(11,858)	(88)	(296)	(3,446)	(3,830)
2008 Actives	11,663	123,285	26,720	161,668	6,061	8,103	52,360	66,524
2007 Annuitants	54,686	15,959	599	71,244	35,384	1,664	1,043	38,091
New Retirees	1,800	2,049	142	3,991	1,378	227	347	1,952
Annuitant Deaths	(2,215)	(369)	(5)	(2,589)	(1,044)	(29)	(9)	(1,082)
New Survivors	338	166	11	515	186	17	13	216
Other	(28)	(7)	(4)	(39)	(25)	0	(2)	(27)
2008 Annuitants	54,581	17,798	743	73,122	35,879	1,879	1,392	39,150
Ratio Actives to Annuitants	0.21	6.93	35.96	2.21	0.17	4.31	37.61	1.70

Reconciliation of Participant Data

(Continued)

	SERS			PSERS
	Plan 2	Plan 3	Total	Plan 2
2007 Actives	17,767	33,058	50,825	2,755
Transfers	387	2,150	2,537	0
Hires/Rehires	2,526	731	3,257	1,464
New Retirees	(216)	(159)	(375)	0
Deaths	(21)	(24)	(45)	(2)
Terminations	(1,179)	(3,246)	(4,425)	(236)
2008 Actives	19,264	32,510	51,774	3,981
2007 Annuitants	2,026	1,115	3,141	0
New Retirees	436	308	744	1
Annuitant Deaths	(26)	(14)	(40)	0
New Survivors	14	17	31	0
Other	(2)	(1)	(3)	0
2008 Annuitants	2,448	1,425	3,873	1
Ratio Actives to Annuitants	7.87	22.81	13.37	3,981.00

Reconciliation of Participant Data

(Continued)

	LEOFF			WSPRS			All
	Plan 1	Plan 2	Total	Plan 1	Plan 2	Total	Systems
2007 Actives	513	16,099	16,612	885	152	1,037	294,190
Transfers	0	0	0	0	0	0	9,468
Hires/Rehires	4	1,059	1,063	1	84	85	23,108
New Retirees	(95)	(147)	(242)	(16)	0	(16)	(3,595)
Deaths	0	(14)	(14)	(2)	0	(2)	(352)
Terminations	(1)	(371)	(372)	(17)	(2)	(19)	(20,740)
2008 Actives	421	16,626	17,047	851	234	1,085	302,079
2007 Annuitants	8,161	924	9,085	821	0	821	122,382
New Retirees	97	219	316	18	0	18	7,022
Annuitant Deaths	(212)	(14)	(226)	(16)	0	(16)	(3,953)
New Survivors	92	8	100	10	0	10	872
Other	(4)	(3)	(7)	(2)	0	(2)	(78)
2008 Annuitants	8,134	1,134	9,268	831	0	831	126,245
Ratio Actives to Annuitants	0.05	14.66	1.84	1.02	N/A	1.31	2.39

Summary of Plan Participants

Summary of Plan Participants

PERS:	2008				2007			
	Plan 1	Plan 2	Plan 3	Total	Plan 1	Plan 2	Plan 3	Total
Active Members								
Number	11,663	123,285	26,720	161,668	12,975	120,625	24,422	158,022
Total Salaries (millions)	\$639	\$6,538	\$1,332	\$8,508	\$676	\$6,005	\$1,152	\$7,833
Average Age	58.7	46.6	41.8	46.7	57.9	46.3	41.8	46.6
Average Service	22.7	10.6	7.2	10.9	22.5	10.4	7.4	10.9
Average Salary	\$54,743	\$53,028	\$49,840	\$52,625	\$52,130	\$49,779	\$47,172	\$49,569
Terminated Members								
Number Vested	2,271	22,092	2,904	27,267	2,656	21,343	2,584	26,583
Number "Non-Vested"	4,696	87,437	0	92,133	4,839	84,461	0	89,300
Retirees (including L&I disabled)								
Number of Retirees (All)	54,581	17,798	743	73,122	54,686	15,959	599	71,244
Average Monthly Benefit, All Retirees	\$1,582	\$820	\$474	\$1,385	\$1,509	\$766	\$448	\$1,334
Number of New "Service Retirees"	1,757	1,915	136	3,808	1,254	1,121	103	2,478
Avg. Monthly Benefit, New "Service Retirees"	\$2,360	\$1,108	\$558	\$1,666	\$2,489	\$1,076	\$581	\$1,770

Summary of Plan Participants (Continued)

TRS:	2008				2007			
	Plan 1	Plan 2	Plan 3	Total	Plan 1	Plan 2	Plan 3	Total
Active Members								
Number	6,061	8,103	52,360	66,524	6,331	6,752	51,856	64,939
Total Salaries (millions)	\$432	\$511	\$3,111	\$4,054	\$426	\$420	\$2,898	\$3,744
Average Age	59.2	49.2	43.4	45.5	58.3	51.8	42.9	45.3
Average Service	26.8	13.1	10.7	12.5	25.9	15.1	10.1	12.2
Average Salary	\$71,340	\$63,043	\$59,408	\$60,938	\$67,310	\$62,213	\$55,879	\$57,652
Terminated Members								
Number Vested	959	2,539	5,200	8,698	2,036	2,624	4,768	9,428
Number "Non-Vested"	615	3,585	0	4,200	639	3,486	0	4,125
Temporarily Disabled	1	0	0	1	0	0	0	0
Retirees								
Number of Retirees (All)	35,879	1,879	1,392	39,150	35,384	1,664	1,043	38,091
Average Monthly Benefit, All Retirees	\$1,799	\$1,191	\$588	\$1,726	\$1,733	\$1,125	\$534	\$1,673
Number of New "Service Retirees"	1,368	218	337	1,923	238	93	91	422
Avg. Monthly Benefit, New "Service Retirees"	\$2,504	\$1,471	\$726	\$2,075	\$1,656	\$1,200	\$662	\$1,341



Summary of Plan Participants (Continued)						
SERS:	2008			2007		
	Plan 2	Plan 3	Total	Plan 2	Plan 3	Total
Active Members						
Number	19,264	32,510	51,774	17,767	33,058	50,825
Total Salaries (millions)	\$522	\$857	\$1,380	\$471	\$811	\$1,283
Average Age	50.6	48.1	49.0	51.2	47.2	48.6
Average Service	11.0	8.3	9.3	11.7	7.7	9.1
Average Salary	\$27,118	\$26,364	\$26,645	\$26,531	\$24,544	\$25,239
Terminated Members						
Number Vested	4,397	4,203	8,600	3,993	3,681	7,674
Number "Non-Vested"	5,383	0	5,383	4,906	0	4,906
Retirees						
Number of Retirees (All)	2,448	1,425	3,873	2,026	1,115	3,141
Average Monthly Benefit, All Retirees	\$606	\$300	\$493	\$580	\$279	\$473
Number of New "Service Retirees"	415	302	717	199	162	361
Average Monthly Benefit, New "Service Retirees"	\$682	\$362	\$547	\$660	\$342	\$517

Summary of Plan Participants (Continued)		
PSERS:	2008	2007
	Plan 2	Plan 2
Active Members		
Number	3,981	2,755
Total Salaries (millions)	\$200	\$134
Average Age	37.1	38.0
Average Service	1.3	0.7
Average Salary	\$50,231	\$48,710
Terminated Members		
Number Vested	0	0
Number "Non-Vested"	397	135
Retirees		
Number of Retirees (All)	1	0
Average Monthly Benefit, All Retirees	\$54	\$0
Number of New "Service Retirees"*	0	0
Average Monthly Benefit, New "Service Retirees"*	\$0	\$0



Summary of Plan Participants

(Continued)

LEOFF:	2008			2007		
	Plan 1	Plan 2	Total	Plan 1	Plan 2	Total
Active Members						
Number	421	16,626	17,047	513	16,099	16,612
Total Salaries (millions)	\$37	\$1,345	\$1,382	\$43	\$1,234	\$1,276
Average Age	57.8	41.2	41.6	57.0	41.0	41.5
Average Service	33.6	12.3	12.8	32.7	12.1	12.7
Average Salary	\$88,070	\$80,889	\$81,066	\$83,262	\$76,632	\$76,837
Terminated Members						
Number Vested	1	649	650	4	629	633
Number "Non-Vested"	55	1,531	1,586	56	1,433	1,489
Retirees						
Number of Retirees (All)	8,134	1,134	9,268	8,161	924	9,085
Average Monthly Benefit, All Retirees	\$3,303	\$2,124	\$3,158	\$3,157	\$1,949	\$3,034
Number of New "Service Retirees"**	97	188	285	84	124	208
Average Monthly Benefit, New "Service Retirees"**	\$5,059	\$2,652	\$3,471	\$4,729	\$2,516	\$3,410

*Includes disabled retirees for Plan 1 only.

Summary of Plan Participants

(Continued)

WSPRS:	2008			2007		
	Plan 1	Plan 2	Total	Plan 1	Plan 2	Total
Active Members						
Number	851	234	1,085	885	152	1,037
Total Salaries (millions)	\$65	\$13	\$79	\$64	\$8	\$72
Average Age	42.2	30.2	39.6	41.4	30.5	39.8
Average Service	15.5	3.1	12.8	14.7	3.4	13.0
Average Salary	\$76,751	\$57,233	\$72,542	\$71,907	\$54,162	\$69,306
Terminated Members						
Number Vested	61	2	63	55	1	56
Number "Non-Vested"	22	7	29	23	4	27
Disabled Members*	55	0	55	57	0	57
Retirees						
Number of Retirees (All)	831	0	831	821	0	821
Average Monthly Benefit, All Retirees	\$3,340	\$0	\$3,340	\$3,226	\$0	\$3,226
Number of New "Service Retirees"	18	0	18	13	0	13
Average Monthly Benefit, New "Service Retirees"	\$3,716	\$0	\$3,716	\$3,797	\$0	\$3,797

*Benefits provided outside of pension funds.

Section Four

Appendices

Actuarial Methods and Assumptions

Actuaries combine a set of assumptions with the plan’s participant data and benefit provisions to project future benefit obligations. The assumptions fall into two categories.

- ❖ **Economic Assumptions:** These generally include the annual rate of return on plan assets, annual rate of inflation, annual rate of salary growth, and annual rate of growth in system membership. The economic assumptions used in this actuarial valuation are shown in the following table.

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 ¹	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
Return on Investment Earnings ²	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
Inflation ³	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
General Salary Increases (includes inflation) ^{4,5}	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Annual COLA	Plan 1: Uniform COLA ⁶	Uniform COLA ⁶	N/A	N/A	3.50% ⁷	3.00% ⁸
	Plan 2/3:	3.00% ⁸	3.00% ⁸	3.00% ⁸	3.00% ⁸	3.00% ⁸

¹ Annual rate, compounded quarterly except for WSPRS, which is compounded monthly.

² Annual rate, compounded annually.

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

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

⁵ LEOFF Plan 2 assumes 4.5% General Salary Increase

⁶ As provided in the plan provisions. The increase was \$1.83 per month per year of service on 7/1/2009.

⁷ Equal to the CPI.

⁸ Based on the CPI (3% maximum per year).

- ❖ **Demographic Assumptions:** These include rates of retirement, rates at which members become disabled, turnover rates, mortality rates, and several other demographic assumptions as disclosed later in this section.

The future benefit obligations (or costs of the plan) are spread over the working lifetimes of the plan members based on the actuarial cost method (or funding method) in place for that particular plan. This produces a future stream of contributions to pre-fund the plan’s benefits. Different cost methods pre-fund plans at different rates. Some put more money in earlier whereas others put more money in later.

Actuarial cost methods generally have two parts, which serve to:

- ❖ Fund future benefits in a consistent manner from year to year.
- ❖ Make up for any shortfalls in prior funding, including differences in funding when experience differs from assumptions.

The two parts of an actuarial cost method are:

- ❖ The Normal Cost - the value of future benefits earned in the current plan year.
- ❖ Amortization of the Unfunded Actuarial Accrued Liability (UAAL) - the amount of past service liability that exceeds the value of the plan’s assets.

The actuarial cost methods used for the Washington State retirement systems are as follows.

PERS 1 and TRS 1: We use a variation of the Entry Age Normal Cost Method to determine the actuarial accrued liability. 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 over a rolling ten-year period, 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.

The method is subject to maximum contribution rates prior to 2015 and minimum contribution rates thereafter.

LEOFF 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 Plan 2 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 as well as projected payroll from future new entrants.

Plans 2 and Plans 3: We use the Aggregate Cost Method to determine the normal cost and the actuarial accrued liability. Under this method, the unfunded actuarial present value of fully projected benefits is amortized over the future payroll of the active group. Plan 2 members pay 50 percent of the normal cost. The entire contribution is considered normal cost and no UAAL exists.

For TRS 2, the maximum employee contribution rate is 6.59 percent plus 50 percent of the contribution rate increases from benefit improvements effective on or after July 1, 1996. The employer picks up any employee cost sharing that exceeds the employee rate maximum.

WSPRS: We use the Aggregate Cost Method to determine the normal cost and the actuarial accrued liability. The entire normal cost is 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 employer picks up any employee cost sharing that exceeds the employee rate maximum.

The Projected Unit Credit (PUC) cost method is used to calculate each plan's 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 that has been 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. Please see the Glossary for a further explanation of the PUC cost method.

We use the plan’s assets to calculate contribution rates, unfunded liabilities, and the plan’s funded status. Because the market value of assets can be volatile from one year to the next, an asset valuation method is generally used to adjust the market value of assets and smooth the effects of short-term volatility. The adjusted assets are called the actuarial value of assets, or valuation assets.

For this valuation, we calculate the actuarial value of assets using an asset smoothing method. This smoothing method was adopted during the 2003 Legislative Session. At that time, we first set the actuarial value of assets equal to the market value of assets. Each year, beginning with the adoption of this smoothing method, we determine the amount the actual investment return exceeds (or falls below) the expected investment return and we smooth that year’s gain (or loss) based on the scale in the following table.

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, to ensure the actuarial value of assets maintains a reasonable relationship to the market value of assets, a 30 percent corridor is in place. This means the actuarial value of assets may not exceed 130 percent nor drop below 70 percent of the market value of assets in any valuation.

Changes in Methods and Assumptions Since the Last Valuation

During the 2009 Legislative Session, the following methods and assumptions from the last valuation changed:

- ❖ Reduced the economic assumption for general salary growth from 4.25 percent to 4.00 percent for all plans except LEOFF 2, which remains at 4.50 percent.
- ❖ Changed the funding method for PERS 1 and TRS 1 from amortizing the UAAL by June 30, 2024, to amortizing it over a rolling ten-year period.
- ❖ Adopted new UAAL rate ceilings and long-term minimum UAAL rates for PERS 1 and TRS 1.

In addition to the changes from the 2009 Legislative Session, we implemented new administrative factors, and we valued portability (dual membership) benefits using a new method.

Probability of Service Retirement

Age	PERS				PSERS		LEOFF		WSPRS	
	Plan 1		Plan 2/3		Plan 2		Plan 1		Plan 2*	
	Male	Female	Male	Female	Male	Female	Male & Female	Service greater than or equal to 30 years	Male & Female	Male & Female
45	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	0.31
47	0.50	0.60	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	0.31
49	0.55	0.40	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	0.07	0.14	0.04	0.28
51	0.45	0.35	0.00	0.00	0.00	0.00	0.07	0.14	0.04	0.23
52	0.45	0.35	0.00	0.00	0.00	0.00	0.07	0.14	0.04	0.23
53	0.45	0.31	0.00	0.00	0.00	0.03	0.07	0.15	0.08	0.23
54	0.45	0.48	0.00	0.00	0.00	0.03	0.11	0.19	0.10	0.23
55	0.22	0.23	0.03	0.03	0.13	0.14	0.12	0.20	0.13	0.23
56	0.18	0.18	0.03	0.03	0.12	0.12	0.12	0.21	0.13	0.23
57	0.18	0.18	0.03	0.03	0.13	0.13	0.15	0.24	0.13	0.23
58	0.18	0.17	0.07	0.03	0.14	0.13	0.16	0.25	0.18	0.20
59	0.22	0.33	0.07	0.03	0.18	0.28	0.16	0.26	0.18	0.23
60	0.15	0.17	0.09	0.09	0.14	0.15	0.30	0.33	0.18	0.23
61	0.23	0.21	0.09	0.12	0.22	0.20	0.26	0.34	0.23	0.25
62	0.33	0.29	0.25	0.22	0.33	0.29	0.36	0.33	0.23	0.25
63	0.23	0.21	0.20	0.20	0.25	0.25	0.50	0.31	0.23	0.27
64	0.30	0.26	0.55	0.55	0.60	0.60	0.89	0.30	0.23	0.33
65	0.40	0.39	0.45	0.45	0.45	0.45	0.46	0.30	0.23	1.00
66	0.26	0.22	0.26	0.25	0.26	0.25	0.30	0.29	0.23	1.00
67	0.26	0.23	0.20	0.22	0.20	0.22	0.22	0.28	0.23	1.00
68	0.20	0.22	0.20	0.23	0.20	0.23	0.22	0.27	0.23	1.00
69	0.23	0.25	0.22	0.21	0.22	0.21	0.26	0.27	0.23	1.00
70	0.24	0.20	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	1.00	1.00	1.00	1.00
72	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	1.00	1.00	1.00	1.00
74	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	1.00	1.00	1.00	1.00
76	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	1.00	1.00	1.00	1.00
78	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	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

*Rates have been rounded for display purposes.

Combined Healthy Table					
RP-2000 Mortality Rates			50% Scale AA		
Age	Male	Female	Age	Male	Female
20	0.000345	0.000191	20	0.0095	0.0080
21	0.000357	0.000192	21	0.0090	0.0085
22	0.000366	0.000194	22	0.0085	0.0085
23	0.000373	0.000197	23	0.0075	0.0080
24	0.000376	0.000201	24	0.0065	0.0075
25	0.000376	0.000207	25	0.0050	0.0070
26	0.000378	0.000214	26	0.0030	0.0060
27	0.000382	0.000223	27	0.0025	0.0060
28	0.000393	0.000235	28	0.0025	0.0060
29	0.000412	0.000248	29	0.0025	0.0060
30	0.000444	0.000264	30	0.0025	0.0050
31	0.000499	0.000307	31	0.0025	0.0040
32	0.000562	0.000350	32	0.0025	0.0040
33	0.000631	0.000394	33	0.0025	0.0045
34	0.000702	0.000435	34	0.0025	0.0050
35	0.000773	0.000475	35	0.0025	0.0055
36	0.000841	0.000514	36	0.0025	0.0060
37	0.000904	0.000554	37	0.0025	0.0065
38	0.000964	0.000598	38	0.0030	0.0070
39	0.001021	0.000648	39	0.0035	0.0075
40	0.001079	0.000706	40	0.0040	0.0075
41	0.001142	0.000774	41	0.0045	0.0075
42	0.001215	0.000852	42	0.0050	0.0075
43	0.001299	0.000937	43	0.0055	0.0075
44	0.001397	0.001029	44	0.0060	0.0075
45	0.001508	0.001124	45	0.0065	0.0080
46	0.001616	0.001223	46	0.0070	0.0085
47	0.001734	0.001326	47	0.0075	0.0090
48	0.001860	0.001434	48	0.0080	0.0090
49	0.001995	0.001550	49	0.0085	0.0090
50	0.002138	0.001676	50	0.0090	0.0085
51	0.002449	0.001852	51	0.0095	0.0080
52	0.002667	0.002018	52	0.0100	0.0070
53	0.002916	0.002207	53	0.0100	0.0060
54	0.003196	0.002424	54	0.0100	0.0050
55	0.003624	0.002717	55	0.0095	0.0040
56	0.004200	0.003090	56	0.0090	0.0030
57	0.004693	0.003478	57	0.0085	0.0025
58	0.005273	0.003923	58	0.0080	0.0025
59	0.005945	0.004441	59	0.0080	0.0025
60	0.006747	0.005055	60	0.0080	0.0025
61	0.007676	0.005814	61	0.0075	0.0025
62	0.008757	0.006657	62	0.0075	0.0025
63	0.010012	0.007648	63	0.0070	0.0025
64	0.011280	0.008619	64	0.0070	0.0025

Combined Healthy Table					
RP-2000 Mortality Rates			50% Scale AA		
Age	Male	Female	Age	Male	Female
65	0.012737	0.009706	65	0.0070	0.0025
66	0.014409	0.010954	66	0.0065	0.0025
67	0.016075	0.012163	67	0.0065	0.0025
68	0.017871	0.013445	68	0.0070	0.0025
69	0.019802	0.014860	69	0.0070	0.0025
70	0.022206	0.016742	70	0.0075	0.0025
71	0.024570	0.018579	71	0.0075	0.0030
72	0.027281	0.020665	72	0.0075	0.0030
73	0.030387	0.022970	73	0.0075	0.0035
74	0.033900	0.025458	74	0.0075	0.0035
75	0.037834	0.028106	75	0.0070	0.0040
76	0.042169	0.030966	76	0.0070	0.0040
77	0.046906	0.034105	77	0.0065	0.0035
78	0.052123	0.037595	78	0.0060	0.0035
79	0.057927	0.041506	79	0.0055	0.0035
80	0.064368	0.045879	80	0.0050	0.0035
81	0.072041	0.050780	81	0.0045	0.0035
82	0.080486	0.056294	82	0.0040	0.0035
83	0.089718	0.062506	83	0.0040	0.0035
84	0.099779	0.069517	84	0.0035	0.0035
85	0.110757	0.077446	85	0.0035	0.0030
86	0.122797	0.086376	86	0.0035	0.0025
87	0.136043	0.096337	87	0.0030	0.0020
88	0.150590	0.107303	88	0.0025	0.0020
89	0.166420	0.119154	89	0.0025	0.0015
90	0.183408	0.131682	90	0.0020	0.0015
91	0.199769	0.144604	91	0.0020	0.0015
92	0.216605	0.157618	92	0.0015	0.0015
93	0.233662	0.170433	93	0.0015	0.0010
94	0.250693	0.182799	94	0.0015	0.0010
95	0.267491	0.194509	95	0.0010	0.0010
96	0.283905	0.205379	96	0.0010	0.0010
97	0.299852	0.215240	97	0.0010	0.0005
98	0.315296	0.223947	98	0.0005	0.0005
99	0.330207	0.231387	99	0.0005	0.0005
100	0.344556	0.237467	100	0.0005	0.0005
101	0.358628	0.244834	101	0.0000	0.0000
102	0.371685	0.254498	102	0.0000	0.0000
103	0.383040	0.266044	103	0.0000	0.0000
104	0.392003	0.279055	104	0.0000	0.0000
105	0.397886	0.293116	105	0.0000	0.0000
106	0.400000	0.307811	106	0.0000	0.0000
107	0.400000	0.322725	107	0.0000	0.0000
108	0.400000	0.337441	108	0.0000	0.0000
109	0.400000	0.351544	109	0.0000	0.0000
110	0.400000	0.364617	110	0.0000	0.0000

Scale AA represents annual improvements in mortality rates.

Projected Mortality										
Offsets	PERS				TRS				SERS	
	Plan 1 - 2018*		Plan 2/3 - 2034*		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
Age										
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)										
Offsets	PERS				TRS				SERS	
	Plan 1 - 2018*		Plan 2/3 - 2034*		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
Age										
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								
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
Age								
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)								
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
Age								
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										
Offsets	PERS				TRS				SERS	
	Plan 1 - 2018*		Plan 2/3 - 2034*		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
Age										
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)										
Offsets	PERS				TRS				SERS	
	Plan 1 - 2018*		Plan 2/3 - 2034*		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
Age										
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								
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
Age	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)								
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
Age	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							
<i>(Continued)</i>							
Age	SERS		PSERS		LEOFF		WSPRS
	Plan 2/3		Plan 2		Plan 1	Plan 2	Plan 1/2
	Male	Female	Male	Female	Both	Both	Both
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	0.0080	0.0017

Probability of Disablement							
<i>(Continued)</i>							
Age	SERS		PSERS		LEOFF		WSPRS
	Plan 2/3		Plan 2		Plan 1	Plan 2	Plan 1/2
	Male	Female	Male	Female	Both	Both	Both
50	0.0011	0.0008	0.0009	0.0010	0.0700	0.0102	0.0018
51	0.0012	0.0010	0.0010	0.0011	0.0748	0.0121	0.0019
52	0.0014	0.0012	0.0011	0.0013	0.0792	0.0144	0.0020
53	0.0020	0.0015	0.0016	0.0018	0.0832	0.0171	0.0022
54	0.0027	0.0018	0.0021	0.0023	0.0868	0.0203	0.0023
55	0.0032	0.0022	0.0026	0.0028	0.0900	0.0241	0.0025
56	0.0037	0.0026	0.0031	0.0033	0.0928	0.0241	0.0026
57	0.0044	0.0032	0.0036	0.0038	0.0952	0.0241	0.0028
58	0.0052	0.0039	0.0050	0.0051	0.0972	0.0241	0.0030
59	0.0061	0.0048	0.0063	0.0064	0.0988	0.0241	0.0032
60	0.0072	0.0059	0.0076	0.0077	0.1000	0.0241	0.0034
61	0.0085	0.0066	0.0089	0.0090	0.1008	0.0241	0.0028
62	0.0100	0.0066	0.0102	0.0103	0.1012	0.0241	0.0021
63	0.0118	0.0060	0.0102	0.0103	0.1012	0.0241	0.0014
64	0.0126	0.0049	0.0102	0.0103	0.1008	0.0241	0.0007
65	0.0126	0.0041	0.0102	0.0103	0.1000	0.0241	0.0000
66	0.0080	0.0033	0.0102	0.0103	0.0756	0.0241	0.0000
67	0.0050	0.0028	0.0102	0.0103	0.0544	0.0241	0.0000
68	0.0032	0.0023	0.0102	0.0103	0.0364	0.0241	0.0000
69	0.0020	0.0019	0.0102	0.0103	0.0216	0.0241	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 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 of Service	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
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*									
<i>(for those not eligible to retire early)</i>									
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	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
1	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
2	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
3	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
4	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
5	0.450	0.400	0.725	0.650	0.550	0.400	1.000	0.240	0.275
6	0.500	0.400	0.775	0.650	0.575	0.400	1.000	0.240	0.275
7	0.500	0.450	0.800	0.675	0.575	0.450	1.000	0.240	0.275
8	0.500	0.450	0.800	0.700	0.575	0.450	1.000	0.240	0.275
9	0.525	0.475	0.800	0.700	0.600	0.475	1.000	0.240	0.275
10	0.525	0.500	0.800	0.700	0.625	0.500	1.000	0.240	0.275
11	0.525	0.500	0.825	0.725	0.625	0.500	1.000	0.240	0.325
12	0.550	0.525	0.825	0.750	0.625	0.525	1.000	0.240	0.375
13	0.550	0.525	0.875	0.750	0.650	0.525	1.000	0.270	0.375
14	0.625	0.525	0.875	0.775	0.675	0.525	1.000	0.270	0.400
15	0.625	0.575	0.875	0.775	0.700	0.575	1.000	0.270	0.400
16	0.650	0.575	0.875	0.825	0.725	0.575	1.000	0.270	0.400
17	0.650	0.600	0.875	0.850	0.725	0.600	1.000	0.330	0.400
18	0.650	0.625	0.875	0.875	0.725	0.625	1.000	0.440	0.500
19	0.650	0.650	0.875	0.875	0.725	0.650	1.000	0.440	0.575
20	0.650	0.675	0.900	0.925	0.775	0.675	1.000	0.690	0.775
21	0.650	0.700	0.900	0.925	0.800	0.700	1.000	0.820	1.000
22	0.650	0.725	0.900	0.950	0.800	0.725	1.000	0.880	1.000
23	0.675	0.725	0.925	0.950	0.850	0.725	1.000	0.910	1.000
24	0.675	0.750	0.925	0.950	0.850	0.750	1.000	0.910	1.000
25	0.725	0.775	0.925	0.950	0.850	0.775	1.000	0.910	1.000
26	0.725	0.775	0.950	0.975	0.950	0.775	1.000	0.910	1.000
27	0.800	0.825	1.000	1.000	0.950	0.825	1.000	0.910	1.000
28	0.800	0.825	1.000	1.000	0.950	0.825	1.000	0.910	1.000
29	0.800	0.825	1.000	1.000	0.950	0.825	1.000	0.910	1.000
30+	0.925	0.950	1.000	1.000	0.950	0.950	1.000	0.910	1.000

*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.

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
PERS 1*				
Males	25%	30	0.64	2.5%
Females	1%	17	0.01	0.1%
WSPRS**				
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	Female
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.

Percent Plan 3 Members Deferring Retirement	
Member Age	Deferral Percent*
55	85%
56	85%
57	75%
58	75%
59	75%
60	60%
61	40%
62	40%
63	20%
64	15%

**Probability a Plan 3 member who terminates before age 65 with between 20 and 30 years of service will defer retirement until age 65.*

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 for any given age.*

Duty-Related Disability Assumption	
Age	Duty Disability Rate*
20	99.94%
25	99.91%
30	99.84%
35	99.81%
40	99.67%
45	99.42%
50	99.23%
55+	99.33%

**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

We include the following miscellaneous assumptions and methods in this valuation.

- ❖ Minimum and maximum allowable ages are set in the data as follows.

	Non-Annuitants	Annuitants
Minimum Age	16	20
Maximum Age	80	110

- ❖ Default entry salaries, usually increased for past service, are assigned for active members with less than two months' service during the valuation year.
- ❖ Historical salaries for vested terminated members are not provided in the valuation data. Beginning with the 2008 valuation year, we first look to see if we kept a historical salary for such a member in the prior year's data. If so, we copy the salary to the current year's data. If a member was active in the prior year and terminated in the current year, we copy the prior year's salary to the current year's salary and keep it as historical. To estimate salaries for the remaining terminated vested members, we use the following procedure: First, a salary appropriate for the given system/plan and the member's total past service is assigned. 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 the Department of Retirement Systems reports salaries earned during the year prior to the valuation date, the salaries used in the first year of the valuation process have received an additional merit 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.
- ❖ Disability and termination rates are discontinued after members are 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. This assumption is meant to be a measurement at the time of the member's death. The valuation software used also applies mortality assumptions to potential survivors, which results in an understatement of that future liability for those plans. To recognize this liability, a ratio of 60 percent is used 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, a 20 percent reduction is made to the joint and 100 percent survivor benefit.



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	\$1.83 per month/YOS* on 7/1/09	Lesser of CPI** or 3%	Lesser of CPI** or 3%
Minimum Benefit per Month	\$40.75* per YOS on 7/1/09, \$1,125.51* for select annuitants	n/a	n/a
Changes in Plan Provisions Since Last Valuation	Military Death Benefits (C 226 L 09); Inactive Death Benefits (C 111 L 09); Registered Domestic Partners (C 521 L 09); Calculation of Compensation (C 430 L 09)	Military Service Credit (C 205 L 09); Military Death Benefits (C 226 L 09); DFW Service Credit Transfer (C 157 L 09); PERS to SERS Auto-Transfer (C 209 L 09); Registered Domestic Partners (C 521 L 09); Calculation of Compensation (C 430 L 09)	Military Service Credit (C 205 L 09); Military Death Benefits (C 226 L 09); DFW Service Credit Transfer (C 157 L 09); Registered Domestic Partners (C 521 L 09); Calculation of Compensation (C 430 L 09)

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

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

Summary of Plan Provisions - TRS			
<i>(Continued)</i>			
	Plan 1	Plan 2	Plan 3
Effective Date of Plan	3/1/38	10/1/77	7/1/96
Date Closed to New Entrants	9/30/77	Open	Open
Statutory Reference	Chapter 41.32 RCW	Chapter 41.32 RCW	Chapter 41.32 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 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
Credited Service	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
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	Accrued benefit	Accrued benefit, actuarially reduced	Accrued benefit, actuarially reduced
COLA	\$1.83 per month/YOS* on 7/1/09	Lesser of CPI** or 3%	Lesser of CPI** or 3%
Minimum Benefit per Month	\$40.75* per YOS on 7/1/09, \$1,125.51* for select annuitants	n/a	n/a
Changes in Plan Provisions Since Last Valuation	Military Death Benefits (C 226 L 09); Registered Domestic Partners (C 521 L 09)	Military Service Credit (C 205 L 09); Military Death Benefits (C 226 L 09); Registered Domestic Partners (C 521 L 09)	Military Service Credit (C 205 L 09); Military Death Benefits (C 226 L 09); Registered Domestic Partners (C 521 L 09)

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

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

Summary of Plan Provisions - SERS

(Continued)

	Plan 2	Plan 3
Effective Date of Plan	9/1/00	9/1/00
Date Closed to New Entrants	Open	Open
Statutory Reference	Chapter 41.35 RCW	Chapter 41.35 RCW
Normal Retirement Eligibility (age/service)	65/5	65/10 or vested
Accrued Benefit Formula	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	Average compensation earnable for the highest 60 consecutive months	Average compensation earnable for the highest 60 consecutive months
Credited Service	Monthly, based on number of months and hours worked during school year	Monthly, based on number of months and hours worked during school year
Vesting	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 investment earnings and deferred retirement allowance
Early Retirement Eligibility (age/service)	55/20	55/10
Early Retirement Reduction Factors	3% or alternate subsidized ERF with 30 YOS, otherwise actuarial	3% or alternate subsidized ERF with 30 YOS, otherwise actuarial
Disability Retirement Benefit	Accrued benefit, actuarially reduced	Accrued benefit, actuarially reduced
COLA	Lesser of CPI* or 3%	Lesser of CPI* or 3%
Minimum Benefit per Month per YOS	n/a	n/a
Changes in Plan Provisions Since Last Valuation	Military Service Credit (C 205 L 09); Military Death Benefits (C 226 L 09); PERS to SERS Auto-Transfer (C 209 L 09); Registered Domestic Partners (C 521 L 09)	Military Service Credit (C 205 L 09); Military Death Benefits (C 226 L 09); Registered Domestic Partners (C 521 L 09)

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

Summary of Plan Provision - PSERS

(Continued)

	Plan 2
Effective Date of Plan	7/1/06
Date Closed to New Entrants	Open
Statutory Reference	Chapter 41.37 RCW
Normal Retirement Eligibility (age/service)	65/5 Total Service, 60/10 PSERS service
Accrued Benefit Formula	2% x YOS x AFC
Computation of AFS	Average compensation earnable for the highest 60 consecutive months
Credited Service	Monthly, based on hours worked each month
Vesting	5 years
Vested Benefits Upon Termination	Refund of employee contributions plus interest, or deferred retirement allowance
Early Retirement Eligibility (age/service)	53/20 Total Service
Early Retirement Reduction Factors	3% ERF with 20 YOS, otherwise actuarial
Disability Retirement Benefit	Accrued benefit, actuarially reduced from age 60
COLA	Lesser of CPI* or 3%
Minimum Benefit per Month per YOS**	n/a
Changes in Plan Provisions Since Last Valuation	Military Service Credit (C 205 L 09); Military Death Benefits (C 226 L 09); Registered Domestic Partners (C 521 L 09)

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



Summary of Plan Provisions - LEOFF		
<i>(Continued)</i>		
	Plan 1	Plan 2
Effective Date of Plan	3/1/70	10/1/77
Date Closed to New Entrants	9/30/77	Open
Statutory Reference	Chapter 41.26 RCW	Chapter 41.26 RCW
Normal Retirement Eligibility (age/service)	50/5	53/5
Accrued Benefit Formula	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
Computation of FAS/AFC	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
Credited Service	Monthly, based on hours worked each month	Monthly, based on hours worked each month
Vesting	5 years	5 years
Vested Benefits Upon Termination	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
Early Retirement Eligibility (age/service)	n/a	50/20
Early Retirement Reduction Factors	n/a	3% ERF with 20 YOS
Disability Retirement Benefit	50% FAS, (max 60% if children)	Non-duty: accrued benefit, actuarially reduced; Duty, occupational: accrued benefit without actuarial reduction, minimum 10% of AFC; Duty, total: 70% of AFC with offsets for Social Security and L&I benefits, not to exceed 100% of AFC.
COLA	Full CPI*	Lesser of CPI* or 3%
Minimum Benefit per Month per YOS	n/a	n/a
Changes in Plan Provisions Since Last Valuation	Military Death Benefits (C 226 L 09); Registered Domestic Partners (C 521 L 09)	Military Service Credit (C 205 L 09); Military Death Benefits (C 226 L 09); Disability Reclassification (C 95 L 09); DFW Service Credit Transfer (C 157 L 09); Domestic Partners (C 523 L 09)

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

Summary of Plan Provision - WSPRS

(Continued)

	Plan 1	Plan 2
Effective Date of Plan	6/12/47	1/1/03
Date Closed to New Entrants	12/31/02	Open
Statutory Reference	Chapter 43.43 RCW	Chapter 43.43 RCW
Normal Retirement Eligibility (age/service)	Age 55, Any Age/25, Mandatory at 65	Age 55, Any Age/25, Mandatory at 65
Accrued Benefit Formula	2% x YOS x AFC; Maximum 75% AFC	2% x YOS x AFC; Maximum 75% AFC
Computation of AFC	Average monthly salary of the highest two consecutive years	Average monthly salary of the highest 60 consecutive months
Credited Service	Monthly, based on hours worked each month	Monthly, based on hours worked each month
Vesting	5 years	5 years
Vested Benefits Upon Termination	Refund of employee contributions plus interest, or deferred retirement allowance	Refund of employee contributions plus interest, or deferred retirement allowance
Early Retirement Eligibility (age/service)	n/a	n/a
Early Retirement Reduction Factors	n/a	n/a
Disability Retirement Benefit	50% comp with offsets, paid from WSPRS operational funds	50% comp with offsets, paid from WSPRS operational funds
COLA	Lesser of CPI* or 3%	Lesser of CPI* or 3%
Minimum Benefit per Month per YOS**	\$27.52 on 1/1/09	\$27.52 on 1/1/09
Changes in Plan Provisions Since Last Valuation	Military Death Benefits (C 226 L 09); Domestic Partners (C 522 L 09)	Military Service Credit (C 205 L 09); Military Death Benefits (C 226 L 09); Domestic Partners (C 522 L 09)

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

**Amount increases by 3% annually.

Early Retirement Factors						
Years Early	PERS 2/3, TRS 2/3, SERS 2/3	WSPRS 2, PERS 1, TRS 1	PSERS 2, PERS 1 TV, WSPRS 1/2 TV	LEOFF 2	LEOFF 2, PSERS 2 Subsidized 3%*	Plan 2/3 Subsidized**
0	1.000	1.000	1.000	1.000	1.00	1.00
1	0.896	0.909	0.901	0.920	0.97	0.98
2	0.805	0.827	0.814	0.840	0.94	0.95
3	0.724	0.754	0.736	0.760	0.91	0.92
4	0.652	0.688	0.666	0.710	0.88	0.89
5	0.588	0.628	0.604	0.660	0.85	0.86
6	0.531	0.574	0.549	0.610	0.82	0.83
7	0.481	0.524	0.499	0.560	0.79	0.80
8	0.435	0.480	0.454	0.510	N/A	N/A
9	0.395	0.440	0.413	0.470	N/A	N/A
10	0.358	0.403	0.377	0.430	N/A	N/A
11	0.326	0.369	0.344	0.390	N/A	N/A
12	0.296	0.339	0.314	0.350	N/A	N/A
13	0.269	0.311	0.287	0.310	N/A	N/A
14	0.245	0.285	0.262	0.290	N/A	N/A
15	0.223	0.262	0.240	0.270	N/A	N/A
16	0.204	0.241	0.219	0.250	N/A	N/A
17	0.186	0.221	0.201	0.230	N/A	N/A
18	0.169	0.203	0.184	0.210	N/A	N/A
19	0.155	0.187	0.169	0.200	N/A	N/A
20	0.141	0.171	0.155	0.190	N/A	N/A
21	0.129	0.158	0.142	0.180	N/A	N/A
22	0.118	0.145	0.130	0.170	N/A	N/A
23	0.108	0.133	0.119	0.160	N/A	N/A
24	0.101	0.123	0.110	0.150	N/A	N/A
25	0.100	0.113	0.102	0.140	N/A	N/A
26	0.100	0.104	0.100	0.130	N/A	N/A
27	0.100	0.100	0.100	0.120	N/A	N/A
28	0.100	0.100	0.100	0.110	N/A	N/A
29	0.100	0.100	0.100	0.100	N/A	N/A
30+	0.100	0.100	0.100	0.100	N/A	N/A

TV=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 55 with 30 or more years of service to qualify.

Projected Benefit Payments

Projected Benefit Payments					
PERS - Plan 1					
(\$ in Millions)	Projected	Present		Projected	Present
Year	Value	Value	Year	Value	Value
2008	\$1,090	\$1,049	2058	\$14	\$0
2009	1,140	1,016	2059	10	0
2010	1,183	976	2060	8	0
2011	1,219	931	2061	6	0
2012	1,250	884	2062	5	0
2013	1,275	835	2063	4	0
2014	1,294	785	2064	3	0
2015	1,308	734	2065	2	0
2016	1,316	684	2066	2	0
2017	1,319	635	2067	2	0
2018	1,318	587	2068	1	0
2019	1,311	541	2069	1	0
2020	1,301	497	2070	1	0
2021	1,286	455	2071	1	0
2022	1,268	415	2072	1	0
2023	1,246	378	2073	1	0
2024	1,221	343	2074	1	0
2025	1,192	310	2075	1	0
2026	1,160	279	2076	0	0
2027	1,124	251	2077	0	0
2028	1,086	224	2078	0	0
2029	1,045	200	2079	0	0
2030	1,001	177	2080	0	0
2031	954	156	2081	0	0
2032	904	137	2082	0	0
2033	853	120	2083	0	0
2034	800	104	2084	0	0
2035	745	90	2085	0	0
2036	690	77	2086	0	0
2037	634	65	2087	0	0
2038	578	55	2088	0	0
2039	523	46	2089	0	0
2040	469	38	2090	0	0
2041	417	32	2091	0	0
2042	367	26	2092	0	0
2043	320	21	2093	0	0
2044	277	17	2094	0	0
2045	237	13	2095	0	0
2046	200	10	2096	0	0
2047	168	8	2097	0	0
2048	139	6	2098	0	0
2049	114	5	2099	0	0
2050	93	4	2100	0	0
2051	75	3	2101	0	0
2052	60	2	2102	0	0
2053	48	1	2103	0	0
2054	38	1	2104	0	0
2055	29	1	2105	0	0
2056	23	1	2106	0	0
2057	\$18	\$0	2107	\$0	\$0
			Total	\$37,786	\$14,227

Projected Benefit Payments

PERS - Plan 2/3					
(\$ in Millions)	Projected Value	Present Value	Year	Projected Value	Present Value
2008	\$326	\$314	2058	\$2,783	\$57
2009	339	302	2059	2,602	49
2010	408	337	2060	2,423	43
2011	497	379	2061	2,247	37
2012	599	423	2062	2,074	31
2013	709	464	2063	1,906	27
2014	832	505	2064	1,743	23
2015	972	546	2065	1,585	19
2016	1,126	585	2066	1,433	16
2017	1,289	621	2067	1,289	13
2018	1,464	652	2068	1,151	11
2019	1,639	676	2069	1,021	9
2020	1,825	698	2070	898	7
2021	2,029	718	2071	785	6
2022	2,235	732	2072	680	5
2023	2,441	740	2073	584	4
2024	2,642	742	2074	497	3
2025	2,839	738	2075	419	2
2026	3,028	729	2076	349	2
2027	3,217	717	2077	288	1
2028	3,398	702	2078	236	1
2029	3,581	685	2079	191	1
2030	3,790	671	2080	152	1
2031	3,964	650	2081	120	0
2032	4,103	623	2082	94	0
2033	4,227	594	2083	73	0
2034	4,364	568	2084	56	0
2035	4,519	544	2085	42	0
2036	4,637	517	2086	31	0
2037	4,716	487	2087	22	0
2038	4,783	457	2088	16	0
2039	4,846	429	2089	12	0
2040	4,905	402	2090	8	0
2041	4,950	376	2091	5	0
2042	4,936	347	2092	4	0
2043	4,902	319	2093	2	0
2044	4,856	293	2094	1	0
2045	4,791	267	2095	1	0
2046	4,703	243	2096	0	0
2047	4,598	220	2097	0	0
2048	4,474	198	2098	0	0
2049	4,340	178	2099	0	0
2050	4,192	159	2100	0	0
2051	4,032	142	2101	0	0
2052	3,865	126	2102	0	0
2053	3,691	111	2103	0	0
2054	3,513	98	2104	0	0
2055	3,332	86	2105	0	0
2056	3,150	75	2106	0	0
2057	\$2,966	\$66	2107	\$0	\$0
			Total	\$185,404	\$22,621

Projected Benefit Payments

TRS - Plan 1					
<i>(\$ in Millions)</i>	Projected	Present		Projected	Present
Year	Value	Value	Year	Value	Value
2008	\$807	\$777	2058	\$9	\$0
2009	857	763	2059	7	0
2010	898	741	2060	5	0
2011	931	711	2061	4	0
2012	958	678	2062	3	0
2013	979	641	2063	2	0
2014	995	603	2064	2	0
2015	1,004	564	2065	1	0
2016	1,011	525	2066	1	0
2017	1,013	488	2067	1	0
2018	1,012	451	2068	1	0
2019	1,008	416	2069	1	0
2020	1,001	383	2070	1	0
2021	992	351	2071	1	0
2022	980	321	2072	1	0
2023	965	293	2073	1	0
2024	948	266	2074	1	0
2025	929	242	2075	1	0
2026	907	218	2076	1	0
2027	883	197	2077	0	0
2028	856	177	2078	0	0
2029	826	158	2079	0	0
2030	794	141	2080	0	0
2031	760	125	2081	0	0
2032	723	110	2082	0	0
2033	685	96	2083	0	0
2034	644	84	2084	0	0
2035	602	72	2085	0	0
2036	558	62	2086	0	0
2037	514	53	2087	0	0
2038	469	45	2088	0	0
2039	424	38	2089	0	0
2040	380	31	2090	0	0
2041	337	26	2091	0	0
2042	295	21	2092	0	0
2043	256	17	2093	0	0
2044	220	13	2094	0	0
2045	187	10	2095	0	0
2046	156	8	2096	0	0
2047	130	6	2097	0	0
2048	107	5	2098	0	0
2049	87	4	2099	0	0
2050	70	3	2100	0	0
2051	56	2	2101	0	0
2052	44	1	2102	0	0
2053	34	1	2103	0	0
2054	27	1	2104	0	0
2055	21	1	2105	0	0
2056	16	0	2106	0	0
2057	\$12	\$0	2107	\$0	\$0
			Total	\$29,408	\$10,937

Projected Benefit Payments

TRIS - Plan 2/3					
(\$ in Millions)	Projected Value	Present Value	Year	Projected Value	Present Value
2008	\$65	\$62	2058	\$1,503	\$31
2009	64	57	2059	1,427	27
2010	85	70	2060	1,349	24
2011	113	86	2061	1,270	21
2012	146	103	2062	1,190	18
2013	182	119	2063	1,109	15
2014	224	136	2064	1,027	13
2015	270	151	2065	947	11
2016	320	166	2066	867	10
2017	374	180	2067	788	8
2018	428	191	2068	712	7
2019	483	199	2069	638	6
2020	545	208	2070	567	5
2021	612	216	2071	500	4
2022	680	223	2072	436	3
2023	747	227	2073	377	2
2024	817	230	2074	323	2
2025	890	231	2075	274	2
2026	961	231	2076	229	1
2027	1,033	230	2077	189	1
2028	1,110	229	2078	155	1
2029	1,184	226	2079	126	1
2030	1,267	224	2080	101	0
2031	1,364	224	2081	79	0
2032	1,438	218	2082	62	0
2033	1,510	212	2083	48	0
2034	1,589	207	2084	37	0
2035	1,673	202	2085	28	0
2036	1,771	197	2086	20	0
2037	1,840	190	2087	14	0
2038	1,907	182	2088	10	0
2039	1,969	174	2089	7	0
2040	2,022	166	2090	5	0
2041	2,084	158	2091	3	0
2042	2,111	148	2092	2	0
2043	2,127	138	2093	1	0
2044	2,138	129	2094	0	0
2045	2,138	119	2095	0	0
2046	2,127	110	2096	0	0
2047	2,109	101	2097	0	0
2048	2,080	92	2098	0	0
2049	2,045	84	2099	0	0
2050	2,001	76	2100	0	0
2051	1,952	69	2101	0	0
2052	1,899	62	2102	0	0
2053	1,841	56	2103	0	0
2054	1,780	50	2104	0	0
2055	1,715	44	2105	0	0
2056	1,647	39	2106	0	0
2057	\$1,576	\$35	2107	\$0	\$0
			Total	\$79,471	\$7,693

Projected Benefit Payments

SERS - Plan 2/3					
(\$ in Millions)	Projected Value	Present Value	Year	Projected Value	Present Value
2008	\$34	\$33	2058	\$246	\$5
2009	42	37	2059	226	4
2010	53	44	2060	207	4
2011	66	50	2061	189	3
2012	80	57	2062	171	3
2013	96	63	2063	155	2
2014	114	69	2064	140	2
2015	133	75	2065	125	2
2016	154	80	2066	112	1
2017	178	85	2067	100	1
2018	204	91	2068	88	1
2019	230	95	2069	78	1
2020	258	98	2070	68	1
2021	286	101	2071	59	0
2022	316	103	2072	51	0
2023	345	105	2073	44	0
2024	375	105	2074	38	0
2025	401	104	2075	32	0
2026	427	103	2076	27	0
2027	450	100	2077	22	0
2028	471	97	2078	18	0
2029	492	94	2079	15	0
2030	518	92	2080	12	0
2031	533	87	2081	10	0
2032	546	83	2082	8	0
2033	555	78	2083	6	0
2034	565	73	2084	5	0
2035	579	70	2085	4	0
2036	584	65	2086	3	0
2037	586	60	2087	2	0
2038	585	56	2088	2	0
2039	583	52	2089	1	0
2040	583	48	2090	1	0
2041	577	44	2091	1	0
2042	567	40	2092	0	0
2043	555	36	2093	0	0
2044	542	33	2094	0	0
2045	527	29	2095	0	0
2046	510	26	2096	0	0
2047	492	24	2097	0	0
2048	471	21	2098	0	0
2049	450	18	2099	0	0
2050	428	16	2100	0	0
2051	405	14	2101	0	0
2052	382	12	2102	0	0
2053	358	11	2103	0	0
2054	335	9	2104	0	0
2055	312	8	2105	0	0
2056	289	7	2106	0	0
2057	\$268	\$6	2107	\$0	\$0
			Total	\$21,155	\$2,940

Projected Benefit Payments

PSERS - Plan 2					
(\$ in Millions)	Projected Value	Present Value	Year	Projected Value	Present Value
2008	\$2	\$2	2058	\$143	\$3
2009	2	2	2059	138	3
2010	2	2	2060	132	2
2011	2	1	2061	127	2
2012	2	1	2062	120	2
2013	2	1	2063	114	2
2014	2	1	2064	107	1
2015	3	2	2065	100	1
2016	4	2	2066	93	1
2017	4	2	2067	86	1
2018	6	3	2068	79	1
2019	8	3	2069	71	1
2020	10	4	2070	64	1
2021	12	4	2071	57	0
2022	15	5	2072	50	0
2023	17	5	2073	44	0
2024	20	6	2074	38	0
2025	24	6	2075	32	0
2026	29	7	2076	27	0
2027	34	7	2077	22	0
2028	38	8	2078	18	0
2029	44	8	2079	14	0
2030	50	9	2080	11	0
2031	56	9	2081	9	0
2032	62	9	2082	7	0
2033	68	10	2083	5	0
2034	75	10	2084	4	0
2035	82	10	2085	3	0
2036	90	10	2086	2	0
2037	96	10	2087	1	0
2038	102	10	2088	1	0
2039	110	10	2089	1	0
2040	118	10	2090	0	0
2041	125	10	2091	0	0
2042	132	9	2092	0	0
2043	140	9	2093	0	0
2044	147	9	2094	0	0
2045	153	9	2095	0	0
2046	158	8	2096	0	0
2047	162	8	2097	0	0
2048	165	7	2098	0	0
2049	166	7	2099	0	0
2050	166	6	2100	0	0
2051	165	6	2101	0	0
2052	164	5	2102	0	0
2053	162	5	2103	0	0
2054	159	4	2104	0	0
2055	156	4	2105	0	0
2056	152	4	2106	0	0
2057	\$148	\$3	2107	\$0	\$0
			Total	\$5,534	\$323

Projected Benefit Payments

LEOFF - Plan 1					
(\$ in Millions)	Projected Value	Present Value	Year	Projected Value	Present Value
2008	\$326	\$314	2058	\$4	\$0
2009	339	302	2059	3	0
2010	350	289	2060	2	0
2011	360	275	2061	2	0
2012	369	261	2062	1	0
2013	376	246	2063	1	0
2014	383	232	2064	1	0
2015	388	218	2065	1	0
2016	392	204	2066	0	0
2017	396	191	2067	0	0
2018	398	177	2068	0	0
2019	400	165	2069	0	0
2020	400	153	2070	0	0
2021	400	142	2071	0	0
2022	399	131	2072	0	0
2023	396	120	2073	0	0
2024	393	110	2074	0	0
2025	388	101	2075	0	0
2026	382	92	2076	0	0
2027	375	84	2077	0	0
2028	367	76	2078	0	0
2029	357	68	2079	0	0
2030	345	61	2080	0	0
2031	333	55	2081	0	0
2032	318	48	2082	0	0
2033	303	43	2083	0	0
2034	286	37	2084	0	0
2035	268	32	2085	0	0
2036	250	28	2086	0	0
2037	230	24	2087	0	0
2038	211	20	2088	0	0
2039	191	17	2089	0	0
2040	171	14	2090	0	0
2041	152	12	2091	0	0
2042	133	9	2092	0	0
2043	116	8	2093	0	0
2044	99	6	2094	0	0
2045	84	5	2095	0	0
2046	71	4	2096	0	0
2047	59	3	2097	0	0
2048	48	2	2098	0	0
2049	39	2	2099	0	0
2050	32	1	2100	0	0
2051	25	1	2101	0	0
2052	20	1	2102	0	0
2053	16	0	2103	0	0
2054	12	0	2104	0	0
2055	10	0	2105	0	0
2056	7	0	2106	0	0
2057	\$6	\$0	2107	\$0	\$0
			Total	\$12,189	\$4,383

Projected Benefit Payments

LEOFF - Plan 2					
(\$ in Millions)	Projected Value	Present Value	Year	Projected Value	Present Value
2008	\$50	\$48	2058	\$1,165	\$24
2009	66	59	2059	1,089	21
2010	86	71	2060	1,011	18
2011	109	83	2061	934	15
2012	134	95	2062	857	13
2013	161	106	2063	780	11
2014	191	116	2064	705	9
2015	225	126	2065	633	8
2016	263	137	2066	563	6
2017	303	146	2067	497	5
2018	345	154	2068	435	4
2019	393	162	2069	376	3
2020	445	170	2070	322	3
2021	501	177	2071	273	2
2022	560	183	2072	229	2
2023	621	188	2073	189	1
2024	688	193	2074	155	1
2025	760	198	2075	124	1
2026	833	201	2076	99	1
2027	909	203	2077	77	0
2028	984	203	2078	59	0
2029	1,062	203	2079	45	0
2030	1,142	202	2080	34	0
2031	1,219	200	2081	25	0
2032	1,297	197	2082	18	0
2033	1,370	192	2083	13	0
2034	1,440	187	2084	9	0
2035	1,508	182	2085	6	0
2036	1,573	175	2086	4	0
2037	1,628	168	2087	3	0
2038	1,677	160	2088	2	0
2039	1,720	152	2089	1	0
2040	1,755	144	2090	1	0
2041	1,786	136	2091	0	0
2042	1,803	127	2092	0	0
2043	1,811	118	2093	0	0
2044	1,813	109	2094	0	0
2045	1,807	101	2095	0	0
2046	1,796	93	2096	0	0
2047	1,773	85	2097	0	0
2048	1,743	77	2098	0	0
2049	1,708	70	2099	0	0
2050	1,667	63	2100	0	0
2051	1,619	57	2101	0	0
2052	1,567	51	2102	0	0
2053	1,510	46	2103	0	0
2054	1,448	40	2104	0	0
2055	1,382	36	2105	0	0
2056	1,312	31	2106	0	0
2057	\$1,240	\$27	2107	\$0	\$0
			Total	\$64,534	\$6,596

Projected Benefit Payments

WSPRS - Plan 1/2					
(\$ in Millions)	Projected Value	Present Value	Year	Projected Value	Present Value
2008	\$35	\$33	2058	\$89	\$2
2009	36	32	2059	83	2
2010	38	31	2060	77	1
2011	41	31	2061	71	1
2012	43	31	2062	65	1
2013	46	30	2063	59	1
2014	49	30	2064	53	1
2015	52	29	2065	47	1
2016	56	29	2066	42	0
2017	61	29	2067	36	0
2018	65	29	2068	32	0
2019	68	28	2069	27	0
2020	72	27	2070	23	0
2021	76	27	2071	19	0
2022	81	26	2072	16	0
2023	85	26	2073	13	0
2024	90	25	2074	10	0
2025	95	25	2075	8	0
2026	100	24	2076	7	0
2027	105	23	2077	5	0
2028	110	23	2078	4	0
2029	114	22	2079	3	0
2030	118	21	2080	2	0
2031	123	20	2081	2	0
2032	127	19	2082	1	0
2033	130	18	2083	1	0
2034	133	17	2084	1	0
2035	136	16	2085	0	0
2036	138	15	2086	0	0
2037	139	14	2087	0	0
2038	140	13	2088	0	0
2039	141	12	2089	0	0
2040	141	12	2090	0	0
2041	141	11	2091	0	0
2042	141	10	2092	0	0
2043	140	9	2093	0	0
2044	139	8	2094	0	0
2045	138	8	2095	0	0
2046	136	7	2096	0	0
2047	134	6	2097	0	0
2048	132	6	2098	0	0
2049	130	5	2099	0	0
2050	127	5	2100	0	0
2051	123	4	2101	0	0
2052	119	4	2102	0	0
2053	115	3	2103	0	0
2054	111	3	2104	0	0
2055	106	3	2105	0	0
2056	101	2	2106	0	0
2057	\$95	\$2	2107	\$0	\$0
			Total	\$5,910	\$900

Appendices

Age/Service Distributions

PERS Plan 1: Age and Service Distribution of Active Members (Number of Actives and Average Annual Salary)														Total		
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	1	0	0	6	3	2	6	7	9	0	0	0	0	34
	\$0	\$0	\$0	\$0	\$0	\$29,308	\$52,874	\$62,661	\$68,707	\$59,811	\$81,020	\$0	\$0	\$0	\$0	\$59,916
50-54	9	31	39	29	38	170	214	255	290	272	617	33	0	0	0	1,997
	\$33,295	\$31,704	\$40,807	\$37,007	\$36,931	\$40,755	\$44,334	\$46,612	\$50,426	\$61,666	\$62,410	\$67,064	\$0	\$0	\$0	\$52,964
55-59	37	71	87	72	55	363	458	674	804	632	1,232	406	8	0	0	4,899
	\$33,748	\$35,135	\$38,023	\$41,807	\$43,902	\$45,904	\$45,362	\$50,233	\$54,011	\$60,431	\$64,833	\$61,982	\$57,488	\$0	\$0	\$55,294
60-64	24	53	43	39	49	283	307	451	580	427	756	462	102	0	0	3,576
	\$29,738	\$41,110	\$38,176	\$39,106	\$40,808	\$46,322	\$51,138	\$50,889	\$56,643	\$59,956	\$60,195	\$64,981	\$65,415	\$0	\$0	\$56,061
65-69	9	18	6	12	7	70	101	88	104	80	224	121	61	0	0	901
	\$29,247	\$31,316	\$22,225	\$32,082	\$41,902	\$44,279	\$53,732	\$52,760	\$53,480	\$54,306	\$50,603	\$67,904	\$65,226	\$0	\$0	\$53,545
70 & Over	4	7	6	5	10	29	24	18	29	14	43	39	28	0	0	256
	\$30,158	\$25,715	\$29,056	\$25,932	\$22,392	\$29,085	\$51,303	\$37,444	\$49,767	\$48,203	\$40,193	\$53,768	\$55,015	\$0	\$0	\$43,207
Total	83	180	182	157	159	921	1,107	1,488	1,813	1,432	2,881	1,061	199	0	0	11,663
	\$31,879	\$35,555	\$37,725	\$39,000	\$39,841	\$44,321	\$47,678	\$49,822	\$54,230	\$60,059	\$61,673	\$63,819	\$63,575	\$63,575	\$63,575	\$54,743

Average: Age 58.7 Number of Participants: Vested 10,831 Males 4,588 Early Retirement Eligible: 0
 Service 22.7 Not Vested 832 Females 7,075 Normal Retirement Eligible: 7,386

*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		
Under 25	1,254	1,104	482	181	77	42	0	0	0	0	0	0	0	0	0	3,140
	\$31,578	\$32,204	\$33,389	\$36,308	\$36,176	\$39,655	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,569
25-29	1,025	1,770	1,412	921	692	1,426	44	0	0	0	0	0	0	0	0	7,290
	\$34,583	\$37,106	\$40,554	\$42,810	\$44,866	\$46,736	\$46,726	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,818
30-34	784	1,433	1,179	893	832	3,921	974	15	0	0	0	0	0	0	0	10,031
	\$37,232	\$41,430	\$44,125	\$46,077	\$48,507	\$51,671	\$53,062	\$56,642	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47,575
35-39	686	1,304	1,090	878	803	4,648	2,974	899	15	0	0	0	0	0	0	13,297
	\$37,802	\$40,518	\$44,372	\$47,566	\$50,406	\$53,065	\$56,879	\$57,620	\$56,958	\$0	\$0	\$0	\$0	\$0	\$0	\$50,976
40-44	587	1,164	1,004	793	741	4,322	3,340	2,590	720	15	0	0	0	0	0	15,276
	\$37,136	\$41,075	\$44,334	\$47,188	\$49,889	\$54,024	\$57,748	\$60,543	\$58,370	\$58,646	\$0	\$0	\$0	\$0	\$0	\$53,325
45-49	673	1,109	928	792	787	4,563	3,666	3,628	2,346	898	43	0	0	0	0	19,433
	\$37,621	\$41,691	\$44,310	\$47,494	\$49,107	\$52,734	\$56,928	\$61,379	\$64,022	\$60,635	\$59,668	\$0	\$0	\$0	\$0	\$54,966
50-54	544	943	825	740	665	4,234	3,895	4,050	3,161	2,207	368	0	0	0	0	21,632
	\$37,267	\$41,870	\$44,062	\$46,283	\$49,045	\$53,370	\$56,453	\$60,679	\$64,957	\$66,868	\$66,535	\$0	\$0	\$0	\$0	\$56,951
55-59	389	706	624	525	504	3,213	3,183	3,776	2,897	2,146	494	0	0	0	0	18,457
	\$38,558	\$43,290	\$47,114	\$46,226	\$49,970	\$53,179	\$56,330	\$59,352	\$63,102	\$66,840	\$67,339	\$0	\$0	\$0	\$0	\$57,333
60-64	157	338	303	281	272	1,786	1,831	2,424	2,025	1,481	343	2	0	0	0	11,243
	\$41,872	\$42,592	\$45,383	\$46,422	\$48,776	\$52,284	\$54,983	\$57,395	\$60,630	\$63,277	\$67,406	\$137,033	\$0	\$0	\$0	\$56,399
65-69	58	73	65	73	79	534	473	588	481	318	67	0	0	0	0	2,809
	\$34,080	\$34,782	\$41,363	\$36,359	\$42,467	\$49,155	\$52,277	\$54,504	\$56,956	\$57,236	\$60,820	\$0	\$0	\$0	\$0	\$51,943
70 & Over	26	40	25	37	26	127	121	125	95	47	8	0	0	0	0	677
	\$33,958	\$31,964	\$39,305	\$31,571	\$34,955	\$40,704	\$43,156	\$49,347	\$52,326	\$54,665	\$52,037	\$0	\$0	\$0	\$0	\$43,925
Total	6,183	9,984	7,937	6,114	5,478	28,816	20,501	18,095	11,740	7,112	1,323	2	0	0	0	123,285
	\$35,904	\$39,638	\$43,158	\$45,687	\$48,487	\$52,516	\$56,304	\$59,649	\$62,722	\$64,796	\$66,461	\$137,033	\$0	\$0	\$0	\$53,028

Average:	Age	46.6	Number of Participants:	Vested	85,185	Males	58,732	Early Retirement Eligible:	9,462
	Service	10.6		Not Vested	38,100	Females	64,553	Normal Retirement Eligible:	2,985

*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	697	658	234	84	40	17	0	0	0	0	0	0	0	0	1,730
	\$29,443	\$30,035	\$32,843	\$34,098	\$33,363	\$37,656	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,525
25-29	566	915	743	523	296	306	0	0	0	0	0	0	0	0	3,349
	\$33,093	\$35,676	\$40,859	\$42,596	\$46,332	\$47,740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,514
30-34	347	713	521	447	386	680	111	3	0	0	0	0	0	0	3,208
	\$36,469	\$39,651	\$43,783	\$45,405	\$48,749	\$51,640	\$57,481	\$48,175	\$0	\$0	\$0	\$0	\$0	\$0	\$45,041
35-39	295	507	439	303	351	717	461	149	3	0	0	0	0	0	3,225
	\$37,665	\$41,572	\$45,303	\$47,726	\$49,702	\$53,944	\$60,104	\$60,501	\$75,842	\$0	\$0	\$0	\$0	\$0	\$49,492
40-44	249	453	329	283	245	567	467	573	113	3	0	0	0	0	3,282
	\$36,996	\$42,691	\$47,004	\$47,789	\$48,977	\$55,125	\$61,415	\$66,163	\$65,520	\$72,075	\$0	\$0	\$0	\$0	\$53,323
45-49	213	436	323	274	247	574	470	743	485	142	7	0	0	0	3,914
	\$37,091	\$41,297	\$46,381	\$47,358	\$50,172	\$54,206	\$61,282	\$65,351	\$67,962	\$68,665	\$67,315	\$0	\$0	\$0	\$55,675
50-54	196	324	281	219	226	499	411	695	565	354	55	0	0	0	3,825
	\$37,336	\$43,733	\$47,679	\$45,253	\$49,857	\$54,495	\$57,655	\$64,162	\$68,959	\$68,686	\$69,494	\$0	\$0	\$0	\$57,162
55-59	111	223	191	165	157	387	328	477	392	265	63	0	0	0	2,759
	\$36,043	\$43,022	\$48,737	\$47,668	\$51,385	\$54,808	\$56,163	\$61,371	\$65,126	\$70,111	\$70,354	\$0	\$0	\$0	\$56,645
60-64	67	99	81	68	81	152	140	196	153	96	15	0	0	0	1,148
	\$36,651	\$47,991	\$42,755	\$50,327	\$48,374	\$53,866	\$54,055	\$59,549	\$58,751	\$67,490	\$69,421	\$0	\$0	\$0	\$53,960
65-69	17	42	19	20	21	31	16	24	19	12	1	0	0	0	222
	\$36,985	\$37,842	\$43,125	\$45,604	\$51,293	\$43,695	\$53,966	\$57,192	\$55,446	\$66,166	*	\$0	\$0	\$0	\$47,384
70 & Over	11	13	4	8	4	12	1	2	2	1	0	0	0	0	58
	\$28,895	\$31,070	\$36,804	\$46,297	\$36,046	\$43,977	*	\$51,629	\$48,096	*	\$0	\$0	\$0	\$0	\$37,601
Total	2,769	4,383	3,165	2,394	2,054	3,942	2,405	2,862	1,732	873	141	0	0	0	26,720
	\$34,255	\$38,697	\$43,705	\$45,480	\$48,772	\$53,244	\$59,106	\$63,816	\$66,526	\$68,928	\$69,656	\$0	\$0	\$0	\$49,840

Average: Age 41.8 Number of Participants: Vested 9,196 Males 12,524 Early Retirement Eligible: 2,164
 Service 7.2 Not Vested 17,524 Females 14,196 Normal Retirement Eligible: 114

*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	0	0	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	3	1	0	2	12	22	29	58	101	241	0	0	0	0	0
	\$0	\$44,664	\$0	\$0	\$39,962	\$58,881	\$61,780	\$64,486	\$70,161	\$71,122	\$75,846	\$0	\$0	\$0	\$0	\$0
55-59	2	1	11	11	9	83	132	269	414	507	1,170	309	0	0	0	0
	\$39,500	\$0	\$44,150	\$53,029	\$51,047	\$57,088	\$60,860	\$66,886	\$69,601	\$72,487	\$74,413	\$76,268	\$0	\$0	\$0	\$0
60-64	1	4	7	10	8	67	122	253	395	362	483	426	76	0	0	0
	\$0	\$44,896	\$43,901	\$53,748	\$62,230	\$61,615	\$60,441	\$67,237	\$69,889	\$72,588	\$74,000	\$75,137	\$76,460	\$0	\$0	\$0
65-69	1	0	3	1	0	20	45	41	64	45	68	54	54	0	0	0
	\$0	\$0	\$54,787	\$0	\$0	\$58,043	\$65,173	\$67,250	\$69,874	\$68,145	\$75,729	\$79,738	\$72,941	\$0	\$0	\$0
70 & Over	0	0	0	0	1	3	1	4	3	5	9	14	24	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$64,453	\$0	\$53,834	\$58,946	\$63,905	\$80,453	\$69,215	\$71,275	\$0	\$0	\$0
Total	4	8	22	22	20	185	322	596	934	1,020	1,971	803	154	6,061	\$71,340	\$71,340
	\$43,250	\$44,953	\$46,494	\$54,421	\$54,679	\$59,067	\$61,395	\$66,855	\$69,742	\$72,154	\$74,560	\$75,778	\$74,418	\$0	\$0	\$0

Average: Age 59.2 Number of Participants: Vested 5,978 Males 1,523 Early Retirement Eligible: 0
 Service 26.8 Not Vested 83 Females 4,538 Normal Retirement Eligible: 4,877

*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 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	16	149	0	0	0	0	0	0	0	0	0	0	0	0	165
	\$46,644	\$44,098	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44,345
25-29	46	452	0	0	0	0	0	0	0	0	0	0	0	0	498
	\$47,011	\$47,526	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47,479
30-34	28	223	1	0	0	0	0	0	0	0	0	0	0	0	252
	\$48,985	\$50,455	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,324
35-39	10	153	4	8	11	50	240	47	0	0	0	0	0	0	523
	\$56,317	\$50,868	\$52,581	\$49,395	\$42,341	\$58,797	\$63,587	\$66,740	\$0	\$0	\$0	\$0	\$0	\$0	\$58,804
40-44	24	131	12	14	18	131	280	280	23	0	0	0	0	0	913
	\$49,173	\$52,295	\$44,528	\$45,926	\$51,290	\$53,867	\$63,965	\$68,014	\$74,689	\$0	\$0	\$0	\$0	\$0	\$61,183
45-49	13	130	24	12	23	192	291	340	192	23	0	0	0	0	1,240
	\$56,987	\$53,959	\$49,386	\$43,423	\$53,168	\$55,750	\$62,817	\$68,006	\$69,956	\$73,953	\$0	\$0	\$0	\$0	\$62,841
50-54	9	102	10	13	20	173	345	423	251	209	28	0	0	0	1,583
	\$59,043	\$54,997	\$54,501	\$58,118	\$54,915	\$57,112	\$62,755	\$68,172	\$70,759	\$71,981	\$74,707	\$0	\$0	\$0	\$65,574
55-59	7	53	8	9	12	102	304	544	273	186	31	0	0	0	1,529
	\$60,782	\$56,932	\$54,918	\$53,933	\$57,973	\$59,982	\$65,164	\$68,907	\$68,796	\$72,196	\$70,777	\$0	\$0	\$0	\$67,286
60-64	1	17	1	1	5	43	211	441	225	157	30	0	0	0	1,132
	\$60,146	\$60,146	\$65,097	\$65,722	\$65,021	\$67,842	\$69,520	\$72,806	\$81,212	\$0	\$0	\$0	\$0	\$0	\$68,438
65-69	0	3	0	0	1	14	38	93	43	39	8	0	0	0	239
	\$0	\$67,426	\$0	\$0	\$0	\$67,353	\$66,902	\$69,425	\$68,766	\$74,197	\$68,568	\$0	\$0	\$0	\$69,480
70 & Over	0	1	1	0	1	2	4	11	3	6	0	0	0	0	29
	\$0	\$0	\$0	\$0	\$0	\$73,533	\$62,080	\$64,949	\$70,407	\$67,157	\$0	\$0	\$0	\$0	\$65,268
Total	154	1,414	61	57	91	707	1,713	2,179	1,010	620	97	0	0	0	8,103
	\$50,431	\$50,107	\$50,307	\$50,063	\$53,533	\$57,447	\$63,877	\$68,249	\$69,803	\$72,420	\$74,957	\$0	\$0	\$0	\$63,043

Average: Age 49.2 Number of Participants: Vested 6,264 Males 2,025 Early Retirement Eligible: 983
 Service 13.1 Not Vested 1,839 Females 6,078 Normal Retirement Eligible: 261

*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	
Under 25	30	248	90	6	1	1	0	0	0	0	0	0	0	0	376
	\$47,014	\$45,385	\$39,818	\$37,883	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44,072
25-29	70	953	1,309	1,137	808	736	0	0	0	0	0	0	0	0	5,013
	\$54,288	\$49,306	\$43,431	\$44,284	\$45,113	\$47,157	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,711
30-34	47	478	751	826	783	4,240	421	0	0	0	0	0	0	0	7,546
	\$61,676	\$50,970	\$46,054	\$47,841	\$47,220	\$51,512	\$59,012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,569
35-39	35	272	438	492	444	2,977	2,820	345	0	0	0	0	0	0	7,823
	\$58,747	\$50,805	\$47,039	\$48,506	\$50,159	\$53,924	\$63,313	\$69,903	\$0	\$0	\$0	\$0	\$0	\$0	\$56,986
40-44	20	232	331	343	317	1,698	1,786	1,997	239	0	0	0	0	0	6,963
	\$52,896	\$52,873	\$47,041	\$48,868	\$50,142	\$55,343	\$63,382	\$70,443	\$72,878	\$0	\$0	\$0	\$0	\$0	\$61,298
45-49	21	184	299	320	301	1,569	1,264	1,644	1,566	275	0	0	0	0	7,443
	\$49,235	\$53,983	\$47,645	\$47,755	\$50,027	\$55,181	\$64,606	\$70,148	\$72,945	\$76,325	\$0	\$0	\$0	\$0	\$63,729
50-54	9	154	237	228	236	1,499	1,267	1,532	1,261	1,407	189	0	0	0	8,019
	\$50,541	\$56,635	\$49,954	\$48,082	\$49,822	\$55,268	\$64,430	\$69,798	\$71,992	\$74,336	\$76,463	\$0	\$0	\$0	\$65,466
55-59	10	65	145	145	168	1,111	1,069	1,422	985	876	192	0	0	0	6,188
	\$59,592	\$54,292	\$51,781	\$53,230	\$55,156	\$57,893	\$64,329	\$69,536	\$71,770	\$73,427	\$75,062	\$0	\$0	\$0	\$66,259
60-64	2	20	42	54	65	448	450	621	513	350	59	1	0	0	2,625
	\$81,045	\$61,987	\$56,497	\$56,483	\$57,443	\$60,995	\$65,229	\$69,591	\$71,319	\$74,557	\$74,677	\$0	\$0	\$0	\$67,658
65-69	0	6	7	8	11	89	46	70	48	39	12	0	0	0	336
	\$0	\$46,610	\$51,311	\$58,921	\$61,917	\$60,927	\$66,165	\$66,463	\$69,342	\$74,061	\$70,600	\$0	\$0	\$0	\$65,398
70 & Over	0	0	1	0	0	11	9	4	2	0	1	0	0	0	28
	\$0	\$0	*	\$0	\$0	\$60,920	\$66,263	\$69,051	\$64,395	\$0	*	\$0	\$0	\$0	\$63,803
Total	244	2,612	3,650	3,559	3,134	14,379	9,132	7,635	4,614	2,947	453	1	0	0	52,360
	\$55,206	\$50,688	\$45,907	\$47,262	\$48,541	\$53,887	\$63,693	\$69,950	\$72,208	\$74,274	\$75,475	\$0	\$0	\$0	\$59,408

Average:	Age	43.4	Number of Participants:	Vested	27,583	Males	15,255	Early Retirement Eligible:	6,883
	Service	10.7		Not Vested	24,777	Females	37,105	Normal Retirement Eligible:	320

*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	76	126	3	2	0	0	0	0	0	0	0	0	0	207
	\$19,702	\$17,211	\$17,345	\$32,251	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,273
25-29	97	163	18	20	11	68	7	0	0	0	0	0	0	384
	\$20,371	\$20,471	\$24,682	\$27,447	\$26,126	\$34,478	\$46,759	\$0	\$0	\$0	\$0	\$0	\$0	\$24,128
30-34	93	179	30	20	25	168	112	2	0	0	0	0	0	629
	\$19,107	\$19,631	\$25,039	\$22,532	\$20,687	\$29,438	\$32,050	\$19,467	\$0	\$0	\$0	\$0	\$0	\$24,776
35-39	130	240	30	47	47	333	262	66	3	0	0	0	0	1,158
	\$18,583	\$17,891	\$21,941	\$24,551	\$24,243	\$29,613	\$32,269	\$33,420	\$43,505	\$0	\$0	\$0	\$0	\$26,177
40-44	137	312	63	44	62	643	492	191	45	2	0	0	0	1,991
	\$17,317	\$18,243	\$20,970	\$21,790	\$26,889	\$26,844	\$29,797	\$34,599	\$40,012	\$43,484	\$0	\$0	\$0	\$26,333
45-49	129	283	83	54	86	1,096	1,117	471	153	52	5	0	0	3,529
	\$17,455	\$18,322	\$21,957	\$22,747	\$22,521	\$25,060	\$28,074	\$32,763	\$38,322	\$45,983	\$44,290	\$0	\$0	\$26,964
50-54	107	231	63	73	79	1,122	1,474	957	245	97	22	0	0	4,470
	\$17,250	\$19,190	\$19,949	\$23,273	\$21,597	\$24,646	\$27,069	\$28,430	\$35,059	\$41,700	\$54,226	\$0	\$0	\$26,740
55-59	51	153	34	50	35	695	1,005	964	437	172	29	0	0	3,625
	\$16,745	\$19,178	\$20,121	\$22,807	\$25,735	\$25,660	\$26,879	\$28,094	\$34,170	\$39,931	\$41,745	\$0	\$0	\$27,987
60-64	43	70	24	21	18	322	544	600	415	236	38	0	0	2,331
	\$16,792	\$17,453	\$23,582	\$24,141	\$30,719	\$26,193	\$29,322	\$29,275	\$32,919	\$37,225	\$41,641	\$0	\$0	\$29,836
65-69	8	28	7	5	5	100	182	168	113	84	11	0	0	711
	\$20,244	\$15,423	\$18,965	\$14,686	\$19,616	\$25,368	\$28,204	\$27,217	\$31,563	\$33,354	\$35,456	\$0	\$0	\$27,987
70 & Over	3	9	1	2	2	48	61	53	30	15	5	0	0	229
	\$19,333	\$14,036	\$15,472	\$16,720	\$16,720	\$18,413	\$24,183	\$22,279	\$30,951	\$29,716	\$52,078	\$0	\$0	\$23,734
Total	874	1,794	356	338	370	4,595	5,256	3,472	1,441	658	110	0	0	19,264
	\$18,229	\$18,583	\$21,632	\$23,242	\$23,890	\$25,946	\$28,132	\$29,347	\$34,332	\$38,638	\$44,162	\$0	\$0	\$27,118

Average:	Age	50.6	Number of Participants:	Vested	15,367	Males	4,267	Early Retirement Eligible:	1,334
	Service	11.0		Not Vested	3,897	Females	14,997	Normal Retirement Eligible:	870

*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		
Under 25	78	232	145	59	23	5	0	0	0	0	0	0	0	0	542
	\$18,134	\$18,750	\$20,521	\$23,005	\$26,010	\$30,663	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,017
25-29	87	334	310	206	147	226	1	0	0	0	0	0	0	0	1,311
	\$18,439	\$20,958	\$24,144	\$23,796	\$28,070	\$28,032	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,058
30-34	76	311	308	222	184	414	49	2	0	0	0	0	0	0	1,566
	\$17,995	\$19,423	\$24,540	\$26,592	\$27,944	\$30,745	\$37,255	\$46,255	\$0	\$0	\$0	\$0	\$0	\$0	\$25,963
35-39	108	474	478	373	291	735	181	68	2	0	0	0	0	0	2,710
	\$17,622	\$18,313	\$21,897	\$23,141	\$24,329	\$28,622	\$38,719	\$39,869	\$61,276	\$0	\$0	\$0	\$0	\$0	\$24,960
40-44	132	581	649	508	465	1,360	372	228	58	0	0	0	0	0	4,353
	\$16,793	\$17,155	\$21,108	\$21,825	\$22,391	\$26,093	\$32,602	\$39,119	\$45,594	\$0	\$0	\$0	\$0	\$0	\$24,479
45-49	122	606	703	625	559	2,068	825	586	192	83	4	0	0	0	6,373
	\$16,131	\$18,108	\$21,289	\$22,216	\$22,700	\$25,301	\$28,746	\$35,924	\$45,811	\$48,869	\$42,647	\$0	\$0	\$0	\$25,827
50-54	80	364	461	454	452	1,769	1,198	1,215	443	194	33	0	0	0	6,663
	\$16,436	\$19,111	\$22,057	\$22,635	\$24,772	\$25,645	\$27,558	\$30,286	\$40,269	\$44,442	\$52,057	\$0	\$0	\$0	\$27,506
55-59	38	221	309	300	286	1,039	770	1,314	707	225	36	0	0	0	5,245
	\$16,973	\$19,864	\$22,380	\$23,544	\$23,701	\$26,355	\$28,409	\$29,846	\$34,441	\$41,449	\$40,668	\$0	\$0	\$0	\$28,486
60-64	26	122	164	157	148	553	292	641	509	270	36	0	0	0	2,918
	\$15,163	\$19,835	\$21,314	\$23,421	\$25,971	\$27,195	\$27,977	\$28,801	\$31,404	\$34,821	\$41,019	\$0	\$0	\$0	\$28,226
65-69	4	41	59	54	44	184	57	84	81	55	3	0	0	0	666
	\$14,750	\$16,374	\$22,367	\$20,006	\$19,825	\$23,614	\$26,099	\$28,972	\$31,692	\$30,447	\$41,002	\$0	\$0	\$0	\$24,975
70 & Over	4	16	21	7	13	62	10	20	8	1	1	0	0	0	163
	\$20,250	\$15,872	\$19,080	\$18,562	\$19,644	\$22,506	\$24,678	\$24,459	\$34,756	*	*	\$0	\$0	\$0	\$21,922
Total	755	3,302	3,607	2,965	2,612	8,415	3,755	4,158	2,000	828	113	0	0	0	32,510
	\$17,176	\$18,687	\$22,027	\$22,932	\$24,117	\$26,333	\$29,177	\$31,307	\$36,291	\$39,978	\$44,012	\$0	\$0	\$0	\$26,364

Average:	Age	48.1	Number of Participants:	Vested	15,433	Males	7,040	Early Retirement Eligible:	4,821
	Service	8.3		Not Vested	17,077	Females	25,470	Normal Retirement Eligible:	518

*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	143	195	32	0	0	0	0	0	0	0	0	0	0	0	370
	\$37,588	\$42,105	\$47,890	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,860
25-29	178	336	207	0	0	0	0	0	0	0	0	0	0	0	721
	\$37,848	\$42,876	\$48,846	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,349
30-34	107	198	298	0	0	0	0	0	0	0	0	0	0	0	603
	\$38,023	\$44,177	\$53,144	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47,517
35-39	92	154	439	0	0	0	0	0	0	0	0	0	0	0	685
	\$38,883	\$45,295	\$58,048	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52,607
40-44	75	121	426	0	0	0	0	0	0	0	0	0	0	0	622
	\$39,171	\$46,501	\$59,076	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54,229
45-49	63	82	366	0	0	0	0	0	0	0	0	0	0	0	511
	\$38,556	\$48,114	\$61,203	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56,310
50-54	20	51	261	0	0	0	0	0	0	0	0	0	0	0	332
	\$42,533	\$46,504	\$60,814	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,515
55-59	11	29	66	0	0	0	0	0	0	0	0	0	0	0	106
	\$42,742	\$45,805	\$61,751	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55,416
60-64	4	14	8	0	0	0	0	0	0	0	0	0	0	0	26
	\$38,479	\$48,065	\$51,394	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47,614
65-69	3	1	0	0	0	0	0	0	0	0	0	0	0	0	4
	\$36,216	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,015
70 & Over	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	*
Total	697	1,181	2,103	0	0	0	0	0	0	0	0	0	0	0	3,981
	\$38,381	\$44,308	\$57,484	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,231

Average:	Age	37.1	Number of Participants:	Vested	0	Males	2,982	Early Retirement Eligible:	43
	Service	1.3		Not Vested	3,981	Females	999	Normal Retirement Eligible:	1

*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 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	0	0	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	1	0	0	0	0	0	1	0	0	1	5	25	0	0	0	32
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67,108	\$84,686	\$0	\$0	\$0	\$82,717
60-64	*	0	0	0	0	0	0	0	2	2	2	63	22	0	0	90
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75,133	\$77,381	\$86,758	\$91,976	\$0	\$0	\$0	\$87,364
65-69	0	0	0	0	0	0	0	0	0	0	16	29	2	2	47	47
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$79,477	\$80,336	\$76,477	\$0	\$0	\$79,879
70 & Over	0	0	0	0	0	0	0	0	0	0	2	4	4	4	10	10
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,378	\$71,224	\$85,549	\$0	\$0	\$77,185
	0	0	0	0	0	0	0	0	0	0	0	1	2	2	3	3
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$79,361	\$0	\$0	\$87,951
Total	1	0	0	0	0	0	1	0	3	7	106	56	8	182	182	182
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71,160	\$70,043	\$84,899	\$84,701	\$81,734	\$84,065	\$84,065	\$84,065

Average: Age 58.2 Number of Participants: Vested 181 Males 176 Early Retirement Eligible: N/A
 Service 33.3 Not Vested 1 Females 6 Normal Retirement Eligible: 182

*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 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	0	0	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	\$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	\$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
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Average: Age 57.5 Number of Participants: Vested 239 Males 238 Early Retirement Eligible: N/A
 Service 33.7 Not Vested 0 Females 1 Normal Retirement Eligible: 239

**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 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	55	79	28	4	0	0	0	0	0	0	0	0	0	166
	\$48,332	\$51,682	\$62,765	\$67,680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52,827
25-29	110	237	200	141	77	105	0	0	0	0	0	0	0	870
	\$49,211	\$53,387	\$62,027	\$66,719	\$68,615	\$73,525	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,784
30-34	71	145	141	127	112	602	143	0	0	0	0	0	0	1,341
	\$49,731	\$55,720	\$61,726	\$66,815	\$72,640	\$75,455	\$79,310	\$0	\$0	\$0	\$0	\$0	\$0	\$69,873
35-39	53	79	96	91	82	644	749	151	0	0	0	0	0	1,945
	\$50,816	\$56,256	\$64,834	\$71,574	\$69,420	\$75,338	\$79,912	\$86,758	\$0	\$0	\$0	\$0	\$0	\$75,599
40-44	16	41	49	49	34	317	558	686	144	0	0	0	0	1,894
	\$50,858	\$58,344	\$71,530	\$72,121	\$70,642	\$77,426	\$80,958	\$85,305	\$88,769	\$0	\$0	\$0	\$0	\$81,133
45-49	13	6	24	25	14	163	222	446	490	112	1	0	0	1,516
	\$57,062	\$53,936	\$58,715	\$79,693	\$70,869	\$74,915	\$79,338	\$85,380	\$90,896	\$95,099	*	\$0	\$0	\$84,871
50-54	3	9	6	11	10	70	108	184	290	390	59	0	0	1,140
	\$47,579	\$80,484	\$60,560	\$88,591	\$59,671	\$75,437	\$79,052	\$84,170	\$88,546	\$96,407	\$94,922	\$0	\$0	\$88,583
55-59	1	3	6	1	7	34	59	55	112	197	51	0	0	526
	* \$79,868	\$102,399	\$86,575	\$75,055	\$81,460	\$83,696	\$90,117	\$89,163	\$0	\$0	\$0	\$0	\$0	\$85,576
60-64	1	0	0	4	1	13	15	21	33	35	4	0	0	127
	* \$0	\$96,443	* \$81,488	\$78,945	\$74,608	\$79,796	\$88,247	\$97,738	\$0	\$0	\$0	\$0	\$0	\$82,003
65-69	0	1	0	0	0	2	1	5	3	4	0	0	0	16
	\$0	*	\$0	\$0	\$0	\$77,589	* \$76,500	\$78,705	\$80,147	\$0	\$0	\$0	\$0	\$78,569
70 & Over	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	*
Total	323	600	550	453	337	1,950	1,855	1,548	1,073	738	115	0	0	9,542
	\$49,793	\$54,993	\$63,604	\$69,862	\$70,229	\$75,823	\$79,913	\$85,023	\$88,844	\$94,054	\$92,616	\$0	\$0	\$77,812

Average:	Age	41.0	Number of Participants:	Vested	7,084	Males	8,611	Early Retirement Eligible:	490
	Service	11.9		Not Vested	2,458	Females	931	Normal Retirement Eligible:	1,041

*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	42	49	28	7	1	0	0	0	0	0	0	0	0	0	0	127
	\$50,513	\$53,101	\$59,970	\$69,621	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54,802
25-29	57	128	123	92	52	119	0	0	0	0	0	0	0	0	0	571
	\$51,790	\$55,474	\$63,800	\$70,733	\$73,393	\$78,920	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65,876
30-34	42	92	91	91	56	492	106	0	0	0	0	0	0	0	0	970
	\$53,481	\$55,586	\$63,983	\$69,805	\$76,018	\$80,521	\$83,633	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74,509
35-39	13	32	58	55	66	505	520	143	1	0	0	0	0	0	0	1,393
	\$51,618	\$55,932	\$64,737	\$70,658	\$75,338	\$81,541	\$86,896	\$89,946	*	\$0	\$0	\$0	\$0	\$0	\$0	\$82,110
40-44	8	19	18	28	29	235	371	450	119	0	0	0	0	0	0	1,277
	\$51,097	\$56,093	\$65,535	\$63,851	\$71,561	\$80,852	\$87,382	\$92,399	\$99,701	\$0	\$0	\$0	\$0	\$0	\$0	\$87,220
45-49	1	6	13	13	9	121	194	371	346	163	3	0	0	0	0	1,240
	*	\$69,663	\$64,515	\$65,529	\$75,133	\$78,962	\$84,694	\$93,986	\$98,417	\$103,485	\$112,068	\$0	\$0	\$0	\$0	\$92,702
50-54	1	4	2	5	2	51	84	206	239	368	37	0	0	0	0	999
	*	\$78,274	\$74,534	\$84,743	\$76,075	\$82,188	\$83,920	\$89,662	\$97,791	\$104,133	\$109,488	\$0	\$0	\$0	\$0	\$96,638
55-59	0	1	4	5	3	31	27	55	79	180	31	0	0	0	0	416
	\$0	* \$69,452	\$83,429	\$61,483	\$91,096	\$84,097	\$91,805	\$95,164	\$102,095	\$95,141	\$0	\$0	\$0	\$0	\$0	\$95,968
60-64	0	0	0	1	0	8	4	10	11	35	4	0	0	0	0	73
	\$0	\$0	\$0	*	\$0	\$86,783	\$88,758	\$91,289	\$101,317	\$95,610	\$90,953	\$0	\$0	\$0	\$0	\$94,928
65-69	0	0	1	1	1	2	4	4	3	2	0	0	0	0	0	18
	\$0	\$0	*	*	*	\$72,995	\$100,038	\$64,995	\$106,073	\$85,336	\$0	\$0	\$0	\$0	\$0	\$78,987
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
Total	164	331	338	298	219	1,564	1,310	1,239	798	748	75	0	0	0	0	7,084
	\$51,848	\$55,765	\$63,904	\$70,117	\$74,163	\$80,944	\$86,241	\$92,012	\$98,143	\$103,052	\$102,673	\$0	\$0	\$0	\$0	\$85,033

Average:	Age	41.5	Number of Participants:	Vested	5,616	Males	6,678	Early Retirement Eligible:	426
	Service	12.8		Not Vested	1,468	Females	406	Normal Retirement Eligible:	817

*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	7	0	0	0	0	0	0	0	0	0	7
	\$0	\$0	\$0	\$0	\$0	\$69,254	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$69,254
30-34	0	0	0	0	0	65	22	0	0	0	0	0	0	0	0	87
	\$0	\$0	\$0	\$0	\$0	\$72,807	\$69,779	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,041
35-39	0	0	0	0	0	56	116	34	0	0	0	0	0	0	0	206
	\$0	\$0	\$0	\$0	\$0	\$70,184	\$74,743	\$79,809	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74,340
40-44	0	0	0	0	0	25	63	121	38	0	0	0	0	0	0	247
	\$0	\$0	\$0	\$0	\$0	\$69,188	\$73,676	\$79,277	\$81,711	\$0	\$0	\$0	\$0	\$0	\$0	\$77,202
45-49	0	0	0	0	0	13	20	42	111	8	0	0	0	0	0	194
	\$0	\$0	\$0	\$0	\$0	\$71,881	\$73,557	\$77,291	\$81,443	\$89,828	\$0	\$0	\$0	\$0	\$0	\$79,436
50-54	0	0	0	0	0	9	3	8	32	23	3	0	0	0	0	78
	\$0	\$0	\$0	\$0	\$0	\$68,352	\$71,072	\$78,587	\$80,259	\$88,407	\$88,570	\$0	\$0	\$0	\$0	\$81,082
55-59	0	0	0	0	0	2	3	4	6	7	4	0	0	0	0	26
	\$0	\$0	\$0	\$0	\$0	\$68,624	\$73,139	\$67,717	\$81,521	\$79,365	\$86,616	\$0	\$0	\$0	\$0	\$77,641
60-64	0	0	0	0	0	1	2	0	1	0	0	2	0	0	0	6
	\$0	\$0	\$0	\$0	\$0	* \$72,927	\$0	\$0	*	\$0	\$0	\$71,677	\$0	\$0	\$71,034	
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
Total	0	0	0	0	0	178	229	209	188	38	7	2	0	0	0	851
	\$0	\$0	\$0	\$0	\$0	\$70,963	\$73,784	\$78,717	\$81,235	\$87,040	\$87,454	\$71,677	\$0	\$0	\$0	\$76,751

Average: Age 42.2 Number of Participants: Vested 850 Not Vested 1 Males 780 Females 71 Early Retirement Eligible: N/A Normal Retirement Eligible: 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)

WSPRS 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	17	0	2	0	0	0	0	0	0	0	0	0	0	0	0	19	
	\$43,831	\$0	\$54,874	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44,993	
25-29	19	6	24	16	15	17	0	0	0	0	0	0	0	0	0	97	
	\$43,185	\$53,285	\$56,601	\$58,689	\$60,406	\$64,946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56,163	
30-34	8	8	7	6	13	33	0	0	0	0	0	0	0	0	0	75	
	\$45,804	\$52,700	\$53,929	\$56,212	\$59,378	\$66,939	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59,783	
35-39	3	0	6	1	6	18	0	0	0	0	0	0	0	0	0	34	
	\$43,005	\$0	\$58,119	* \$61,841	\$65,844	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61,458	
40-44	0	1	1	1	0	2	0	0	0	0	0	0	0	0	0	5	
	\$0	*	*	*	\$0	\$67,902	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,593	
45-49	0	0	0	1	3	0	0	0	0	0	0	0	0	0	0	4	
	\$0	\$0	\$0	* \$56,476	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,158	
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	0	0	0	0	0	0	0	0	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	\$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	
Total	47	15	40	25	37	70	0	0	0	0	0	0	0	0	0	234	
	\$43,853	\$52,464	\$56,208	\$57,748	\$59,959	\$66,201	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,233	

Average:	Age	30.2	Number of Participants:	Vested	53	Males	221	Early Retirement Eligible:	N/A
	Service	3.1		Not Vested	181	Females	13	Normal Retirement Eligible:	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	0	6	0	0	0	0	0	0	0	0	0	0	0	0	6
	\$0	\$3,091	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,091
50-54	56	220	148	102	49	49	0	0	0	0	0	0	0	0	624
	\$3,182	\$3,082	\$3,008	\$2,827	\$2,858	\$2,718	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,986
55-59	137	546	558	564	437	962	31	5	0	0	0	0	0	0	3,240
	\$3,123	\$3,154	\$2,952	\$2,962	\$2,964	\$2,854	\$2,390	\$1,638	\$0	\$0	\$0	\$0	\$0	\$0	\$2,960
60-64	238	767	653	577	570	3,336	695	138	0	0	0	0	0	0	6,974
	\$2,201	\$2,202	\$2,248	\$2,304	\$2,415	\$2,661	\$2,474	\$1,973	\$0	\$0	\$0	\$0	\$0	\$0	\$2,474
65-69	110	377	433	618	561	3,691	1,572	791	14	4	0	0	0	0	8,171
	\$2,062	\$1,970	\$1,871	\$1,818	\$1,919	\$1,860	\$2,241	\$1,916	\$1,810	\$1,238	\$0	\$0	\$0	\$0	\$1,947
70-74	20	76	74	93	106	2,251	3,172	1,625	171	75	0	0	0	0	7,663
	\$1,821	\$2,054	\$2,151	\$1,729	\$1,844	\$1,644	\$1,527	\$1,678	\$2,062	\$1,504	\$0	\$0	\$0	\$0	\$1,624
75-79	1	12	15	19	15	302	2,470	3,099	470	290	5	0	0	0	6,698
	*	\$1,731	\$1,631	\$2,172	\$2,020	\$1,825	\$1,424	\$1,240	\$1,902	\$1,664	\$1,409	\$0	\$0	\$0	\$1,405
80-84	1	5	5	9	4	74	335	2,298	2,401	1,082	95	10	0	0	6,319
	*	\$1,775	\$1,123	\$1,298	\$1,298	\$1,794	\$1,574	\$1,144	\$955	\$1,181	\$1,475	\$532	\$0	\$0	\$1,115
85-89	0	3	2	4	0	23	55	295	1,653	2,321	193	24	0	0	4,573
	\$0	\$2,752	\$2,318	\$1,525	\$0	\$1,777	\$1,521	\$1,273	\$916	\$782	\$1,444	\$988	\$0	\$0	\$907
90-94	0	0	0	0	0	5	11	29	137	1,107	729	36	3	0	2,057
	\$0	\$0	\$0	\$0	\$0	\$2,319	\$1,177	\$1,155	\$893	\$723	\$695	\$1,104	\$805	\$0	\$744
95 & Over	0	0	0	0	0	0	0	2	10	67	321	177	11	0	588
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$979	\$734	\$696	\$737	\$663	\$737	\$0	\$710
Total	563	2,012	1,888	1,986	1,742	10,693	8,341	8,282	4,856	4,946	1,343	247	14	14	46,913
	\$2,477	\$2,507	\$2,418	\$2,332	\$2,368	\$2,156	\$1,714	\$1,377	\$1,073	\$918	\$870	\$753	\$752	\$752	\$1,697

Average: Age 73.0
Years Retired 13.3

Males 22,060
Females 24,853

*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													
	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
50-54	1	73	44	1	0	0	0	0	0	0	0	0	0	119
	\$3,297	\$2,956	\$2,956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,160
55-59	15	483	447	465	443	570	0	0	0	0	0	0	0	2,423
	\$2,284	\$2,880	\$2,878	\$2,777	\$2,780	\$2,702	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,796
60-64	41	652	600	631	652	3,654	538	116	0	0	0	0	0	6,884
	\$1,500	\$2,194	\$2,208	\$2,153	\$2,280	\$2,294	\$2,136	\$1,724	\$0	\$0	\$0	\$0	\$0	\$2,236
65-69	3	162	210	261	279	2,873	2,110	776	0	0	0	0	0	6,674
	\$2,236	\$2,449	\$2,360	\$2,316	\$2,075	\$1,730	\$2,004	\$1,849	\$0	\$0	\$0	\$0	\$0	\$1,905
70-74	0	17	16	36	45	781	2,244	1,929	138	43	0	0	0	5,249
	\$0	\$2,612	\$2,105	\$2,487	\$2,121	\$1,953	\$1,665	\$1,879	\$1,846	\$1,295	\$0	\$0	\$0	\$1,802
75-79	0	3	1	3	3	98	827	2,222	876	366	0	0	0	4,399
	\$0	\$2,761	\$0	\$3,317	\$2,390	\$1,979	\$1,915	\$1,580	\$1,708	\$1,523	\$0	\$0	\$0	\$1,675
80-84	0	0	1	2	0	13	96	743	1,328	1,051	23	0	0	3,257
	\$0	\$0	\$0	\$1,358	\$0	\$1,936	\$1,875	\$1,585	\$1,218	\$1,420	\$1,407	\$0	\$0	\$1,390
85-89	0	0	0	0	0	1	12	94	462	1,198	260	7	0	2,034
	\$0	\$0	\$0	\$0	\$0	\$0	\$1,734	\$1,549	\$1,310	\$1,112	\$1,316	\$1,203	\$0	\$1,208
90-94	0	0	0	0	0	0	1	7	42	371	526	73	2	1,022
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,980	\$1,266	\$1,180	\$995	\$1,190	\$1,043	\$1,095
95 & Over	0	0	0	0	0	0	0	2	2	9	210	201	30	454
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,593	\$923	\$1,040	\$1,195	\$1,001	\$783	\$1,079
Total	60	1,390	1,319	1,399	1,422	7,990	5,828	5,889	2,848	3,038	1,019	281	32	32,515
	\$1,744	\$2,526	\$2,482	\$2,401	\$2,391	\$2,082	\$1,870	\$1,717	\$1,415	\$1,279	\$1,127	\$1,055	\$799	\$1,866

Average: Age 71.3
Years Retired 13.0

Males 14,533
Females 17,982

*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)

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
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
55-59	0	6	4	1	1	0	0	0	0	0	0	0	0	0	12
	\$0	\$959	\$971	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$905
60-64	2	39	31	15	13	12	0	0	0	0	0	0	0	0	112
	\$1,830	\$1,348	\$1,368	\$1,293	\$1,056	\$758	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,258
65-69	30	178	162	186	110	69	7	0	0	0	0	0	0	0	742
	\$1,109	\$1,479	\$1,486	\$1,334	\$1,181	\$1,110	\$790	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,344
70-74	0	10	12	22	33	434	26	2	0	0	0	0	0	0	539
	\$0	\$1,871	\$1,634	\$1,403	\$1,738	\$1,167	\$1,115	\$406	\$0	\$0	\$0	\$0	\$0	\$0	\$1,230
75-79	0	2	0	0	0	40	174	5	0	0	0	0	0	0	221
	\$0	\$1,650	\$0	\$0	\$0	\$1,375	\$1,027	\$662	\$0	\$0	\$0	\$0	\$0	\$0	\$1,087
80-84	0	0	0	1	2	7	17	41	0	0	0	0	0	0	68
	\$0	\$0	\$0	\$0	\$1,238	\$1,058	\$1,110	\$872	\$0	\$0	\$0	\$0	\$0	\$0	\$977
85-89	0	0	0	0	0	2	2	3	5	0	0	0	0	0	12
	\$0	\$0	\$0	\$0	\$0	\$956	\$1,109	\$834	\$560	\$0	\$0	\$0	\$0	\$0	\$786
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
Total	32	235	209	225	159	564	226	51	5	0	0	0	0	0	1,706
	\$1,154	\$1,462	\$1,467	\$1,335	\$1,287	\$1,164	\$1,036	\$831	\$560	\$0	\$0	\$0	\$0	\$0	\$1,248

Average: Age 70.2 Males 449
 Years Retired 5.5 Females 1,257

*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 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	0	12	7	6	1	0	0	0	0	0	0	0	0	0	0	26
	\$0	\$501	\$426	\$380	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$450
60-64	13	56	48	19	16	15	0	0	0	0	0	0	0	0	0	167
	\$1,244	\$761	\$713	\$489	\$573	\$489	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$711
65-69	86	304	260	197	172	98	0	0	0	0	0	0	0	0	0	1,117
	\$633	\$682	\$645	\$672	\$702	\$784	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$680
70-74	4	40	51	54	81	477	0	0	0	0	0	0	0	0	0	707
	\$632	\$627	\$658	\$587	\$526	\$621	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$611
75-79	0	11	9	16	16	78	0	0	0	0	0	0	0	0	0	130
	\$0	\$446	\$760	\$514	\$354	\$461	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$474
80-84	0	2	4	5	3	20	0	0	0	0	0	0	0	0	0	34
	\$0	\$450	\$212	\$404	\$241	\$419	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$379
85-89	0	0	0	1	1	1	0	0	0	0	0	0	0	0	0	3
	\$0	\$0	\$0	*	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$418
90-94	0	0	0	1	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	*
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
Total	103	425	379	299	290	689	0	0	0	0	0	0	0	0	0	2,185
	\$710	\$675	\$649	\$623	\$621	\$617	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$640

Average: Age 69.0
Years Retired 3.3

Males 714
Females 1,471

*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)

PSERS 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	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	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	\$0	\$0	\$0	\$0
65-69	1	0	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
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	\$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	\$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	\$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
Total	1	0	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

Average: Age 66.5
Years Retired 0.2

Males 1
Females 0

**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 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
50-54	1	4	4	3	0	0	0	0	0	0	0	0	0	0	0
	\$4,182	\$4,816	\$4,928	\$4,928	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	12	19	14	16	8	47	0	0	0	0	0	0	0	0	0
	\$5,293	\$5,530	\$5,483	\$4,702	\$5,384	\$3,805	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60-64	9	17	15	19	24	101	63	0	0	0	0	0	0	0	0
	\$6,084	\$6,291	\$5,852	\$5,032	\$4,570	\$4,274	\$3,007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65-69	0	1	2	2	8	32	70	49	0	0	0	0	0	0	0
	\$0	\$6,061	\$6,306	\$6,073	\$4,607	\$3,843	\$2,906	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70-74	0	0	0	0	1	3	34	36	44	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$4,736	\$4,176	\$4,586	\$4,176	\$2,725	\$0	\$0	\$0	\$0	\$0	\$0
75-79	0	0	0	0	0	1	4	15	57	40	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$5,364	\$4,375	\$3,616	\$2,782	\$2,782	\$0	\$0	\$0	\$0	\$0
80-84	0	0	0	0	0	0	1	3	19	35	30	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$4,987	\$4,140	\$3,663	\$3,132	\$0	\$0	\$0	\$0	\$0
85-89	0	0	0	0	0	0	0	0	2	9	17	17	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,108	\$4,644	\$3,407	\$3,118	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	0	1	0	1	8	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,839	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	3	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,572	\$0	\$0	\$0
Total	22	41	35	40	41	184	172	103	123	84	48	28	0	921	\$4,008
	\$5,633	\$5,679	\$5,598	\$4,956	\$5,074	\$4,221	\$3,717	\$3,625	\$3,398	\$3,349	\$3,281	\$3,087	\$0	\$0	\$0

Average: Age 68.8
 Years Retired 14.2

Males 919
 Females 2

**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 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	0	0	0	0	0	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	23	1	0	0	0	0	0	0	0	0	0	0	0	31
	\$2,375	\$2,440	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,463
55-59	5	27	33	32	17	15	0	0	0	0	0	0	0	0	129
	\$3,796	\$3,015	\$2,653	\$2,398	\$1,963	\$2,175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,563
60-64	4	16	7	7	6	34	0	0	0	0	0	0	0	0	74
	\$3,465	\$2,797	\$2,599	\$2,667	\$1,836	\$2,158	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,430
65-69	2	3	3	3	2	15	3	0	0	0	0	0	0	0	31
	\$2,596	\$1,791	\$2,508	\$2,553	\$1,910	\$1,652	\$1,076	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,857
70-74	0	0	0	0	2	8	8	6	0	0	0	0	0	0	24
	\$0	\$0	\$0	\$0	\$2,225	\$1,601	\$1,133	\$808	\$0	\$0	\$0	\$0	\$0	\$0	\$1,299
75-79	0	0	0	0	0	2	3	2	1	0	0	0	0	0	8
	\$0	\$0	\$0	\$0	\$0	\$1,326	\$1,798	\$566	*	\$0	\$0	\$0	\$0	\$0	\$1,237
80-84	0	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	\$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
Total	18	69	44	42	27	74	14	9	1	0	0	0	0	0	298
	\$3,036	\$2,719	\$2,656	\$2,454	\$1,950	\$1,976	\$1,263	\$692	*	\$0	\$0	\$0	\$0	\$0	\$2,301

Average: Age 60.5

Years Retired 4.1

Males 285

Females 13

*Monthly benefit omitted for privacy reasons.

**Age and Years Retired Distribution of All Members With Disabilities
(Number of All Members With Disabilities 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	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	2	5	8	4	10	29	9	2	3	0	0	0	0	72
	\$1,908	\$1,846	\$1,129	\$527	\$1,076	\$864	\$551	\$255	\$301	\$0	\$0	\$0	\$0	\$922
55-59	3	12	12	21	22	82	44	18	10	6	0	0	0	230
	\$1,114	\$1,011	\$1,129	\$1,056	\$1,112	\$992	\$748	\$563	\$360	\$199	\$0	\$0	\$0	\$891
60-64	0	6	6	15	24	123	88	29	15	6	4	0	0	316
	\$0	\$1,977	\$836	\$1,125	\$1,028	\$1,150	\$984	\$693	\$370	\$289	\$331	\$0	\$0	\$998
65-69	0	0	2	1	2	66	97	47	25	10	4	1	0	255
	\$0	\$0	\$1,037	*	\$1,072	\$1,010	\$982	\$681	\$567	\$282	\$387	*	\$0	\$855
70-74	0	0	0	0	0	1	43	51	42	21	10	3	0	171
	\$0	\$0	\$0	\$0	\$0	*	\$970	\$881	\$645	\$415	\$287	\$290	\$0	\$739
75-79	0	0	0	0	0	0	1	43	75	52	16	4	1	192
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$822	\$664	\$533	\$408	\$227	*	\$829
80-84	0	0	0	0	0	0	0	2	36	53	36	8	1	136
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$306	\$693	\$567	\$454	\$406	*	\$556
85-89	0	0	0	0	0	0	0	0	0	40	52	15	2	109
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$573	\$534	\$433	\$367	\$531
90-94	0	0	0	0	0	0	0	0	0	3	21	7	0	31
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$181	\$585	\$358	\$0	\$494
95 & Over	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
Total	5	23	28	41	58	301	282	192	206	191	144	38	4	1,513
	\$1,431	\$1,444	\$1,060	\$1,029	\$1,069	\$1,045	\$928	\$748	\$612	\$501	\$479	\$376	\$376	\$794

Average: Age 68.9 Males 581
 Years Retired 16.5 Females 932

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of All Members With Disabilities (Number of All Members With Disabilities 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	4	7	8	2	10	22	2	0	0	0	0	0	0	55
	\$176	\$198	\$133	\$121	\$116	\$86	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$119
50-54	1	10	15	14	11	33	4	0	0	0	0	0	0	88
	*	\$327	\$256	\$225	\$188	\$129	\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$199
55-59	18	26	34	36	23	122	21	1	0	0	0	0	0	281
	\$423	\$339	\$381	\$325	\$309	\$223	\$105	*	\$0	\$0	\$0	\$0	\$0	\$277
60-64	9	49	58	51	37	162	45	4	0	0	0	0	0	415
	\$689	\$599	\$553	\$498	\$387	\$321	\$183	\$58	\$0	\$0	\$0	\$0	\$0	\$404
65-69	1	10	24	37	36	198	84	13	0	0	0	0	0	403
	*	\$699	\$645	\$705	\$684	\$496	\$242	\$159	\$0	\$0	\$0	\$0	\$0	\$484
70-74	0	1	0	1	0	73	114	25	5	0	0	0	0	219
	\$0	*	\$0	*	\$0	\$614	\$461	\$235	\$125	\$0	\$0	\$0	\$0	\$477
75-79	0	0	0	0	2	4	59	44	8	0	0	0	0	117
	\$0	\$0	\$0	\$0	\$227	\$166	\$501	\$339	\$214	\$0	\$0	\$0	\$0	\$404
80-84	0	0	0	0	0	1	1	16	9	0	0	0	0	27
	\$0	\$0	\$0	\$0	\$0	*	*	\$345	\$264	\$0	\$0	\$0	\$0	\$303
85-89	0	0	0	0	0	0	1	1	5	0	0	0	0	7
	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$161	\$0	\$0	\$0	\$0	\$165
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
Total	33	103	139	141	119	615	331	104	27	0	0	0	0	1,612
	\$487	\$489	\$471	\$474	\$418	\$373	\$344	\$277	\$204	\$0	\$0	\$0	\$0	\$388

Average: Age 64.2 Years Retired 7.3 Males 770 Females 842

*Monthly benefit omitted for privacy reasons.

**Age and Years Retired Distribution of All Members With Disabilities
(Number of All Members With Disabilities 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	1	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
50-54	0	2	4	2	2	2	0	0	0	0	0	0	0	12
	\$0	\$244	\$230	\$126	\$231	\$91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$192
55-59	2	1	5	3	2	1	0	0	0	0	0	0	0	14
	\$203	\$0	\$213	\$214	\$270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$204
60-64	0	2	4	4	5	1	0	0	0	0	0	0	0	16
	\$0	\$228	\$325	\$204	\$241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$265
65-69	0	0	2	2	3	2	0	0	0	0	0	0	0	9
	\$0	\$0	\$173	\$349	\$345	\$389	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$318
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
Total	2	6	15	11	12	6	0	0	0	0	0	0	0	52
	\$203	\$200	\$242	\$219	\$270	\$259	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$239

Average: Age 58.9
Years Retired 2.9

Males 27
Females 25

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of All Members With Disabilities (Number of All Members With Disabilities and Average Monthly Benefit)														
(Continued)														
TRS 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	0	0	0	0	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	1	5	0	0	0	0	0	0	0	6
	\$0	\$0	\$0	\$0	\$1,731	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,766
55-59	0	6	4	3	8	39	22	6	2	1	0	0	0	91
	\$0	\$2,068	\$1,828	\$1,648	\$3,000	\$1,918	\$1,492	\$1,062	\$324	*	\$0	\$0	\$0	\$1,797
60-64	0	1	5	7	3	48	72	24	11	6	1	0	0	178
	\$0	\$2,254	\$1,491	\$1,726	\$1,601	\$1,661	\$1,160	\$688	\$429	\$429	*	\$0	\$0	\$1,480
65-69	0	0	0	0	0	12	46	27	18	7	5	0	0	115
	\$0	\$0	\$0	\$0	\$0	\$1,341	\$1,591	\$1,148	\$986	\$627	\$304	\$0	\$0	\$1,251
70-74	0	0	0	0	0	0	10	26	42	22	16	1	0	117
	\$0	\$0	\$0	\$0	\$0	\$0	\$1,084	\$1,366	\$1,118	\$781	\$348	*	\$0	\$994
75-79	0	0	0	0	0	0	0	4	44	51	13	0	0	112
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,563	\$1,184	\$876	\$825	\$0	\$0	\$1,016
80-84	0	0	0	0	0	0	0	0	7	41	20	5	0	73
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$992	\$957	\$837	\$513	\$0	\$897
85-89	0	0	0	0	0	0	0	0	0	9	17	5	0	31
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$881	\$777	\$475	\$0	\$759
90-94	0	0	0	0	0	0	0	0	0	0	7	6	0	13
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$523	\$623	\$0	\$569
95 & Over	0	0	0	0	0	0	0	0	0	0	0	1	1	2
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$659
Total	0	7	9	10	12	104	150	87	124	137	79	18	1	738
	\$0	\$2,042	\$2,065	\$1,538	\$2,593	\$1,696	\$1,576	\$1,230	\$1,064	\$848	\$654	\$526	\$0	\$1,232

Average: Age 69.6
Years Retired 18.7

Males 280
Females 458

*Monthly benefit omitted for privacy reasons.

**Age and Years Retired Distribution of All Members With Disabilities
(Number of All Members With Disabilities 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	0	0	1	2	0	0	0	0	0	0	0	0	3
	\$0	\$0	\$0	\$0	*	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83
50-54	0	0	0	0	0	2	2	0	0	0	0	0	0	0	4
	\$0	\$0	\$0	\$0	\$0	\$59	\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60
55-59	0	1	4	2	2	6	3	0	0	0	0	0	0	0	18
	\$0	*	\$400	\$608	\$420	\$225	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$332
60-64	0	4	3	1	4	5	4	0	0	0	0	0	0	0	21
	\$0	\$861	\$509	*	\$316	\$348	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$474
65-69	0	3	1	2	5	16	4	0	0	0	0	0	0	0	31
	\$0	\$876	*	\$1,287	\$984	\$608	\$607	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$746
70-74	0	0	0	0	0	1	6	0	0	0	0	0	0	0	7
	\$0	\$0	\$0	\$0	\$0	\$0	\$718	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$804
75-79	0	0	0	0	0	0	5	0	0	0	0	0	0	0	5
	\$0	\$0	\$0	\$0	\$0	\$0	\$1,124	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,124
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
Total	0	8	8	5	12	32	24	0	0	0	0	0	0	0	89
	\$0	\$814	\$497	\$914	\$590	\$452	\$592	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$571

Average: Age 63.2
Years Retired 6.7

Males 27
Females 62

*Monthly benefit omitted for privacy reasons.

**Age and Years Retired Distribution of All Members With Disabilities
(Number of All Members With Disabilities 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	1	0	1	0	0	0	0	0	0	0	0	0	2
	\$0	*	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66
50-54	0	0	0	3	0	3	0	0	0	0	0	0	0	6
	\$0	\$0	\$0	\$174	\$0	\$130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$152
55-59	0	3	2	1	3	7	0	0	0	0	0	0	0	16
	\$0	\$124	\$302	*	\$320	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$178
60-64	0	5	1	1	3	12	2	0	0	0	0	0	0	24
	\$0	\$504	*	*	\$432	\$248	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$308
65-69	0	0	0	0	1	2	0	0	0	0	0	0	0	3
	\$0	\$0	\$0	\$0	*	\$251	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$310
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
Total	0	9	3	6	7	25	2	0	0	0	0	0	0	52
	\$0	\$331	\$274	\$126	\$384	\$200	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$240

Average: Age 59.0
Years Retired 4.8

Males 21
Females 31

*Monthly benefit omitted for privacy reasons.

**Age and Years Retired Distribution of All Members With Disabilities
(Number of All Members With Disabilities 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	1	2	0	0	0	0	0	0	0	3
	\$0	\$0	\$0	\$0	*	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88
50-54	0	4	2	1	3	3	0	0	0	0	0	0	0	13
	\$0	\$182	\$139	*	\$74	\$124	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$133
55-59	1	8	2	7	7	9	0	0	0	0	0	0	0	34
	\$185	\$185	\$198	\$224	\$237	\$127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$188
60-64	0	9	7	14	9	22	0	0	0	0	0	0	0	61
	\$0	\$315	\$317	\$257	\$262	\$183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$247
65-69	0	2	4	4	9	33	0	0	0	0	0	0	0	52
	\$0	\$836	\$319	\$505	\$435	\$352	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$395
70-74	0	0	0	0	0	6	0	0	0	0	0	0	0	6
	\$0	\$0	\$0	\$0	\$0	\$648	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$648
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	1	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	*
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
Total	1	24	15	26	29	76	0	0	0	0	0	0	0	171
	* \$303	\$278	\$278	\$281	\$285	\$285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$286

Average: Age 62.1
Years Retired 4.2

Males 64
Females 107

*Monthly benefit omitted for privacy reasons.

**Age and Years Retired Distribution of All Members With Disabilities
(Number of All Members With Disabilities 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	1	1	0	0	0	0	0	0	0	0	0	0	2
	\$0	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44
50-54	0	4	0	0	0	1	0	0	0	0	0	0	0	5
	\$0	\$164	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$142
55-59	0	1	2	5	3	2	0	0	0	0	0	0	0	13
	\$0	*	\$155	\$170	\$138	\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$147
60-64	1	1	4	5	5	11	0	0	0	0	0	0	0	27
	*	*	\$234	\$160	\$223	\$144	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$180
65-69	0	0	1	0	1	7	0	0	0	0	0	0	0	9
	\$0	\$0	*	\$0	*	\$255	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$287
70-74	0	0	0	0	0	3	0	0	0	0	0	0	0	3
	\$0	\$0	\$0	\$0	\$0	\$475	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$475
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
Total	1	7	8	10	9	24	0	0	0	0	0	0	0	59
	*	\$146	\$193	\$165	\$232	\$211	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$196

Average: Age 61.0
 Years Retired 4.0

Males 23
Females 36

**Monthly benefit omitted for privacy reasons.*

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

(Continued)

LEOFF Plan 1:

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	0	0	0	0	0	0	0	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	1	2	15	10	12	6	2	0	0	0	0	0	48
	\$0	\$0	\$0	*	\$3,718	\$3,507	\$2,936	\$2,922	\$2,514	\$1,883	\$0	\$0	\$0	\$0	\$0	\$3,070
55-59	0	4	3	3	7	68	93	66	53	23	4	0	0	0	0	324
	\$0	\$3,842	\$2,613	\$4,327	\$3,821	\$3,393	\$3,022	\$2,686	\$2,592	\$2,311	\$1,971	\$0	\$0	\$0	\$0	\$2,933
60-64	0	2	1	2	4	76	200	142	109	94	50	7	0	0	0	687
	\$0	\$3,512	*	\$3,265	\$3,324	\$3,507	\$3,170	\$2,858	\$2,570	\$2,513	\$2,452	\$2,524	\$0	\$0	\$0	\$2,902
65-69	0	0	0	0	1	16	66	116	72	77	51	16	0	0	0	415
	\$0	\$0	\$0	\$0	*	\$3,542	\$3,337	\$3,148	\$2,762	\$2,603	\$2,577	\$2,432	\$0	\$0	\$0	\$2,924
70-74	0	0	0	0	0	1	20	39	43	65	31	13	0	0	0	212
	\$0	\$0	\$0	\$0	\$0	\$0	\$3,191	\$3,110	\$2,818	\$2,783	\$2,813	\$2,470	\$0	\$0	\$0	\$2,877
75-79	0	0	0	0	0	0	2	4	13	47	21	21	0	0	0	108
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,855	\$2,797	\$2,859	\$2,597	\$2,600	\$0	\$0	\$0	\$2,763
80-84	0	0	0	0	0	0	0	1	7	20	36	10	0	0	0	74
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$2,742	\$2,934	\$2,971	\$2,754	\$0	\$0	\$0	\$2,905
85-89	0	0	0	0	0	0	0	0	1	7	10	13	0	0	0	31
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$2,717	\$2,797	\$2,792	\$0	\$0	\$0	\$2,752
90-94	0	0	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	\$0	\$0	\$2,776
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
Total	0	6	4	6	14	176	391	380	304	335	204	81	0	1,901	\$0	\$2,903
	\$0	\$3,732	\$2,875	\$3,927	\$3,518	\$3,465	\$3,160	\$2,944	\$2,665	\$2,646	\$2,655	\$2,587	\$0	\$2,903	\$0	\$2,903

Average: Age 65.1
 Years Retired 19.8

Males 1,847
 Females 54

**Monthly benefit omitted for privacy reasons.*

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

(Continued)

LEOFF 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	1	2	4	4	0	7	0	0	0	0	0	0	0	18
	*	\$1,640	\$1,396	\$1,163	\$0	\$672	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,097
50-54	3	4	4	1	4	7	0	0	0	0	0	0	0	23
	\$2,672	\$2,224	\$2,046	*	\$2,770	\$720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,940
55-59	1	5	6	7	3	5	0	1	0	0	0	0	0	28
	*	\$2,302	\$2,201	\$2,193	\$2,213	\$1,662	\$0	*	\$0	\$0	\$0	\$0	\$0	\$2,078
60-64	0	1	3	3	2	7	0	0	0	0	0	0	0	16
	\$0	*	\$2,512	\$2,821	\$2,808	\$1,447	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,171
65-69	0	0	0	1	1	1	1	0	0	0	0	0	0	4
	\$0	\$0	\$0	*	*	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$644
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	1	1	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$234
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
Total	5	12	17	16	10	27	1	1	1	1	1	0	0	91
	\$2,515	\$2,224	\$2,030	\$2,031	\$2,380	\$1,082	*	*	*	*	*	\$0	\$0	\$1,762

Average: Age 54.9
 Years Retired 4.3

Males 77
 Females 14

**Monthly benefit omitted for privacy reasons.*

**Age and Years Retired Distribution of All Fire Fighters With Disabilities
(Number of All Members With Disabilities 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	2	2	1	5	0	0	0	0	0	0	0	0	13
	\$0	\$1,042	\$1,022	\$1,800	*	\$718	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$982
50-54	3	2	2	1	0	3	0	0	0	0	0	0	0	0	11
	\$3,008	\$2,292	\$2,699	*	\$0	\$1,920	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,529
55-59	2	2	4	4	2	2	0	0	0	0	0	0	0	0	16
	\$3,160	\$2,802	\$2,821	\$2,453	\$2,792	\$1,991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,662
60-64	0	1	1	1	0	5	0	0	0	0	0	0	0	0	8
	\$0	*	*	*	\$0	\$1,912	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,070
65-69	0	0	0	1	0	1	2	0	0	0	0	0	0	0	4
	\$0	\$0	\$0	*	\$0	\$562	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$972
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	\$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
Total	5	8	9	9	3	16	2	0	0	0	0	0	0	0	52
	\$3,069	\$1,901	\$2,444	\$2,165	\$1,997	\$1,529	\$562	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,993

Average: Age 54.0
 Years Retired 3.7

Males 46
 Females 6

*Monthly benefit omitted for privacy reasons.

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

(Continued)

WSPRS Plan 1:

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	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	0	1	1	0	0	1	1	0	0	0	5
	\$0	\$0	\$0	\$0	*	*	\$0	\$0	*	*	\$0	\$0	\$0	\$0
55-59	0	0	0	0	0	0	1	1	0	1	0	0	0	4
	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	*	\$0	\$0	\$0	\$0
60-64	0	0	0	0	0	0	1	1	3	2	1	0	0	11
	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	\$0	*	\$0	\$0	\$0
65-69	0	0	0	0	0	0	3	5	0	7	0	0	0	16
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0
70-74	0	0	0	0	0	0	0	2	1	3	2	0	0	8
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0
75-79	0	0	0	0	0	0	0	0	0	3	0	1	0	4
	\$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	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
Total	0	1	0	0	1	2	8	11	5	17	6	2	2	55
	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Average: Age 64.6
Years Retired 22.2

Males 50
Females 5

*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													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	5	3	7	10	28	24	9	4	7	6	1	0	105
	*	\$1,365	\$1,918	\$1,337	\$1,525	\$963	\$1,016	\$588	\$415	\$263	\$159	*	\$0	\$954
50-54	0	3	3	4	4	25	22	13	3	4	4	0	0	85
	\$0	\$2,524	\$1,870	\$969	\$1,186	\$1,368	\$875	\$623	\$342	\$306	\$333	\$0	\$0	\$1,023
55-59	1	6	13	6	8	66	40	28	13	10	4	1	0	196
	*	\$2,352	\$2,091	\$1,699	\$1,518	\$1,370	\$922	\$866	\$687	\$409	\$372	*	\$0	\$1,177
60-64	2	5	8	8	12	90	98	78	22	11	7	5	1	347
	\$2,519	\$2,351	\$1,114	\$2,149	\$1,882	\$1,539	\$1,089	\$818	\$594	\$489	\$277	\$302	*	\$1,143
65-69	0	2	5	7	6	80	134	119	42	38	12	6	2	453
	\$0	\$1,823	\$1,943	\$1,231	\$1,959	\$1,429	\$1,221	\$1,002	\$714	\$518	\$433	\$443	\$257	\$1,079
70-74	1	0	1	2	2	51	167	232	115	90	20	16	5	702
	*	\$0	*	\$1,101	\$750	\$1,488	\$1,233	\$1,067	\$952	\$624	\$470	\$324	\$224	\$1,023
75-79	0	0	0	2	3	19	117	283	245	201	64	22	7	963
	\$0	\$0	\$0	\$2,968	\$1,528	\$1,541	\$1,191	\$1,156	\$971	\$819	\$645	\$401	\$376	\$999
80-84	0	3	0	1	0	7	26	172	344	483	181	39	7	1,263
	\$0	\$2,066	\$0	*	\$0	\$1,662	\$1,182	\$1,117	\$877	\$789	\$703	\$506	\$386	\$853
85-89	0	0	1	0	0	4	10	39	184	534	325	84	19	1,200
	\$0	\$0	*	\$0	\$0	\$1,369	\$1,336	\$1,179	\$865	\$694	\$698	\$643	\$389	\$740
90-94	0	0	0	0	0	0	0	10	27	179	261	139	18	634
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$973	\$871	\$681	\$586	\$661	\$506	\$645
95 & Over	0	0	0	0	0	0	0	0	6	25	54	99	23	207
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$638	\$602	\$612	\$687	\$442	\$628
Total	5	24	34	37	45	370	638	983	1,005	1,582	938	412	82	6,155
	\$2,004	\$2,088	\$1,865	\$1,660	\$1,612	\$1,424	\$1,160	\$1,061	\$886	\$722	\$641	\$613	\$414	\$992

Average: Age 78.5
Years Retired 22.9
Males 604
Females 5,551

*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 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	4	4	3	6	2	8	5	4	0	0	0	0	0	36
	\$520	\$180	\$378	\$410	\$395	\$242	\$381	\$181	\$0	\$0	\$0	\$0	\$0	\$326
50-54	1	8	7	8	12	24	3	2	0	0	0	0	0	65
	*	\$470	\$616	\$573	\$379	\$442	\$186	\$95	\$0	\$0	\$0	\$0	\$0	\$445
55-59	5	19	19	12	6	41	14	3	0	0	0	0	0	119
	\$566	\$649	\$528	\$456	\$542	\$421	\$567	\$475	\$0	\$0	\$0	\$0	\$0	\$509
60-64	4	14	20	24	10	68	31	4	0	0	0	0	0	175
	\$810	\$844	\$720	\$719	\$561	\$553	\$348	\$374	\$0	\$0	\$0	\$0	\$0	\$584
65-69	3	10	7	14	20	100	49	15	1	0	0	0	0	219
	\$970	\$1,125	\$707	\$842	\$761	\$546	\$362	\$329	*	\$0	\$0	\$0	\$0	\$565
70-74	0	6	6	7	9	91	88	25	2	0	0	0	0	234
	\$0	\$1,099	\$692	\$860	\$705	\$690	\$462	\$364	\$348	\$0	\$0	\$0	\$0	\$583
75-79	0	2	1	1	2	40	88	53	3	0	0	0	0	190
	\$0	\$1,265	*	*	\$1,204	\$646	\$503	\$466	\$213	\$0	\$0	\$0	\$0	\$532
80-84	0	1	2	0	1	13	28	57	20	1	0	0	0	123
	\$0	*	\$1,556	\$0	*	\$736	\$510	\$430	\$360	*	\$0	\$0	\$0	\$497
85-89	0	0	1	0	0	1	10	11	17	1	0	0	0	41
	\$0	\$0	*	\$0	\$0	*	\$588	\$430	\$308	*	\$0	\$0	\$0	\$401
90-94	0	0	0	0	0	1	0	2	3	1	0	0	0	7
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$414	\$305	*	\$0	\$0	\$0	\$355
95 & Over	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	*
Total	17	64	66	72	62	387	316	177	46	3	0	0	0	1,210
	\$675	\$796	\$642	\$668	\$621	\$571	\$456	\$412	\$328	\$192	\$0	\$0	\$0	\$533

Average: Age 68.6
 Years Retired 9.2

 Males 228
 Females 982

*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	1	0	3	1	0	0	0	0	0	0	0	0	0	5
	*	\$0	\$231	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$193
50-54	0	2	2	1	1	2	0	0	0	0	0	0	0	8
	\$0	\$240	\$220	*	\$185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$189
55-59	0	1	1	1	3	3	0	0	0	0	0	0	0	9
	\$0	*	*	*	\$175	\$243	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$220
60-64	1	5	2	2	2	4	0	0	0	0	0	0	0	16
	*	\$576	\$353	\$306	\$229	\$179	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$341
65-69	0	0	0	0	1	4	0	0	0	0	0	0	0	5
	\$0	\$0	\$0	\$0	*	\$469	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$503
70-74	0	0	0	0	0	3	0	0	0	0	0	0	0	3
	\$0	\$0	\$0	\$0	\$0	\$281	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$281
75-79	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	*
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
Total	2	8	8	5	8	16	0	0	0	0	0	0	0	47
	\$127	\$471	\$248	\$210	\$279	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$294

Average: Age 58.3
Years Retired 3.2

Males 9
Females 38

*Monthly benefit omitted for privacy reasons.

**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	0	1	0	1	2	12	7	1	2	0	1	0	0	27			
	\$0	*	\$0	*	\$711	\$1,505	\$1,200	*	\$576	\$0	*	\$0	\$0	\$1,311			
50-54	0	2	0	3	2	4	9	10	2	5	1	0	0	38			
	\$0	\$2,418	\$0	\$2,853	\$2,545	\$1,697	\$1,288	\$931	\$471	\$810	*	\$0	\$0	\$1,358			
55-59	1	6	3	4	6	33	34	12	3	5	1	3	0	111			
	*	\$2,045	\$2,459	\$2,249	\$2,089	\$1,627	\$1,071	\$923	\$423	\$530	*	\$746	\$0	\$1,371			
60-64	0	6	1	6	7	52	56	34	10	10	6	3	2	193			
	\$0	\$2,131	*	\$2,355	\$2,360	\$1,883	\$1,365	\$1,107	\$410	\$503	\$622	\$853	\$783	\$1,427			
65-69	0	1	0	4	7	37	74	63	29	13	12	4	2	246			
	\$0	*	\$0	\$1,376	\$1,523	\$1,492	\$1,514	\$1,250	\$808	\$558	\$461	\$673	\$625	\$1,244			
70-74	0	0	2	1	2	19	65	121	63	43	18	5	2	341			
	\$0	\$0	\$2,134	*	\$1,316	\$1,968	\$1,440	\$1,422	\$1,163	\$807	\$403	\$541	\$765	\$1,264			
75-79	0	0	0	1	1	11	29	118	112	143	41	4	1	461			
	\$0	\$0	\$0	*	*	\$1,362	\$1,495	\$1,334	\$1,120	\$977	\$704	\$639	*	\$1,121			
80-84	0	0	0	0	0	1	10	61	110	229	104	8	1	524			
	\$0	\$0	\$0	\$0	\$0	*	\$2,058	\$1,363	\$1,112	\$991	\$853	\$681	*	\$1,049			
85-89	0	0	0	0	0	0	3	9	55	179	142	23	3	414			
	\$0	\$0	\$0	\$0	\$0	\$0	\$653	\$1,308	\$914	\$877	\$894	\$887	\$845	\$896			
90-94	0	0	0	0	0	0	0	1	6	43	89	45	5	189			
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$879	\$725	\$924	\$918	\$860	\$877			
95 & Over	0	0	0	0	0	0	0	0	1	5	23	45	8	82			
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$738	\$972	\$1,065	\$869	\$999			
Total	1	16	6	20	27	169	287	430	393	675	438	140	24	2,626			
	*	\$2,257	\$2,451	\$2,207	\$1,857	\$1,689	\$1,409	\$1,309	\$1,039	\$907	\$838	\$913	\$825	\$1,118			

Average: Age 77.0
Years Retired 22.5

Males 471
Females 2,155

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Survivors (Number of Survivors and Average Monthly Benefit)														
<i>(Continued)</i>														
TRS Plan 2: 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	1	1	0	0	0	4	0	0	0	0	0	0	0	6
	*	\$0	\$0	\$0	\$0	\$544	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$556
50-54	2	0	0	0	1	1	1	0	0	0	0	0	0	5
	\$604	\$0	\$0	\$0	*	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$533
55-59	0	2	1	1	1	1	1	0	0	0	0	0	0	7
	\$0	\$546	*	*	*	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$599
60-64	0	1	2	6	0	6	3	0	0	0	0	0	0	18
	\$0	*	\$485	\$813	\$0	\$377	\$358	\$0	\$0	\$0	\$0	\$0	\$0	\$550
65-69	0	1	0	1	1	7	4	2	0	0	0	0	0	16
	\$0	*	\$0	*	*	\$994	\$529	\$706	\$0	\$0	\$0	\$0	\$0	\$783
70-74	0	1	1	1	0	5	4	3	0	0	0	0	0	15
	\$0	*	*	*	\$0	\$912	\$739	\$273	\$0	\$0	\$0	\$0	\$0	\$863
75-79	0	0	0	0	0	4	6	2	0	0	0	0	0	12
	\$0	\$0	\$0	\$0	\$0	\$732	\$685	\$378	\$0	\$0	\$0	\$0	\$0	\$650
80-84	0	0	0	0	0	1	1	2	0	0	0	0	0	4
	\$0	\$0	\$0	\$0	\$0	*	*	\$589	\$0	\$0	\$0	\$0	\$0	\$849
85-89	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	*
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
Total	3	6	4	9	3	29	21	9	0	0	0	0	0	84
	\$676	\$862	\$798	\$784	\$589	\$712	\$667	\$463	\$0	\$0	\$0	\$0	\$0	\$691

Average: Age 65.9
Years Retired 7.7

Males 39
Females 45

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Survivors (Number of Survivors and Average Monthly Benefit)														
(Continued)														
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	1	1	2	0	2	2	0	0	0	0	0	0	0	8
	*	*	\$225	\$0	\$588	\$360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$435
50-54	1	2	1	2	2	5	0	0	0	0	0	0	0	13
	*	\$205	*	\$207	\$172	\$165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$197
55-59	0	3	4	5	1	7	2	0	0	0	0	0	0	22
	\$0	\$245	\$538	\$319	*	\$201	\$145	\$0	\$0	\$0	\$0	\$0	\$0	\$290
60-64	2	3	6	7	6	12	3	0	0	0	0	0	0	39
	\$508	\$627	\$594	\$268	\$220	\$228	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$334
65-69	0	1	1	0	4	2	0	0	0	0	0	0	0	8
	\$0	*	*	\$0	\$307	\$396	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$673
70-74	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	\$390
75-79	0	1	1	0	0	0	0	0	0	0	0	0	0	2
	\$0	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$468
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
Total	4	11	15	14	15	29	6	0	0	0	0	0	0	94
	\$433	\$646	\$492	\$278	\$285	\$240	\$203	\$0	\$0	\$0	\$0	\$0	\$0	\$346

Average: Age 58.8
Years Retired 4.1

Males 48
Females 46

*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 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	1	1	0	4	0	0	0	0	0	0	0	6
	\$0	\$0	*	\$0	\$234	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$259
50-54	0	1	1	0	2	0	0	0	0	0	0	0	0	4
	\$0	*	\$0	\$124	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$240
55-59	0	3	2	1	1	2	0	0	0	0	0	0	0	9
	\$0	\$282	\$201	*	\$243	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$317
60-64	1	2	4	2	3	8	0	0	0	0	0	0	0	20
	* \$520	\$521	\$900	\$362	\$271	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$462
65-69	0	2	4	2	5	14	0	0	0	0	0	0	0	27
	\$0	\$235	\$270	\$830	\$645	\$264	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$375
70-74	0	1	1	1	3	14	0	0	0	0	0	0	0	20
	\$0	*	*	*	\$544	\$446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$503
75-79	0	1	0	0	0	5	0	0	0	0	0	0	0	6
	\$0	*	\$0	\$0	\$0	\$293	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$355
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
Total	1	10	13	7	14	47	0	0	0	0	0	0	0	92
	* \$362	\$436	\$692	\$483	\$319	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$402

Average: Age 63.7
Years Retired 4.4

Males 40
Females 52

*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 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	3	0	0	1	0	0	0	0	0	0	0	4
	\$0	\$0	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$109
50-54	1	1	1	0	0	1	0	0	0	0	0	0	0	4
	*	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$185
55-59	1	1	1	1	3	0	0	0	0	0	0	0	0	7
	*	*	*	*	\$165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$157
60-64	0	7	3	3	0	4	0	0	0	0	0	0	0	17
	\$0	\$249	\$218	\$177	\$0	\$160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$210
65-69	0	3	4	3	1	4	0	0	0	0	0	0	0	15
	\$0	\$341	\$158	\$201	*	\$225	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$234
70-74	0	0	1	1	1	6	0	0	0	0	0	0	0	9
	\$0	\$0	*	*	*	\$165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$160
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	1	0	0	0	0	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
Total	2	12	13	9	5	16	0	0	0	0	0	0	0	57
	\$169	\$259	\$151	\$181	\$207	\$178	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$192

Average: Age 61.8

Years Retired 3.3

Males 25

Females 32

*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	0	2	2	0	0	1	2	0	7
	\$0	\$0	\$0	\$0	\$0	\$0	\$2,469	\$2,408	\$0	\$0	*	\$1,504	\$0	\$1,917
50-54	0	0	0	1	1	7	7	2	4	1	1	0	0	24
	\$0	\$0	\$0	*	*	\$3,115	\$3,294	\$3,322	\$2,268	*	*	\$0	\$0	\$3,019
55-59	0	0	1	0	0	4	7	11	10	5	5	0	0	43
	\$0	\$0	*	\$0	\$0	\$4,948	\$4,211	\$3,106	\$2,506	\$2,546	\$2,149	\$0	\$0	\$3,242
60-64	0	1	0	0	1	10	11	14	23	21	9	3	0	93
	\$0	*	\$0	\$0	*	\$3,424	\$3,552	\$3,174	\$2,873	\$2,704	\$3,313	\$1,826	\$0	\$3,073
65-69	0	0	0	0	0	2	7	30	22	22	10	7	0	100
	\$0	\$0	\$0	\$0	\$0	\$4,537	\$3,723	\$3,413	\$2,775	\$2,761	\$2,613	\$2,588	\$0	\$3,036
70-74	0	0	0	0	0	0	4	12	25	42	28	20	0	131
	\$0	\$0	\$0	\$0	\$0	\$0	\$3,499	\$3,091	\$2,798	\$2,593	\$2,890	\$2,434	\$0	\$2,745
75-79	0	0	0	0	0	0	1	7	19	51	43	18	0	139
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$3,168	\$3,182	\$2,983	\$2,883	\$2,496	\$0	\$2,919
80-84	0	0	0	0	0	0	0	1	8	33	51	27	0	120
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$3,700	\$2,937	\$2,879	\$2,531	\$0	\$2,885
85-89	0	0	0	0	0	0	0	0	2	14	36	31	0	83
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,061	\$2,141	\$2,813	\$2,744	\$0	\$2,656
90-94	0	0	0	0	0	0	0	1	1	2	7	18	0	29
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$4,601	\$2,315	\$2,436	\$2,436	\$0	\$2,576
95 & Over	0	0	0	0	0	0	0	0	0	1	4	9	0	14
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$2,287	\$1,707	\$0	\$2,002
Total	0	1	1	1	2	23	39	80	114	193	194	135	0	783
	\$0	*	*	*	\$4,438	\$3,692	\$3,557	\$3,235	\$2,879	\$2,764	\$2,824	\$2,465	\$0	\$2,873

Average: Age 73.5
 Years Retired 26.8

Males 12
Females 771

*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 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	0	2	0	0	0	2	0	5
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$2,451	\$0	\$0	\$890	\$0	\$0	\$1,890
50-54	0	0	0	0	2	2	3	0	1	0	2	0	0	10
	\$0	\$0	\$0	\$0	\$4,127	\$3,694	\$2,473	\$0	*	\$0	\$1,957	\$0	\$0	\$2,984
55-59	0	0	0	0	1	7	13	3	5	0	1	0	0	30
	\$0	\$0	\$0	\$0	\$0	\$4,020	\$3,463	\$3,012	\$2,921	\$0	*	\$0	\$0	\$3,422
60-64	0	0	0	1	0	6	8	15	12	7	3	1	0	53
	\$0	\$0	\$0	*	\$0	\$4,280	\$3,210	\$3,551	\$2,970	\$2,591	\$2,580	*	\$0	\$3,252
65-69	0	0	0	0	1	0	13	18	10	10	8	1	0	61
	\$0	\$0	\$0	\$0	*	\$0	\$3,628	\$3,397	\$3,090	\$2,734	\$3,516	*	\$0	\$3,294
70-74	0	0	0	0	0	0	5	9	18	30	20	9	0	91
	\$0	\$0	\$0	\$0	\$0	\$0	\$3,746	\$3,840	\$2,864	\$2,884	\$3,083	\$2,620	\$0	\$3,040
75-79	0	0	0	0	0	0	0	1	14	39	31	22	0	107
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$3,808	\$3,156	\$2,973	\$2,650	\$0	\$3,118
80-84	0	0	0	0	0	0	1	0	2	25	58	33	0	119
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,227	\$3,481	\$3,444	\$2,770	\$0	\$3,284
85-89	0	0	0	0	0	0	0	0	1	9	38	36	0	84
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$3,229	\$3,275	\$2,897	\$0	\$3,100
90-94	0	0	0	0	0	0	0	0	0	0	11	20	0	31
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,268	\$3,025	\$0	\$3,111
95 & Over	0	0	0	0	0	0	0	0	0	1	1	6	0	8
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$3,225	\$0	\$4,220
Total	0	0	0	1	4	16	43	48	63	121	175	128	0	599
	\$0	\$0	\$0	\$0	\$3,988	\$3,998	\$3,492	\$3,535	\$3,142	\$3,170	\$3,197	\$2,834	\$0	\$3,183

Average: Age 75.6
 Years Retired 27.5

Males 6
 Females 593

*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	1	1	0	2	3	3	0	0	0	0	0	0	0	10
	*	*	\$0	\$2,050	\$1,494	\$1,406	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,634
50-54	1	3	1	0	1	4	0	0	0	0	0	0	0	10
	*	\$1,742	*	\$0	*	\$1,039	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,611
55-59	0	1	1	0	3	2	0	0	0	0	0	0	0	7
	\$0	*	*	\$0	\$1,489	\$1,280	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,788
60-64	0	0	0	1	0	2	0	0	0	0	0	0	0	3
	\$0	\$0	\$0	*	\$0	\$903	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,314
65-69	0	0	0	0	0	2	2	0	0	0	0	0	0	4
	\$0	\$0	\$0	\$0	\$0	\$938	\$996	\$0	\$0	\$0	\$0	\$0	\$0	\$967
70-74	0	0	0	0	0	1	0	1	0	0	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	*	\$0	*	\$0	\$0	\$0	\$0	\$0	\$987
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
Total	2	5	2	3	7	14	2	1	0	0	0	0	0	36
	\$3,148	\$1,532	\$2,457	\$2,079	\$1,580	\$1,160	\$996	*	\$0	\$0	\$0	\$0	\$0	\$1,521

Average: Age 53.4
 Years Retired 4.8

Males 2
Females 34

**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 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	2	0	0	0	0	0	0	0	0	0	4
	\$0	\$0	\$1,867	\$1,510	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,689
50-54	0	0	1	2	1	0	0	0	0	0	0	0	0	4
	\$0	\$0	*	\$1,656	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,979
55-59	0	0	1	0	0	3	1	0	0	0	0	0	0	5
	\$0	\$0	*	\$0	\$0	\$1,866	*	\$0	\$0	\$0	\$0	\$0	\$0	\$1,560
60-64	0	1	0	0	0	0	1	0	0	0	0	0	0	2
	\$0	*	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$1,672
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
70-74	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	1	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	1	0	0	0	0	0	1
	\$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	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
Total	0	1	4	4	1	4	4	1	0	0	0	0	0	19
	\$0	*	\$1,923	\$1,583	*	\$1,559	\$443	*	\$0	\$0	\$0	\$0	\$0	\$1,504

Average: Age 56.1
Years Retired 6.3

Males 1
Females 18

*Monthly benefit omitted for privacy reasons.

WSPRS Plan 1: Attained Age														
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	1	1	1	0	2	1	1	1	0	0	0	0	9
	*	*	*	*	\$0	\$3,003	*	*	*	\$0	\$0	\$0	\$0	\$2,772
50-54	0	1	1	0	1	0	1	3	1	0	0	0	0	8
	\$0	*	*	\$0	*	\$0	*	\$1,736	*	\$0	\$0	\$0	\$0	\$2,391
55-59	0	0	0	0	0	0	2	2	0	0	1	0	0	5
	\$0	\$0	\$0	\$0	\$0	\$0	\$3,391	\$2,058	\$0	\$0	*	\$0	\$0	\$2,373
60-64	0	0	0	0	3	1	3	4	3	2	2	0	0	18
	\$0	\$0	\$0	\$0	\$2,796	*	\$2,947	\$2,129	\$1,452	\$1,113	\$689	\$0	\$0	\$2,186
65-69	0	0	0	0	0	1	1	4	2	4	1	1	0	14
	\$0	\$0	\$0	\$0	\$0	*	*	\$2,273	\$1,854	\$1,661	*	*	\$0	\$1,842
70-74	0	1	0	0	0	2	0	4	4	5	2	0	0	18
	\$0	*	\$0	\$0	\$0	\$2,712	\$0	\$2,445	\$1,739	\$1,715	\$1,213	\$0	\$0	\$1,987
75-79	0	1	0	0	0	1	1	2	2	6	3	0	0	16
	\$0	*	\$0	\$0	\$0	*	*	\$2,414	\$2,355	\$1,632	\$936	\$0	\$0	\$1,861
80-84	0	0	0	0	0	1	0	0	0	4	4	2	2	13
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$1,738	\$1,181	\$739	\$823	\$1,371
85-89	0	0	0	0	1	0	0	0	1	1	4	5	2	14
	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	*	*	\$1,146	\$798	\$609	\$999
90-94	0	0	0	0	0	0	0	0	0	0	3	8	0	11
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,361	\$860	\$0	\$997
95 & Over	0	0	0	0	0	0	0	0	0	0	0	1	2	3
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$675	\$710
Total	1	4	2	1	5	8	9	20	14	22	20	17	6	129
	* \$3,342	\$2,978	\$2,978	*	\$2,778	\$3,154	\$2,721	\$2,186	\$1,725	\$1,564	\$1,097	\$807	\$702	\$1,795

Average: Age 71.9
Years Retired 22.8

Males 0
Females 129

*Monthly benefit omitted for privacy reasons.

Historical Data

	Historical Data											
	2008		2007 ¹		2006		2005		2004		2003	
	Plan 1	Plan 2/3 ²	Plan 1	Plan 2/3 ²	Plan 1	Plan 2/3 ²	Plan 1	Plan 2/3 ²	Plan 1	Plan 2/3 ²	Plan 1	Plan 2/3 ²
<i>(Dollars in millions)</i>												
PERS												
Contribution Information												
Employer Rate	5.84%	5.84%	7.84%	7.84%	7.72%	7.72%	7.11%	7.11%	5.65%	5.65%	5.73%	5.73%
Employee Rate	6.00%	4.45%	6.00%	4.61%	6.00%	4.62%	6.00%	3.92%	6.00%	3.42%	6.00%	3.38%
Funded Status												
Projected Unit Credit Liability	\$13,915	\$14,065	\$13,705	\$12,418	\$12,989	\$11,152	\$13,146	\$9,663	\$12,182	\$8,504	\$12,431	\$7,658
Market Value of Assets	\$10,646	\$17,661	\$11,522	\$17,559	\$10,458	\$14,881	\$9,837	\$12,704	\$9,128	\$10,776	\$8,730	\$9,461
Actuarial Value of Assets	\$9,853	\$16,693	\$9,715	\$14,888	\$9,591	\$13,529	\$9,707	\$12,274	\$9,928	\$11,431	\$10,227	\$10,842
Unfunded Liability	\$4,062	(\$2,627)	\$3,990	(\$2,470)	\$3,398	(\$2,377)	\$3,439	(\$2,611)	\$2,254	(\$2,927)	\$2,204	(\$3,184)
Funded Ratio	70.81%	118.68%	70.89%	119.89%	73.84%	121.32%	73.84%	127.02%	81.50%	134.42%	82.27%	141.58%
Participant Data												
Number of Actives	11,663	150,005	11,663	150,005	14,213	140,814	15,962	139,616	17,829	138,427	19,740	134,810
Total Annual Salaries	\$639	\$7,869	\$639	\$7,869	\$726	\$6,771	\$786	\$6,445	\$863	\$6,221	\$945	\$5,930
Number of Terminated Vested	2,271	24,996	2,271	24,996	2,675	22,935	2,833	19,734	2,993	18,038	3,142	16,859
Number of Terminated, Not Vested	4,696	87,437	4,696	87,437	5,006	83,220	5,197	81,020	5,847	78,411	6,525	78,853
Number of Retirees and Beneficiaries	54,581	18,541	54,581	18,541	54,834	15,367	54,795	13,814	54,568	12,328	54,372	10,990
Total Annual Benefits	\$1,036	\$179	\$1,036	\$179	\$967	\$135	\$918	\$114	\$868	\$96	\$816	\$81
Assumptions												
Valuation Interest Rate	8.00%	8.00%	5.94%	5.94%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
Salary Increase	4.58%	5.81%	3.59%	4.48%	4.80%	6.00%	4.80%	6.10%	4.80%	6.20%	4.80%	6.20%
Inflation ³	3.50%	3.50%	3.50%	0.94%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Growth in Membership	1.25%	1.25%	0.94%	0.94%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Actuarial Experience												
Return on Market Value	(1.08%)	(1.27%)	16.55%	16.63%	15.79%	15.80%	17.56%	17.59%	13.93%	13.75%	14.97%	15.05%
Return on Actuarial Value	9.62%	9.82%	7.87%	8.44%	8.10%	8.80%	6.30%	7.00%	4.70%	5.30%	1.50%	1.50%
Salary Increase	6.27%	8.46%	3.24%	4.40%	4.90%	6.10%	2.70%	4.00%	2.30%	3.70%	2.80%	4.20%
Inflation	3.79%	3.79%	3.73%	3.73%	3.02%	3.02%	1.57%	1.57%	1.41%	1.41%	1.81%	1.81%
Growth in Membership	4.28%	4.28%	4.28%	4.28%	(0.35%)	(0.35%)	(0.43%)	(0.43%)	1.10%	1.10%	0.24%	0.24%
COLA ⁴	\$1.73	3.00%	\$1.33	3.00%	\$1.29	3.00%	\$1.25	3.00%	\$1.21	3.00%	\$1.18	3.00%

Note: See footnotes at the end of this section.

Historical Data (Continued)												
	2008		2007 ¹		2006		2005		2004		2003	
	Plan 1	Plan 2/3 ²	Plan 1	Plan 2/3 ²	Plan 1	Plan 2/3 ²	Plan 1	Plan 2/3 ²	Plan 1	Plan 2/3 ²	Plan 1	Plan 2/3 ²
TRs												
Contribution Information												
Employer Rate	6.77%	6.77%	10.79%	10.79%	9.63%	9.63%	9.19%	9.19%	5.96%	5.96%	6.74%	6.74%
Employee Rate	6.00%	3.96%	6.00%	4.93%	6.00%	4.27%	6.00%	3.41%	6.00%	2.65%	6.00%	2.48%
Funded Status												
Projected Unit Credit Liability	\$10,794	\$4,529	\$10,854	\$4,048	\$10,324	\$3,624	\$10,550	\$3,280	\$9,920	\$2,711	\$10,207	\$2,552
Market Value of Assets	\$8,936	\$6,035	\$9,733	\$6,190	\$8,818	\$5,253	\$8,278	\$4,474	\$7,681	\$3,789	\$7,358	\$3,315
Actuarial Value of Assets	\$8,262	\$5,681	\$8,302	\$5,277	\$8,275	\$4,835	\$8,450	\$4,411	\$8,728	\$4,138	\$9,086	\$3,949
Unfunded Liability	\$2,532	(\$1,152)	\$2,552	(\$1,229)	\$2,048	(\$1,212)	\$2,100	(\$1,131)	\$1,192	(\$1,427)	\$1,121	(\$1,397)
Funded Ratio	76.55%	125.45%	76.49%	130.37%	80.16%	133.44%	80.09%	134.48%	87.99%	152.63%	89.02%	154.74%
Participant Data												
Number of Actives	6,061	60,463	6,061	60,463	7,382	60,354	8,592	58,678	9,862	56,772	11,175	54,900
Total Annual Salaries	\$432	\$3,621	\$432	\$3,621	\$478	\$3,225	\$546	\$3,058	\$616	\$2,878	\$692	\$2,723
Number of Terminated Vested	959	7,739	959	7,739	1,223	6,587	1,328	5,694	1,475	5,271	1,647	4,911
Number of Terminated, Not Vested	615	3,585	615	3,585	657	3,598	687	3,736	720	3,931	776	4,169
Number of Retirees and Beneficiaries	35,879	3,271	35,879	3,271	35,745	2,507	35,264	2,057	34,624	1,668	33,855	1,342
Total Annual Benefits	\$774	\$37	\$774	\$37	\$741	\$27	\$705	\$21	\$666	\$16	\$625	\$13
Assumptions												
Valuation Interest Rate	8.00%	8.00%	5.94%	5.94%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
Salary Increase	4.49%	6.14%	4.74%	6.35%	4.80%	6.40%	4.80%	6.50%	4.80%	6.60%	4.80%	6.70%
Inflation ³	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	0.90%	0.90%	0.67%	0.67%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%
Actuarial Experience												
Return on Market Value	(1.06%)	(1.20%)	16.56%	16.64%	15.78%	15.80%	17.55%	17.59%	13.93%	13.74%	14.97%	15.11%
Return on Actuarial Value	8.33%	9.28%	6.53%	7.72%	6.60%	8.00%	4.90%	6.10%	3.40%	4.30%	3.50%	3.80%
Salary Increase	5.92%	6.49%	4.41%	6.05%	2.60%	3.80%	2.10%	4.10%	1.60%	3.40%	4.90%	6.60%
Inflation	3.79%	3.79%	3.73%	3.73%	3.02%	3.02%	1.57%	1.57%	1.41%	1.41%	1.81%	1.81%
Growth in Membership	(1.79%)	(1.79%)	(1.79%)	(1.79%)	0.69%	0.69%	0.95%	0.95%	0.85%	0.85%	0.02%	0.02%
COLA ⁴	\$1.73	3.00%	\$1.33	3.00%	\$1.29	3.00%	\$1.25	3.00%	\$1.21	3.00%	\$1.18	3.00%

Note: See footnotes at the end of this section.

		Historical Data (Continued)											
		2008		2007 ¹		2006		2005		2004		2003	
		Plan 1	Plan 2/3 ²	Plan 1	Plan 2/3 ²	Plan 1	Plan 2/3 ²	Plan 1	Plan 2/3 ²	Plan 1	Plan 2/3 ²	Plan 1	Plan 2/3 ²
SERS													
Contribution Information													
Employer Rate		N/A	5.79%	N/A	8.12%	N/A	8.08%	N/A	8.57%	N/A	5.64%	N/A	7.56%
Employee Rate		N/A	3.51%	N/A	4.00%	N/A	4.20%	N/A	3.82%	N/A	3.41%	N/A	3.51%
Funded Status													
Projected Unit Credit Liability		N/A	\$1,906	N/A	\$1,691	N/A	\$1,543	N/A	\$1,433	N/A	\$1,191	N/A	\$1,121
Market Value of Assets		N/A	\$2,443	N/A	\$2,512	N/A	\$2,123	N/A	\$1,803	N/A	\$1,529	N/A	\$1,339
Actuarial Value of Assets		N/A	\$2,303	N/A	\$2,133	N/A	\$1,934	N/A	\$1,747	N/A	\$1,630	N/A	\$1,546
Unfunded Liability		N/A	(\$397)	N/A	(\$443)	N/A	(\$392)	N/A	(\$315)	N/A	(\$439)	N/A	(\$425)
Funded Ratio		N/A	120.83%	N/A	126.20%	N/A	125.39%	N/A	121.96%	N/A	136.88%	N/A	137.87%
Participant Data													
Number of Actives		N/A	51,774	N/A	51,774	N/A	50,818	N/A	50,350	N/A	49,854	N/A	49,214
Total Annual Salaries		N/A	\$1,380	N/A	\$1,380	N/A	\$1,243	N/A	\$1,201	N/A	\$1,168	N/A	\$1,133
Number of Terminated Vested		N/A	8,600	N/A	8,600	N/A	6,894	N/A	5,564	N/A	4,463	N/A	3,550
Number of Terminated, Not Vested		N/A	5,383	N/A	5,383	N/A	4,911	N/A	4,796	N/A	4,588	N/A	4,232
Number of Retirees and Beneficiaries		N/A	3,873	N/A	3,873	N/A	2,758	N/A	2,131	N/A	1,578	N/A	1,042
Total Annual Benefits		N/A	\$23	N/A	\$23	N/A	\$16	N/A	\$12	N/A	\$8	N/A	\$5
Assumptions													
Valuation Interest Rate		N/A	8.00%	N/A	5.94%	N/A	8.00%	N/A	8.00%	N/A	8.00%	N/A	8.00%
Salary Increase		N/A	5.84%	N/A	5.90%	N/A	5.90%	N/A	6.00%	N/A	6.10%	N/A	6.20%
Inflation ³		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	1.25%	N/A	0.94%	N/A	1.25%	N/A	1.25%	N/A	1.25%	N/A	1.25%
Actuarial Experience													
Return on Market Value		N/A	(1.26%)	N/A	16.62%	N/A	15.80%	N/A	17.59%	N/A	13.74%	N/A	15.12%
Return on Actuarial Value		N/A	9.85%	N/A	8.32%	N/A	8.60%	N/A	6.90%	N/A	5.10%	N/A	1.30%
Salary Increase		N/A	8.34%	N/A	5.13%	N/A	4.40%	N/A	3.40%	N/A	2.80%	N/A	5.80%
Inflation		N/A	3.79%	N/A	3.73%	N/A	3.02%	N/A	1.57%	N/A	1.41%	N/A	1.81%
Growth in Membership		N/A	1.88%	N/A	1.88%	N/A	0.93%	N/A	0.99%	N/A	1.30%	N/A	(1.16%)
COLA ⁴		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 (Continued)											
		2008		2007 ¹		2006		2005		2004		2003	
		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>													
PSERS													
Contribution Information													
Employer Rate		N/A	7.73%	N/A	10.06%	N/A	9.96%	N/A	N/A	N/A	N/A	N/A	N/A
Employee Rate		N/A	6.45%	N/A	6.94%	N/A	6.96%	N/A	N/A	N/A	N/A	N/A	N/A
Funded Status													
Projected Unit Credit Liability		N/A	\$30	N/A	\$11	N/A	\$1	N/A	N/A	N/A	N/A	N/A	N/A
Market Value of Assets		N/A	\$37	N/A	\$14	N/A	\$1	N/A	N/A	N/A	N/A	N/A	N/A
Actuarial Value of Assets		N/A	\$39	N/A	\$14	N/A	\$1	N/A	N/A	N/A	N/A	N/A	N/A
Unfunded Liability		N/A	(\$8)	N/A	(\$2)	N/A	\$0	N/A	N/A	N/A	N/A	N/A	N/A
Funded Ratio		N/A	127.37%	N/A	119.98%	N/A	98.96%	N/A	N/A	N/A	N/A	N/A	N/A
Participant Data													
Number of Actives		N/A	3,981	N/A	3,981	N/A	2,073	N/A	N/A	N/A	N/A	N/A	N/A
Total Annual Salaries		N/A	\$200	N/A	\$200	N/A	\$103	N/A	N/A	N/A	N/A	N/A	N/A
Number of Terminated Vested		N/A	0	N/A	0	N/A	0	N/A	N/A	N/A	N/A	N/A	N/A
Number of Terminated, Not Vested		N/A	397	N/A	397	N/A	10	N/A	N/A	N/A	N/A	N/A	N/A
Number of Retirees and Beneficiaries		N/A	1	N/A	1	N/A	0	N/A	N/A	N/A	N/A	N/A	N/A
Total Annual Benefits		N/A	\$0	N/A	\$0	N/A	\$0	N/A	N/A	N/A	N/A	N/A	N/A
Assumptions													
Valuation Interest Rate		N/A	8.00%	N/A	5.94%	N/A	8.00%	N/A	N/A	N/A	N/A	N/A	N/A
Salary Increase		N/A	6.65%	N/A	4.53%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Inflation ³		N/A	3.50%	N/A	3.50%	N/A	3.50%	N/A	N/A	N/A	N/A	N/A	N/A
Growth in Membership		N/A	1.25%	N/A	0.94%	N/A	1.25%	N/A	N/A	N/A	N/A	N/A	N/A
Actuarial Experience													
Return on Market Value		N/A	(3.73%)	N/A	13.37%	N/A	9.10%	N/A	N/A	N/A	N/A	N/A	N/A
Return on Actuarial Value		N/A	6.64%	N/A	6.48%	N/A	0.50%	N/A	N/A	N/A	N/A	N/A	N/A
Salary Increase		N/A	12.52%	N/A	4.82%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Inflation		N/A	3.79%	N/A	3.73%	N/A	3.02%	N/A	N/A	N/A	N/A	N/A	N/A
Growth in Membership		N/A	92.04%	N/A	92.04%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
COLA ⁴		N/A	3.00%	N/A	3.00%	N/A	3.00%	N/A	N/A	N/A	N/A	N/A	N/A

Note: See footnotes at the end of this section.

Historical Data (Continued)												
	2008		2007 ¹		2006		2005		2004		2003	
	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>												
LEOFF												
Contribution Information												
Employer Rate	0.00%	4.34%	0.00%	4.56%	0.00%	4.66%	0.00%	4.86%	0.00%	4.57%	0.00%	4.32%
State Rate	0.00%	2.89%	0.00%	3.04%	0.00%	3.11%	0.00%	3.24%	0.00%	3.03%	0.00%	2.88%
Employee Rate	0.00%	7.23%	0.00%	7.60%	0.00%	7.77%	0.00%	8.10%	0.00%	7.60%	0.00%	7.20%
Funded Status												
Projected Unit Credit Liability	\$4,354	\$3,786	\$4,323	\$3,386	\$4,280	\$3,323	\$4,223	\$2,932	\$4,281	\$2,521	\$4,282	\$2,194
Market Value of Assets	\$6,035	\$5,315	\$6,416	\$5,185	\$5,720	\$4,339	\$5,210	\$3,614	\$4,695	\$2,984	\$4,380	\$2,541
Actuarial Value of Assets	\$5,592	\$5,053	\$5,298	\$4,360	\$5,018	\$3,844	\$4,800	\$3,329	\$4,666	\$2,947	\$4,803	\$2,740
Unfunded Liability	(\$1,238)	(\$1,266)	(\$975)	(\$974)	(\$738)	(\$521)	(\$577)	(\$397)	(\$385)	(\$426)	(\$521)	(\$547)
Funded Ratio	128.44%	133.45%	122.55%	128.76%	117.25%	115.68%	113.66%	113.53%	109.00%	116.89%	112.18%	124.91%
Participant Data												
Number of Actives	421	16,626	421	16,626	596	15,718	723	15,168	848	14,754	991	14,560
Total Annual Salaries	\$37	\$1,345	\$37	\$1,345	\$48	\$1,172	\$56	\$1,092	\$64	\$1,020	\$71	\$967
Number of Terminated Vested	1	649	1	649	5	597	7	570	7	521	14	439
Number of Terminated, Not Vested	55	1,531	55	1,531	57	1,362	59	1,285	70	1,233	84	1,186
Number of Retirees and Beneficiaries	8,134	1,134	8,134	1,134	8,172	779	8,149	574	8,110	432	8,054	316
Total Annual Benefits	\$322	\$29	\$322	\$29	\$297	\$17	\$285	\$11	\$277	\$8	\$270	\$5
Assumptions												
Valuation Interest Rate	8.00%	8.00%	5.94%	5.94%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
Salary Increase	4.26%	6.61%	4.39%	5.49%	5.90%	7.40%	5.90%	7.40%	5.90%	7.60%	5.90%	7.70%
Inflation ³	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	1.25%	1.25%	0.94%	0.94%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Actuarial Experience												
Return on Market Value	(1.11%)	(1.33%)	16.59%	16.61%	15.80%	15.77%	17.57%	17.55%	13.88%	13.64%	15.00%	15.13%
Return on Actuarial Value	11.82%	11.04%	10.38%	10.03%	10.90%	10.80%	9.20%	9.30%	2.90%	4.10%	(0.50%)	0.60%
Salary Increase	4.66%	7.65%	3.13%	4.31%	3.90%	5.50%	1.90%	5.90%	3.40%	5.20%	2.90%	4.80%
Inflation	3.79%	3.79%	3.73%	3.73%	3.02%	3.02%	1.57%	1.57%	1.41%	1.41%	1.81%	1.81%
Growth in Membership	4.49%	4.49%	4.49%	4.49%	2.66%	2.66%	1.85%	1.85%	0.33%	0.33%	2.59%	2.59%
COLA ⁴	3.79%	3.00%	3.73%	3.00%	3.02%	3.00%	1.57%	3.00%	1.41%	3.00%	1.81%	3.00%

Note: See footnotes at the end of this section.

		Historical Data (Continued)											
		2008		2007 ¹		2006		2005		2004		2003	
WSPRS		Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2
Contribution Information													
Employer Rate		6.27%	6.27%	8.57%	8.57%	7.30%	7.30%	7.75%	7.75%	5.22%	5.22%	4.51%	4.51%
Employee Rate		4.95%	4.95%	6.95%	6.95%	5.98%	5.98%	6.70%	6.70%	5.22%	5.22%	4.51%	4.51%
Funded Status													
Projected Unit Credit Liability		\$719	N/A	\$679	N/A	\$654	N/A	\$614	N/A	\$560	N/A	\$540	N/A
Market Value of Assets		\$932	N/A	\$964	N/A	\$846	N/A	\$754	N/A	\$665	N/A	\$608	N/A
Actuarial Value of Assets		\$870	N/A	\$800	N/A	\$743	N/A	\$694	N/A	\$660	N/A	\$664	N/A
Unfunded Liability		(\$150)	N/A	(\$121)	N/A	(\$89)	N/A	(\$80)	N/A	(\$100)	N/A	(\$124)	N/A
Funded Ratio		120.91%	N/A	117.87%	N/A	113.62%	N/A	113.06%	N/A	117.82%	N/A	122.99%	N/A
Participant Data													
Number of Actives		851	234	851	234	906	116	941	81	997	60	1,045	34
Total Annual Salaries		\$65	\$13	\$65	\$13	\$63	\$6	\$61	\$4	\$62	\$3	\$65	\$1
Number of Terminated Vested		61	2	61	2	53	0	44	0	39	0	32	0
Number of Terminated, Not Vested		22	7	22	7	23	1	26	3	20	1	20	0
Number of Disabled Members ⁵		55	0	55	0	57	0	58	0	61	0	61	0
Number of Retirees and Beneficiaries		831	0	831	0	808	0	792	0	762	0	735	0
Total Annual Benefits		\$33	\$0	\$33	\$0	\$31	\$0	\$29	\$0	\$27	\$0	\$25	\$0
Assumptions													
Valuation Interest Rate		8.00%	N/A	5.94%	N/A	8.00%	N/A	8.00%	N/A	8.00%	N/A	8.00%	N/A
Salary Increase		5.47%	N/A	4.70%	N/A	6.60%	N/A	6.90%	N/A	7.00%	N/A	7.00%	N/A
Inflation ³		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		1.25%	N/A	0.94%	N/A	1.25%	N/A	1.25%	N/A	1.25%	N/A	1.25%	N/A
Actuarial Experience													
Return on Market Value		(1.17%)	N/A	16.61%	N/A	15.80%	N/A	17.57%	N/A	13.83%	N/A	15.03%	N/A
Return on Actuarial Value		11.60%	N/A	10.30%	N/A	10.90%	N/A	9.20%	N/A	3.20%	N/A	(0.20%)	N/A
Salary Increase		7.86%	N/A	3.80%	N/A	7.20%	N/A	5.80%	N/A	0.80%	N/A	3.90%	N/A
Inflation		3.79%	N/A	3.73%	N/A	3.02%	N/A	1.57%	N/A	1.41%	N/A	1.81%	N/A
Growth in Membership		6.16%	N/A	6.16%	N/A	0.00%	N/A	(3.31%)	N/A	(2.04%)	N/A	4.25%	N/A
COLA ⁴		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

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

²Plan 3 members do not contribute to the defined benefit plan.

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

⁴PERS 1 and TRS 1 receive 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, \$0.35 on 1/1/2008. LEOFF 1 COLA is exactly the CPI. \$0.10 on 7/1/1998, \$0.28 on 1/1/2000, \$0.35 on 1/1/2008. LEOFF 1 COLA is exactly the CPI. All others are based on the CPI (3% maximum per year).

⁵WSPRS 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 that has been 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 will result 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

The 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 (PUC) 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:

1. Normal cost; plus
2. 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.



