



Washington State

2009 Actuarial Valuation Report

October 2010



Office of the State Actuary

"Securing tomorrow's pensions today."



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**Letter of Introduction
Report of the Combined
Actuarial Valuation
As of June 30, 2009
October 2010**

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, 2009, under the funding policy established by the Legislature. This valuation also provides information on the funding progress and developments in the plans over the past year.

We provide additional information on future contribution requirements and funding levels in our 2010 Risk Assessment, along with information on the financial risks faced by the retirement systems and the tools we have available to measure and manage these risks. The Risk Assessment is 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 next two 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 (osa.leg.wa.gov), for further information regarding the actuarial funding of the Washington State retirement systems.

Sincerely,

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 statutory funding policy described in this section. 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) rules.

Contribution Rates

We determined the member and employer contribution rates as a percentage of salary. The summary table below shows contribution rates based on the 2009 valuation along with comparable rates from the previous valuation. The Actuarial Exhibits section of this report shows how we developed these rates.

During the 2009 Legislative Session, the Legislature adopted a new funding method for PERS Plan 1 and TRS Plan 1 (see the Appendix for a description of the funding method). The new funding method includes contribution rate maximums for the Unfunded Actuarial Accrued Liability (UAAL) that vary each fiscal year until 2015. As a result, the required contribution rates to fund the PERS Plan 1 and TRS Plan 1 UAAL differ in each fiscal year of the next biennium.

Contribution Rates				
	Plan 1		Plan 2/3	
	2009	2008	2009	2008
PERS				
Member*	6.00%	6.00%	4.59%	4.45%
Total Employer**	8.45%	5.84%	8.45%	5.84%
TRS				
Member*	6.00%	6.00%	4.68%	3.96%
Total Employer**	11.95%	6.77%	11.95%	6.77%
SERS				
Member*	N/A	N/A	4.08%	3.51%
Total Employer**	N/A	N/A	8.83%	5.79%
PSERS				
Member	N/A	N/A	6.36%	6.45%
Total Employer**	N/A	N/A	10.11%	7.73%
LEOFF				
Member	0.00%	0.00%	7.40%	7.23%
Employer	0.00%	0.00%	4.44%	4.34%
State	0.00%	0.00%	2.96%	2.89%
WSPRS				
Member	6.61%	4.95%	6.61%	4.95%
Employer (State)	7.93%	6.27%	7.93%	6.27%

Employer rates exclude administrative expense rate.

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

***Includes the 2011-12 UAAL rate. See next table for 2012-13 total employer rates.*

In the table below, we include the total employer rate for the second fiscal year which reflects the change in the maximum rates for the PERS Plan 1 and TRS Plan 1 UAAL.

2012-13 Total Employer Contribution Rates				
	PERS	TRS	SERS	PSERS
Total Employer Rate	9.14%	12.30%	9.52%	10.80%

No member or employer/state contributions are required for the Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) Plan 1 when the plan is fully funded. See RCW 41.26.080(2).

Minimum contribution rates adopted by the Legislature for PERS Plan 1 and TRS Plan 1 become effective at the beginning of the 2015-17 Biennium.

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 provided to members and retirees of the Washington State Retirement Systems.
- ❖ Fully fund the retirement system Plans 2 and 3, and WSPRS, as provided by law.
- ❖ Fully amortize the total cost of LEOFF Plan 1 not later than June 30, 2024.
- ❖ Fully amortize the UAAL in PERS Plan 1 and TRS Plan 1 within a rolling ten-year period using methods and assumptions that balance needs for increased benefit security, decreased contribution rate volatility, and affordability of pension contribution rates.
- ❖ Establish long-term employer contribution rates that will remain a relatively predictable proportion of future state budgets.

- ❖ Fund, to the extent feasible, all benefits for Plans 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.

Based on the funding policy, the same contribution rate is charged to employers in each system regardless of the plan in which employees hold membership (except for LEOFF). In addition, all benefit increases that become effective after June 30, 2009, for PERS Plan 1 and TRS Plan 1 members, are funded over a fixed ten-year period.

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 2009 Results

The following comments summarize the key changes from the last valuation. Please see the Actuarial Certification for additional comments on the 2009 valuation results.

The most significant change since the last valuation was the actuarial loss on assets. The actual investment return on the market value of assets was -22.84 percent compared to the assumed rate of 8 percent. This loss of nearly 31 percent will be smoothed over the next eight years based on the asset valuation method prescribed by the Legislature. As a result, we expect to see upward pressure on future contribution rates and a decrease in projected funded status while we recognize this asset loss. Actual contribution rate increases and future funded status will depend on future contribution levels, actual investment returns, and future plan provisions. Additional information on future contribution rates and projected funded status is available in our 2010 Risk Assessment on our website.

Liability and salary gains or losses also impact contribution rates. These occur when annual economic and demographic experience differs from our long-term assumptions or when there are changes in plan provisions or actuarial assumptions or methods.

Overall, the liabilities increased more than expected resulting in an actuarial loss to the system. The present value of future salaries increased more than expected so the salary base for collecting contributions is larger and this results in an actuarial gain to the system.

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.

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>	2009	2008
All Systems		
Present Value of Fully Projected Benefits	\$74,790	\$70,619
Unfunded Actuarial Accrued Liability*	5,773	5,411
Projected Unit Credit Liability	\$57,498	\$54,098
Valuation Interest Rate	8.00%	8.00%

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

Assets

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

Assets		
(Dollars in millions)	2009	2008
All Systems		
Market Value of Assets	\$44,205	\$58,040
Actuarial Value of Assets	56,991	54,345
Contributions*	1,946	1,457
Disbursements	2,654	2,854
Investment Return	(13,152)	(687)
Other**	\$25	\$30
Rate of Return on Assets***	(22.84%)	(1.22%)

*Employee and Employer.

**Includes transfers, restorations, payables, etc.

***This is the time-weighted rate of return on the Market Value of Assets. 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. 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		
(Dollars in millions)	2009	2008
All Systems		
a. Projected Unit Credit Liability	\$57,498	\$54,098
b. Actuarial Value of Assets	56,991	54,345
c. Unfunded Liability (a-b)	\$507	(\$247)
d. Projected Unit Credit Funded Ratio (b/a)	99%	100%

Note: Totals may not agree due to rounding.

Participant Data

The following table summarizes participant data used in the actuarial valuation for the plan year ending June 30, 2009, 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	2009	2008
Active Members		
Number	301,838	302,079
Total Salaries (in millions)	\$16,307	\$15,602
Average Annual Salary	\$54,026	\$51,648
Average Attained Age	46.8	46.4
Average Service	11.3	11.0
Retirees and Beneficiaries		
Number	129,703	126,245
Average Annual Benefit	\$19,917	\$19,281
Terminated Members		
Number Vested	46,672	45,278
Number "Non-Vested"	107,783	103,728

Key Assumptions

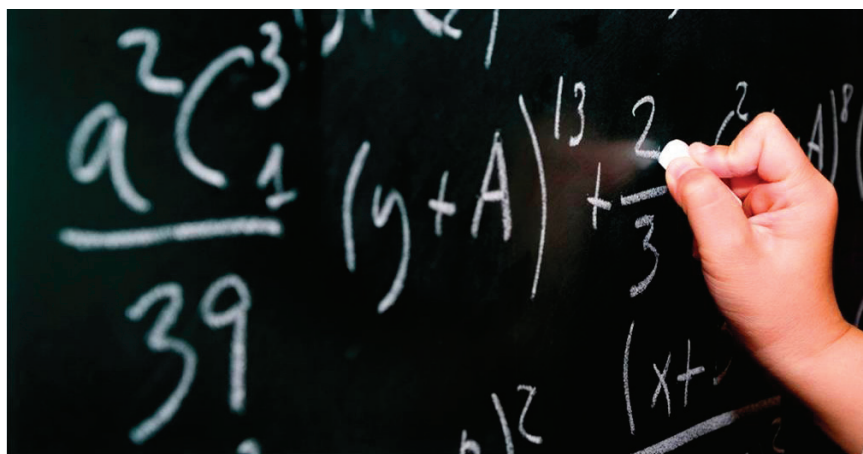
The next table displays key economic assumptions used in the actuarial valuation. These assumptions were unchanged from last year's valuation. See the Actuarial Methods and Assumptions in the Appendix for a detailed listing of assumptions used in this valuation.

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, 2009
October 2010**

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, 2009, valuation date under the funding policy established by the Legislature. 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. We 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 Law Enforcement Officers’ and Fire Fighters’ Retirement System Plan 2 (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. Additionally, the LEOFF 2 Board adopted new disability assumptions in the 2010 Interim. See the [LEOFF 2 Disability Experience Study](#) available on the LEOFF 2 website. The Legislature was responsible for the selection of the actuarial cost and asset valuation methods. In our 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 our 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. The Legislature may need to revisit the application of the current asset smoothing method with the Plan 1 funding method as the duration of liabilities in those plans becomes shorter.

Under legislation enacted in 2009 (Chapter 561, Laws of 2009), the Unfunded Actuarial Accrued Liability (UAAL) in the Public Employees' Retirement System (PERS) and the Teachers' Retirement System (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, the School Employees' Retirement System (SERS), the Public Safety Employees' Retirement System (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.

The undersigned, with actuarial credentials, meet 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

Lisa A. Won, ASA, MAAA
Actuary

Contribution Rates

Under legislation enacted in 2009 (Chapter 561, Laws of 2009), the Unfunded Actuarial Accrued Liability (UAAL) in PERS and TRS Plans 1 must be amortized over a rolling ten-year period. In addition, maximum contribution rates are in place through June 30, 2015. The maximum contribution rates change each fiscal year so we show the Plan 1 UAAL rates each fiscal year in the next biennium.

Member and Employer Rate Summary				
	Plan 1		Plan 2/3	
	2009	2008	2009	2008
PERS				
Member*	6.00%	6.00%	4.59%	4.45%
Employer (Normal Cost)	4.70%	4.56%	4.70%	4.56%
Employer (Plan 1 UAAL)**	3.75%	1.28%	3.75%	1.28%
Total Employer	8.45%	5.84%	8.45%	5.84%
TRS				
Member*	6.00%	6.00%	4.68%	3.96%
Employer (Normal Cost)	5.45%	4.73%	5.45%	4.73%
Employer (Plan 1 UAAL)**	6.50%	2.04%	6.50%	2.04%
Total Employer	11.95%	6.77%	11.95%	6.77%
SERS				
Member*	N/A	N/A	4.08%	3.51%
Employer (Normal Cost)	N/A	N/A	5.08%	4.51%
Employer (PERS Plan 1 UAAL)**	N/A	N/A	3.75%	1.28%
Total Employer	N/A	N/A	8.83%	5.79%
PSERS				
Member	N/A	N/A	6.36%	6.45%
Employer (Normal Cost)	N/A	N/A	6.36%	6.45%
Employer (PERS Plan 1 UAAL)**	N/A	N/A	3.75%	1.28%
Total Employer	N/A	N/A	10.11%	7.73%
LEOFF				
Member	0.00%	0.00%	7.40%	7.23%
Employer	0.00%	0.00%	4.44%	4.34%
State (Normal Cost)	0.00%	0.00%	2.96%	2.89%
State (Plan 1 UAAL)	0.00%	0.00%	0.00%	0.00%
Total State	0.00%	0.00%	2.96%	2.89%
WSPRS				
Member	6.61%	4.95%	6.61%	4.95%
Employer (State)	7.93%	6.27%	7.93%	6.27%

Employer rates exclude administrative expense rate.

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

**PERS and TRS UAAL rates collected in 2011-12. See next table for 2012-13 rates.

Employer Rate Summary for 2012-13				
	PERS	TRS	SERS	PSERS
Employer (Normal Cost)	4.70%	5.45%	5.08%	6.36%
Employer (Plan 1 UAAL)**	4.44%	6.85%	4.44%	4.44%
Total Employer	9.14%	12.30%	9.52%	10.80%

Development of 2009 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	10.70%	9.29%	11.45%	10.13%	9.16%	12.72%	0.00%	14.80%	14.54%
b. Member Normal Cost*	6.00%	4.59%	6.00%	4.68%	4.08%	6.36%	0.00%	7.40%	6.61%
c. Employer Contribution (a-b)	4.70%	4.70%	5.45%	5.45%	5.08%	6.36%	0.00%	7.40%	7.93%
d. Cost to Amortize UAAL**	3.75%	3.75%	6.50%	6.50%	3.75%	3.75%	0.00%	0.00%	N/A
e. Total Employer Rate (c+d)***	8.45%	8.45%	11.95%	11.95%	8.83%	10.11%	0.00%	4.44%	7.93%

Employer rates exclude administrative expense rate.

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

**PERS and TRS UAAL rates collected in 2011-12. See UAAL rate development table for 2012-13 rates.

***The state pays 20% of the total normal cost for LEOFF 2. This reduces the total employer contribution rate from 7.40% to 4.44%.

TRS Plan 2 Maximum Member Contribution Rates				
Valuation Year	Prior Max	Supplemental	Source	New Max
2009	8.63%	0.00%	N/A	8.63%
2008	8.63%	0.00%	N/A	8.63%
2007	8.55%	0.08%	C 101 L08	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.

WSPRS Plan 1/2 Maximum Member Contribution Rates				
Valuation Year	Prior Max	Supplemental	Source	New Max
2009	7.18%	0.01%	C 261 L 10	7.19%
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 C 87 L 07.

The following tables show the development of the normal cost rates. Consistent with current funding policy, the normal cost rates include minimum contribution rates to provide stable and adequate contribution rates over time. The minimum rates are a percent of the normal cost calculated under the EAN funding method. The percent varies by plan.

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 Normal Cost Rate						
a. Present Value of Fully Projected Benefits	\$24,473	\$8,661	\$3,259	\$388	\$7,366	\$942
b. Valuation Assets	18,260	6,160	2,503	69	5,564	900
c. Unfunded Fully Projected Benefits (a - b)	6,213	2,501	756	319	1,802	42
d. Past Liability Balance	70	262	100	0	0	11
e. Adjusted Unfunded (c - d)	\$6,142	\$2,239	\$657	\$319	\$1,802	\$31
Present Value of Projected Salaries to Current Members (PVS)						
f. Plan 1 PVS	N/A	N/A	N/A	N/A	N/A	\$560
g. Plan 2 PVS	60,070	5,500	4,444	2,504	17,298	276
h. Plan 3 PVS	13,777	37,299	7,440	N/A	N/A	N/A
i. Weighted PVS (2f + 2g + h)	\$133,918	\$48,298	\$16,327	\$5,008	\$34,597	\$1,674
j. Employee Normal Cost (e / i)	4.59%	4.64%	4.02%	6.36%	5.21%	1.85%
k. Employee Minimum Contribution Rate	3.90%	4.68%	4.08%	4.01%	7.31%	6.60%
l. Prior Year Employee Maximum Contribution Rate ¹	N/A	8.63%	N/A	N/A	N/A	7.18%
m. Employee Contribution Rate with Max/Min	4.59%	4.68%	4.08%	6.36%	7.31%	6.60%
n. Change In Plan Provisions (Laws of 2010)	0.00%	0.00%	0.00%	0.00%	0.09%	0.01%
o. Employee Contribution Rate (m + n) ²	4.59%	4.68%	4.08%	6.36%	7.40%	6.61%
2. Calculation of Employer Normal Cost Rate						
a. Present Value of Fully Projected Benefits	\$24,473	\$8,661	\$3,259	\$388	\$7,366	\$942
b. Valuation Assets	18,260	6,160	2,503	69	5,564	900
c. Unfunded Benefits (a - b)	6,213	2,501	756	319	1,802	42
d. Present Value of Employee Contributions	2,755	255	179	159	901	15
e. Past Liability Balance	70	262	100	0	0	11
f. Employer Responsibility (c - d - e)	\$3,387	\$1,984	\$478	\$159	\$901	\$15
Present Value of Projected Salaries to Current Members (PVS)						
g. Plan 1 PVS	N/A	N/A	N/A	N/A	N/A	560
h. Plan 2 PVS	60,070	5,500	4,444	2,504	17,298	276
i. Plan 3 PVS	13,777	37,299	7,440	N/A	N/A	N/A
j. Total PVS (g + h + i)	\$73,847	\$42,799	\$11,883	\$2,504	\$17,298	\$837
k. Employer Normal Cost (f / j)	4.59%	4.64%	4.02%	6.36%	5.21%	1.85%
l. Employer Minimum Contribution Rate	3.90%	4.68%	4.08%	4.01%	7.31%	6.60%
m. Employer Contribution Rate with Minimum	4.59%	4.68%	4.08%	6.36%	7.31%	6.60%
n. Excess Employer Rate ¹	N/A	0.00%	N/A	N/A	N/A	0.00%
o. Rate to Amortize Past Liability Balance ³	0.11%	0.77%	1.00%	N/A	N/A	1.32%
p. Change In Plan Provisions (Laws of 2010)	0.00%	0.00%	0.00%	0.00%	0.09%	0.01%
q. Employer Contribution Rate (m + n + o + p)	4.70%	5.45%	5.08%	6.36%	7.40%	7.93%
Normal Cost Rates Adopted for 2011-13⁴						
r. Employee Contribution Rate ⁵	4.59%	4.68%	4.08%	6.36%	8.46%	6.59%
s. Employer Contribution Rate ⁵	4.70%	5.45%	5.08%	6.36%	5.08%	7.91%
t. State Contribution Rate ⁵	N/A	N/A	N/A	N/A	3.38%	N/A
u. Total Contribution Rate (r + s + t)	9.29%	10.13%	9.16%	12.72%	16.92%	14.50%

Notes: Totals may not agree due to rounding.

¹ WSPRS and TRS 2 employees pay 50% of the total normal cost, not to exceed an adjusted cap. The employer pays the excess.

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

³ WSPRS liability is attributable to past costs for improved survivor benefits. PERS, TRS, and SERS liability is attributable to past gain-sharing.

⁴ LEOFF 2 rates adopted by LEOFF 2 Board; all others adopted by PFC.

⁵ LEOFF 2 rate: 50% Employee, 30% Employer, 20% State.

Amortization of the Plan 1 UAAL			
<i>(Dollars in millions)</i>			
	PERS 1	TRS 1	LEOFF 1
a. Actuarial Present Value of Fully Projected Benefits (PVFB)	\$14,215	\$10,956	\$4,501
b. Valuation Assets	\$9,776	\$8,146	\$5,612
c. Actuarial Present Value of Future Normal Costs	\$231	\$133	\$0
d. UAAL (a - b - c)	\$4,208	\$2,676	(\$1,111)
e. Expected UAAL Contributions to 2011	N/A	N/A	\$0
f. Remaining UAAL (d - e)	\$4,208	\$2,676	(\$1,111)
g. Amortization Date	N/A	N/A	6/30/2024
h. Present Value of Projected Salaries*	\$94,788	\$39,046	\$16,187
i. Contribution Rate Before Adjustments (f / h)	4.44%	6.85%	(6.86%)
j. Minimum Contribution Rate	0.00%	0.00%	N/A
k. Maximum Contribution Rate, 2011-12	3.75%	6.50%	N/A
l. Preliminary Contribution Rate, 2011-12**	3.75%	6.50%	(6.86%)
m. Change In Plan Provisions (Laws of 2010)	0.00%	0.00%	0.00%
n. Contribution Rate to Amortize the UAAL (l + m), 2011-12**	3.75%	6.50%	(6.86%)
o. Maximum Contribution Rate, 2012-13	4.50%	7.50%	N/A
p. Preliminary Contribution Rate, 2012-13**	4.44%	6.85%	(6.86%)
q. Contribution Rate to Amortize the UAAL (p + m), 2012-13**	4.44%	6.85%	(6.86%)
Plan 1 UAAL Contribution Rates Adopted by PFC			
Contribution Rate Adopted for 2011-12	3.75%	6.50%	0.00%
Contribution Rate Adopted for 2012-13	4.44%	6.85%	0.00%

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	\$2,856	\$18,964	\$21,820	\$2,099	\$7,322	\$9,422
Termination	12	682	694	4	207	211
Death	29	179	208	13	64	77
Disability	10	137	148	2	8	10
Return of Contributions on Termination	4	293	297	0	11	12
Return of Contributions on Death	34	179	214	16	16	32
Total Active	\$2,946	\$20,435	\$23,380	\$2,134	\$7,629	\$9,763
Inactive Members						
Terminated	\$213	\$1,516	\$1,728	\$110	\$460	\$570
Service Retired	10,313	2,325	12,638	8,268	547	8,815
Disability Retired	139	88	227	98	9	106
Survivors	604	110	715	346	17	362
Total Inactive	\$11,269	\$4,038	\$15,307	\$8,822	\$1,032	\$9,854
Laws of 2010	0	(1)	(0)	0	0	0
2009 Total	\$14,215	\$24,472	\$38,687	\$10,956	\$8,661	\$19,617
2008 Total	\$14,227	\$22,621	\$36,847	\$10,937	\$7,693	\$18,630

Notes: Totals may not agree due to rounding.

Present Value of Fully Projected Benefits (Continued)						
(Dollars in millions)	SERS	PSERS		LEOFF		WSPRS
	Plan 2/3	Plan 2	Plan 1	Plan 2	Total	
Active Members						
Retirement	\$2,412	\$337	\$346	\$6,042	\$6,387	\$456
Termination	154	23	0	83	83	3
Death	29	2	3	51	53	4
Disability	14	2	2	356	358	2
Return of Contributions on Termination	22	18	0	79	79	2
Return of Contributions on Death	15	4	0	73	73	1
Total Active	\$2,646	\$386	\$351	\$6,683	\$7,034	\$468
Inactive Members						
Terminated	\$266	\$2	\$3	\$111	\$114	\$8
Service Retired	329	0	1,705	493	2,198	427
Disability Retired	9	0	1,954	53	2,008	6
Survivors	9	0	488	25	513	32
Total Inactive	\$614	\$2	\$4,150	\$683	\$4,832	\$474
Laws of 2010	1	0	0	28	28	0
2009 Total	\$3,260	\$388	\$4,501	\$7,394	\$11,895	\$942
2008 Total	\$2,940	\$323	\$4,383	\$6,596	\$10,979	\$900

Note: Totals may not agree due to rounding.

Present Value of PUC Benefits*						
(Dollars in millions)	PERS			TRS		
	Plan 1	Plan 2/3	Total	Plan 1	Plan 2/3	Total
Active Members						
Retirement	\$2,595	\$10,853	\$13,448	\$1,984	\$4,013	\$5,997
Termination	10	394	404	4	114	118
Death	27	107	135	12	36	48
Disability	9	80	89	1	5	6
Return of Contributions on Termination	3	137	140	0	5	5
Return of Contributions on Death	29	92	122	14	9	24
Total Active	\$2,675	\$11,663	\$14,338	\$2,016	\$4,181	\$6,197
Inactive Members						
Terminated	\$213	\$1,516	\$1,728	\$110	\$460	\$570
Service Retired	10,313	2,325	12,638	8,268	547	8,815
Disability Retired	139	88	227	98	9	106
Survivors	604	110	715	346	17	362
Total Inactive	\$11,269	\$4,038	\$15,307	\$8,822	\$1,032	\$9,854
Laws of 2010	0	(0)	0	0	0	0
2009 Total	\$13,945	\$15,701	\$29,645	\$10,838	\$5,213	\$16,051
2008 Total	\$13,915	\$14,065	\$27,980	\$10,794	\$4,529	\$15,323

Note: Totals may not agree due to rounding.

* Calculated using the PUC cost method. This method was not used to determine contribution requirements.

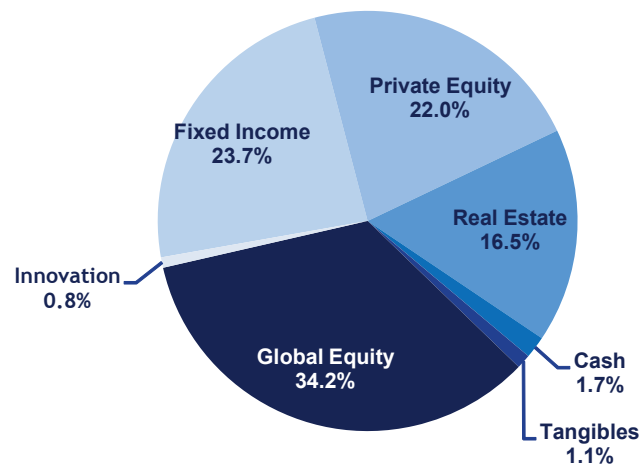
Present Value of PUC Benefits*						
<i>(Continued)</i>						
<i>(Dollars in millions)</i>	SERS	PSERS		LEOFF		WSPRS
	Plan 2/3	Plan 2	Plan 1	Plan 2	Total	
Active Members						
Retirement	\$1,408	\$40	\$322	\$3,267	\$3,588	\$275
Termination	94	5	0	47	47	2
Death	18	0	3	33	35	4
Disability	9	0	2	211	213	2
Return of Contributions on Termination	12	6	0	43	43	1
Return of Contributions on Death	9	1	0	39	40	0
Total Active	\$1,549	\$52	\$327	\$3,639	\$3,966	\$284
Inactive Members						
Terminated	\$266	\$2	\$3	\$111	\$114	\$8
Service Retired	329	0	1,705	493	2,198	427
Disability Retired	9	0	1,954	53	2,008	6
Survivors	9	0	488	25	513	32
Total Inactive	\$614	\$2	\$4,150	\$683	\$4,832	\$474
Laws of 2010	1	0	0	27	27	0
2009 Total	\$2,163	\$54	\$4,477	\$4,349	\$8,826	\$759
2008 Total	\$1,906	\$30	\$4,354	\$3,786	\$8,141	\$719

Note: Totals may not agree due to rounding.

**Calculated using the 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
2008 Market Value	\$10,646	\$17,661	\$28,307	\$8,936	\$6,035	\$14,971
Revenue						
Contributions						
Employee	38	368	406	24	23	47
Employer/State	325	440	765	179	161	340
Total Contributions	363	808	1,171	203	184	387
Investment Return	(2,373)	(4,059)	(6,432)	(1,979)	(1,383)	(3,362)
Restorations	7	6	13	4	1	4
Transfers In	0	1	1	0	1	1
Miscellaneous	(0)	0	0	0	0	0
Total Revenue	(\$2,004)	(\$3,244)	(\$5,248)	(\$1,773)	(\$1,198)	(\$2,971)
Disbursements						
Monthly Benefits*	\$1,071	\$207	\$1,278	\$850	\$45	\$895
Refunds	5	26	32	1	2	3
Total Benefits	1,076	234	1,310	852	47	899
Transfers Out	0	5	6	0	1	1
Expenses	1	1	1	0	0	0
Total Disbursements	\$1,077	\$240	\$1,317	\$852	\$48	\$900
Payables	\$0	\$0	\$0	\$0	\$0	\$0
2009 Market Value	\$7,565	\$14,177	\$21,742	\$6,312	\$4,789	\$11,101
2009 Actuarial Value	\$9,776	\$18,260	\$28,036	\$8,146	\$6,160	\$14,306
Ratio (AV/MV)	129%	129%	129%	129%	129%	129%

Note: Totals may not agree due to rounding.

*TRS Plan 1 value includes annuity cashouts.

Change in Market Value of Assets (Continued)							
(Dollars in millions)	SERS	PSERS	LEOFF		WSPRS	Total	
	Plan 2/3	Plan 2	Plan 1	Plan 2	Total	Fund 615	
	Fund 633	Fund 635	Fund 819	Fund 829			
2008 Market Value	\$2,443	\$37	\$6,035	\$5,315	\$11,351	\$932	\$58,040
Revenue							
Contributions							
Employee	26	15	0	128	128	6	627
Employer/State	64	15	0	129	129	6	1,318
Total Contributions	90	29	0	257	258	12	1,946
Investment Return	(560)	(9)	(1,354)	(1,223)	(2,577)	(211)	(13,152)
Restorations	0	0	0	2	3	0	20
Transfers In	2	0	0	1	1	0	5
Miscellaneous	(0)	(0)	0	0	0	0	0
Total Revenue	(\$468)	\$20	(\$1,353)	(\$963)	(\$2,316)	(\$198)	(\$11,181)
Disbursements							
Monthly Benefits	28	0	327	37	364	35	2,600
Refunds	2	0	0	7	7	0	45
Total Benefits	30	0	327	44	371	35	2,645
Transfers Out	0	0	0	0	0	0	7
Expenses	0	0	0	0	0	0	2
Total Disbursements	\$31	\$0	\$327	\$44	\$371	\$35	\$2,654
Payables	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009 Market Value	\$1,944	\$56	\$4,355	\$4,309	\$8,663	\$698	\$44,205
2009 Actuarial Value	\$2,503	\$69	\$5,612	\$5,564	\$11,176	\$900	\$56,991
Ratio (AV/MV)	129%	124%	129%	129%	129%	129%	129%

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 6/30/2009	\$7,565	\$14,177	\$6,312	\$4,789	\$1,944
b.	Deferred Gains and (Losses)					
Plan Year Ending	Percent Deferred					
6/30/2009	87.50%	(2,796)	(4,799)	(2,333)	(1,633)	(663)
6/30/2008	75.00%	(759)	(1,230)	(636)	(424)	(173)
6/30/2007	62.50%	667	991	564	350	141
9/30/2006	50.00%	366	496	308	175	71
9/30/2005	37.50%	312	386	263	136	55
9/30/2004	0.00%	0	0	0	0	0
9/30/2003	0.00%, 12.50%**	0	72	0	25	10
Total Deferral		(\$2,210)	(\$4,083)	(\$1,834)	(\$1,371)	(\$559)
c.	Market Value less Deferral (a-b)	\$9,776	\$18,260	\$8,146	\$6,160	\$2,503
d.	70% of Market Value of Assets	\$5,296	\$9,924	\$4,418	\$3,352	\$1,361
e.	130% of Market Value of Assets	\$9,835	\$18,430	\$8,205	\$6,226	\$2,527
f.	Actuarial Value of Assets***	\$9,776	\$18,260	\$8,146	\$6,160	\$2,503

Note: Totals may not agree due to rounding.

*Defined Benefit portion only.

**PERS Plan 1 and TRS Plan 1 = 0.0% deferred; all other plans = 12.5% 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							
<i>(Continued)</i>							
<i>(Dollars in Millions)</i>		PSERS 2	LEOFF 1	LEOFF 2	WSPRS	Total	
a.	Market Value at 6/30/2009	\$56	\$4,355	\$4,309	\$698	\$44,205	
b.	Deferred Gains and (Losses)						
Plan Year Ending		Percent Deferred					
	6/30/2009	87.50%	(12)	(1,595)	(1,447)	(248)	(15,526)
	6/30/2008	75.00%	(2)	(428)	(368)	(66)	(4,086)
	9/30/2007	62.50%	0	371	290	55	3,429
	9/30/2006	50.00%	0	197	142	29	1,783
	9/30/2005	37.50%	0	163	108	23	1,446
	9/30/2004	0.00%	0	0	0	0	0
	9/30/2003	12.50%	0	34	19	5	166
	Total Deferral		(\$13)	(\$1,257)	(\$1,256)	(\$202)	(\$12,786)
c.	Market Value less Deferral (a-b)	\$69	\$5,612	\$5,564	\$900	\$56,991	
d.	70% of Market Value of Assets	\$39	\$3,048	\$3,016	\$489	\$30,943	
e.	130% of Market Value of Assets	\$72	\$5,661	\$5,601	\$908	\$57,466	
f.	Actuarial Value of Assets*	\$69	\$5,612	\$5,564	\$900	\$56,991	

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.	2008 Market Value (at WSIB)	\$10,644	\$17,627	\$8,936	\$6,019	\$2,435
b.	Total Cash Flow	(707)	560	(645)	123	58
c.	2009 Market Value (at WSIB)	7,563	14,131	6,311	4,760	1,931
d.	Actual Return (c - b - a)	(\$2,374)	(\$4,057)	(\$1,981)	(\$1,382)	(\$562)
e.	Weighted Asset Amount	\$10,267	\$17,846	\$8,571	\$6,058	\$2,455
f.	Expected Return (8% x e)	821	1,428	686	485	196
g.	Investment Gain/(Loss) for Prior Year (d - f)	(3,196)	(5,485)	(2,666)	(1,867)	(758)
h.	Dollar-Weighted Rate of Return	(23.16%)	(22.70%)	(23.15%)	(22.79%)	(22.85%)

Note: Totals may not agree due to rounding.

**Defined Benefit portion only.*

Investment Gains and (Losses) for Prior Year						
<i>(Continued)</i>						
<i>(Dollars in Millions)</i>						
	PSERS 2	LEOFF 1	LEOFF 2	WSPRS	Total	
a.	2008 Market Value (at WSIB)	\$35	\$6,035	\$5,300	\$930	\$57,962
b.	Total Cash Flow	28	(327)	216	(22)	(716)
c.	2009 Market Value (at WSIB)	54	4,354	4,294	697	44,095
d.	Actual Return (c - b - a)	(\$9)	(\$1,354)	(\$1,222)	(\$211)	(\$13,151)
e.	Weighted Asset Amount	\$48	\$5,858	\$5,389	\$917	\$57,411
f.	Expected Return (8% x e)	4	469	431	73	4,593
g.	Investment Gain/(Loss) for Prior Year (d - f)	(13)	(1,823)	(1,653)	(284)	(17,744)
h.	Dollar-Weighted Rate of Return	(19.25%)	(23.14%)	(22.64%)	(22.98%)	(22.90%)

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 value of 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. Please see the Glossary for an explanation of the PUC actuarial cost method.

Funded Status on an Actuarial Value Basis

We report funded status on an actuarial value basis as 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	\$13,945	\$15,701	\$10,838	\$5,213	\$2,163	\$54	\$4,477	\$4,349	\$759	\$57,498
Valuation Assets	\$9,776	\$18,260	\$8,146	\$6,160	\$2,503	\$69	\$5,612	\$5,564	\$900	\$56,991
Unfunded Liability	\$4,169	(\$2,560)	\$2,692	(\$947)	(\$340)	(\$15)	(\$1,135)	(\$1,215)	(\$142)	\$507

Funded Ratio

2009 **	70%	116%	75%	118%	116%	128%	125%	128%	119%	99%
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 valued using the PUC cost method at an interest rate of 8%. All 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 how the funded status changes when we use different interest rate assumptions. 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	\$15,263	\$18,468	\$11,881	\$6,237	\$2,537	\$68	\$4,927	\$5,214	\$873	\$65,468
Valuation Assets	\$9,776	\$18,260	\$8,146	\$6,160	\$2,503	\$69	\$5,612	\$5,564	\$900	\$56,991
Unfunded Liability	\$5,488	\$208	\$3,735	\$77	\$34	(\$2)	(\$685)	(\$351)	(\$28)	\$8,477

Funded Ratio										
2009	64%	99%	69%	99%	99%	102%	114%	107%	103%	87%
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.

*Liabilities valued using the PUC cost method at an interest rate of 7%. All assets have been valued under the actuarial asset method.

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	\$12,814	\$13,498	\$9,945	\$4,411	\$1,863	\$44	\$4,093	\$3,672	\$667	\$51,008
Valuation Assets	\$9,776	\$18,260	\$8,146	\$6,160	\$2,503	\$69	\$5,612	\$5,564	\$900	\$56,991
Unfunded Liability	\$3,039	(\$4,763)	\$1,799	(\$1,749)	(\$640)	(\$25)	(\$1,519)	(\$1,892)	(\$233)	(\$5,983)

Funded Ratio										
2009	76%	135%	82%	140%	134%	158%	137%	152%	135%	112%
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.

*Liabilities valued using the PUC cost method at an interest rate of 9%. All assets have been valued under the actuarial asset method.

Funded Status on a Market Value Basis

We report funded status on a market value basis as 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. Expected benefit payments would include growth for future salary inflation, which is why we have used the PUC liability measure instead of a purely accrued liability measure.

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*			
(Dollars in millions)	PERS	TRS	LEOFF
	Plan 1	Plan 1	Plan 1
Projected Unit Credit Liability	\$17,692	\$13,807	\$5,764
Market Value of Assets	\$7,565	\$6,312	\$4,355
Unfunded Liability	\$10,127	\$7,495	\$1,409

Funded Ratio				
	2009	43%	46%	76%
	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 yields 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
2008 Contribution Rate Before Laws of 2009	5.80%	6.77%	5.76%	7.70%	(5.29%)	6.04%
Remove Rate Floor / Ceiling	3.20%	4.90%	3.20%	3.20%	(1.02%)	(3.79%)
Prior Employer Liability	(0.11%)	(0.77%)	(1.00%)	0.00%	0.00%	(1.32%)
2008 Adjusted Contribution Rate	8.89%	10.90%	7.96%	10.90%	(6.31%)	0.93%
Liability Gains/Losses	0.29%	0.88%	0.77%	0.93%	0.66%	0.46%
Asset Gains/Losses	0.45%	1.09%	0.22%	(0.01%)	0.53%	0.39%
Present Value of Future Salaries Gains/Losses	(0.58%)	(1.41%)	(0.47%)	(0.95%)	(0.01%)	(0.10%)
Incremental Changes	0.02%	0.04%	0.04%	0.00%	0.36%	0.22%
Other Gains/Losses	(0.04%)	(0.01%)	(0.06%)	(0.07%)	(0.01%)	(0.05%)
Total Change	0.14%	0.59%	0.50%	(0.10%)	1.53%	0.92%
2009 Preliminary Contribution Rate	9.03%	11.49%	8.46%	10.80%	(4.78%)	1.85%
Increase from Applied Rate Floor*	0.00%	0.04%	0.06%	0.00%	0.85%	4.75%
Decrease from Applied Rate Ceiling	(0.69%)	(0.35%)	(0.69%)	(0.69%)	0.00%	N/A
Rate to Amortize Prior 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 2010	0.00%	0.00%	0.00%	0.00%	0.03%	0.01%
2009 Adjusted Contribution Rate	8.45%	11.95%	8.83%	10.11%	(3.90%)	7.93%

*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**
2008 Normal Cost Before Laws of 2009	4.55%	4.73%	4.51%	6.45%	2.89%	6.04%
Remove Rate Floor / Ceiling	0.00%	0.00%	0.00%	0.00%	(1.02%)	(3.79%)
Remove Prior Employer Liability	(0.11%)	(0.77%)	(1.00%)	0.00%	0.00%	(1.32%)
2008 Adjusted Normal Cost Rate	4.44%	3.96%	3.51%	6.45%	1.87%	0.93%
Liabilities						
Salaries	(0.15%)	0.15%	0.19%	(0.20%)	(0.01%)	0.04%
Termination	(0.02%)	(0.16%)	(0.04%)	0.17%	(0.01%)	(0.07%)
Retirement	0.02%	0.04%	0.03%	0.00%	(0.01%)	(0.07%)
Growth / Return to Work	0.35%	0.86%	0.55%	0.93%	0.21%	0.39%
Other Liabilities	0.11%	0.07%	0.04%	0.03%	0.03%	0.17%
Total Liability Gains/Losses	0.31%	0.96%	0.77%	0.93%	0.21%	0.46%
Asset Gains/Losses	0.11%	0.27%	0.22%	(0.01%)	(0.02%)	0.39%
Present Value of Future Salaries Gains/Losses	(0.23%)	(0.54%)	(0.47%)	(0.95%)	(0.11%)	(0.10%)
Incremental Changes						
Plan Change	0.01%	0.01%	0.01%	0.00%	0.00%	0.22%
Method Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Assumption Change	0.00%	0.03%	0.00%	0.00%	0.14%	0.00%
Correction Change	0.01%	0.00%	0.03%	0.00%	0.00%	0.00%
Total Incremental Changes Gains/Losses	0.02%	0.04%	0.04%	0.00%	0.14%	0.22%
Other Gains/Losses	(0.06%)	(0.05%)	(0.05%)	(0.06%)	(0.01%)	(0.05%)
Total Change	0.15%	0.68%	0.51%	(0.09%)	0.21%	0.92%
2009 Preliminary Normal Cost	4.59%	4.64%	4.02%	6.36%	2.08%	1.85%
Increase from Applied Rate Floor	0.00%	0.04%	0.06%	0.00%	0.85%	4.75%
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 2010	0.00%	0.00%	0.00%	0.00%	0.03%	0.01%
2009 Adjusted Normal Cost	4.70%	5.45%	5.08%	6.36%	2.96%	7.93%

*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
2008 UAAL Rate Before Laws of 2009	1.25%	2.04%	1.25%	1.25%	(8.18%)	N/A
Remove Rate Floor / Ceiling	3.20%	4.90%	3.20%	3.20%	0.00%	N/A
2008 Adjusted UAAL Rate	4.45%	6.94%	4.45%	4.45%	(8.18%)	N/A
Liabilities						
Salaries	(0.01%)	0.05%	N/A	N/A	0.03%	N/A
Termination	0.00%	0.00%	N/A	N/A	0.00%	N/A
Retirement	(0.04%)	(0.07%)	N/A	N/A	(0.03%)	N/A
Return to Work	0.01%	0.02%	N/A	N/A	0.03%	N/A
Inflation (CPI)	0.00%	0.00%	N/A	N/A	0.24%	N/A
Other Liabilities	0.02%	(0.08%)	N/A	N/A	0.18%	N/A
Total Liability Gains/Losses	(0.02%)	(0.08%)	N/A	N/A	0.45%	N/A
Asset Gains/Losses	0.34%	0.82%	N/A	N/A	0.55%	N/A
Present Value of Future Salaries Gains/Losses	(0.35%)	(0.87%)	N/A	N/A	0.10%	N/A
Incremental Changes						
Plan Change	0.00%	0.00%	N/A	N/A	0.22%	N/A
Method Change	0.00%	0.00%	N/A	N/A	0.00%	N/A
Assumption Change	0.00%	0.00%	N/A	N/A	0.00%	N/A
Correction Change	0.00%	0.00%	N/A	N/A	0.00%	N/A
Total Incremental Changes Gains/Losses	0.00%	0.00%	N/A	N/A	0.22%	N/A
Other Gains/Losses	0.02%	0.04%	N/A	N/A	0.00%	N/A
Total Change	(0.01%)	(0.09%)	(0.01%)	(0.01%)	1.32%	N/A
2009 Preliminary UAAL Rate	4.44%	6.85%	4.44%	4.44%	(6.86%)	N/A
Increase from Applied Rate Floor	0.00%	0.00%	0.00%	0.00%	N/A	N/A
Decrease from Applied Rate Ceiling	(0.69%)	(0.35%)	(0.69%)	(0.69%)	0.00%	N/A
Rate to Amortize Prior Employer Liability	0.00%	0.00%	0.00%	0.00%	0.00%	N/A
Laws of 2010	0.00%	0.00%	0.00%	0.00%	0.00%	N/A
2009 Adjusted UAAL Rate***	3.75%	6.50%	3.75%	3.75%	(6.86%)	N/A

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

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

***PERS and TRS UAAL rates collected in 2011-12. See UAAL rate development table for 2012-13 rates.

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

- ❖ Higher Education Coordinating Board (Chapter 21, Laws of 2010).
- ❖ LEOFF 2 Shared Leave (Chapter 50, Laws of 2010).
- ❖ Part-Time Service Credit (Chapter 103, Laws of 2010).
- ❖ LEOFF 2 Medical Premiums (Chapter 259, Laws of 2010).
- ❖ Prior Military Service Credit (Chapter 260, Laws of 2010).
- ❖ Public Safety Duty Death Benefits (Chapter 261, Laws of 2010).

Assumption Changes

- ❖ We updated the LEOFF 2 Early Retirement Factors and Joint & Survivor Factors based on results of the 2001-2006 demographic experience study and adoption by the LEOFF 2 Board.
- ❖ We performed an experience study for the LEOFF Plan 2 disability assumptions based on recent experience data. Both the disability rates and the percent of disabilities assumed to be catastrophic changed as a result of this study.
- ❖ We changed the TRS general salary increase assumption to model the bonuses received by members who attain national board certification. These bonuses are includable in compensation for pension purposes.
- ❖ We changed the assumed ratio of survivors of WSPRS Plan 2 duty-related deaths selecting annuities to 60 percent, regardless of the member's age at death.
- ❖ We increased our assumed ratio of survivors selecting annuities in accordance with Chapters 521, 522, and 523, Laws of 2009.

Method Changes

- ❖ We implemented new benefits for survivors of PERS 1 inactive deaths according to Chapter 111, Laws of 2009.
- ❖ We incorporated the cost of TRS Plan 1 supplemental death benefits into our valuation model. In prior valuations, the liability was estimated outside the valuation.
- ❖ We refined the LEOFF Plan 2 inactive death benefit in our model to include the survivor's option to select 150 percent of the member's savings in lieu of a monthly benefit.

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	\$14,189	\$24,459	\$10,938	\$8,656	\$3,253	\$388	\$4,466	\$7,253	\$942
PUC Liability	13,922	15,689	10,822	5,210	2,159	54	4,442	4,304	758
Actuarial Value of Assets	9,776	18,260	8,146	6,160	2,503	69	5,612	5,564	900
Unfunded Liability	4,146	(2,571)	2,676	(950)	(344)	(15)	(1,170)	(1,260)	(142)
Employer Contribution Rate	8.44%	8.44%	11.92%	11.92%	8.77%	10.11%	0.00%	4.38%	7.90%
After Changes									
PVFB	\$14,215	\$24,472	\$10,956	\$8,661	\$3,260	\$388	\$4,501	\$7,394	\$942
PUC Liability	13,945	15,701	10,838	5,213	2,163	\$54	4,477	4,349	759
Actuarial Value of Assets	9,776	18,260	8,146	6,160	2,503	\$69	5,612	5,564	900
Unfunded Liability	4,169	(2,560)	2,692	(947)	(340)	(\$15)	(1,135)	(1,215)	(142)
Employer Contribution Rate	8.45%	8.45%	11.95%	11.95%	8.83%	10.11%	0.00%	4.44%	7.93%
Increase / (Decrease) in Rate	0.01%	0.01%	0.03%	0.03%	0.06%	0.00%	0.00%	0.06%	0.03%

Before and after changes include actuarial gains and losses for the year ending 6/30/2009.

Both before and after contribution rates include rate minimums and maximums.

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 Plans 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	PERS			TRS		
	Systems	Plan 1	Plan 2	Plan 3	Plan 1	Plan 2	Plan 3
State Agencies	63,217	3,720	45,133	10,564	47	16	58
Higher Education	20,345	1,009	14,248	4,919	45	7	10
Community Colleges	6,051	307	4,343	1,196	116	30	59
K-12	119,623	2,135	0	0	4,974	9,062	52,676
Counties	30,195	1,256	20,617	3,650	0	0	0
County Sub Divisions	18,767	774	15,183	2,760	0	0	0
First Class Cities	8,722	188	2,717	591	0	0	0
Other Cities	18,671	517	10,882	1,861	0	0	0
Ports	2,314	76	1,785	277	0	0	0
Education Service District	2,049	63	0	0	22	59	207
Fire Districts	4,194	15	660	99	0	0	0
Public Utility District	4,579	179	3,802	598	0	0	0
Water Districts	1,868	80	1,593	195	0	0	0
Energy Northwest	1,230	22	837	371	0	0	0
Unions	13	13	0	0	0	0	0
TOTAL	301,838	10,354	121,800	27,081	5,204	9,174	53,010

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	2,471	0	114	830	264
Higher Education	0	0	0	0	107	0	0
Community Colleges	0	0	0	0	0	0	0
K-12	19,469	31,307	0	0	0	0	0
Counties	0	0	1,719	39	2,914	0	0
County Sub Divisions	0	0	0	3	47	0	0
First Class Cities	0	0	23	188	5,015	0	0
Other Cities	0	0	127	86	5,198	0	0
Ports	0	0	0	3	173	0	0
Education Service District	728	970	0	0	0	0	0
Fire Districts	0	0	0	37	3,383	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	20,197	32,277	4,340	356	16,951	830	264

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
2008 Actives	11,663	123,285	26,720	161,668	6,061	8,103	52,360	66,524
Transfers	0	(338)	3,243	2,905	0	(46)	1,805	1,759
Hires/Rehires	199	8,427	446	9,072	74	1,664	1,668	3,406
New Retirees	(1,234)	(1,398)	(93)	(2,725)	(855)	(131)	(195)	(1,181)
Deaths	(24)	(216)	(24)	(264)	(6)	(10)	(34)	(50)
Terminations	(250)	(7,960)	(3,211)	(11,421)	(70)	(406)	(2,594)	(3,070)
2009 Actives	10,354	121,800	27,081	159,235	5,204	9,174	53,010	67,388
2008 Annuitants	54,581	17,798	743	73,122	35,879	1,879	1,392	39,150
New Retirees	1,488	2,268	176	3,932	1,018	235	385	1,638
Annuitant Deaths	(2,226)	(461)	(8)	(2,695)	(1,012)	(21)	(7)	(1,040)
New Survivors	336	193	12	541	175	11	23	209
Other	(32)	(8)	(3)	(43)	(28)	0	(2)	(30)
2009 Annuitants	54,147	19,790	920	74,857	36,032	2,104	1,791	39,927
Ratio Actives to Annuitants	0.19	6.15	29.44	2.13	0.14	4.36	29.60	1.69

Reconciliation of Participant Data (Continued)				
	SERS			PSERS
	Plan 2	Plan 3	Total	Plan 2
2008 Actives	19,264	32,510	51,774	3,981
Transfers	202	1,768	1,970	0
Hires/Rehires	2,283	661	2,944	718
New Retirees	(270)	(211)	(481)	(1)
Deaths	(28)	(16)	(44)	(5)
Terminations	(1,254)	(2,435)	(3,689)	(353)
2009 Actives	20,197	32,277	52,474	4,340
2008 Annuitants	2,448	1,425	3,873	1
New Retirees	430	343	773	1
Annuitant Deaths	(31)	(11)	(42)	0
New Survivors	24	3	27	0
Other	(1)	(1)	(2)	0
2009 Annuitants	2,870	1,759	4,629	2
Ratio Actives to Annuitants	7.04	18.35	11.34	2,170.00

Reconciliation of Participant Data (Continued)							
	LEOFF			WSPRS			All
	Plan 1	Plan 2	Total	Plan 1	Plan 2	Total	Systems
2008 Actives	421	16,626	17,047	851	234	1,085	302,079
Transfers	0	0	0	0	0	0	6,634
Hires/Rehires	6	861	867	1	36	37	17,044
New Retirees	(68)	(182)	(250)	(11)	0	(11)	(4,649)
Deaths	0	(10)	(10)	(1)	0	(1)	(374)
Terminations	(3)	(344)	(347)	(10)	(6)	(16)	(18,896)
2009 Actives	356	16,951	17,307	830	264	1,094	301,838
2008 Annuitants	8,134	1,134	9,268	831	0	831	126,245
New Retirees	68	230	298	12	0	12	6,654
Annuitant Deaths	(201)	(5)	(206)	(11)	0	(11)	(3,994)
New Survivors	88	13	101	3	0	3	881
Other	(2)	(5)	(7)	(1)	0	(1)	(83)
2009 Annuitants	8,087	1,367	9,454	834	0	834	129,703
Ratio Actives to Annuitants	0.04	12.40	1.83	1.00	N/A	1.31	2.33

Summary of Plan Participants

Summary of Plan Participants								
PERS	2009				2008			
	Plan 1	Plan 2	Plan 3	Total	Plan 1	Plan 2	Plan 3	Total
Active Members								
Number	10,354	121,800	27,081	159,235	11,663	123,285	26,720	161,668
Total Salaries (millions)	\$580	\$6,724	\$1,408	\$8,713	\$639	\$6,538	\$1,332	\$8,508
Average Age	59.5	47.1	42.4	47.1	58.7	46.6	41.8	46.7
Average Service	23.1	11.1	7.7	11.3	22.7	10.6	7.2	10.9
Average Salary	\$56,034	\$55,204	\$52,006	\$54,714	\$54,743	\$53,028	\$49,840	\$52,625
Terminated Members								
Number Vested	2,125	22,824	3,125	28,074	2,271	22,092	2,904	27,267
Number "Non-Vested"	4,563	90,339	0	94,902	4,696	87,437	0	92,133
Retirees (including L&I disabled)								
Number of Retirees (All)	54,147	19,790	920	74,857	54,581	17,798	743	73,122
Average Monthly Benefit, All Retirees	\$1,654	\$899	\$516	\$1,440	\$1,582	\$820	\$474	\$1,385
Number of New "Service Retirees"	1,460	2,145	172	3,777	1,757	1,915	136	3,808
Avg. Monthly Benefit, New "Service Retirees"	\$2,456	\$1,376	\$657	\$1,761	\$2,360	\$1,108	\$558	\$1,666

Summary of Plan Participants (Continued)								
TRS	2009				2008			
	Plan 1	Plan 2	Plan 3	Total	Plan 1	Plan 2	Plan 3	Total
Active Members								
Number	5,204	9,174	53,010	67,388	6,061	8,103	52,360	66,524
Total Salaries (millions)	\$389	\$589	\$3,368	\$4,346	\$432	\$511	\$3,111	\$4,054
Average Age	60.0	47.8	44.0	45.8	59.2	49.2	43.4	45.5
Average Service	27.4	12.1	11.3	12.7	26.8	13.1	10.7	12.5
Average Salary	\$74,707	\$64,239	\$63,534	\$64,493	\$71,340	\$63,043	\$59,408	\$60,938
Terminated Members								
Number Vested	841	2,472	5,345	8,658	959	2,539	5,200	8,698
Number "Non-Vested"	590	3,804	0	4,394	615	3,585	0	4,200
Temporarily Disabled	2	0	0	2	1	0	0	1
Retirees								
Number of Retirees (All)	36,032	2,104	1,791	39,927	35,879	1,879	1,392	39,150
Average Monthly Benefit, All Retirees	\$1,861	\$1,278	\$655	\$1,776	\$1,799	\$1,191	\$588	\$1,726
Number of New "Service Retirees"	1,008	232	378	1,618	1,368	218	337	1,923
Avg. Monthly Benefit, New "Service Retirees"	\$2,590	\$1,725	\$866	\$2,063	\$2,504	\$1,471	\$726	\$2,075

Summary of Plan Participants (Continued)						
SERS	2009			2008		
	Plan 2	Plan 3	Total	Plan 2	Plan 3	Total
Active Members						
Number	20,197	32,277	52,474	19,264	32,510	51,774
Total Salaries (millions)	\$567	\$900	\$1,467	\$522	\$857	\$1,380
Average Age	50.6	48.7	49.4	50.6	48.1	49.0
Average Service	10.9	8.9	9.7	11.0	8.3	9.3
Average Salary	\$28,072	\$27,869	\$27,947	\$27,118	\$26,364	\$26,645
Terminated Members						
Number Vested	4,644	4,549	9,193	4,397	4,203	8,600
Number "Non-Vested"	5,976	0	5,976	5,383	0	5,383
Retirees						
Number of Retirees (All)	2,870	1,759	4,629	2,448	1,425	3,873
Average Monthly Benefit, All Retirees	\$636	\$321	\$516	\$606	\$300	\$493
Number of New "Service Retirees"	411	337	748	415	302	717
Average Monthly Benefit, New "Service Retirees"	\$732	\$378	\$572	\$682	\$362	\$547

Summary of Plan Participants (Continued)		
PSERS	2009	2008
	Plan 2	Plan 2
Active Members		
Number	4,340	3,981
Total Salaries (millions)	\$223	\$200
Average Age	37.6	37.1
Average Service	2.0	1.3
Average Salary	\$51,476	\$50,231
Terminated Members		
Number Vested	0	0
Number "Non-Vested"	762	397
Retirees		
Number of Retirees (All)	2	1
Average Monthly Benefit, All Retirees	\$128	\$54
Number of New "Service Retirees"	0	0
Average Monthly Benefit, New "Service Retirees"	\$0	\$0

Summary of Plan Participants (Continued)						
LEOFF	2009			2008		
	Plan 1	Plan 2	Total	Plan 1	Plan 2	Total
Active Members						
Number	356	16,951	17,307	421	16,626	17,047
Total Salaries (millions)	\$33	\$1,443	\$1,476	\$37	\$1,345	\$1,382
Average Age	58.6	41.6	41.9	57.8	41.2	41.6
Average Service	34.5	12.7	13.1	33.6	12.3	12.8
Average Salary	\$93,679	\$85,097	\$85,274	\$88,070	\$80,889	\$81,066
Terminated Members						
Number Vested	2	672	674	1	649	650
Number "Non-Vested"	54	1,663	1,717	55	1,531	1,586
Retirees						
Number of Retirees (All)	8,087	1,367	9,454	8,134	1,134	9,268
Average Monthly Benefit, All Retirees	\$3,478	\$2,309	\$3,309	\$3,303	\$2,124	\$3,158
Number of New "Service Retirees"**	68	199	267	97	188	285
Average Monthly Benefit, New "Service Retirees"**	\$5,819	\$3,015	\$3,729	\$5,059	\$2,652	\$3,471

*Includes disabled retirees for Plan 1 only.

Summary of Plan Participants (Continued)						
WSPRS	2009			2008		
	Plan 1	Plan 2	Total	Plan 1	Plan 2	Total
Active Members						
Number	830	264	1,094	851	234	1,085
Total Salaries (millions)	\$67	\$17	\$83	\$65	\$13	\$79
Average Age	43.1	30.8	40.1	42.2	30.2	39.6
Average Service	16.4	3.8	13.4	15.5	3.1	12.8
Average Salary	\$80,115	\$62,583	\$75,884	\$76,751	\$57,233	\$72,542
Terminated Members						
Number Vested	69	4	73	61	2	63
Number "Non-Vested"	22	10	32	22	7	29
Disabled Members*	53	0	53	55	0	55
Retirees						
Number of Retirees (All)	834	0	834	831	0	831
Average Monthly Benefit, All Retirees	\$3,461	\$0	\$3,461	\$3,340	\$0	\$3,340
Number of New "Service Retirees"	12	0	12	18	0	18
Average Monthly Benefit, New "Service Retirees"	\$4,296	\$0	\$4,296	\$3,716	\$0	\$3,716

*Benefits provided outside of pension funds.

Section Four
Appendices



Actuarial Methods and Assumptions

To calculate the contribution rates necessary to pre-fund the plan’s benefits, an actuary uses economic assumptions, demographic assumptions, and an actuarial cost method.

Economic Assumptions

These generally include the annual rate of return on plan assets, annual rate of inflation, and annual rate of salary growth. The economic assumptions used in this actuarial valuation are prescribed by the Legislature and 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%	Varies	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	3.00% ⁸

¹ Annual rate, compounded quarterly except for WSPRS, which is compounded monthly. This rate is set by the director of the Department of Retirement Systems.

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. See next table for TRS assumptions.

⁵ 4.5% General Salary Increase in LEOFF Plan 2.

⁶ As provided in the plan provisions. The increase was \$1.88 per month per year of service on 7/1/2010.

⁷ Equal to the CPI.

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

The general salary assumption for TRS varies by year to model the salary bonus payable to members who attain national board certification. These bonuses are includable in compensation for pension purposes.

TRS General Salary Increase by Year		
Year	TRS 1	TRS 2/3
2009	4.13%	4.15%
2010	4.12%	4.14%
2011	4.12%	4.13%
2012	4.11%	4.12%
2012	4.10%	4.10%
2014	4.09%	4.09%
2015	4.08%	4.08%
2016	4.07%	4.08%
2017	4.06%	4.07%
2018	4.05%	4.06%
2019	4.05%	4.05%
2020	4.04%	4.04%
2021	4.03%	4.03%
2022	4.02%	4.02%
2023	4.02%	4.02%
2024	4.01%	4.01%
2025	4.00%	4.00%

Includes inflation.

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.

Actuarial Cost Methods

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 Legislature was responsible for the selection of the actuarial cost and asset valuation methods. The actuarial cost methods for the Washington State retirement systems are as follows.

PERS Plan 1 and TRS Plan 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 Plan 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 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 Plan 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.

We use the Projected Unit Credit (PUC) cost method to report each plan's funded status. 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 actuarial value of assets on the valuation date 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. Each year, beginning with the application 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 table on the following page.

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

- ❖ We implemented new administrative factors in LEOFF Plan 2.
- ❖ We changed disability rates and the assumed percent of members with disabilities receiving total disability benefits in LEOFF Plan 2.
- ❖ We changed the TRS general salary increase assumption to model the bonuses received by members who attain national board certification. These bonuses are includable in compensation for pension purposes.
- ❖ We modeled new benefits for survivors of PERS Plan 1 inactive deaths.
- ❖ We increased the assumed percent of WSPRS Plan 2 survivors of duty-related deaths selecting annuities.
- ❖ We incorporated the cost of TRS Plan 1 supplemental death benefits into our valuation model.
- ❖ We increased our assumed ratio of survivors selecting annuities in accordance with Chapters 521, 522, and 523, Laws of 2009.
- ❖ We refined the LEOFF Plan 2 inactive death benefit in our model to include the survivor's option to select 150 percent of the member's savings in lieu of a monthly benefit.

Probability of Service Retirement													
Age	PERS				PSERS				LEOFF		WSPRS		
	Plan 1		Plan 2/3		Plan 2		Plan 1		Plan 2*	Plan 1/2			
	Male	Female	Male	Female	Male	Female	Male	Female	Male & Female	M & F	M & F		
Service less than 30 years				Service greater than or equal to 30 years				Service less than 30 years		Service greater than or equal to 30 years			
45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.45	
46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.31	
47	0.50	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.31	
48	0.60	0.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.31	
49	0.55	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.28	
50	0.55	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.07	0.14	0.05	0.28	
51	0.45	0.35	0.00	0.00	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	0.00	0.00	0.07	0.14	0.04	0.23	
53	0.45	0.31	0.00	0.00	0.00	0.00	0.00	0.03	0.07	0.15	0.09	0.23	
54	0.45	0.48	0.00	0.00	0.00	0.00	0.00	0.03	0.11	0.19	0.11	0.23	
55	0.22	0.23	0.03	0.03	0.13	0.14	0.03	0.03	0.12	0.20	0.14	0.23	
56	0.18	0.18	0.03	0.03	0.12	0.12	0.08	0.08	0.12	0.21	0.14	0.23	
57	0.18	0.18	0.03	0.03	0.13	0.13	0.08	0.08	0.15	0.24	0.14	0.23	
58	0.18	0.17	0.07	0.03	0.14	0.13	0.15	0.11	0.16	0.25	0.19	0.20	
59	0.22	0.33	0.07	0.03	0.18	0.28	0.16	0.12	0.16	0.26	0.19	0.23	
60	0.15	0.17	0.09	0.09	0.14	0.15	0.30	0.36	0.23	0.33	0.19	0.23	
61	0.23	0.21	0.09	0.12	0.22	0.20	0.26	0.26	0.25	0.34	0.24	0.25	
62	0.33	0.29	0.25	0.22	0.33	0.29	0.36	0.36	0.25	0.33	0.24	0.25	
63	0.23	0.21	0.20	0.20	0.25	0.25	0.50	0.50	0.25	0.31	0.24	0.27	
64	0.30	0.26	0.55	0.55	0.60	0.60	0.89	0.89	0.25	0.30	0.24	0.33	
65	0.40	0.39	0.45	0.45	0.45	0.45	0.46	0.31	0.25	0.30	0.24	1.00	
66	0.26	0.22	0.26	0.25	0.26	0.25	0.30	0.30	0.25	0.29	0.24	1.00	
67	0.26	0.23	0.20	0.22	0.20	0.22	0.22	0.26	0.25	0.28	0.24	1.00	
68	0.20	0.22	0.20	0.23	0.20	0.23	0.22	0.26	0.25	0.27	0.24	1.00	
69	0.23	0.25	0.22	0.21	0.22	0.21	0.26	0.22	0.25	0.27	0.24	1.00	
70	0.24	0.20	0.20	0.23	0.20	0.23	1.00	1.00	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	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	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	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	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	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	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	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	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	1.00	1.00	
80	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	

*Rates have been rounded for display purposes.

RP-2000 Mortality Rates			50% Scale AA			RP-2000 Mortality Rates			50% Scale AA		
Combined Healthy Table						Combined Healthy Table					
Age	Male	Female	Age	Male	Female	Age	Male	Female	Age	Male	Female
20	0.000345	0.000191	20	0.0095	0.0080	65	0.012737	0.009706	65	0.0070	0.0025
21	0.000357	0.000192	21	0.0090	0.0085	66	0.014409	0.010954	66	0.0065	0.0025
22	0.000366	0.000194	22	0.0085	0.0085	67	0.016075	0.012163	67	0.0065	0.0025
23	0.000373	0.000197	23	0.0075	0.0080	68	0.017871	0.013445	68	0.0070	0.0025
24	0.000376	0.000201	24	0.0065	0.0075	69	0.019802	0.014860	69	0.0070	0.0025
25	0.000376	0.000207	25	0.0050	0.0070	70	0.022206	0.016742	70	0.0075	0.0025
26	0.000378	0.000214	26	0.0030	0.0060	71	0.024570	0.018579	71	0.0075	0.0030
27	0.000382	0.000223	27	0.0025	0.0060	72	0.027281	0.020665	72	0.0075	0.0030
28	0.000393	0.000235	28	0.0025	0.0060	73	0.030387	0.022970	73	0.0075	0.0035
29	0.000412	0.000248	29	0.0025	0.0060	74	0.033900	0.025458	74	0.0075	0.0035
30	0.000444	0.000264	30	0.0025	0.0050	75	0.037834	0.028106	75	0.0070	0.0040
31	0.000499	0.000307	31	0.0025	0.0040	76	0.042169	0.030966	76	0.0070	0.0040
32	0.000562	0.000350	32	0.0025	0.0040	77	0.046906	0.034105	77	0.0065	0.0035
33	0.000631	0.000394	33	0.0025	0.0045	78	0.052123	0.037595	78	0.0060	0.0035
34	0.000702	0.000435	34	0.0025	0.0050	79	0.057927	0.041506	79	0.0055	0.0035
35	0.000773	0.000475	35	0.0025	0.0055	80	0.064368	0.045879	80	0.0050	0.0035
36	0.000841	0.000514	36	0.0025	0.0060	81	0.072041	0.050780	81	0.0045	0.0035
37	0.000904	0.000554	37	0.0025	0.0065	82	0.080486	0.056294	82	0.0040	0.0035
38	0.000964	0.000598	38	0.0030	0.0070	83	0.089718	0.062506	83	0.0040	0.0035
39	0.001021	0.000648	39	0.0035	0.0075	84	0.099779	0.069517	84	0.0035	0.0035
40	0.001079	0.000706	40	0.0040	0.0075	85	0.110757	0.077446	85	0.0035	0.0030
41	0.001142	0.000774	41	0.0045	0.0075	86	0.122797	0.086376	86	0.0035	0.0025
42	0.001215	0.000852	42	0.0050	0.0075	87	0.136043	0.096337	87	0.0030	0.0020
43	0.001299	0.000937	43	0.0055	0.0075	88	0.150590	0.107303	88	0.0025	0.0020
44	0.001397	0.001029	44	0.0060	0.0075	89	0.166420	0.119154	89	0.0025	0.0015
45	0.001508	0.001124	45	0.0065	0.0080	90	0.183408	0.131682	90	0.0020	0.0015
46	0.001616	0.001223	46	0.0070	0.0085	91	0.199769	0.144604	91	0.0020	0.0015
47	0.001734	0.001326	47	0.0075	0.0090	92	0.216605	0.157618	92	0.0015	0.0015
48	0.001860	0.001434	48	0.0080	0.0090	93	0.233662	0.170433	93	0.0015	0.0010
49	0.001995	0.001550	49	0.0085	0.0090	94	0.250693	0.182799	94	0.0015	0.0010
50	0.002138	0.001676	50	0.0090	0.0085	95	0.267491	0.194509	95	0.0010	0.0010
51	0.002449	0.001852	51	0.0095	0.0080	96	0.283905	0.205379	96	0.0010	0.0010
52	0.002667	0.002018	52	0.0100	0.0070	97	0.299852	0.215240	97	0.0010	0.0005
53	0.002916	0.002207	53	0.0100	0.0060	98	0.315296	0.223947	98	0.0005	0.0005
54	0.003196	0.002424	54	0.0100	0.0050	99	0.330207	0.231387	99	0.0005	0.0005
55	0.003624	0.002717	55	0.0095	0.0040	100	0.344556	0.237467	100	0.0005	0.0005
56	0.004200	0.003090	56	0.0090	0.0030	101	0.358628	0.244834	101	0.0000	0.0000
57	0.004693	0.003478	57	0.0085	0.0025	102	0.371685	0.254498	102	0.0000	0.0000
58	0.005273	0.003923	58	0.0080	0.0025	103	0.383040	0.266044	103	0.0000	0.0000
59	0.005945	0.004441	59	0.0080	0.0025	104	0.392003	0.279055	104	0.0000	0.0000
60	0.006747	0.005055	60	0.0080	0.0025	105	0.397886	0.293116	105	0.0000	0.0000
61	0.007676	0.005814	61	0.0075	0.0025	106	0.400000	0.307811	106	0.0000	0.0000
62	0.008757	0.006657	62	0.0075	0.0025	107	0.400000	0.322725	107	0.0000	0.0000
63	0.010012	0.007648	63	0.0070	0.0025	108	0.400000	0.337441	108	0.0000	0.0000
64	0.011280	0.008619	64	0.0070	0.0025	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								
<i>(Continued)</i>								
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								
<i>(Continued)</i>								
Offsets	PSERS		LEOFF				WSPRS	
	Plan 2 - 2038		Plan 1 - 2019		Plan 2 - 2034		Plan 1/2 - 2028	
	Male	Female	Male	Female	Male	Female	Male	Female
	0	0	2	2	0	0	0	0
Age								
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
	0	0	2	2	0	0	0	0
Age								
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

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

Probability of Disablement								
<i>(Continued)</i>								
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	0.0001	0.0003
21	0.0000	0.0000	0.0000	0.0000	0.0010	0.0002	0.0003
22	0.0000	0.0000	0.0000	0.0000	0.0010	0.0002	0.0003
23	0.0000	0.0000	0.0000	0.0000	0.0010	0.0002	0.0003
24	0.0000	0.0000	0.0000	0.0000	0.0010	0.0003	0.0003
25	0.0000	0.0000	0.0001	0.0000	0.0010	0.0003	0.0004
26	0.0000	0.0000	0.0001	0.0000	0.0024	0.0004	0.0004
27	0.0000	0.0000	0.0001	0.0000	0.0038	0.0005	0.0004
28	0.0000	0.0000	0.0001	0.0000	0.0052	0.0005	0.0004
29	0.0000	0.0000	0.0001	0.0000	0.0066	0.0007	0.0005
30	0.0000	0.0000	0.0001	0.0001	0.0080	0.0008	0.0005
31	0.0000	0.0001	0.0001	0.0001	0.0094	0.0009	0.0005
32	0.0000	0.0001	0.0001	0.0001	0.0107	0.0010	0.0006
33	0.0000	0.0001	0.0001	0.0001	0.0121	0.0011	0.0006
34	0.0001	0.0001	0.0001	0.0002	0.0135	0.0012	0.0006
35	0.0001	0.0002	0.0002	0.0002	0.0149	0.0013	0.0007
36	0.0001	0.0002	0.0002	0.0002	0.0163	0.0015	0.0007
37	0.0001	0.0002	0.0002	0.0003	0.0190	0.0018	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	0.0033	0.0014
47	0.0007	0.0003	0.0006	0.0006	0.0532	0.0038	0.0015
48	0.0008	0.0004	0.0007	0.0007	0.0592	0.0044	0.0016
49	0.0010	0.0006	0.0008	0.0009	0.0648	0.0049	0.0017

*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 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	0.0056	0.0018
51	0.0012	0.0010	0.0010	0.0011	0.0748	0.0061	0.0019
52	0.0014	0.0012	0.0011	0.0013	0.0792	0.0065	0.0020
53	0.0020	0.0015	0.0016	0.0018	0.0832	0.0070	0.0022
54	0.0027	0.0018	0.0021	0.0023	0.0868	0.0075	0.0023
55	0.0032	0.0022	0.0026	0.0028	0.0900	0.0080	0.0025
56	0.0037	0.0026	0.0031	0.0033	0.0928	0.0084	0.0026
57	0.0044	0.0032	0.0036	0.0038	0.0952	0.0090	0.0028
58	0.0052	0.0039	0.0050	0.0051	0.0972	0.0095	0.0030
59	0.0061	0.0048	0.0063	0.0064	0.0988	0.0097	0.0032
60	0.0072	0.0059	0.0076	0.0077	0.1000	0.0100	0.0034
61	0.0085	0.0066	0.0089	0.0090	0.1008	0.0104	0.0028
62	0.0100	0.0066	0.0102	0.0103	0.1012	0.0107	0.0021
63	0.0118	0.0060	0.0102	0.0103	0.1012	0.0110	0.0014
64	0.0126	0.0049	0.0102	0.0103	0.1008	0.0114	0.0007
65	0.0126	0.0041	0.0102	0.0103	0.1000	0.0118	0.0000
66	0.0080	0.0033	0.0102	0.0103	0.0756	0.0121	0.0000
67	0.0050	0.0028	0.0102	0.0103	0.0544	0.0125	0.0000
68	0.0032	0.0023	0.0102	0.0103	0.0364	0.0129	0.0000
69	0.0020	0.0019	0.0102	0.0103	0.0216	0.0133	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		Female	All Plans		Female	All Plans		Male	Plan 2		Male & Female	Plan 1		Male & Female	All Plans	
	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	0.1070	0.0334	0.1072	0.1070	0.1070	0.0334	0.0334	
1	0.1545	0.1677	0.0928	0.0971	0.1588	0.1313	0.1545	0.1677	0.0482	0.0481	0.0287	0.0482	0.0481	0.0481	0.0287	0.0287	
2	0.1007	0.1170	0.0597	0.0721	0.1169	0.1029	0.1007	0.1170	0.0246	0.0245	0.0256	0.0246	0.0245	0.0245	0.0256	0.0256	
3	0.0752	0.0929	0.0432	0.0592	0.0995	0.0786	0.0752	0.0929	0.0217	0.0216	0.0239	0.0217	0.0216	0.0216	0.0239	0.0239	
4	0.0631	0.0760	0.0414	0.0503	0.0811	0.0676	0.0631	0.0760	0.0206	0.0204	0.0226	0.0206	0.0204	0.0204	0.0226	0.0226	
5	0.0544	0.0665	0.0366	0.0451	0.0700	0.0624	0.0544	0.0665	0.0198	0.0197	0.0159	0.0198	0.0197	0.0197	0.0159	0.0159	
6	0.0459	0.0607	0.0319	0.0402	0.0610	0.0556	0.0459	0.0607	0.0194	0.0193	0.0151	0.0194	0.0193	0.0193	0.0151	0.0151	
7	0.0430	0.0546	0.0246	0.0342	0.0565	0.0526	0.0430	0.0546	0.0193	0.0192	0.0144	0.0193	0.0192	0.0192	0.0144	0.0144	
8	0.0384	0.0500	0.0224	0.0296	0.0499	0.0497	0.0384	0.0500	0.0180	0.0179	0.0138	0.0180	0.0179	0.0179	0.0138	0.0138	
9	0.0361	0.0445	0.0213	0.0240	0.0477	0.0475	0.0361	0.0445	0.0175	0.0174	0.0133	0.0175	0.0174	0.0174	0.0133	0.0133	
10	0.0341	0.0408	0.0202	0.0230	0.0439	0.0457	0.0341	0.0408	0.0172	0.0170	0.0100	0.0172	0.0170	0.0170	0.0100	0.0100	
11	0.0312	0.0371	0.0191	0.0216	0.0409	0.0448	0.0312	0.0371	0.0153	0.0151	0.0096	0.0153	0.0151	0.0151	0.0096	0.0096	
12	0.0303	0.0337	0.0186	0.0200	0.0386	0.0442	0.0303	0.0337	0.0151	0.0150	0.0092	0.0151	0.0150	0.0150	0.0092	0.0092	
13	0.0286	0.0323	0.0139	0.0170	0.0369	0.0440	0.0286	0.0323	0.0145	0.0144	0.0089	0.0145	0.0144	0.0144	0.0089	0.0089	
14	0.0279	0.0312	0.0134	0.0166	0.0329	0.0426	0.0279	0.0312	0.0116	0.0114	0.0086	0.0116	0.0114	0.0114	0.0086	0.0086	
15	0.0266	0.0295	0.0124	0.0160	0.0305	0.0427	0.0266	0.0295	0.0108	0.0107	0.0070	0.0108	0.0107	0.0107	0.0070	0.0070	
16	0.0243	0.0274	0.0118	0.0153	0.0282	0.0392	0.0243	0.0274	0.0106	0.0105	0.0067	0.0106	0.0105	0.0105	0.0067	0.0067	
17	0.0220	0.0242	0.0107	0.0133	0.0258	0.0364	0.0220	0.0242	0.0085	0.0084	0.0065	0.0085	0.0084	0.0084	0.0065	0.0065	
18	0.0197	0.0220	0.0103	0.0121	0.0229	0.0346	0.0197	0.0220	0.0087	0.0086	0.0062	0.0087	0.0086	0.0086	0.0062	0.0062	
19	0.0166	0.0199	0.0093	0.0114	0.0201	0.0322	0.0166	0.0199	0.0086	0.0085	0.0060	0.0086	0.0085	0.0085	0.0060	0.0060	
20	0.0136	0.0173	0.0086	0.0107	0.0181	0.0288	0.0136	0.0173	0.0088	0.0087	0.0033	0.0088	0.0087	0.0087	0.0033	0.0033	
21	0.0118	0.0144	0.0072	0.0081	0.0171	0.0271	0.0118	0.0144	0.0085	0.0084	0.0031	0.0085	0.0084	0.0084	0.0031	0.0031	
22	0.0101	0.0125	0.0071	0.0075	0.0158	0.0253	0.0101	0.0125	0.0082	0.0081	0.0029	0.0082	0.0081	0.0081	0.0029	0.0029	
23	0.0085	0.0106	0.0070	0.0073	0.0154	0.0205	0.0085	0.0106	0.0076	0.0075	0.0027	0.0076	0.0075	0.0075	0.0027	0.0027	
24	0.0075	0.0080	0.0070	0.0069	0.0153	0.0192	0.0075	0.0080	0.0072	0.0071	0.0025	0.0072	0.0071	0.0071	0.0025	0.0025	
25	0.0069	0.0066	0.0068	0.0069	0.0118	0.0156	0.0069	0.0066	0.0067	0.0066	0.0000	0.0067	0.0066	0.0066	0.0000	0.0000	
26	0.0055	0.0055	0.0066	0.0066	0.0101	0.0118	0.0055	0.0055	0.0077	0.0076	0.0000	0.0077	0.0076	0.0076	0.0000	0.0000	
27	0.0066	0.0059	0.0065	0.0065	0.0079	0.0089	0.0066	0.0059	0.0070	0.0069	0.0000	0.0070	0.0069	0.0069	0.0000	0.0000	
28	0.0059	0.0048	0.0054	0.0054	0.0049	0.0073	0.0059	0.0048	0.0062	0.0061	0.0000	0.0062	0.0061	0.0061	0.0000	0.0000	
29	0.0052	0.0043	0.0046	0.0046	0.0049	0.0073	0.0052	0.0043	0.0018	0.0017	0.0000	0.0018	0.0017	0.0017	0.0000	0.0000	
30+	0.0045	0.0039	0.0040	0.0038	0.0049	0.0073	0.0045	0.0039	0.0016	0.0015	0.0000	0.0016	0.0015	0.0015	0.0000	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	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	0.44	0.12	0.00	0.00	0.00	0.00	0.35	0.45	
26	0.00	0.00	0.00	0.00	0.44	0.12	0.00	0.00	0.00	0.00	0.35	0.45	
27	0.00	0.00	0.00	0.00	0.44	0.12	0.00	0.00	0.00	0.00	0.35	0.45	
28	0.00	0.00	0.00	0.00	0.44	0.12	0.00	0.00	0.00	0.00	0.35	0.45	
29	0.00	0.00	0.00	0.00	0.44	0.12	0.00	0.00	0.00	0.00	0.35	0.45	
30	0.00	0.00	0.00	0.00	0.49	0.24	0.00	0.00	0.00	0.00	0.35	0.51	
31	0.00	0.00	0.00	0.00	0.49	0.24	0.00	0.00	0.00	0.00	0.35	0.51	
32	0.00	0.00	0.00	0.00	0.49	0.24	0.00	0.00	0.00	0.00	0.35	0.51	
33	0.00	0.00	0.00	0.00	0.49	0.24	0.00	0.00	0.00	0.00	0.35	0.51	
34	0.00	0.00	0.00	0.00	0.49	0.24	0.00	0.00	0.00	0.00	0.35	0.51	
35	0.00	0.00	0.00	0.00	0.49	0.29	0.00	0.00	0.00	0.00	0.40	0.57	
36	0.00	0.00	0.00	0.00	0.49	0.29	0.00	0.00	0.00	0.00	0.40	0.57	
37	0.00	0.00	0.00	0.00	0.49	0.29	0.00	0.00	0.00	0.00	0.40	0.57	
38	0.00	0.00	0.00	0.00	0.49	0.29	0.00	0.00	0.00	0.00	0.40	0.57	
39	0.00	0.00	0.00	0.00	0.49	0.29	0.00	0.00	0.00	0.00	0.40	0.57	
40	0.46	0.10	0.06	0.05	0.54	0.35	0.60	0.41	0.00	0.00	0.46	0.51	
41	0.46	0.10	0.06	0.05	0.54	0.35	0.60	0.41	0.00	0.00	0.46	0.51	
42	0.46	0.10	0.06	0.05	0.54	0.35	0.60	0.41	0.00	0.00	0.46	0.51	
43	0.46	0.10	0.06	0.05	0.54	0.35	0.60	0.41	0.00	0.00	0.46	0.51	
44	0.46	0.10	0.06	0.05	0.54	0.35	0.60	0.41	0.00	0.00	0.46	0.51	
45	0.56	0.34	0.10	0.05	0.54	0.46	0.65	0.46	0.00	0.00	0.48	0.51	
46	0.56	0.34	0.10	0.05	0.54	0.46	0.65	0.46	0.00	0.00	0.48	0.51	
47	0.56	0.34	0.10	0.05	0.54	0.46	0.65	0.46	0.00	0.00	0.48	0.51	
48	0.56	0.34	0.10	0.05	0.54	0.46	0.65	0.46	0.00	0.00	0.48	0.51	
49	0.56	0.34	0.10	0.05	0.54	0.46	0.65	0.46	0.00	0.00	0.48	0.51	

*Refers to survivor who selects annuity payments (rather than a lump sum payment) upon active or terminated vested member's death. The LEOFF 2 and WSPRS 2 ratios are 0.607 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	0.49	0.30	0.13	0.63	0.52	0.70	0.46	0.20	0.18	0.51	0.45
51	0.61	0.49	0.30	0.13	0.63	0.52	0.70	0.46	0.20	0.18	0.51	0.45
52	0.61	0.49	0.30	0.13	0.63	0.52	0.70	0.46	0.20	0.18	0.51	0.45
53	0.61	0.49	0.30	0.13	0.63	0.52	0.70	0.46	0.20	0.18	0.51	0.45
54	0.61	0.49	0.30	0.13	0.63	0.52	0.70	0.46	0.20	0.18	0.51	0.45
55	0.72	0.49	0.44	0.22	0.70	0.58	0.70	0.46	0.52	0.29	0.51	0.45
56	0.72	0.49	0.44	0.22	0.70	0.58	0.70	0.46	0.52	0.29	0.51	0.45
57	0.72	0.49	0.44	0.22	0.70	0.58	0.70	0.46	0.52	0.29	0.51	0.45
58	0.72	0.49	0.44	0.22	0.70	0.58	0.70	0.46	0.52	0.29	0.51	0.45
59	0.72	0.49	0.44	0.22	0.70	0.58	0.70	0.46	0.52	0.29	0.51	0.45
60	0.72	0.49	0.59	0.22	0.76	0.58	0.70	0.46	0.71	0.47	0.57	0.45
61	0.72	0.49	0.59	0.22	0.76	0.58	0.70	0.46	0.71	0.47	0.57	0.45
62	0.75	0.52	0.62	0.25	0.79	0.61	0.73	0.49	0.75	0.50	0.60	0.49
63	0.75	0.52	0.62	0.25	0.79	0.61	0.73	0.49	0.75	0.50	0.60	0.49
64	0.75	0.52	0.62	0.25	0.79	0.61	0.73	0.49	0.75	0.50	0.60	0.49
65	0.75	0.52	0.62	0.25	0.79	0.61	0.73	0.49	0.75	0.56	0.66	0.49
66	0.75	0.52	0.62	0.25	0.79	0.61	0.73	0.49	0.75	0.56	0.66	0.49
67	0.75	0.52	0.62	0.25	0.79	0.61	0.73	0.49	0.75	0.56	0.66	0.49
68	0.75	0.52	0.62	0.25	0.79	0.61	0.73	0.49	0.75	0.56	0.66	0.49
69	0.75	0.52	0.62	0.25	0.79	0.61	0.73	0.49	0.75	0.56	0.66	0.49
70	0.75	0.52	0.62	0.25	0.79	0.61	0.73	0.44	0.75	0.84	0.72	0.49
71	0.75	0.52	0.62	0.25	0.79	0.61	0.73	0.44	0.75	0.84	0.72	0.49
72	0.75	0.52	0.62	0.25	0.79	0.61	0.73	0.44	0.75	0.84	0.72	0.49
73	0.75	0.52	0.62	0.25	0.79	0.61	0.73	0.44	0.75	0.84	0.72	0.49
74	0.75	0.52	0.62	0.25	0.79	0.61	0.73	0.44	0.75	0.84	0.72	0.49
75	0.75	0.52	0.62	0.25	0.79	0.61	0.73	0.44	0.75	0.84	0.72	0.49
76	0.75	0.52	0.62	0.25	0.79	0.61	0.73	0.44	0.75	0.84	0.72	0.49
77	0.75	0.52	0.62	0.25	0.79	0.61	0.73	0.44	0.75	0.84	0.72	0.49
78	0.75	0.52	0.62	0.25	0.79	0.61	0.73	0.44	0.75	0.84	0.72	0.49
79	0.75	0.52	0.62	0.25	0.79	0.61	0.73	0.44	0.75	0.84	0.72	0.49
80	0.75	0.52	0.62	0.25	0.79	0.61	0.73	0.44	0.75	0.84	0.72	0.49

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 and WSPRS 2 ratios are 0.607 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	M&F	M&F	M&F	M&F	M&F	M&F	M&F	M&F
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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	0.00	0.00	0.00	0.00
35	0.00	0.00	0.00	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36	0.00	0.00	0.00	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37	0.00	0.00	0.00	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38	0.00	0.00	0.00	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39	0.00	0.00	0.00	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	0.06	0.00	0.24	0.35	0.06	0.05	0.57	0.17	0.57	0.17	0.57	0.17	0.57	0.17
41	0.06	0.00	0.24	0.35	0.06	0.05	0.57	0.17	0.57	0.17	0.57	0.17	0.57	0.17
42	0.06	0.00	0.24	0.35	0.06	0.05	0.57	0.17	0.57	0.17	0.57	0.17	0.57	0.17
43	0.06	0.00	0.24	0.35	0.06	0.05	0.57	0.17	0.57	0.17	0.57	0.17	0.57	0.17
44	0.06	0.00	0.24	0.35	0.06	0.05	0.57	0.17	0.57	0.17	0.57	0.17	0.57	0.17
45	0.15	0.04	0.36	0.40	0.10	0.05	0.57	0.27	0.57	0.27	0.57	0.27	0.57	0.27
46	0.15	0.04	0.36	0.40	0.10	0.05	0.57	0.27	0.57	0.27	0.57	0.27	0.57	0.27
47	0.15	0.04	0.36	0.40	0.10	0.05	0.57	0.27	0.57	0.27	0.57	0.27	0.57	0.27
48	0.15	0.04	0.36	0.40	0.10	0.05	0.57	0.27	0.57	0.27	0.57	0.27	0.57	0.27
49	0.15	0.04	0.36	0.40	0.10	0.05	0.57	0.27	0.57	0.27	0.57	0.27	0.57	0.27

*Refers to survivor who selects annuity payments (rather than a lump sum payment) upon active or terminated vested member's death. The LEOFF 2 and WSPRS 2 ratios are 0.607 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	M&F	M&F	M&F	M&F	M&F	M&F	M&F	M&F
50	0.30	0.14	0.41	0.40	0.30	0.13	0.57	0.30	0.30	0.57	0.30	0.57	0.30	
51	0.30	0.14	0.41	0.40	0.30	0.13	0.57	0.30	0.30	0.57	0.30	0.57	0.30	
52	0.30	0.14	0.41	0.40	0.30	0.13	0.57	0.30	0.30	0.57	0.30	0.57	0.30	
53	0.30	0.14	0.41	0.40	0.30	0.13	0.57	0.30	0.30	0.57	0.30	0.57	0.30	
54	0.30	0.14	0.41	0.40	0.30	0.13	0.57	0.30	0.30	0.57	0.30	0.57	0.30	
55	0.40	0.20	0.47	0.57	0.44	0.22	0.57	0.40	0.40	0.57	0.40	0.57	0.40	
56	0.40	0.20	0.47	0.57	0.44	0.22	0.57	0.40	0.40	0.57	0.40	0.57	0.40	
57	0.40	0.20	0.47	0.57	0.44	0.22	0.57	0.40	0.40	0.57	0.40	0.57	0.40	
58	0.40	0.20	0.47	0.57	0.44	0.22	0.57	0.40	0.40	0.57	0.40	0.57	0.40	
59	0.40	0.20	0.47	0.57	0.44	0.22	0.57	0.40	0.40	0.57	0.40	0.57	0.40	
60	0.59	0.30	0.53	0.57	0.59	0.22	0.57	0.53	0.53	0.57	0.53	0.57	0.53	
61	0.59	0.30	0.53	0.57	0.59	0.22	0.57	0.53	0.53	0.57	0.53	0.57	0.53	
62	0.63	0.33	0.56	0.61	0.62	0.25	0.60	0.60	0.57	0.60	0.57	0.60	0.57	
63	0.63	0.33	0.56	0.61	0.62	0.25	0.60	0.60	0.57	0.60	0.57	0.60	0.57	
64	0.63	0.33	0.56	0.61	0.62	0.25	0.60	0.60	0.57	0.60	0.57	0.60	0.57	
65	0.68	0.37	0.56	0.61	0.62	0.25	0.60	0.60	0.57	0.60	0.57	0.60	0.57	
66	0.68	0.37	0.56	0.61	0.62	0.25	0.60	0.60	0.57	0.60	0.57	0.60	0.57	
67	0.68	0.37	0.56	0.61	0.62	0.25	0.60	0.60	0.57	0.60	0.57	0.60	0.57	
68	0.68	0.37	0.56	0.61	0.62	0.25	0.60	0.60	0.57	0.60	0.57	0.60	0.57	
69	0.68	0.37	0.56	0.61	0.62	0.25	0.60	0.60	0.57	0.60	0.57	0.60	0.57	
70	0.77	0.37	0.56	0.61	0.62	0.25	0.60	0.60	0.57	0.60	0.60	0.60	0.57	
71	0.77	0.37	0.56	0.61	0.62	0.25	0.60	0.60	0.57	0.60	0.60	0.60	0.57	
72	0.77	0.37	0.56	0.61	0.62	0.25	0.60	0.60	0.57	0.60	0.60	0.60	0.57	
73	0.77	0.37	0.56	0.61	0.62	0.25	0.60	0.60	0.57	0.60	0.60	0.60	0.57	
74	0.77	0.37	0.56	0.61	0.62	0.25	0.60	0.60	0.57	0.60	0.60	0.60	0.57	
75	0.87	0.37	0.56	0.61	0.62	0.25	0.60	0.60	0.57	0.60	0.60	0.60	0.57	
76	0.87	0.37	0.56	0.61	0.62	0.25	0.60	0.60	0.57	0.60	0.60	0.60	0.57	
77	0.87	0.37	0.56	0.61	0.62	0.25	0.60	0.60	0.57	0.60	0.60	0.60	0.57	
78	0.87	0.37	0.56	0.61	0.62	0.25	0.60	0.60	0.57	0.60	0.60	0.60	0.57	
79	0.87	0.37	0.56	0.61	0.62	0.25	0.60	0.60	0.57	0.60	0.60	0.60	0.57	
80	0.87	0.37	0.56	0.61	0.62	0.25	0.60	0.60	0.57	0.60	0.60	0.60	0.57	

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 and WSPRS 2 ratios are 0.607 for duty-related deaths.

Early Retirement Reduction 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	0.896	0.909	0.901	0.910	0.97	0.98
2	0.805	0.827	0.814	0.830	0.94	0.95
3	0.724	0.754	0.736	0.757	0.91	0.92
4	0.652	0.688	0.666	0.691	0.88	0.89
5	0.588	0.628	0.604	0.631	0.85	0.86
6	0.531	0.574	0.549	0.577	0.82	0.83
7	0.481	0.524	0.499	0.527	0.79	0.80
8	0.435	0.480	0.454	0.483	N/A	N/A
9	0.395	0.440	0.413	0.442	N/A	N/A
10	0.358	0.403	0.377	0.405	N/A	N/A
11	0.326	0.369	0.344	0.371	N/A	N/A
12	0.296	0.339	0.314	0.341	N/A	N/A
13	0.269	0.311	0.287	0.313	N/A	N/A
14	0.245	0.285	0.262	0.287	N/A	N/A
15	0.223	0.262	0.240	0.264	N/A	N/A
16	0.204	0.241	0.219	0.242	N/A	N/A
17	0.186	0.221	0.201	0.223	N/A	N/A
18	0.169	0.203	0.184	0.205	N/A	N/A
19	0.155	0.187	0.169	0.188	N/A	N/A
20	0.141	0.171	0.155	0.173	N/A	N/A
21	0.129	0.158	0.142	0.159	N/A	N/A
22	0.118	0.145	0.130	0.147	N/A	N/A
23	0.108	0.133	0.119	0.135	N/A	N/A
24	0.101	0.123	0.110	0.125	N/A	N/A
25	0.100	0.113	0.102	0.115	N/A	N/A
26	0.100	0.104	0.100	0.106	N/A	N/A
27	0.100	0.100	0.100	0.100	N/A	N/A
28	0.100	0.100	0.100	0.100	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.

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 1**				
Males	35%	36	1.07	3.7%
Females	0%	0	0.00	0.1%

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

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

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

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

Age difference is Member age minus Beneficiary age.

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 duty death rate from mortality rate for any given age.*

Duty-Related Disability Assumption	
Age	Duty Disability Rate*
20	97.15%
25	95.71%
30	94.30%
35	92.85%
40	91.45%
45	88.60%
50	85.75%
55+	82.90%

**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	12%
Percent of deaths assumed to be caused by occupational diseases for fire fighters	
Age	Rate
20-49	14.742%
50-69	27.393%
Percent of Final Average Salary paid for catastrophic disability benefits (including offset adjustments).	33.86%

Average Ratio of Survivors of Inactive Deaths Selecting Annuities*			
System	Plan 1	Plan 2	Plan 3
PERS	59%	24%	56%
TRS	54%	35%	49%
SERS	N/A	23%	48%
PSERS	N/A	28%	N/A
LEOFF	100%	26%	N/A
WSPRS	47%	26%	N/A

**Refers to survivor who selects annuity payments (rather than a lump sum payment) if a currently terminated vested member dies before retirement age.*

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. Additionally, in 2009 we searched our data for actual salaries up to ten years prior for terminated vested members who did not already have historical salaries listed. 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 Plan 1 use a slightly increased ratio of survivors selecting annuities over that displayed in the table presented earlier in this section. This assumption estimates the likelihood a qualified survivor will receive an ongoing benefit 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, we use a ratio 4 percent higher 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.

Appendices

Summary of Plan Provisions

Summary of Plan Provisions - PERS			
	Plan 1	Plan 2	Plan 3
Effective Date of Plan	10/1/47	10/1/77	3/1/02
Date Closed to New Entrants	9/30/77	Open	Open
Statutory Reference	Chapter 41.40 RCW	Chapter 41.40 RCW	Chapter 41.40 RCW
Normal Retirement Eligibility (age/service)	60/5, 55/25, Any Age/30	65/5	65/10 or vested
Accrued Benefit Formula	2% x YOS x AFC; Maximum 60% AFC	2% x YOS x AFC	1% x YOS x AFC; 0.25% per month pre-retirement COLA with 20 years of service
Computation of AFC	Annual average of the greatest compensation earnable during a 24 consecutive month period	Average compensation earnable for the highest 60 consecutive months	Average compensation earnable for the highest 60 consecutive months
Credited Service	Monthly, based on hours worked each month (school yr. for edu. emplys.)	Monthly, based on hours worked each month (school yr. for edu. emplys.)	Monthly, based on hours worked each month (school yr. for edu. emplys.)
Vesting	5 years	5 years	10 years (5 under select circumstances)
Vested Benefits Upon Termination	Refund of employee contributions plus interest, or deferred retirement allowance	Refund of employee contributions plus interest, or deferred retirement allowance	Refund of employee contributions plus investment earnings and deferred retirement allowance
Early Retirement Eligibility (age/service)	n/a	55/20	55/10
Early Retirement Reduction Factors	n/a	3% or alternate subsidized ERF with 30 YOS, otherwise actuarial	3% or alternate subsidized ERF with 30 YOS, otherwise actuarial
Disability Retirement Benefit	Non-duty: reduced accrued benefit; Duty: temporary annuity plus deferred retirement allowance	Accrued benefit, actuarially reduced	Accrued benefit, actuarially reduced
COLA	\$1.88 per month/YOS* on 7/1/10	Lesser of CPI** or 3%	Lesser of CPI** or 3%
Minimum Benefit per Month	\$42.63* per YOS on 7/1/09, \$1,159.28* for select annuitants	n/a	n/a
Changes in Plan Provisions Since Last Valuation	HEC Board Membership (C 21 L 10); Prior Military Service (C 260 L 10)	HEC Board Membership (C 21 L 10); Past Part-Time Service Credit (C 103 L 10)	HEC Board Membership (C 21 L 10); Past Part-Time Service Credit (C 103 L 10)

*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			
(Continued)			
	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	\$1.88 per month/YOS* on 7/1/10	Lesser of CPI** or 3%	Lesser of CPI** or 3%
Minimum Benefit per Month	\$42.63* per YOS on 7/1/09, \$1,159.28* for select annuitants	n/a	n/a
Changes in Plan Provisions Since Last Valuation	(none)	(none)	(none)

*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		
<i>(Continued)</i>		
	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	Past Part-Time Service Credit (C 103 L 10)	Past Part-Time Service Credit (C 103 L 10)

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

Summary of Plan Provision - PSERS	
<i>(Continued)</i>	
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	(none)

*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	Public Safety Duty Death Benefits (C 261 L 10)	Public Safety Duty Death Benefits (C 261 L 10); Shared Leave (C 50 L 10); Medical Premiums (C 259 L 10)

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

Summary of Plan Provision - WSPRS		
<i>(Continued)</i>		
	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	Public Safety Duty Death Benefits (C 261 L 10)	Public Safety Duty Death Benefits (C 261 L 10)

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

**Amount increases by 3% annually.

Appendices
Projected Benefit Payments

Projected Benefit Payments					
PERS - Plan 1					
(\$ in Millions)	Projected Value	Present Value	Year	Projected Value	Present Value
2009	\$1,123	\$1,081	2059	\$11	\$0
2010	1,169	1,041	2060	8	0
2011	1,209	998	2061	6	0
2012	1,243	950	2062	5	0
2013	1,270	898	2063	4	0
2014	1,291	846	2064	3	0
2015	1,306	792	2065	2	0
2016	1,316	739	2066	2	0
2017	1,320	686	2067	2	0
2018	1,320	635	2068	1	0
2019	1,314	586	2069	1	0
2020	1,304	538	2070	1	0
2021	1,290	493	2071	1	0
2022	1,272	450	2072	1	0
2023	1,251	410	2073	1	0
2024	1,226	372	2074	1	0
2025	1,197	336	2075	1	0
2026	1,166	303	2076	0	0
2027	1,131	272	2077	0	0
2028	1,093	244	2078	0	0
2029	1,052	217	2079	0	0
2030	1,008	193	2080	0	0
2031	961	170	2081	0	0
2032	912	149	2082	0	0
2033	861	131	2083	0	0
2034	807	113	2084	0	0
2035	752	98	2085	0	0
2036	697	84	2086	0	0
2037	641	71	2087	0	0
2038	584	60	2088	0	0
2039	529	51	2089	0	0
2040	475	42	2090	0	0
2041	422	35	2091	0	0
2042	372	28	2092	0	0
2043	324	23	2093	0	0
2044	281	18	2094	0	0
2045	240	14	2095	0	0
2046	203	11	2096	0	0
2047	170	9	2097	0	0
2048	141	7	2098	0	0
2049	116	5	2099	0	0
2050	95	4	2100	0	0
2051	77	3	2101	0	0
2052	61	2	2102	0	0
2053	49	2	2103	0	0
2054	38	1	2104	0	0
2055	30	1	2105	0	0
2056	24	1	2106	0	0
2057	18	0	2107	0	0
2058	\$14	\$0	2108	\$0	\$0
			Total	\$36,821	\$14,215

Projected Benefit Payments					
PERS - Plan 2/3					
(\$ in Millions)	Projected	Present		Projected	Present
Year	Value	Value	Year	Value	Value
2009	\$374	\$359	2059	\$2,809	\$58
2010	402	359	2060	2,622	50
2011	490	404	2061	2,438	43
2012	592	452	2062	2,257	37
2013	705	498	2063	2,080	31
2014	831	544	2064	1,907	27
2015	971	589	2065	1,740	22
2016	1,125	632	2066	1,578	19
2017	1,290	670	2067	1,424	16
2018	1,467	706	2068	1,276	13
2019	1,653	737	2069	1,136	11
2020	1,843	760	2070	1,004	9
2021	2,035	778	2071	880	7
2022	2,238	792	2072	766	6
2023	2,451	803	2073	661	5
2024	2,654	805	2074	565	4
2025	2,850	800	2075	478	3
2026	3,046	792	2076	401	2
2027	3,240	780	2077	332	2
2028	3,429	765	2078	272	1
2029	3,614	746	2079	222	1
2030	3,794	725	2080	178	1
2031	3,999	708	2081	141	1
2032	4,189	687	2082	110	0
2033	4,327	657	2083	86	0
2034	4,447	625	2084	66	0
2035	4,578	596	2085	50	0
2036	4,729	570	2086	38	0
2037	4,837	540	2087	27	0
2038	4,913	507	2088	20	0
2039	4,973	476	2089	14	0
2040	5,026	445	2090	10	0
2041	5,082	417	2091	7	0
2042	5,116	388	2092	5	0
2043	5,091	358	2093	3	0
2044	5,046	328	2094	2	0
2045	4,989	301	2095	1	0
2046	4,909	274	2096	1	0
2047	4,813	249	2097	0	0
2048	4,696	225	2098	0	0
2049	4,565	202	2099	0	0
2050	4,421	181	2100	0	0
2051	4,264	162	2101	0	0
2052	4,098	144	2102	0	0
2053	3,923	128	2103	0	0
2054	3,743	113	2104	0	0
2055	3,559	99	2105	0	0
2056	3,373	87	2106	0	0
2057	3,185	76	2107	0	0
2058	\$2,997	\$66	2108	\$0	\$0
			Total	\$192,584	\$24,472

Projected Benefit Payments					
TRS - Plan 1					
(\$ in Millions)	Projected Value	Present Value	Year	Projected Value	Present Value
2009	\$844	\$812	2059	\$7	\$0
2010	888	792	2060	5	0
2011	925	763	2061	4	0
2012	954	729	2062	3	0
2013	977	691	2063	2	0
2014	994	651	2064	2	0
2015	1,005	609	2065	1	0
2016	1,012	568	2066	1	0
2017	1,015	528	2067	1	0
2018	1,014	488	2068	1	0
2019	1,010	450	2069	1	0
2020	1,003	414	2070	1	0
2021	994	380	2071	1	0
2022	982	347	2072	1	0
2023	967	317	2073	1	0
2024	950	288	2074	1	0
2025	931	261	2075	1	0
2026	909	236	2076	1	0
2027	885	213	2077	0	0
2028	858	191	2078	0	0
2029	829	171	2079	0	0
2030	797	152	2080	0	0
2031	762	135	2081	0	0
2032	726	119	2082	0	0
2033	687	104	2083	0	0
2034	646	91	2084	0	0
2035	604	79	2085	0	0
2036	560	67	2086	0	0
2037	515	57	2087	0	0
2038	470	49	2088	0	0
2039	425	41	2089	0	0
2040	381	34	2090	0	0
2041	337	28	2091	0	0
2042	296	22	2092	0	0
2043	257	18	2093	0	0
2044	220	14	2094	0	0
2045	187	11	2095	0	0
2046	157	9	2096	0	0
2047	130	7	2097	0	0
2048	107	5	2098	0	0
2049	87	4	2099	0	0
2050	70	3	2100	0	0
2051	55	2	2101	0	0
2052	44	2	2102	0	0
2053	34	1	2103	0	0
2054	27	1	2104	0	0
2055	20	1	2105	0	0
2056	16	0	2106	0	0
2057	12	0	2107	0	0
2058	\$9	\$0	2108	\$0	\$0
			Total	\$28,617	\$10,956

Projected Benefit Payments					
TRS - Plan 2/3					
(\$ in Millions)	Projected	Present		Projected	Present
Year	Value	Value	Year	Value	Value
2009	\$78	\$75	2059	\$1,639	\$34
2010	84	75	2060	1,557	30
2011	113	93	2061	1,472	26
2012	148	113	2062	1,385	23
2013	185	131	2063	1,298	20
2014	228	149	2064	1,210	17
2015	274	166	2065	1,121	14
2016	325	183	2066	1,033	12
2017	381	198	2067	946	10
2018	437	210	2068	860	9
2019	497	221	2069	776	7
2020	557	230	2070	695	6
2021	622	238	2071	618	5
2022	696	246	2072	544	4
2023	772	253	2073	475	3
2024	841	255	2074	410	3
2025	912	256	2075	351	2
2026	991	258	2076	297	2
2027	1,068	257	2077	248	1
2028	1,147	256	2078	204	1
2029	1,230	254	2079	168	1
2030	1,310	250	2080	136	1
2031	1,398	247	2081	108	0
2032	1,502	246	2082	85	0
2033	1,584	240	2083	66	0
2034	1,662	233	2084	51	0
2035	1,746	227	2085	39	0
2036	1,837	221	2086	29	0
2037	1,940	216	2087	21	0
2038	2,018	208	2088	15	0
2039	2,091	200	2089	11	0
2040	2,156	191	2090	8	0
2041	2,214	181	2091	5	0
2042	2,280	173	2092	3	0
2043	2,307	162	2093	2	0
2044	2,324	151	2094	1	0
2045	2,333	141	2095	0	0
2046	2,331	130	2096	0	0
2047	2,320	120	2097	0	0
2048	2,299	110	2098	0	0
2049	2,268	100	2099	0	0
2050	2,228	91	2100	0	0
2051	2,180	83	2101	0	0
2052	2,127	75	2102	0	0
2053	2,069	67	2103	0	0
2054	2,007	60	2104	0	0
2055	1,940	54	2105	0	0
2056	1,870	48	2106	0	0
2057	1,796	43	2107	0	0
2058	\$1,719	\$38	2108	\$0	\$0
			Total	\$87,328	\$8,661

Projected Benefit Payments					
SERS - Plan 2/3					
(\$ in Millions)	Projected Value	Present Value	Year	Projected Value	Present Value
2009	\$42	\$40	2059	\$260	\$5
2010	52	46	2060	239	5
2011	66	54	2061	219	4
2012	81	62	2062	201	3
2013	97	69	2063	183	3
2014	115	75	2064	166	2
2015	135	82	2065	150	2
2016	157	88	2066	135	2
2017	181	94	2067	121	1
2018	207	100	2068	108	1
2019	236	105	2069	96	1
2020	265	109	2070	84	1
2021	294	112	2071	74	1
2022	324	115	2072	65	0
2023	355	116	2073	56	0
2024	386	117	2074	48	0
2025	413	116	2075	41	0
2026	440	114	2076	35	0
2027	465	112	2077	29	0
2028	489	109	2078	24	0
2029	510	105	2079	20	0
2030	531	101	2080	17	0
2031	555	98	2081	13	0
2032	572	94	2082	11	0
2033	584	89	2083	8	0
2034	592	83	2084	7	0
2035	601	78	2085	5	0
2036	614	74	2086	4	0
2037	618	69	2087	3	0
2038	619	64	2088	2	0
2039	618	59	2089	2	0
2040	615	54	2090	1	0
2041	613	50	2091	1	0
2042	606	46	2092	1	0
2043	595	42	2093	0	0
2044	582	38	2094	0	0
2045	568	34	2095	0	0
2046	552	31	2096	0	0
2047	534	28	2097	0	0
2048	514	25	2098	0	0
2049	493	22	2099	0	0
2050	471	19	2100	0	0
2051	448	17	2101	0	0
2052	424	15	2102	0	0
2053	400	13	2103	0	0
2054	375	11	2104	0	0
2055	351	10	2105	0	0
2056	328	8	2106	0	0
2057	304	7	2107	0	0
2058	\$282	\$6	2108	\$0	\$0
			Total	\$22,698	\$3,260

Projected Benefit Payments					
PSERS - Plan 2					
(\$ in Millions)	Projected	Present		Projected	Present
Year	Value	Value	Year	Value	Value
2009	\$2	\$2	2059	\$166	\$3
2010	2	2	2060	159	3
2011	2	2	2061	153	3
2012	2	2	2062	146	2
2013	2	2	2063	138	2
2014	3	2	2064	131	2
2015	3	2	2065	123	2
2016	4	2	2066	114	1
2017	5	2	2067	106	1
2018	6	3	2068	97	1
2019	7	3	2069	89	1
2020	10	4	2070	80	1
2021	12	5	2071	72	1
2022	15	5	2072	63	0
2023	18	6	2073	55	0
2024	21	6	2074	48	0
2025	25	7	2075	41	0
2026	29	8	2076	34	0
2027	35	8	2077	28	0
2028	41	9	2078	23	0
2029	46	10	2079	19	0
2030	53	10	2080	15	0
2031	62	11	2081	11	0
2032	69	11	2082	9	0
2033	75	11	2083	7	0
2034	82	12	2084	5	0
2035	89	12	2085	4	0
2036	97	12	2086	3	0
2037	106	12	2087	2	0
2038	114	12	2088	1	0
2039	123	12	2089	1	0
2040	132	12	2090	1	0
2041	142	12	2091	0	0
2042	151	11	2092	0	0
2043	159	11	2093	0	0
2044	168	11	2094	0	0
2045	176	11	2095	0	0
2046	183	10	2096	0	0
2047	188	10	2097	0	0
2048	192	9	2098	0	0
2049	194	9	2099	0	0
2050	195	8	2100	0	0
2051	195	7	2101	0	0
2052	193	7	2102	0	0
2053	191	6	2103	0	0
2054	188	6	2104	0	0
2055	185	5	2105	0	0
2056	181	5	2106	0	0
2057	176	4	2107	0	0
2058	\$171	\$4	2108	\$0	\$0
			Total	\$6,466	\$388

Projected Benefit Payments					
LEOFF - Plan 1					
(\$ in Millions)	Projected Value	Present Value	Year	Projected Value	Present Value
2009	\$342	\$329	2059	\$3	\$0
2010	354	316	2060	2	0
2011	365	301	2061	2	0
2012	375	286	2062	1	0
2013	383	271	2063	1	0
2014	390	256	2064	1	0
2015	396	240	2065	1	0
2016	401	225	2066	0	0
2017	406	211	2067	0	0
2018	408	197	2068	0	0
2019	410	183	2069	0	0
2020	411	170	2070	0	0
2021	411	157	2071	0	0
2022	411	145	2072	0	0
2023	408	134	2073	0	0
2024	405	123	2074	0	0
2025	401	113	2075	0	0
2026	395	103	2076	0	0
2027	388	93	2077	0	0
2028	380	85	2078	0	0
2029	370	76	2079	0	0
2030	358	69	2080	0	0
2031	345	61	2081	0	0
2032	331	54	2082	0	0
2033	315	48	2083	0	0
2034	298	42	2084	0	0
2035	280	36	2085	0	0
2036	261	31	2086	0	0
2037	241	27	2087	0	0
2038	220	23	2088	0	0
2039	200	19	2089	0	0
2040	179	16	2090	0	0
2041	159	13	2091	0	0
2042	140	11	2092	0	0
2043	122	9	2093	0	0
2044	105	7	2094	0	0
2045	89	5	2095	0	0
2046	75	4	2096	0	0
2047	62	3	2097	0	0
2048	51	2	2098	0	0
2049	42	2	2099	0	0
2050	34	1	2100	0	0
2051	27	1	2101	0	0
2052	21	1	2102	0	0
2053	17	1	2103	0	0
2054	13	0	2104	0	0
2055	10	0	2105	0	0
2056	8	0	2106	0	0
2057	6	0	2107	0	0
2058	\$4	\$0	2108	\$0	\$0
Total				\$12,243	\$4,501

Projected Benefit Payments					
LEOFF - Plan 2					
(\$ in Millions)	Projected	Present		Projected	Present
Year	Value	Value	Year	Value	Value
2009	\$62	\$60	2059	\$1,269	\$26
2010	82	73	2060	1,186	23
2011	105	87	2061	1,103	19
2012	131	100	2062	1,019	17
2013	160	113	2063	935	14
2014	192	126	2064	853	12
2015	227	138	2065	772	10
2016	265	149	2066	693	8
2017	307	160	2067	617	7
2018	352	169	2068	545	6
2019	398	177	2069	477	5
2020	451	186	2070	413	4
2021	508	194	2071	354	3
2022	570	202	2072	300	2
2023	634	208	2073	251	2
2024	700	212	2074	207	1
2025	772	217	2075	169	1
2026	849	221	2076	136	1
2027	927	223	2077	107	1
2028	1,007	225	2078	84	0
2029	1,088	225	2079	64	0
2030	1,171	224	2080	48	0
2031	1,255	222	2081	36	0
2032	1,338	219	2082	26	0
2033	1,418	215	2083	19	0
2034	1,496	210	2084	13	0
2035	1,571	204	2085	9	0
2036	1,643	198	2086	6	0
2037	1,713	191	2087	4	0
2038	1,772	183	2088	3	0
2039	1,824	174	2089	2	0
2040	1,870	166	2090	1	0
2041	1,908	156	2091	1	0
2042	1,939	147	2092	0	0
2043	1,957	138	2093	0	0
2044	1,966	128	2094	0	0
2045	1,968	119	2095	0	0
2046	1,962	109	2096	0	0
2047	1,948	101	2097	0	0
2048	1,924	92	2098	0	0
2049	1,892	84	2099	0	0
2050	1,854	76	2100	0	0
2051	1,810	69	2101	0	0
2052	1,759	62	2102	0	0
2053	1,702	55	2103	0	0
2054	1,640	49	2104	0	0
2055	1,574	44	2105	0	0
2056	1,502	39	2106	0	0
2057	1,427	34	2107	0	0
2058	\$1,349	\$30	2108	\$0	\$0
			Total	\$70,669	\$7,366

Projected Benefit Payments					
WSPRS - Plan 1/2					
(\$ in Millions)	Projected Value	Present Value	Year	Projected Value	Present Value
2009	\$36	\$35	2059	\$88	\$2
2010	38	34	2060	82	2
2011	41	34	2061	76	1
2012	43	33	2062	70	1
2013	46	33	2063	63	1
2014	49	32	2064	57	1
2015	53	32	2065	51	1
2016	57	32	2066	46	1
2017	61	32	2067	40	0
2018	65	31	2068	35	0
2019	69	31	2069	30	0
2020	72	30	2070	26	0
2021	76	29	2071	22	0
2022	81	28	2072	18	0
2023	85	28	2073	15	0
2024	90	27	2074	12	0
2025	95	27	2075	10	0
2026	100	26	2076	8	0
2027	105	25	2077	6	0
2028	110	24	2078	5	0
2029	114	23	2079	4	0
2030	118	23	2080	3	0
2031	122	22	2081	2	0
2032	127	21	2082	1	0
2033	131	20	2083	1	0
2034	134	19	2084	1	0
2035	136	18	2085	0	0
2036	139	17	2086	0	0
2037	141	16	2087	0	0
2038	142	15	2088	0	0
2039	143	14	2089	0	0
2040	143	13	2090	0	0
2041	143	12	2091	0	0
2042	143	11	2092	0	0
2043	143	10	2093	0	0
2044	142	9	2094	0	0
2045	141	8	2095	0	0
2046	139	8	2096	0	0
2047	138	7	2097	0	0
2048	136	6	2098	0	0
2049	133	6	2099	0	0
2050	130	5	2100	0	0
2051	127	5	2101	0	0
2052	123	4	2102	0	0
2053	119	4	2103	0	0
2054	115	3	2104	0	0
2055	110	3	2105	0	0
2056	105	3	2106	0	0
2057	100	2	2107	0	0
2058	\$94	\$2	2108	\$0	\$0
			Total	\$6,017	\$941

Age/Service Distributions

Age and Service Distribution of Active Members (Number of Actives and Average Annual Salary)														
Attained Age	PERS Plan 1 Attained Years of Service													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
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
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
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
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
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
45-49	0	0	0	0	0	1	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	5	13	19	20	19	106	145	142	177	177	368	41	0	4
	\$31,236	\$43,719	\$39,392	\$37,446	\$37,530	\$43,837	\$42,843	\$49,667	\$53,361	\$60,536	\$63,451	\$67,648	\$0	\$52,958
55-59	22	42	62	81	66	291	420	552	687	613	948	476	17	1,232
	\$45,016	\$44,495	\$38,077	\$40,266	\$41,810	\$46,394	\$46,378	\$50,460	\$54,146	\$60,627	\$65,340	\$63,686	\$70,990	\$54,489
60-64	14	51	49	43	47	300	320	442	585	459	654	523	129	4,277
	\$35,081	\$37,168	\$43,664	\$40,720	\$44,478	\$46,592	\$50,883	\$53,005	\$55,884	\$62,832	\$63,570	\$66,223	\$65,158	\$56,091
65-69	11	14	11	12	11	74	83	102	106	92	203	137	96	3,616
	\$33,411	\$32,714	\$31,076	\$26,021	\$38,423	\$44,224	\$48,659	\$51,854	\$58,270	\$61,527	\$53,880	\$61,586	\$67,245	\$57,578
70 & Over	2	3	7	6	5	34	24	27	30	23	44	39	29	\$54,801
	\$28,000	\$28,855	\$34,746	\$35,135	\$26,622	\$28,549	\$54,469	\$49,380	\$50,483	\$61,250	\$38,474	\$48,862	\$58,512	\$46,005
Total	54	123	148	162	148	806	992	1,265	1,586	1,366	2,217	1,216	271	10,354
	\$38,170	\$39,652	\$39,418	\$38,793	\$41,343	\$45,145	\$47,701	\$51,350	\$54,909	\$61,436	\$62,922	\$64,199	\$65,552	\$56,034

Average:	Age	59.5	Number of Participants:	Vested	9,630	Males	4,027	Early Retirement Eligible:	0
	Service	23.1		Not Vested	724	Females	6,327	Normal Retirement Eligible:	7,033

*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													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 25	742	930	505	211	83	36	0	0	0	0	0	0	0	2,507
	\$32,278	\$32,115	\$35,949	\$36,353	\$40,058	\$38,526	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,647
25-29	608	1,492	1,446	1,142	740	1,286	50	0	0	0	0	0	0	6,764
	\$36,635	\$38,676	\$41,497	\$43,491	\$46,196	\$47,914	\$48,105	\$0	\$0	\$0	\$0	\$0	\$0	\$42,557
30-34	453	1,226	1,321	1,099	840	3,730	1,136	10	0	0	0	0	0	9,815
	\$37,865	\$42,236	\$45,773	\$47,363	\$48,727	\$52,984	\$54,626	\$58,456	\$0	\$0	\$0	\$0	\$0	\$49,175
35-39	379	1,009	1,114	1,030	803	4,215	3,224	780	33	0	0	0	0	12,587
	\$39,283	\$43,129	\$45,163	\$48,050	\$50,993	\$54,788	\$58,489	\$58,207	\$66,131	\$0	\$0	\$0	\$0	\$52,931
40-44	359	909	1,052	926	788	3,971	3,593	2,545	735	23	0	0	0	14,901
	\$39,586	\$43,684	\$45,478	\$48,228	\$50,386	\$55,679	\$59,672	\$62,945	\$60,120	\$59,099	\$0	\$0	\$0	\$55,525
45-49	394	919	1,007	884	753	4,096	3,846	3,346	2,366	871	55	0	0	18,537
	\$38,448	\$43,527	\$47,045	\$48,099	\$51,387	\$54,374	\$58,468	\$62,861	\$65,708	\$63,870	\$62,225	\$0	\$0	\$56,977
50-54	323	876	840	777	718	3,890	4,069	3,775	3,188	2,224	720	0	0	21,400
	\$40,023	\$43,120	\$45,989	\$47,497	\$49,549	\$54,773	\$57,858	\$62,668	\$65,733	\$68,731	\$68,093	\$0	\$0	\$58,800
55-59	260	619	669	600	534	3,104	3,377	3,699	3,132	2,232	968	0	0	19,194
	\$41,374	\$44,515	\$47,485	\$49,487	\$49,083	\$54,911	\$57,215	\$61,036	\$64,790	\$68,863	\$70,105	\$0	\$0	\$59,388
60-64	118	297	335	342	313	1,754	2,122	2,517	2,282	1,565	610	2	0	12,257
	\$38,171	\$42,732	\$48,745	\$49,633	\$50,008	\$54,469	\$56,265	\$60,481	\$61,598	\$64,840	\$68,829	\$146,197	\$0	\$58,549
65-69	48	75	80	71	80	535	581	648	541	366	132	1	0	3,158
	\$34,517	\$39,302	\$41,112	\$45,719	\$39,274	\$50,672	\$52,963	\$57,135	\$59,504	\$58,519	\$65,801	*	\$0	\$54,318
70 & Over	21	22	25	26	21	134	142	111	102	59	17	0	0	680
	\$36,560	\$33,528	\$42,222	\$38,138	\$34,840	\$42,437	\$45,229	\$48,746	\$57,241	\$52,775	\$62,659	\$0	\$0	\$46,796
Total	3,705	8,374	8,394	7,108	5,673	26,751	22,140	17,431	12,379	7,340	2,502	3	0	121,800
	\$37,311	\$41,113	\$44,702	\$46,971	\$49,198	\$54,100	\$57,702	\$61,587	\$64,053	\$66,697	\$68,764	\$116,006	\$0	\$55,204

Average: Age 47.1 Number of Participants: Vested 85,965 Males Early Retirement Eligible: 10,880
 Service 11.1 Not Vested 35,835 Females Normal Retirement Eligible: 3,369

*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													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 25	371	590	267	109	34	17	0	0	0	0	0	0	0	1,388
	\$28,612	\$29,486	\$33,621	\$32,804	\$37,059	\$40,137	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,624
25-29	297	907	788	610	386	415	1	0	0	0	0	0	0	3,404
	\$33,926	\$36,501	\$40,212	\$44,040	\$45,671	\$47,641	*	\$0	\$0	\$0	\$0	\$0	\$0	\$40,890
30-34	204	618	582	488	435	920	104	5	0	0	0	0	0	3,356
	\$36,414	\$41,573	\$43,526	\$47,064	\$48,395	\$52,859	\$57,925	\$58,028	\$0	\$0	\$0	\$0	\$0	\$46,906
35-39	138	441	434	393	295	890	432	145	2	0	0	0	0	3,170
	\$38,685	\$42,076	\$46,578	\$49,870	\$50,596	\$54,997	\$61,366	\$60,883	\$84,767	\$0	\$0	\$0	\$0	\$51,447
40-44	138	387	425	318	263	766	454	518	130	4	0	0	0	3,403
	\$39,855	\$43,080	\$46,631	\$51,246	\$50,308	\$55,315	\$64,117	\$68,494	\$65,433	\$88,730	\$0	\$0	\$0	\$55,051
45-49	128	341	361	285	250	683	406	688	488	158	9	0	0	3,797
	\$37,426	\$41,407	\$45,463	\$50,063	\$49,654	\$55,533	\$63,343	\$68,634	\$70,089	\$71,286	\$68,975	\$0	\$0	\$57,666
50-54	83	287	289	278	210	657	406	643	597	354	115	0	0	3,919
	\$44,649	\$40,992	\$47,377	\$50,807	\$50,000	\$55,762	\$58,814	\$65,492	\$71,253	\$71,791	\$66,347	\$0	\$0	\$59,197
55-59	67	172	198	181	149	487	324	464	451	280	110	0	0	2,883
	\$39,871	\$43,412	\$47,502	\$52,898	\$49,168	\$55,799	\$57,793	\$64,136	\$66,098	\$72,386	\$72,126	\$0	\$0	\$59,006
60-64	34	100	107	94	87	240	149	229	196	146	46	0	0	1,428
	\$37,378	\$42,216	\$54,000	\$46,297	\$51,440	\$54,493	\$55,786	\$61,078	\$61,701	\$72,986	\$71,628	\$0	\$0	\$57,086
65-69	13	28	24	23	16	58	25	32	28	7	4	0	0	258
	\$33,812	\$38,387	\$48,531	\$49,841	\$57,638	\$48,022	\$62,004	\$58,895	\$60,383	\$61,862	\$56,145	\$0	\$0	\$51,612
70 & Over	9	14	11	4	8	20	2	2	2	2	1	0	0	75
	\$27,001	\$28,842	\$33,398	\$38,180	\$47,514	\$50,374	\$34,508	\$51,783	\$48,288	\$40,262	\$0	\$0	\$0	\$39,277
Total	1,482	3,885	3,486	2,783	2,133	5,153	2,303	2,726	1,894	951	285	0	0	27,081
	\$35,141	\$38,732	\$43,846	\$47,762	\$48,811	\$54,145	\$60,770	\$65,907	\$68,167	\$71,998	\$69,283	\$0	\$0	\$52,006

Average:	Age	42.4	Number of Participants:	Vested	9,744	Males	12,684	Early Retirement Eligible:	2,445
	Service	7.7		Not Vested	17,337	Females	14,397	Normal Retirement Eligible:	166

*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) <i>(Continued)</i>														
Attained Age	TRS Plan 1 Attained Years of Service													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
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
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
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
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
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
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
50-54	0	0	1	0	0	3	9	6	22	34	67	0	0	142
	\$0	\$0	\$0	\$0	\$0	\$55,965	\$68,105	\$78,690	\$70,427	\$72,859	\$80,020	\$0	\$0	\$75,188
55-59	1	8	6	6	8	58	100	197	320	378	934	307	0	2,323
	\$52,189	\$67,736	\$49,083	\$49,611	\$58,621	\$64,883	\$69,314	\$73,188	\$75,695	\$78,282	\$77,906	\$77,906	\$0	\$74,980
60-64	1	3	2	7	11	60	110	223	366	363	487	478	100	2,211
	\$42,739	\$64,893	\$44,337	\$59,354	\$63,438	\$63,746	\$69,653	\$72,366	\$76,044	\$77,080	\$79,044	\$78,802	\$78,802	\$74,587
65-69	2	3	4	3	3	16	29	55	81	58	71	64	75	464
	\$49,000	\$61,868	\$45,314	\$77,192	\$72,912	\$70,712	\$63,728	\$70,853	\$72,523	\$75,952	\$76,535	\$85,828	\$74,199	\$74,489
70 & Over	0	1	0	0	0	4	5	5	6	6	5	11	21	64
	\$0	\$0	\$0	\$0	\$0	\$66,385	\$63,657	\$59,316	\$59,749	\$70,593	\$82,726	\$73,221	\$70,949	\$69,415
Total	4	15	13	16	22	141	253	486	795	839	1,564	860	196	5,204
	\$50,568	\$53,499	\$57,942	\$52,277	\$57,660	\$62,207	\$64,346	\$69,656	\$72,564	\$75,712	\$77,917	\$79,068	\$76,200	\$74,707

Average: Age 60.0 Number of Participants: Vested 5,129 Males Early Retirement Eligible: 0
 Service 27.4 Not Vested 75 Females Normal Retirement Eligible: 4,394

*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													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 25	7	144	33	0	0	0	0	0	0	0	0	0	0	184
	\$48,780	\$46,668	\$40,808	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,697
25-29	34	488	405	0	1	0	0	0	0	0	0	0	0	928
	\$54,372	\$50,782	\$43,947	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47,930
30-34	25	237	209	1	0	0	0	0	0	0	0	0	0	472
	\$56,084	\$52,658	\$47,484	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,549
35-39	20	162	147	3	7	26	149	52	0	0	0	0	0	566
	\$54,999	\$53,002	\$47,562	\$59,809	\$49,604	\$59,946	\$68,871	\$69,684	\$0	\$0	\$0	\$0	\$0	\$57,683
40-44	19	154	107	11	16	136	217	324	22	0	0	0	0	1,006
	\$64,117	\$53,184	\$49,845	\$53,483	\$50,323	\$57,998	\$67,154	\$71,923	\$72,746	\$0	\$0	\$0	\$0	\$63,120
45-49	19	112	109	28	14	182	255	348	186	31	0	0	0	1,284
	\$54,229	\$54,588	\$51,464	\$56,392	\$56,530	\$59,494	\$66,923	\$73,076	\$73,825	\$79,390	\$0	\$0	\$0	\$65,919
50-54	9	108	91	15	17	161	281	414	246	206	52	0	0	1,600
	\$62,950	\$56,267	\$52,337	\$50,338	\$56,769	\$60,449	\$65,914	\$72,213	\$73,644	\$76,040	\$79,341	\$0	\$0	\$68,240
55-59	11	73	49	8	11	97	233	548	306	197	75	0	0	1,608
	\$61,487	\$60,881	\$56,762	\$59,497	\$64,864	\$62,814	\$67,509	\$72,678	\$72,977	\$74,945	\$75,527	\$0	\$0	\$70,565
60-64	5	27	13	1	2	44	165	480	257	156	53	0	0	1,203
	\$62,156	\$62,090	\$60,099	*	\$53,377	\$65,570	\$69,742	\$70,769	\$72,389	\$74,740	\$77,318	\$0	\$0	\$71,205
65-69	2	4	1	0	1	12	34	115	66	41	13	0	0	289
	\$49,000	\$72,820	*	\$0	*	\$68,850	\$67,058	\$71,519	\$77,400	\$72,921	\$80,499	\$0	\$0	\$72,588
70 & Over	1	0	1	0	0	3	2	13	5	7	2	0	0	34
	*	\$0	*	\$0	\$0	\$79,198	\$56,783	\$73,048	\$74,926	\$78,691	\$66,575	\$0	\$0	\$72,633
Total	152	1,509	1,165	67	69	661	1,336	2,294	1,088	638	195	0	0	9,174
	\$56,886	\$52,592	\$47,609	\$55,107	\$55,260	\$60,588	\$67,404	\$72,025	\$73,406	\$75,376	\$77,271	\$0	\$0	\$64,239

Average:	Age	47.8	Number of Participants:	Vested	6,153	Males	2,248	Early Retirement Eligible:	1,129
	Service	12.1		Not Vested	3,021	Females	6,926	Normal Retirement Eligible:	314

*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) <i>(Continued)</i>														
TRS Plan 3														
Attained Age	Attained Years of Service													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 25	10	207	55	8	0	0	0	0	0	0	0	0	0	280
	\$46,729	\$47,597	\$41,595	\$46,448	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,354
25-29	34	732	954	1,113	864	737	0	0	0	0	0	0	0	4,434
	\$61,959	\$51,592	\$45,600	\$46,338	\$47,820	\$49,646	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48,005
30-34	27	389	518	843	890	4,243	482	0	0	0	0	0	0	7,392
	\$61,325	\$54,228	\$48,277	\$49,190	\$51,809	\$54,592	\$62,511	\$0	\$0	\$0	\$0	\$0	\$0	\$53,720
35-39	17	262	290	462	506	2,998	3,086	330	0	0	0	0	0	7,951
	\$62,575	\$55,320	\$49,202	\$50,799	\$52,212	\$57,548	\$66,702	\$74,930	\$0	\$0	\$0	\$0	\$0	\$60,723
40-44	16	176	227	329	342	1,768	2,093	2,034	277	0	0	0	0	7,262
	\$63,926	\$54,545	\$50,151	\$50,338	\$52,881	\$58,836	\$67,644	\$74,634	\$76,676	\$0	\$0	\$0	\$0	\$65,450
45-49	23	147	202	296	299	1,556	1,374	1,584	1,623	262	0	0	0	7,366
	\$62,107	\$56,734	\$50,552	\$51,767	\$52,177	\$58,500	\$68,035	\$74,745	\$77,653	\$80,089	\$0	\$0	\$0	\$67,991
50-54	10	97	154	234	257	1,453	1,359	1,452	1,289	1,391	346	0	0	8,042
	\$60,012	\$53,819	\$52,783	\$53,737	\$52,612	\$58,303	\$67,456	\$74,053	\$76,123	\$78,388	\$79,892	\$0	\$0	\$69,480
55-59	4	47	82	162	157	1,105	1,174	1,414	1,167	876	511	0	0	6,699
	\$57,201	\$60,115	\$55,894	\$55,667	\$54,633	\$60,326	\$67,337	\$73,873	\$75,642	\$77,311	\$78,458	\$0	\$0	\$70,383
60-64	2	16	25	50	67	478	582	684	630	407	168	1	0	3,110
	\$59,033	\$62,563	\$60,367	\$59,462	\$63,391	\$64,112	\$68,753	\$73,380	\$74,400	\$78,059	\$78,984	*	\$0	\$71,604
65-69	0	2	4	11	12	100	71	89	70	58	25	0	0	442
	\$0	\$115,799	\$45,042	\$52,475	\$62,470	\$64,785	\$71,204	\$69,485	\$72,405	\$78,088	\$78,347	\$0	\$0	\$70,165
70 & Over	0	0	0	1	0	11	7	7	4	1	1	0	0	32
	\$0	\$0	\$0	*	\$0	\$61,117	\$66,787	\$73,348	\$61,435	*	*	\$0	\$0	\$65,995
Total	143	2,075	2,511	3,509	3,394	14,449	10,228	7,594	5,060	2,995	1,051	1	0	53,010
	\$60,781	\$53,217	\$48,213	\$49,580	\$51,452	\$57,095	\$67,197	\$74,243	\$76,255	\$78,171	\$79,002	*	\$0	\$63,534

Average:	Age	44.0	Number of Participants:	Vested	29,585	Males	15,451	Early Retirement Eligible:	7,956
	Service	11.3		Not Vested	23,425	Females	37,559	Normal Retirement Eligible:	434

*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													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 25	47	169	61	2	1	0	0	0	0	0	0	0	0	280
	\$18,039	\$19,107	\$22,165	\$24,187	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,704
25-29	55	268	116	19	13	38	8	0	0	0	0	0	0	517
	\$19,079	\$21,430	\$26,198	\$28,044	\$35,632	\$34,019	\$41,591	\$0	\$0	\$0	\$0	\$0	\$0	\$24,087
30-34	63	229	110	27	24	119	121	3	0	0	0	0	0	696
	\$18,492	\$21,139	\$26,912	\$28,953	\$24,009	\$31,572	\$34,142	\$37,114	\$0	\$0	\$0	\$0	\$0	\$26,327
35-39	105	339	175	20	43	218	319	69	3	0	0	0	0	1,291
	\$16,053	\$18,647	\$23,588	\$22,098	\$25,256	\$27,995	\$35,304	\$33,678	\$36,826	\$0	\$0	\$0	\$0	\$25,919
40-44	115	359	215	57	40	397	552	174	47	2	0	0	0	1,958
	\$15,596	\$19,171	\$23,933	\$25,911	\$25,998	\$28,294	\$31,819	\$36,011	\$43,435	\$39,306	\$0	\$0	\$0	\$27,335
45-49	112	382	235	66	66	685	1,184	458	157	47	6	0	0	3,398
	\$16,175	\$19,351	\$22,946	\$25,255	\$22,470	\$26,262	\$28,886	\$34,353	\$39,128	\$44,584	\$46,556	\$0	\$0	\$27,719
50-54	101	300	184	66	71	771	1,677	944	305	96	32	0	0	4,547
	\$15,962	\$19,508	\$24,718	\$23,713	\$23,124	\$24,868	\$28,542	\$29,966	\$35,927	\$44,962	\$49,643	\$0	\$0	\$28,020
55-59	46	183	151	43	48	497	1,162	1,046	469	181	58	0	0	3,884
	\$15,972	\$19,788	\$24,497	\$23,801	\$25,849	\$26,135	\$28,761	\$29,114	\$33,512	\$43,912	\$49,296	\$0	\$0	\$29,276
60-64	30	132	64	20	29	239	622	645	466	253	71	0	0	2,571
	\$16,000	\$20,179	\$20,672	\$23,998	\$27,319	\$27,574	\$29,325	\$30,491	\$33,551	\$38,650	\$43,317	\$0	\$0	\$30,620
65-69	5	31	23	8	6	68	210	201	120	99	33	0	0	804
	\$16,995	\$19,926	\$19,996	\$34,134	\$15,370	\$23,667	\$28,447	\$30,044	\$33,397	\$32,452	\$36,518	\$0	\$0	\$29,323
70 & Over	3	13	6	2	4	27	75	55	36	24	6	0	0	251
	\$12,000	\$13,954	\$17,030	\$12,358	\$14,032	\$19,463	\$23,740	\$25,033	\$31,335	\$25,758	\$43,876	\$0	\$0	\$24,274
Total	682	2,405	1,340	330	345	3,059	5,930	3,595	1,603	702	206	0	0	20,197
	\$16,570	\$19,686	\$23,992	\$25,197	\$24,670	\$26,565	\$29,472	\$30,670	\$34,773	\$39,954	\$45,005	\$0	\$0	\$28,072

Average:	Age	50.6	Number of Participants:	Vested	14,899	Males	4,472	Early Retirement Eligible:	1,512
	Service	10.9		Not Vested	5,298	Females	15,725	Normal Retirement Eligible:	955

*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													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 25	38	171	119	65	26	4	0	0	0	0	0	0	0	423
	\$18,355	\$19,670	\$22,217	\$24,828	\$28,757	\$21,371	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,635
25-29	47	286	237	243	156	275	1	0	0	0	0	0	0	1,245
	\$18,796	\$21,358	\$25,171	\$26,658	\$26,363	\$30,395	*	\$0	\$0	\$0	\$0	\$0	\$0	\$25,703
30-34	56	237	269	241	184	471	43	3	0	0	0	0	0	1,504
	\$17,739	\$21,098	\$24,143	\$27,935	\$28,828	\$32,436	\$40,700	\$53,986	\$0	\$0	\$0	\$0	\$0	\$27,735
35-39	64	319	347	368	306	791	156	66	2	0	0	0	0	2,419
	\$14,474	\$19,134	\$22,009	\$23,609	\$25,309	\$30,160	\$41,485	\$42,477	\$68,817	\$0	\$0	\$0	\$0	\$26,610
40-44	92	402	485	576	451	1,448	337	205	51	2	0	0	0	4,049
	\$15,991	\$17,795	\$20,480	\$23,609	\$23,737	\$27,016	\$35,057	\$41,891	\$44,648	\$64,245	\$0	\$0	\$0	\$25,880
45-49	87	403	548	672	571	2,248	793	503	192	83	8	0	0	6,108
	\$14,509	\$18,945	\$21,888	\$23,442	\$23,824	\$26,075	\$30,389	\$36,938	\$46,313	\$53,296	\$43,773	\$0	\$0	\$27,048
50-54	43	266	361	489	462	2,039	1,110	1,214	467	192	49	0	0	6,692
	\$15,192	\$18,206	\$21,773	\$23,450	\$24,521	\$26,752	\$29,081	\$31,982	\$42,263	\$49,036	\$51,218	\$0	\$0	\$28,910
55-59	22	147	206	300	314	1,330	793	1,307	798	263	61	0	0	5,541
	\$14,786	\$18,516	\$23,329	\$24,527	\$25,922	\$26,972	\$29,348	\$30,306	\$34,890	\$41,625	\$48,249	\$0	\$0	\$29,569
60-64	21	81	139	165	183	708	291	718	587	310	74	0	0	3,277
	\$13,922	\$18,713	\$22,221	\$24,419	\$23,358	\$28,583	\$30,595	\$30,302	\$33,263	\$37,646	\$40,553	\$0	\$0	\$29,995
65-69	6	22	45	61	57	272	66	112	105	75	14	0	0	835
	\$14,292	\$15,538	\$19,785	\$22,034	\$21,953	\$25,469	\$25,307	\$28,965	\$33,885	\$34,212	\$40,927	\$0	\$0	\$26,888
70 & Over	1	10	15	26	17	66	16	15	12	5	1	0	0	184
	\$13,987	\$16,165	\$20,424	\$21,765	\$22,577	\$28,913	\$29,364	\$30,665	\$34,840	\$34,840	*	\$0	\$0	\$23,124
Total	477	2,344	2,771	3,206	2,727	9,652	3,606	4,143	2,214	930	207	0	0	32,277
	\$15,938	\$19,167	\$22,214	\$24,203	\$24,782	\$27,392	\$30,731	\$32,346	\$37,189	\$42,285	\$45,416	\$0	\$0	\$27,869

Average:	Age	48.7	Number of Participants:	Vested	16,590	Males	6,966	Early Retirement Eligible:	5,226
	Service	8.9		Not Vested	15,687	Females	25,311	Normal Retirement Eligible:	719

*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	PSERS Plan 2 Attained Years of Service													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 25	22	150	108	8	0	0	0	0	0	0	0	0	0	288
	\$38,631	\$42,457	\$45,868	\$47,319	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,579
25-29	49	303	316	147	0	0	0	0	0	0	0	0	0	815
	\$39,991	\$42,090	\$46,020	\$50,039	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44,921
30-34	33	182	205	271	0	0	0	0	0	0	0	0	0	691
	\$40,501	\$41,976	\$47,928	\$54,048	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48,406
35-39	34	153	144	383	0	0	0	0	0	0	0	0	0	714
	\$40,527	\$44,237	\$48,805	\$58,507	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52,636
40-44	27	121	128	416	0	0	0	0	0	0	0	0	0	692
	\$41,450	\$44,762	\$50,409	\$60,762	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55,296
45-49	17	94	86	388	0	0	0	0	0	0	0	0	0	585
	\$42,356	\$44,550	\$50,705	\$62,333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,185
50-54	8	45	46	275	0	0	0	0	0	0	0	0	0	374
	\$41,162	\$46,103	\$48,813	\$61,641	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,755
55-59	3	21	31	90	0	0	0	0	0	0	0	0	0	145
	\$47,051	\$42,855	\$50,206	\$60,881	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55,702
60-64	1	4	16	11	0	0	0	0	0	0	0	0	0	32
	*	\$41,394	\$50,453	\$57,357	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51,461
65-69	0	3	1	0	0	0	0	0	0	0	0	0	0	4
	\$0	\$41,398	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42,863
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
Total	194	1,076	1,081	1,989	0	0	0	0	0	0	0	0	0	4,340
	\$40,601	\$43,121	\$47,936	\$58,981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51,476

Average:	Age	37.6	Number of Participants:	Vested	0	Males	3,224	Early Retirement Eligible:	64
	Service	2.0		Not Vested	4,340	Females	1,116	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													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
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
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
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
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
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
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
50-54	0	0	0	0	0	0	0	0	1	3	15	0	0	19
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$64,634	\$94,536	\$0	\$0	\$0	\$89,265
55-59	0	0	0	0	0	0	0	0	2	1	54	17	0	75
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74,052	\$89,834	\$99,665	\$0	\$0	\$92,028
60-64	0	0	0	0	0	0	0	0	0	2	10	24	12	48
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$87,769	\$91,445	\$85,949	\$93,579	\$89,078
65-69	0	0	0	0	0	0	0	0	0	0	2	2	5	9
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$73,718	\$82,930	\$98,635	\$89,608
70 & 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	\$0	\$94,875	\$91,654
Total	0	0	0	0	0	0	1	0	3	6	81	44	19	154
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77,394	\$73,562	\$90,505	\$91,095	\$95,046	\$90,619

Average: Age 58.9 Service 34.3 Number of Participants: Vested 154 Not Vested 0 Males 150 Females 4 Early Retirement Eligible: N/A Normal Retirement Eligible: 154

*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)														
Attained Age	LEOFF Plan 1 Attained Years of Service													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
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
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
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
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
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
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
50-54	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	0	0	0	0	0	0	0	0	0	0	0	0	0	35
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$99,085	\$115,511	\$0	\$100,493
60-64	0	0	0	0	0	0	0	0	0	0	0	0	0	93
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95,775	\$99,369	\$0	\$97,127
65-69	0	0	0	0	0	0	0	0	0	0	0	0	0	63
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88,643	\$90,815	\$104,609	\$92,132
70 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	8
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,798	\$94,871	\$97,835
	0	0	0	0	0	0	0	0	0	0	1	1	1	3
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$85,760
Total	0	0	0	0	0	0	0	0	0	2	110	76	14	202
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95,129	\$95,399	\$96,094	\$100,509	\$96,012

Average: Age 58.4 Service 34.6 Number of Participants: Vested 202 Not Vested 0 Males 201 Females 1 Early Retirement Eligible: N/A Normal Retirement Eligible: 202

*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	32	70	30	7	1	0	0	0	0	0	0	0	0	0	140
	\$54,723	\$55,123	\$64,015	\$71,213	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,922
25-29	54	201	209	168	117	84	0	0	0	0	0	0	0	0	833
	\$55,006	\$57,323	\$62,548	\$69,282	\$72,324	\$76,066	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$64,893
30-34	34	120	150	147	130	572	135	0	0	0	0	0	0	0	1,288
	\$54,418	\$57,766	\$64,944	\$69,416	\$71,990	\$78,709	\$82,914	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$73,216
35-39	23	85	93	96	94	567	751	148	0	0	0	0	0	0	1,857
	\$57,825	\$60,037	\$64,758	\$70,070	\$72,268	\$78,313	\$83,291	\$89,784	\$0	\$0	\$0	\$0	\$0	\$0	\$78,739
40-44	13	35	47	57	47	284	604	679	178	0	0	0	0	0	1,944
	\$53,765	\$58,291	\$64,968	\$71,127	\$71,942	\$78,972	\$84,877	\$90,255	\$96,130	\$0	\$0	\$0	\$0	\$0	\$85,039
45-49	6	15	9	27	18	144	257	456	525	109	0	0	0	0	1,566
	\$64,353	\$67,689	\$72,382	\$70,309	\$69,753	\$80,950	\$84,196	\$89,998	\$94,473	\$99,205	\$0	\$0	\$0	\$0	\$89,369
50-54	2	9	11	5	5	53	109	200	308	385	97	0	0	0	1,184
	\$91,012	\$69,611	\$82,250	\$59,309	\$65,300	\$75,035	\$79,970	\$87,099	\$93,532	\$101,990	\$101,162	\$0	\$0	\$0	\$93,190
55-59	3	1	3	4	4	35	56	58	119	189	116	0	0	0	588
	\$75,614	*	\$88,502	\$70,722	\$84,278	\$80,797	\$80,258	\$85,830	\$87,184	\$96,443	\$97,176	\$0	\$0	\$0	\$90,710
60-64	0	2	0	1	4	14	17	18	43	37	20	0	0	0	156
	\$0	\$51,748	\$0	*	\$95,828	\$81,413	\$91,101	\$84,672	\$84,739	\$90,989	\$97,130	\$0	\$0	\$0	\$87,967
65-69	0	0	1	0	0	4	0	5	4	3	1	0	0	0	18
	\$0	\$0	*	\$0	\$0	\$86,848	\$0	\$91,256	\$76,755	\$82,172	*	\$0	\$0	\$0	\$84,761
70 & Over	0	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	\$0	\$97,911
Total	167	538	553	512	420	1,757	1,930	1,565	1,177	723	234	0	0	0	9,576
	\$56,261	\$58,087	\$64,542	\$69,670	\$72,329	\$78,652	\$83,693	\$89,499	\$93,324	\$99,475	\$98,875	\$0	\$0	\$0	\$82,192

Average:	Age	41.5	Number of Participants:	Vested	7,218	Males	8,659	Early Retirement Eligible:	487
	Service	12.4		Not Vested	2,358	Females	917	Normal Retirement Eligible:	1,182

*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)														
Attained Age	LEOFF Plan 2 Attained Years of Service													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 25	31	71	20	10	1	1	0	0	0	0	0	0	0	134
	\$49,791	\$54,152	\$64,605	\$67,886	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56,346
25-29	44	133	124	125	72	87	0	0	0	0	0	0	0	585
	\$51,092	\$57,417	\$64,636	\$72,294	\$79,856	\$83,093	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$68,231
30-34	35	88	109	100	100	466	109	0	0	0	0	0	0	1,007
	\$54,891	\$58,174	\$66,295	\$72,014	\$76,407	\$83,458	\$88,967	\$0	\$0	\$0	\$0	\$0	\$0	\$77,157
35-39	23	39	40	70	61	449	531	134	0	0	0	0	0	1,347
	\$52,987	\$59,383	\$63,539	\$74,148	\$82,865	\$84,619	\$90,235	\$93,959	\$0	\$0	\$0	\$0	\$0	\$85,242
40-44	8	21	20	26	45	231	442	473	110	1	0	0	0	1,377
	\$54,564	\$59,668	\$64,515	\$77,067	\$81,656	\$83,872	\$90,614	\$96,300	\$105,066	*	\$0	\$0	\$0	\$90,982
45-49	1	2	5	16	22	118	192	396	368	148	4	0	0	1,272
	\$57,553	\$79,987	\$74,698	\$87,274	\$83,899	\$87,227	\$98,457	\$102,493	\$108,030	\$95,454	\$0	\$0	\$0	\$97,018
50-54	1	4	5	4	10	41	76	232	242	337	106	0	0	1,058
	\$75,080	\$86,877	\$81,796	\$106,703	\$85,486	\$84,322	\$94,300	\$101,420	\$109,093	\$110,133	\$0	\$0	\$0	\$101,127
55-59	1	1	1	5	4	28	26	61	107	179	65	0	0	478
	\$97,759	\$97,759	\$97,759	\$97,759	\$74,436	\$85,306	\$85,627	\$95,904	\$99,512	\$105,848	\$105,794	\$0	\$0	\$100,448
60-64	0	1	0	1	1	12	9	10	10	34	20	0	0	98
	\$0	\$0	\$0	\$0	\$0	\$105,809	\$83,968	\$92,791	\$108,207	\$105,801	\$104,808	\$0	\$0	\$102,618
65-69	0	0	0	1	1	4	2	3	5	3	0	0	0	19
	\$0	\$0	\$0	\$0	\$0	\$81,957	\$115,658	\$75,980	\$110,141	\$84,098	\$0	\$0	\$0	\$88,440
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
Total	144	360	324	358	317	1,437	1,387	1,309	842	702	195	0	0	7,375
	\$53,151	\$57,584	\$65,607	\$73,472	\$81,028	\$84,184	\$89,426	\$96,267	\$102,255	\$107,749	\$107,839	\$0	\$0	\$88,870

Average:	Age	41.8	Number of Participants:	Vested	5,789	Males	6,936	Early Retirement Eligible:	413
	Service	13.0		Not Vested	1,586	Females	439	Normal Retirement Eligible:	979

*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 Years of Service													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
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
25-29	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	*
30-34	1	0	0	0	0	39	27	0	0	0	0	0	0	67
	\$0	\$0	\$0	\$0	\$0	\$76,746	\$71,823	\$0	\$0	\$0	\$0	\$0	\$0	\$74,438
35-39	0	0	0	0	0	26	136	24	0	0	0	0	0	186
	\$0	\$0	\$0	\$0	\$0	\$72,553	\$76,732	\$81,391	\$0	\$0	\$0	\$0	\$0	\$76,749
40-44	0	0	0	0	0	18	80	99	45	0	0	0	0	242
	\$0	\$0	\$0	\$0	\$0	\$75,640	\$76,597	\$83,790	\$84,423	\$0	\$0	\$0	\$0	\$80,924
45-49	0	0	0	0	0	5	29	35	129	7	0	0	0	205
	\$0	\$0	\$0	\$0	\$0	\$68,705	\$75,665	\$79,108	\$85,412	\$90,036	\$0	\$0	\$0	\$82,707
50-54	0	0	0	0	0	6	9	9	45	15	8	0	0	92
	\$0	\$0	\$0	\$0	\$0	\$69,302	\$75,326	\$79,726	\$82,091	\$90,966	\$92,348	\$0	\$0	\$82,703
55-59	0	0	0	0	0	3	3	3	6	8	3	3	0	29
	\$0	\$0	\$0	\$0	\$0	\$71,729	\$75,962	\$68,538	\$77,810	\$93,662	\$99,345	\$78,130	\$0	\$82,664
60-64	0	0	0	0	0	1	2	1	3	0	0	0	1	8
	\$0	\$0	\$0	\$0	\$0	*	\$76,833	*	\$82,288	\$0	\$0	\$0	*	\$77,126
65-69	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	1	0	0	0	0	99	286	171	228	30	11	3	1	830
	\$0	\$0	\$0	\$0	\$0	\$74,313	\$76,071	\$81,948	\$84,320	\$91,468	\$94,256	\$78,130	*	\$80,115

Average: Age 43.1 Number of Participants: Vested 829 Males Early Retirement Eligible: N/A
 Service 16.4 Not Vested 1 Females Normal Retirement Eligible: 73

*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													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 25		3	11	1	0	0	0	0	0	0	0	0	0	17
	\$54,447	\$53,303	\$50,553	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25-29		14	22	27	14	22	0	0	0	0	0	0	0	102
	\$53,082	\$52,055	\$53,895	\$61,019	\$64,777	\$67,727	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59,981
30-34		4	15	13	8	50	0	0	0	0	0	0	0	91
	*	\$49,235	\$57,961	\$62,283	\$60,011	\$71,225	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65,567
35-39		4	2	5	1	26	0	0	0	0	0	0	0	38
	\$0	\$56,355	\$54,355	\$62,745	*	\$72,631	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$68,389
40-44		2	3	1	0	4	0	0	0	0	0	0	0	10
	\$0	\$50,618	\$54,437	*	\$0	\$73,102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61,661
45-49		0	0	0	0	3	0	0	0	0	0	0	0	5
	\$0	\$0	\$0	\$0	\$60,460	\$60,654	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,576
50-54		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	*
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
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
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
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
Total	6	28	53	47	25	105	0	0	0	0	0	0	0	264
	\$52,898	\$52,162	\$54,400	\$61,198	\$62,816	\$70,610	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62,583

Average: Age 30.8 Number of Participants: Vested 101 Males 251 Early Retirement Eligible: N/A
 Service 3.8 Not Vested 163 Females 13 Normal Retirement Eligible: 0

*Annual Salary omitted for privacy reasons.
 Numbers of participants eligible for early and normal retirement are estimates only.

Appendices

Age/Years Retired Distributions

Age and Years Retired Distribution of Service Retired Members (Number of Service Retired Members and Average Monthly Benefit)														
<i>(Continued)</i>														
PERS Plan 1														
Attained Age	Attained Years Retired													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 50	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	26	80	142	95	60	35	0	0	0	0	0	0	0	438
	\$3,381	\$3,165	\$2,945	\$3,010	\$2,723	\$2,873	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,989
55-59	121	347	476	510	456	909	23	4	0	0	0	0	0	2,846
	\$3,537	\$3,217	\$3,204	\$2,972	\$2,981	\$2,883	\$2,532	\$2,239	\$0	\$0	\$0	\$0	\$0	\$3,033
60-64	286	640	699	581	614	3,249	780	143	0	0	0	0	0	6,992
	\$2,482	\$2,258	\$2,300	\$2,391	\$2,500	\$2,744	\$2,559	\$2,041	\$0	\$0	\$0	\$0	\$0	\$2,559
65-69	146	383	420	567	648	3,618	1,807	853	18	1	0	0	0	8,461
	\$2,608	\$2,034	\$1,991	\$1,965	\$1,851	\$1,974	\$2,339	\$2,022	\$1,705	*	\$0	\$0	\$0	\$2,060
70-74	13	62	89	107	161	2,156	3,065	1,756	210	49	0	0	0	7,668
	\$2,453	\$2,297	\$2,039	\$2,058	\$1,901	\$1,710	\$1,626	\$1,800	\$2,054	\$1,466	\$0	\$0	\$0	\$1,724
75-79	5	12	16	16	23	296	2,315	3,150	557	248	5	0	0	6,643
	\$3,846	\$1,620	\$1,840	\$1,819	\$2,230	\$1,937	\$1,512	\$1,340	\$2,012	\$1,723	\$1,468	\$0	\$0	\$1,505
80-84	2	3	5	6	11	61	335	2,237	2,477	884	97	10	0	6,128
	\$999	\$4,493	\$1,947	\$1,303	\$1,220	\$1,947	\$1,589	\$1,246	\$1,039	\$1,283	\$1,595	\$863	\$0	\$1,200
85-89	0	2	3	2	2	24	45	286	1,770	2,268	222	40	0	4,664
	\$0	\$2,416	\$3,151	\$2,379	\$1,193	\$1,797	\$1,811	\$1,357	\$984	\$856	\$1,556	\$1,108	\$0	\$988
90-94	0	0	0	0	2	3	8	38	171	1,087	770	47	1	2,127
	\$0	\$0	\$0	\$0	\$1,962	\$2,282	\$1,308	\$1,181	\$974	\$757	\$730	\$1,156	*	\$786
95 & Over	0	0	0	0	0	1	0	2	8	73	333	218	16	651
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$760	\$877	\$815	\$732	\$727	\$749	\$748
Total	599	1,530	1,850	1,884	1,977	10,352	8,378	8,469	5,211	4,610	1,427	315	17	46,619
	\$2,771	\$2,471	\$2,496	\$2,424	\$2,344	\$2,242	\$1,837	\$1,491	\$1,165	\$967	\$920	\$844	\$765	\$1,772

Average: Age 73.3
Years Retired 13.5

Males 21,837
Females 24,782

*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	PERS Plan 2													
	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	0	1	0	0	0	0	0	0	0	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$164
55-59	53	70	34	23	15	0	0	0	0	0	0	0	0	195
	\$1,603	\$1,257	\$724	\$662	\$577	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,136
60-64	202	318	181	77	51	112	1	0	0	0	0	0	0	942
	\$2,003	\$1,802	\$1,193	\$924	\$861	\$726	*	\$0	\$0	\$0	\$0	\$0	\$0	\$1,476
65-69	668	1,496	1,233	1,150	810	432	38	0	0	0	0	0	0	5,827
	\$1,269	\$1,173	\$1,109	\$1,110	\$988	\$1,120	\$521	\$0	\$0	\$0	\$0	\$0	\$0	\$1,124
70-74	54	135	171	183	364	3,821	133	1	0	0	0	0	0	4,862
	\$1,444	\$1,086	\$1,143	\$1,289	\$1,164	\$910	\$965	*	\$0	\$0	\$0	\$0	\$0	\$964
75-79	11	26	36	43	33	524	2,368	9	0	0	0	0	0	3,050
	\$1,320	\$848	\$817	\$1,105	\$1,035	\$904	\$733	\$386	\$0	\$0	\$0	\$0	\$0	\$774
80-84	2	5	7	7	7	99	376	868	0	0	0	0	0	1,371
	\$430	\$631	\$811	\$657	\$859	\$616	\$707	\$607	\$0	\$0	\$0	\$0	\$0	\$637
85-89	0	1	1	2	3	20	68	139	222	1	0	0	0	457
	\$0	*	*	\$734	\$544	\$789	\$605	\$591	\$441	*	\$0	\$0	\$0	\$530
90-94	0	1	1	0	0	4	10	17	22	9	0	0	0	64
	\$0	*	*	\$0	\$0	\$409	\$516	\$574	\$437	\$299	\$0	\$0	\$0	\$462
95 & Over	0	0	0	0	0	1	0	1	1	0	0	0	0	3
	\$0	\$0	\$0	\$0	\$0	*	\$0	*	*	\$0	\$0	\$0	\$0	\$382
Total	991	2,052	1,665	1,485	1,283	5,013	2,994	1,035	245	10	0	0	0	16,773
	\$1,444	\$1,261	\$1,105	\$1,112	\$1,028	\$917	\$734	\$601	\$440	\$285	\$0	\$0	\$0	\$975

Average: Age 71.7 Years Retired 6.4 Males 7,512 Females 9,261

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Service Retired Members (Number of Service Retired Members and Average Monthly Benefit)														
(Continued)														
PERS Plan 3														
Attained Age	Attained Years Retired													
	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	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	15	13	19	10	6	0	0	0	0	0	0	0	0	63
	\$557	\$592	\$324	\$311	\$224	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$423
60-64	40	43	53	44	31	67	0	0	0	0	0	0	0	278
	\$593	\$617	\$523	\$394	\$375	\$315	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$460
65-69	35	69	68	61	57	101	0	0	0	0	0	0	0	391
	\$651	\$780	\$644	\$630	\$582	\$465	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$611
70-74	2	2	7	5	17	27	0	0	0	0	0	0	0	60
	\$738	\$492	\$461	\$642	\$655	\$689	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$644
75-79	0	0	1	0	2	6	0	0	0	0	0	0	0	9
	\$0	\$0	\$*	\$0	\$862	\$852	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$835
80-84	0	0	1	1	0	0	0	0	0	0	0	0	0	2
	\$0	\$0	\$*	\$*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$149
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	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	92	127	149	122	113	202	0	0	0	0	0	0	0	805
	\$612	\$701	\$548	\$514	\$522	\$457	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$548

Average: Age 65.0 Years Retired 3.0 Males 433 Females 372

*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	TRS Plan 1													
	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	10	13	1	0	0	0	0	0	0	0	0	0	24
	\$0	\$3,913	\$3,511	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,640
55-59	12	271	429	410	349	479	0	0	0	0	0	0	0	1,950
	\$3,076	\$3,111	\$2,907	\$2,929	\$2,806	\$2,857	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,910
60-64	50	519	672	585	654	3,521	665	59	0	0	0	0	0	6,725
	\$1,681	\$2,470	\$2,261	\$2,223	\$2,230	\$2,432	\$2,203	\$1,800	\$0	\$0	\$0	\$0	\$0	\$2,346
65-69	6	143	234	303	324	2,954	2,489	761	0	0	0	0	0	7,214
	\$1,936	\$2,484	\$2,431	\$2,376	\$2,271	\$1,808	\$2,042	\$1,892	\$0	\$0	\$0	\$0	\$0	\$1,976
70-74	4	20	24	25	59	790	2,268	1,925	167	15	0	0	0	5,297
	\$2,341	\$3,268	\$2,506	\$2,319	\$2,676	\$2,073	\$1,684	\$1,966	\$1,966	\$1,296	\$0	\$0	\$0	\$1,877
75-79	1	1	5	0	6	94	801	2,254	1,041	293	0	0	0	4,496
	*	*	\$2,853	\$0	\$2,800	\$2,022	\$1,959	\$1,685	\$1,795	\$1,536	\$0	\$0	\$0	\$1,759
80-84	0	1	0	2	2	12	105	763	1,483	996	43	0	0	3,407
	\$0	*	\$0	\$1,203	\$1,404	\$2,103	\$1,908	\$1,725	\$1,327	\$1,516	\$1,548	\$0	\$0	\$1,496
85-89	0	0	0	0	0	1	4	81	502	1,176	304	13	0	2,081
	\$0	\$0	\$0	\$0	\$0	*	\$666	\$1,693	\$1,383	\$1,167	\$1,407	\$1,320	\$0	\$1,277
90-94	0	0	0	0	0	1	2	11	44	365	510	88	1	1,022
	\$0	\$0	\$0	\$0	\$0	*	\$2,141	\$1,753	\$1,298	\$1,222	\$1,033	\$1,233	*	\$1,140
95 & Over	0	0	0	0	0	0	0	1	3	13	170	218	32	437
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$1,451	\$1,246	\$1,177	\$1,093	\$854	\$1,116
Total	73	965	1,377	1,326	1,394	7,852	6,334	5,855	3,240	2,858	1,027	319	33	32,653
	\$1,968	\$2,685	\$2,509	\$2,477	\$2,404	\$2,182	\$1,917	\$1,811	\$1,519	\$1,335	\$1,189	\$1,141	\$860	\$1,931

Average: Age 71.6 Years Retired 13.3 Males 14,463 Females 18,190

*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	TRIS Plan 2													
	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	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	2	11	5	3	1	0	0	0	0	0	0	0	0	22
	\$2,201	\$923	\$1,162	\$1,043	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,071
60-64	9	43	28	19	8	16	0	0	0	0	0	0	0	123
	\$1,743	\$2,318	\$1,249	\$1,288	\$1,151	\$935	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,618
65-69	41	158	175	165	157	80	8	0	0	0	0	0	0	784
	\$1,382	\$1,574	\$1,495	\$1,513	\$1,325	\$1,216	\$810	\$0	\$0	\$0	\$0	\$0	\$0	\$1,439
70-74	0	10	12	22	55	484	35	1	0	0	0	0	0	619
	\$0	\$1,601	\$2,064	\$1,756	\$1,540	\$1,244	\$1,231	*	\$0	\$0	\$0	\$0	\$0	\$1,308
75-79	0	1	3	0	0	40	221	7	0	0	0	0	0	272
	\$0	\$0	\$2,312	\$0	\$0	\$1,367	\$1,086	\$690	\$0	\$0	\$0	\$0	\$0	\$1,136
80-84	0	0	1	0	1	8	24	53	0	0	0	0	0	87
	\$0	\$0	\$0	\$0	\$0	\$1,074	\$1,137	\$929	\$0	\$0	\$0	\$0	\$0	\$1,007
85-89	0	0	0	0	0	0	4	4	7	0	0	0	0	15
	\$0	\$0	\$0	\$0	\$0	\$0	\$803	\$1,372	\$595	\$0	\$0	\$0	\$0	\$858
90-94	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	*
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	52	223	224	209	222	628	293	65	7	0	0	0	0	1,923
	\$1,476	\$1,691	\$1,494	\$1,511	\$1,369	\$1,238	\$1,095	\$923	\$595	\$0	\$0	\$0	\$0	\$1,337

Average: Age 70.5 Years Retired 5.7 Males 497 Females 1,426

*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	TRS Plan 3 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	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	3	29	23	11	6	0	0	0	0	0	0	0	0	72
	\$1,029	\$758	\$484	\$419	\$202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$584
60-64	28	124	80	64	30	97	0	0	0	0	0	0	0	423
	\$945	\$888	\$601	\$513	\$427	\$351	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$625
65-69	54	200	186	147	95	153	33	0	0	0	0	0	0	868
	\$857	\$825	\$816	\$766	\$747	\$530	\$322	\$0	\$0	\$0	\$0	\$0	\$0	\$735
70-74	1	9	10	12	19	153	26	0	0	0	0	0	0	230
	*	\$594	\$969	\$552	\$828	\$689	\$494	\$0	\$0	\$0	\$0	\$0	\$0	\$678
75-79	0	2	1	5	1	7	6	0	0	0	0	0	0	22
	\$0	\$775	*	\$708	*	\$586	\$772	\$0	\$0	\$0	\$0	\$0	\$0	\$681
80-84	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	*
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	86	364	300	239	151	411	66	0	0	0	0	0	0	1,617
	\$884	\$835	\$739	\$670	\$668	\$548	\$429	\$0	\$0	\$0	\$0	\$0	\$0	\$690

Average: Age 66.0
Years Retired 3.5

Males 481
Females 1,136

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Service Retired Members (Number of Service Retired Members and Average Monthly Benefit) (Continued)														
SERS Plan 2														
Attained Age	Attained Years Retired													
	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	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	4	6	5	2	0	0	0	0	0	0	0	0	18
	\$628	\$628	\$536	\$340	\$223	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$461
60-64	17	50	39	32	18	19	0	0	0	0	0	0	0	175
	\$1,116	\$825	\$618	\$759	\$440	\$507	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$721
65-69	99	306	295	249	150	121	0	0	0	0	0	0	0	1,220
	\$544	\$771	\$694	\$669	\$697	\$773	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$704
70-74	6	35	42	74	99	669	0	0	0	0	0	0	0	925
	\$509	\$616	\$658	\$682	\$640	\$660	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$657
75-79	4	9	14	11	21	124	0	0	0	0	0	0	0	183
	\$1,437	\$884	\$434	\$739	\$524	\$457	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$523
80-84	1	1	3	3	5	27	0	0	0	0	0	0	0	40
	\$*	\$*	\$501	\$249	\$405	\$417	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$414
85-89	0	0	1	1	2	3	0	0	0	0	0	0	0	7
	\$0	\$0	\$*	\$*	\$253	\$414	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$301
90-94	0	1	0	0	1	0	0	0	0	0	0	0	0	2
	\$0	\$*	\$0	\$0	\$*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,493
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	128	406	400	375	298	963	0	0	0	0	0	0	0	2,570
	\$643	\$770	\$669	\$672	\$638	\$637	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$669

Average: Age 69.4 Years Retired 3.7 Males 815 Females 1,755

*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	SERS Plan 3													
	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	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	3	15	19	7	6	0	0	0	0	0	0	0	0	50
	\$423	\$341	\$193	\$243	\$167	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$255
60-64	27	137	90	43	36	52	0	0	0	0	0	0	0	385
	\$444	\$318	\$337	\$227	\$239	\$183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$295
65-69	56	180	173	149	134	216	0	0	0	0	0	0	0	908
	\$427	\$433	\$387	\$339	\$327	\$261	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$352
70-74	3	14	10	18	32	183	0	0	0	0	0	0	0	260
	\$143	\$245	\$326	\$321	\$296	\$346	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$330
75-79	0	1	3	1	5	18	0	0	0	0	0	0	0	28
	\$0	\$275	\$275	\$275	\$229	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$221
80-84	0	1	1	0	0	2	0	0	0	0	0	0	0	4
	\$0	\$0	\$0	\$0	\$0	\$329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$206
85-89	0	1	0	1	0	1	0	0	0	0	0	0	0	3
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$292
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	89	349	296	219	213	472	0	0	0	0	0	0	0	1,638
	\$423	\$374	\$355	\$313	\$301	\$284	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$329

Average: Age 66.6
Years Retired 3.3

Males 372
Females 1,266

*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 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	\$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
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
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
65-69	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	\$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
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
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
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
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
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
Total	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	\$0

Average: Age 67.5
Years Retired 1.2

Males 1
Females 0

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Service Retired Law Enforcement Officers (Number of Service Retired Members and Average Monthly Benefit) (Continued)														
LEOFF Plan 1														
Attained Age	Attained Years Retired													
	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	2	2	0	0	0	0	0	0	0	0	4
	\$0	\$0	\$0	\$5,914	\$3,795	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,855
55-59	10	15	19	25	15	101	0	0	0	0	0	0	0	185
	\$6,277	\$4,993	\$5,227	\$4,586	\$4,854	\$3,763	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,348
60-64	7	19	25	26	19	172	210	0	0	0	0	0	0	478
	\$5,607	\$5,315	\$5,255	\$5,339	\$5,011	\$4,574	\$3,292	\$0	\$0	\$0	\$0	\$0	\$0	\$4,150
65-69	3	6	6	6	9	65	157	135	0	0	0	0	0	387
	\$6,572	\$5,332	\$6,160	\$5,138	\$5,620	\$4,955	\$4,084	\$3,056	\$0	\$0	\$0	\$0	\$0	\$3,995
70-74	1	0	1	1	0	8	54	95	106	0	0	0	0	266
	*	\$0	*	*	\$0	\$4,930	\$4,481	\$3,686	\$3,204	\$0	\$0	\$0	\$0	\$3,722
75-79	0	0	0	0	0	2	16	26	71	96	0	0	0	211
	\$0	\$0	\$0	\$0	\$0	\$5,080	\$4,124	\$4,648	\$3,531	\$2,862	\$0	\$0	\$0	\$3,424
80-84	0	0	0	0	0	0	1	13	20	70	61	0	0	165
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$3,974	\$3,815	\$3,561	\$3,176	\$0	\$0	\$3,510
85-89	0	0	0	0	0	0	0	1	4	19	28	30	0	82
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$3,187	\$3,601	\$3,382	\$2,642	\$0	\$3,187
90-94	0	0	0	0	0	0	0	0	0	1	3	8	0	12
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$2,941	\$2,933	\$0	\$2,701
95 & Over	0	0	0	0	0	0	0	0	0	1	1	2	0	4
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$2,891	\$0	\$3,674
Total	21	40	51	60	45	348	438	270	201	187	93	40	0	1,794
	\$6,074	\$5,197	\$5,324	\$5,085	\$5,026	\$4,421	\$3,764	\$3,487	\$3,380	\$3,201	\$3,229	\$2,712	\$0	\$3,876

Average: Age 69.0
Years Retired 15.0

Males 1,737
Females 57

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Service Retired Fire Fighters (Number of Service Retired Members and Average Monthly Benefit) (Continued)														
LEOFF Plan 1														
Attained Age	Attained Years Retired													
	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	2	2	2	0	0	0	0	0	0	0	0	0	7
	\$6,914	\$4,727	\$6,257	\$6,257	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,751
55-59	12	16	14	16	15	27	0	0	0	0	0	0	0	100
	\$6,291	\$5,423	\$5,513	\$5,488	\$5,027	\$4,422	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,220
60-64	5	20	21	13	19	108	72	0	0	0	0	0	0	258
	\$6,048	\$6,239	\$6,503	\$6,044	\$4,959	\$4,547	\$3,437	\$0	\$0	\$0	\$0	\$0	\$0	\$4,662
65-69	0	4	3	4	5	43	67	62	0	0	0	0	0	188
	\$0	\$5,708	\$5,901	\$6,528	\$6,142	\$5,092	\$4,076	\$3,035	\$0	\$0	\$0	\$0	\$0	\$4,136
70-74	1	0	0	0	1	5	33	40	42	0	0	0	0	122
	\$0	\$0	\$0	\$0	\$6,127	\$4,466	\$4,771	\$2,688	\$0	\$0	\$0	\$0	\$0	\$4,068
75-79	0	0	0	0	0	1	6	14	45	43	0	0	0	109
	\$0	\$0	\$0	\$0	\$0	\$5,320	\$4,744	\$3,657	\$2,989	\$0	\$0	\$0	\$0	\$3,635
80-84	0	0	0	0	0	0	0	5	19	38	32	0	0	94
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,532	\$4,683	\$3,763	\$3,144	\$0	\$0	\$3,779
85-89	0	0	0	0	0	0	0	0	4	9	13	20	0	46
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,311	\$4,922	\$3,912	\$3,235	\$0	\$3,850
90-94	0	0	0	0	0	0	0	0	0	1	4	8	0	13
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,695	\$2,972	\$0	\$0	\$3,218
95 & Over	0	0	0	0	0	0	0	0	0	0	0	4	0	4
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,254	\$0	\$3,254
Total	19	42	40	35	40	184	178	121	110	91	49	32	0	941
	\$6,210	\$5,910	\$6,022	\$5,857	\$5,178	\$4,700	\$3,932	\$3,869	\$3,488	\$3,506	\$3,393	\$3,172	\$0	\$4,275

Average: Age 69.2
 Years Retired 14.4
 Males 939
 Females 2

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Service Retired Law Enforcement Officers (Number of Service Retired Members and Average Monthly Benefit) (Continued)														
LEOFF Plan 2														
Attained Age	Attained Years Retired													
	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	25	50	12	12	5	0	0	0	0	0	0	0	0	104
	\$2,901	\$2,525	\$2,910	\$2,875	\$3,035	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,725
55-59	20	63	78	68	54	59	0	0	0	0	0	0	0	342
	\$3,484	\$2,914	\$2,595	\$2,481	\$2,493	\$2,141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,588
60-64	5	17	23	19	22	101	3	0	0	0	0	0	0	190
	\$3,796	\$2,697	\$2,705	\$2,535	\$2,339	\$1,704	\$840	\$0	\$0	\$0	\$0	\$0	\$0	\$2,112
65-69	3	2	6	7	11	37	25	0	0	0	0	0	0	91
	\$2,254	\$2,209	\$2,241	\$1,556	\$2,234	\$1,665	\$983	\$0	\$0	\$0	\$0	\$0	\$0	\$1,607
70-74	0	1	0	1	1	12	11	2	0	0	0	0	0	28
	\$0	*	\$0	*	*	\$1,518	\$1,110	\$142	\$0	\$0	\$0	\$0	\$0	\$1,305
75-79	0	0	1	0	0	0	4	4	0	0	0	0	0	9
	\$0	\$0	*	\$0	\$0	\$0	\$1,389	\$1,303	\$0	\$0	\$0	\$0	\$0	\$1,377
80-84	0	0	0	0	0	0	0	1	1	0	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	\$0	\$0	\$0	\$723
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	53	133	120	107	93	209	43	7	1	0	0	0	0	766
	\$3,169	\$2,726	\$2,622	\$2,468	\$2,445	\$1,810	\$1,043	\$892	*	\$0	\$0	\$0	\$0	\$2,306

Average: Age 59.5 Years Retired 4.0 Males 704 Females 62

*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)														
<i>(Continued)</i>														
Attained Age	LEOFF Plan 2 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	15	16	10	1	0	0	0	0	0	0	0	0	0	42
	\$3,560	\$3,265	\$2,867	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,286
55-59	9	24	31	29	24	22	0	0	0	0	0	0	0	139
	\$3,214	\$3,836	\$2,702	\$2,739	\$2,372	\$2,039	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,777
60-64	5	14	12	10	12	46	0	0	0	0	0	0	0	99
	\$2,949	\$3,258	\$3,056	\$2,593	\$2,831	\$2,163	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,590
65-69	1	7	8	3	5	17	3	0	0	0	0	0	0	44
	\$2,428	\$2,459	\$2,459	\$2,583	\$2,688	\$1,838	\$1,769	\$0	\$0	\$0	\$0	\$0	\$0	\$2,192
70-74	0	0	1	0	0	8	9	7	0	0	0	0	0	25
	\$0	\$0	*	\$0	\$0	\$2,088	\$1,156	\$804	\$0	\$0	\$0	\$0	\$0	\$1,358
75-79	0	0	0	0	0	1	5	3	0	0	0	0	0	9
	\$0	\$0	\$0	\$0	\$0	*	\$1,732	\$967	\$0	\$0	\$0	\$0	\$0	\$1,501
80-84	0	0	0	0	0	0	0	3	1	0	0	0	0	4
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$883	*	\$0	\$0	\$0	\$0	\$846
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	30	61	62	43	41	94	17	13	1	0	0	0	0	362
	\$3,304	\$3,392	\$2,742	\$2,717	\$2,545	\$2,066	\$1,434	\$860	*	\$0	\$0	\$0	\$0	\$2,563

Average: Age 60.7 Years Retired 4.3 Males 347 Females 15

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Service Retired Members (Number of Service Retired Members and Average Monthly Benefit)														
(Continued)														
WSPRS Plan 1														
Attained Age	Attained Years Retired													
	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	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	*
50-54	4	7	4	11	19	13	0	0	0	0	0	0	0	58
	\$3,804	\$3,907	\$4,273	\$3,729	\$3,851	\$4,083	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,912
55-59	2	3	8	2	13	46	21	0	0	0	0	0	0	95
	\$6,302	\$4,119	\$3,897	\$4,582	\$3,860	\$4,075	\$3,794	\$0	\$0	\$0	\$0	\$0	\$0	\$4,028
60-64	1	1	8	5	7	54	93	18	0	0	0	0	0	187
	*	\$3,573	\$3,750	\$3,750	\$4,064	\$4,269	\$3,765	\$3,457	\$0	\$0	\$0	\$0	\$0	\$3,896
65-69	0	0	0	0	0	33	50	85	5	0	0	0	0	173
	\$0	\$0	\$0	\$0	\$0	\$4,148	\$4,251	\$3,439	\$2,972	\$0	\$0	\$0	\$0	\$3,795
70-74	0	0	0	0	0	0	14	52	30	6	0	0	0	102
	\$0	\$0	\$0	\$0	\$0	\$0	\$4,102	\$3,706	\$3,417	\$2,706	\$0	\$0	\$0	\$3,616
75-79	0	0	0	0	0	0	1	4	21	30	0	0	0	56
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$4,040	\$3,664	\$2,845	\$0	\$0	\$0	\$3,265
80-84	0	0	0	0	0	0	0	0	3	14	5	0	0	22
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,639	\$2,955	\$2,064	\$0	\$0	\$2,710
85-89	0	0	0	0	0	0	0	0	0	6	2	1	0	9
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,491	\$2,713	*	\$0	\$3,061
90-94	0	0	0	0	0	0	0	0	0	0	2	2	0	4
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,607	\$1,717	\$0	\$2,162
95 & Over	0	0	0	0	0	0	0	0	0	0	0	1	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	*
Total	8	11	20	18	39	146	179	159	59	56	9	4	0	708
	\$4,496	\$4,116	\$3,843	\$3,829	\$3,892	\$4,164	\$3,934	\$3,543	\$3,427	\$2,927	\$2,329	\$1,646	\$0	\$3,740

Average: Age 65.4
Years Retired 13.2

Males 701
Females 7

*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 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	4	3	5	2	26	10	1	0	1	0	0	0	52
	\$0	\$1,696	\$1,123	\$1,292	\$465	\$940	\$667	*	\$0	*	\$0	\$0	\$0	\$951
55-59	5	11	9	12	18	74	49	12	9	8	0	0	0	207
	\$1,328	\$981	\$1,139	\$964	\$903	\$1,069	\$722	\$600	\$278	\$238	\$0	\$0	\$0	\$877
60-64	2	2	8	9	21	115	91	26	14	4	2	0	0	294
	\$614	\$1,376	\$1,606	\$1,070	\$1,142	\$1,126	\$977	\$699	\$432	\$415	\$270	\$0	\$0	\$1,004
65-69	0	0	0	2	1	58	113	54	26	13	3	1	1	272
	\$0	\$0	\$0	\$1,062	*	\$1,019	\$1,067	\$806	\$572	\$337	\$363	*	*	\$909
70-74	0	0	0	0	0	1	46	49	46	17	11	3	0	173
	\$0	\$0	\$0	\$0	\$0	\$0	\$1,101	\$765	\$743	\$452	\$350	\$308	\$0	\$780
75-79	0	0	0	0	0	0	1	39	71	45	19	6	1	182
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$863	\$800	\$513	\$413	\$309	*	\$679
80-84	0	0	0	0	0	0	0	1	40	59	35	5	2	142
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$768	\$607	\$546	\$367	\$414	\$623
85-89	0	0	0	0	0	0	0	0	0	37	42	17	2	98
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$576	\$506	\$514	\$386	\$531
90-94	0	0	0	0	0	0	0	0	0	3	19	15	0	37
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$402	\$571	\$460	\$0	\$512
95 & Over	0	0	0	0	0	0	0	0	0	0	1	1	0	2
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	\$427
Total	7	17	20	28	42	274	310	182	206	187	132	48	6	1,459
	\$1,124	\$1,196	\$1,323	\$1,063	\$1,005	\$1,067	\$975	\$773	\$705	\$521	\$492	\$439	\$340	\$817

Average: Age 69.4
Years Retired 17.0

Males 556
Females 903

*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													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 50	5	5	3	6	1	22	1	0	0	0	0	0	0	43
	\$165	\$153	\$144	\$125	*	\$97	*	\$0	\$0	\$0	\$0	\$0	\$0	\$118
50-54	4	9	9	13	14	32	5	0	0	0	0	0	0	86
	\$171	\$244	\$277	\$195	\$213	\$147	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$185
55-59	5	25	27	30	30	110	28	3	0	0	0	0	0	258
	\$456	\$387	\$362	\$397	\$343	\$227	\$133	\$81	\$0	\$0	\$0	\$0	\$0	\$282
60-64	18	38	40	59	48	161	66	7	0	0	0	0	0	437
	\$650	\$599	\$572	\$521	\$445	\$340	\$204	\$111	\$0	\$0	\$0	\$0	\$0	\$408
65-69	2	7	18	31	45	187	103	13	0	0	0	0	0	406
	\$708	\$930	\$708	\$675	\$707	\$543	\$264	\$130	\$0	\$0	\$0	\$0	\$0	\$502
70-74	1	1	1	1	1	78	124	30	4	0	0	0	0	241
	*	*	*	*	*	\$631	\$462	\$230	\$138	\$0	\$0	\$0	\$0	\$483
75-79	0	0	0	0	0	4	54	55	11	0	0	0	0	124
	\$0	\$0	\$0	\$0	\$0	\$131	\$517	\$417	\$202	\$0	\$0	\$0	\$0	\$432
80-84	0	0	0	0	0	0	1	24	14	1	0	0	0	40
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$397	\$310	*	\$0	\$0	\$0	\$353
85-89	0	0	0	0	0	1	0	1	6	0	0	0	0	8
	\$0	\$0	\$0	\$0	\$0	*	\$0	*	\$166	\$0	\$0	\$0	\$0	\$161
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	35	85	98	140	139	595	382	133	35	1	0	0	0	1,643
	\$492	\$502	\$499	\$482	\$480	\$400	\$341	\$317	\$232	*	\$0	\$0	\$0	\$403

Average: Age 64.7
Years Retired 7.8

Males 786
Females 857

*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 3														
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	1	1	0	0	0	0	0	0	0	0	0	0	2
	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$157
50-54	0	0	2	2	2	2	0	0	0	0	0	0	0	8
	\$0	\$0	\$252	\$249	\$129	\$93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$181
55-59	1	1	1	7	4	5	0	0	0	0	0	0	0	19
	*	*	\$221	\$210	\$234	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$226
60-64	0	2	2	4	4	4	0	0	0	0	0	0	0	16
	\$0	\$195	\$161	\$335	\$210	\$304	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$257
65-69	0	0	0	2	2	6	0	0	0	0	0	0	0	10
	\$0	\$0	\$0	\$179	\$360	\$331	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$306
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	1	4	6	15	12	18	0	0	0	0	0	0	0	56
	*	\$200	\$182	\$249	\$222	\$274	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$243

Average: Age 59.6
Years Retired 3.7

Males 29
Females 27

*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	1	0	0	0	2	1	0	0	0	0	0	0	4
	\$0	*	\$0	\$0	\$0	\$1,921	*	\$0	\$0	\$0	\$0	\$0	\$0	\$2,009
55-59	1	1	6	2	3	34	15	5	1	0	0	0	0	68
	*	\$1,985	\$1,803	\$1,803	\$1,648	\$2,081	\$1,464	\$1,063	*	\$0	\$0	\$0	\$0	\$1,794
60-64	0	0	2	7	7	43	67	31	11	5	1	0	0	174
	\$0	\$1,188	\$2,140	\$2,140	\$1,491	\$1,827	\$1,651	\$1,291	\$679	\$411	*	\$0	\$0	\$1,533
65-69	0	0	0	0	0	14	43	29	25	9	5	0	0	125
	\$0	\$0	\$0	\$0	\$0	\$1,492	\$1,646	\$1,420	\$1,122	\$612	\$329	\$0	\$0	\$1,344
70-74	0	0	0	0	0	0	7	22	40	19	12	6	0	106
	\$0	\$0	\$0	\$0	\$0	\$0	\$1,430	\$1,382	\$1,157	\$824	\$383	\$320	\$0	\$1,027
75-79	0	0	0	0	0	0	0	2	40	50	20	1	0	113
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,622	\$1,307	\$972	\$793	*	\$0	\$1,066
80-84	0	0	0	0	0	0	0	0	6	38	26	5	0	75
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$979	\$1,048	\$851	\$531	\$0	\$940
85-89	0	0	0	0	0	0	0	0	0	15	16	5	0	36
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$854	\$757	\$617	\$0	\$778
90-94	0	0	0	0	0	0	0	0	0	0	4	5	1	10
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$576	\$475	*	\$577
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	*	*	\$691
Total	1	2	8	9	10	93	133	89	123	136	84	23	2	713
	* \$2,050	\$1,786	\$2,065	\$2,065	\$1,538	\$1,871	\$1,615	\$1,350	\$1,141	\$915	\$701	\$484	\$957	\$1,262

Average: Age 70.2
Years Retired 19.3

Males 265
Females 448

*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 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	0	0	0	0	3	0	0	0	0	0	0	0	4
	\$0	\$0	\$0	\$0	\$0	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$158
50-54	0	0	0	0	0	1	2	0	0	0	0	0	0	3
	\$0	\$0	\$0	\$0	\$0	*	\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$59
55-59	0	0	1	4	2	7	3	1	0	0	0	0	0	18
	\$0	\$0	*	\$412	\$627	\$253	\$241	*	\$0	\$0	\$0	\$0	\$0	\$333
60-64	1	1	3	3	1	5	3	0	0	0	0	0	0	17
	\$0	\$0	\$906	\$524	*	\$380	\$319	\$0	\$0	\$0	\$0	\$0	\$0	\$618
65-69	0	0	4	1	2	14	4	1	0	0	0	0	0	26
	\$0	\$0	\$866	*	\$1,326	\$674	\$493	*	\$0	\$0	\$0	\$0	\$0	\$716
70-74	0	0	0	0	0	6	7	2	0	0	0	0	0	15
	\$0	\$0	\$0	\$0	\$0	\$779	\$766	\$618	\$0	\$0	\$0	\$0	\$0	\$752
75-79	0	0	0	0	0	0	4	0	0	0	0	0	0	4
	\$0	\$0	\$0	\$0	\$0	\$0	\$1,030	\$0	\$0	\$0	\$0	\$0	\$0	\$1,030
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	1	8	8	5	36	23	4	0	0	0	0	0	87
	\$685	*	\$829	\$512	\$941	\$503	\$577	\$396	\$0	\$0	\$0	\$0	\$0	\$590

Average: Age 63.7
Years Retired 7.4

Males 28
Females 59

*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 3														
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	1	0	1	0	0	0	0	0	0	0	0	2
	\$0	\$0	*	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67
50-54	0	1	1	0	3	3	0	0	0	0	0	0	0	8
	\$0	*	*	\$0	\$179	\$134	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$206
55-59	0	1	3	1	1	6	1	0	0	0	0	0	0	13
	\$0	*	\$128	*	*	\$185	*	\$0	\$0	\$0	\$0	\$0	\$0	\$168
60-64	0	2	4	2	1	15	3	0	0	0	0	0	0	27
	\$0	\$234	\$406	\$276	*	\$268	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$269
65-69	0	1	0	0	0	4	1	0	0	0	0	0	0	6
	\$0	*	\$0	\$0	\$0	\$374	*	\$0	\$0	\$0	\$0	\$0	\$0	\$449
70-74	0	0	0	0	0	0	1	0	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	*
75-79	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-84	0	0	0	0	0	0	0	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	5	9	3	6	28	6	0	0	0	0	0	0	57
	\$0	\$427	\$251	\$282	\$130	\$251	\$191	\$0	\$0	\$0	\$0	\$0	\$0	\$249

Average: Age 59.7 Years Retired 5.4 Males 21 Females 36

*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													
	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	2	0	0	0	0	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77
50-54	0	0	6	2	1	6	0	0	0	0	0	0	0	15
	\$0	\$0	\$141	\$143	*	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$130
55-59	1	3	5	1	5	13	0	0	0	0	0	0	0	28
	*	\$263	\$154	*	\$177	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$161
60-64	2	5	10	4	13	27	0	0	0	0	0	0	0	61
	\$629	\$458	\$295	\$321	\$288	\$210	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$282
65-69	0	3	4	8	8	42	0	0	0	0	0	0	0	65
	\$0	\$418	\$584	\$332	\$352	\$360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$372
70-74	0	0	0	0	0	13	0	0	0	0	0	0	0	13
	\$0	\$0	\$0	\$0	\$0	\$517	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$517
75-79	0	0	0	0	0	1	0	0	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*
80-84	0	0	1	0	0	0	0	0	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*
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	3	11	26	15	27	104	0	0	0	0	0	0	0	186
	\$448	\$394	\$287	\$286	\$281	\$295	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300

Average: Age 62.8 Years Retired 4.8 Males 67 Females 119

*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	0	0	1	0	0	0	0	0	0	0	0	0	1
	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	0	2	0	0	1	0	0	0	0	0	0	0	*
	\$0	\$0	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	0	2	4	1	1	3	0	0	0	0	0	0	0	3
	\$0	\$128	\$174	*	*	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54
60-64	0	2	1	4	9	16	0	0	0	0	0	0	0	11
	\$0	\$271	*	\$224	\$172	\$148	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$136
65-69	0	1	0	1	0	10	0	0	0	0	0	0	0	32
	\$0	\$0	\$0	*	\$0	\$296	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$174
70-74	0	0	0	0	0	4	0	0	0	0	0	0	0	12
	\$0	\$0	\$0	\$0	\$0	\$447	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$291
75-79	0	0	0	0	0	0	0	0	0	0	0	0	0	4
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$447
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	5	7	7	10	34	0	0	0	0	0	0	0	63
	\$0	\$205	\$147	\$192	\$170	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200

Average: Age 61.8

Years Retired 4.8

Males 23

Females 40

*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)														
<i>(Continued)</i>														
Attained Age	PSERS Plan 2													
	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	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	0	0	0	0	0	0	0	1
	\$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
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	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	1	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

Average: Age 58.8
Years Retired 0.3

Males 1
Females 0

*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)														
Attained Age	LEOFF Plan 1													
	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
50-54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	\$0	\$0	\$0	\$0	\$0	\$4,014	\$2,964	\$2,640	\$2,931	*	\$0	\$0	\$0	\$3,153
60-64	\$0	1	4	3	4	58	81	51	49	25	2	0	0	278
65-69	\$0	*	\$4,096	\$2,730	\$4,450	\$3,661	\$3,199	\$2,790	\$2,800	\$2,453	\$1,797	\$0	\$0	\$3,105
70-74	\$0	1	2	1	2	65	171	156	100	80	59	5	0	642
75-79	\$0	*	\$3,728	*	\$3,411	\$3,630	\$3,336	\$3,030	\$2,679	\$2,595	\$2,538	\$2,519	\$0	\$3,019
80-84	\$0	0	0	0	0	13	86	125	78	80	69	20	0	471
85-89	\$0	\$0	\$0	\$0	\$0	\$3,338	\$3,585	\$3,273	\$2,910	\$2,662	\$2,677	\$2,496	\$0	\$3,047
90-94	\$0	0	0	0	0	2	13	51	45	57	49	17	0	234
95 & Over	\$0	\$0	\$0	\$0	\$0	\$3,335	\$3,421	\$3,355	\$3,002	\$2,862	\$2,868	\$2,550	\$0	\$3,010
	\$0	0	0	0	0	0	3	8	15	42	28	23	0	119
	\$0	\$0	\$0	\$0	\$0	\$0	\$2,743	\$3,497	\$3,026	\$3,000	\$2,835	\$2,729	\$0	\$2,939
	\$0	0	0	0	0	0	0	1	5	14	36	18	0	74
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$3,132	\$3,123	\$3,130	\$2,913	\$0	\$3,070
	\$0	0	0	0	0	0	0	0	0	5	14	9	0	28
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,631	\$2,933	\$2,932	\$0	\$2,879
	\$0	0	0	0	0	0	0	0	0	0	1	2	0	3
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$2,901	\$0	\$3,080
	\$0	0	0	0	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	\$3,828	\$3,973	\$3,004	\$4,103	\$3,623	\$3,361	\$3,125	\$2,837	\$2,729	\$2,772	\$2,694	\$0	\$3,033
Total	0	2	6	4	6	142	356	394	295	304	258	94	0	1,861
Average:	Age	65.9	Years Retired	20.7	Males	1,807	Females	54						

*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 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	1	0	2	0	6	9	1	6	0	0	0	0	25
	\$0	*	\$0	\$4,519	\$0	\$3,613	\$3,661	*	\$2,774	\$0	\$0	\$0	\$0	\$3,493
55-59	0	4	2	6	9	55	43	33	18	11	6	0	0	187
	\$0	\$4,498	\$4,505	\$4,465	\$4,053	\$3,789	\$3,488	\$3,254	\$2,837	\$2,401	\$2,471	\$0	\$0	\$3,467
60-64	0	1	4	10	8	135	196	125	55	31	25	2	0	592
	\$0	*	\$4,299	\$4,526	\$4,209	\$3,807	\$3,602	\$3,273	\$2,926	\$2,704	\$2,473	\$2,729	\$0	\$3,447
65-69	0	1	0	1	0	43	169	179	90	51	32	17	0	583
	\$0	*	\$0	*	\$0	\$3,642	\$3,668	\$3,498	\$3,151	\$2,877	\$2,685	\$2,527	\$0	\$3,382
70-74	0	0	0	0	0	1	27	72	76	51	31	9	0	267
	\$0	\$0	\$0	\$0	\$0	*	\$3,446	\$3,568	\$3,423	\$3,022	\$2,854	\$2,744	\$0	\$3,305
75-79	0	0	0	0	0	0	0	18	28	59	42	20	0	167
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,673	\$3,812	\$3,272	\$3,286	\$2,988	\$0	\$3,375
80-84	0	0	0	0	0	0	0	1	8	25	57	36	0	127
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$3,302	\$3,572	\$3,408	\$3,053	\$0	\$3,347
85-89	0	0	0	0	0	0	0	0	1	6	36	61	0	104
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$3,096	\$3,343	\$3,112	\$0	\$3,195
90-94	0	0	0	0	0	0	0	0	0	1	2	19	0	22
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$3,425	\$3,074	\$0	\$3,111
95 & Over	0	0	0	0	0	0	0	0	0	0	1	1	0	2
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	\$2,577
Total	0	7	6	19	17	240	444	429	282	235	232	165	0	2,076
	\$0	\$4,491	\$4,368	\$4,481	\$4,126	\$3,773	\$3,608	\$3,436	\$3,223	\$3,043	\$3,071	\$2,995	\$0	\$3,384

Average: Age 68.1
Years Retired 19.5

Males 2,072
Females 4

*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 Years Retired														
	0	1	2	3	4	5	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 50	0	6	2	4	5	5		0	0	0	0	0	0	0	22
	\$0	\$1,382	\$1,660	\$1,438	\$1,179	\$622		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,198
50-54	0	8	2	5	0	11		0	0	0	0	0	0	0	26
	\$0	\$3,153	\$2,331	\$2,264	\$0	\$1,314		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,141
55-59	0	3	6	5	6	8		0	0	0	0	0	0	0	28
	\$0	\$2,856	\$2,269	\$2,069	\$2,577	\$2,067		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,305
60-64	0	1	1	4	5	10		0	0	1	0	0	0	0	22
	\$0	*	*	\$2,528	\$2,514	\$1,727		\$0	\$0	*	\$0	\$0	\$0	\$0	\$2,088
65-69	0	0	1	0	1	4		1	0	0	0	0	0	0	7
	\$0	\$0	*	\$0	*	\$1,129		*	\$0	\$0	\$0	\$0	\$0	\$0	\$1,244
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	\$241
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	18	12	18	17	38		1	0	2	1	0	0	0	107
	\$0	\$2,475	\$2,338	\$2,085	\$2,034	\$1,471		\$0	\$0	\$294	*	\$0	\$0	\$0	\$1,885

Average: Age 55.0
Years Retired 4.7

Males 89
Females 18

*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													
	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	2	3	2	3	0	0	0	0	0	0	0	10
	\$0	\$0	\$1,110	\$1,113	\$1,854	\$805	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,168
50-54	1	4	2	1	1	4	0	0	0	0	0	0	0	13
	* \$2,527	\$2,674	*	*	*	\$1,178	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,250
55-59	3	6	2	4	4	3	0	0	0	0	0	0	0	22
	\$3,305	\$3,724	\$2,886	\$2,867	\$2,526	\$1,761	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,949
60-64	2	1	1	1	1	8	0	0	0	0	0	0	0	14
	\$3,325	*	*	*	*	\$2,161	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,300
65-69	0	0	0	0	2	1	1	1	0	0	0	0	0	5
	\$0	\$0	\$0	\$0	\$1,556	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$1,177
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	6	11	7	9	10	19	1	1	0	0	0	0	0	64
	\$3,285	\$3,075	\$2,185	\$2,331	\$2,164	\$1,648	*	*	\$0	\$0	\$0	\$0	\$0	\$2,249

Average: Age 55.3
Years Retired 4.0

Males 56
Females 8

*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)														
<i>(Continued)</i>														
Attained Age	WSPRS Plan 1													
	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	1	2	0	0	0	0	0	3
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	0	1	0	0	2	0	0	1	0	0	0	0	4
	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0
55-59	0	0	0	0	0	0	1	0	1	2	0	0	0	4
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	*	\$0	\$0	\$0	\$0	\$0
60-64	0	0	0	0	0	0	3	0	0	3	2	1	0	9
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65-69	0	0	0	0	0	0	3	4	1	7	0	1	0	16
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	*	\$0	\$0
70-74	0	0	0	0	0	0	0	2	2	3	2	0	0	9
	\$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	4	0	1	0	5
	\$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	0	1	0	0	2	8	8	5	19	5	3	2	53
	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Average: Age 65.9
Years Retired 23.5

Males 48
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													
	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	5	5	4	6	30	32	10	3	7	5	2	0	109
	\$0	\$2,014	\$1,365	\$2,046	\$1,281	\$995	\$1,013	\$558	\$287	\$272	\$176	\$210	\$0	\$960
50-54	1	3	4	2	3	19	25	9	5	5	3	1	0	80
	*	\$2,239	\$2,426	\$1,909	\$1,309	\$1,339	\$1,079	\$495	\$521	\$464	\$419	*	\$0	\$1,109
55-59	2	2	6	13	8	58	36	32	12	9	4	1	0	183
	\$3,566	\$459	\$2,283	\$2,080	\$1,566	\$1,399	\$949	\$910	\$728	\$502	\$416	*	\$0	\$1,209
60-64	0	4	5	10	8	83	104	63	27	10	10	4	1	329
	\$0	\$2,816	\$2,155	\$1,313	\$1,879	\$1,724	\$1,144	\$840	\$640	\$602	\$268	\$329	*	\$1,194
65-69	0	3	2	6	13	76	136	128	40	32	14	11	3	464
	\$0	\$1,940	\$1,866	\$2,305	\$1,525	\$1,547	\$1,277	\$1,044	\$794	\$528	\$416	\$418	\$261	\$1,138
70-74	0	2	1	2	2	50	165	233	111	70	18	14	5	673
	\$0	\$2,029	*	\$837	\$1,137	\$1,446	\$1,249	\$1,170	\$982	\$648	\$441	\$413	\$346	\$1,084
75-79	0	0	0	0	2	21	96	263	255	202	59	21	11	930
	\$0	\$0	\$0	\$0	\$3,003	\$1,525	\$1,250	\$1,142	\$1,054	\$855	\$694	\$421	\$359	\$1,025
80-84	0	0	1	0	0	5	23	163	338	420	162	51	10	1,173
	\$0	\$0	*	\$0	\$0	\$2,609	\$1,090	\$1,186	\$1,007	\$837	\$744	\$582	\$405	\$920
85-89	0	0	0	1	0	3	10	44	206	525	341	100	16	1,246
	\$0	\$0	\$0	*	\$0	\$1,446	\$1,184	\$1,240	\$983	\$757	\$738	\$675	\$407	\$804
90-94	0	0	0	0	0	0	1	7	34	171	261	157	14	645
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$1,108	\$995	\$726	\$621	\$693	\$519	\$690
95 & Over	0	0	0	0	0	0	0	0	3	23	72	112	27	237
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$899	\$731	\$587	\$708	\$500	\$652
Total	3	19	24	38	42	345	628	952	1,034	1,474	949	474	87	6,069
	\$2,816	\$2,045	\$1,978	\$1,931	\$1,602	\$1,504	\$1,195	\$1,107	\$985	\$773	\$672	\$648	\$438	\$939

Average: Age 78.7
Years Retired 23.3
Males 610
Females 5,459

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Survivors (Number of Survivors and Average Monthly Benefit) (Continued)														
PERS Plan 2														
Attained Age	Attained Years Retired													
	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	10	4	2	7	8	2	5	0	0	0	0	0	39
	*	\$337	\$183	\$316	\$283	\$266	\$141	\$319	\$0	\$0	\$0	\$0	\$0	\$285
50-54	8	16	6	5	6	28	5	3	0	0	0	0	0	77
		\$791	\$692	\$532	\$431	\$469	\$355	\$155	\$0	\$0	\$0	\$0	\$0	\$551
55-59	3	15	17	19	14	38	13	7	0	0	0	0	0	126
		\$1,076	\$744	\$590	\$557	\$465	\$514	\$497	\$0	\$0	\$0	\$0	\$0	\$554
60-64	7	17	22	24	23	74	35	8	1	0	0	0	0	211
		\$991	\$976	\$658	\$685	\$548	\$349	\$509	*	\$0	\$0	\$0	\$0	\$604
65-69	2	10	14	8	16	102	67	14	1	0	0	0	0	234
		\$1,634	\$867	\$991	\$993	\$634	\$415	\$331	*	\$0	\$0	\$0	\$0	\$625
70-74	3	4	7	8	12	101	97	35	2	0	0	0	0	269
		\$812	\$847	\$1,066	\$622	\$771	\$500	\$375	\$337	\$0	\$0	\$0	\$0	\$615
75-79	0	1	2	1	2	37	100	62	5	0	0	0	0	210
		\$0	*	\$868	*	\$758	\$532	\$488	\$314	\$0	\$0	\$0	\$0	\$557
80-84	0	1	0	2	0	15	29	61	26	2	0	0	0	136
		\$0	\$0	\$1,643	\$0	\$746	\$565	\$483	\$399	\$173	\$0	\$0	\$0	\$529
85-89	0	1	0	1	0	2	9	20	26	3	0	0	0	62
		\$0	\$0	\$0	*	\$243	\$371	\$548	\$301	\$151	\$0	\$0	\$0	\$379
90-94	0	0	0	0	0	0	1	0	6	1	0	0	0	8
		\$0	\$0	\$0	\$0	\$0	*	\$0	\$526	*	\$0	\$0	\$0	\$490
95 & Over	0	0	0	0	0	0	0	2	0	0	0	0	0	2
		\$0	\$0	\$0	\$0	\$0	\$0	\$242	\$0	\$0	\$0	\$0	\$0	\$242
Total	24	75	72	70	80	405	358	217	67	6	0	0	0	1,374
	\$941	\$764	\$715	\$661	\$653	\$628	\$476	\$454	\$369	\$191	\$0	\$0	\$0	\$567

Average: Age 68.9
Years Retired 9.6

Males 258
Females 1,116

*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													
	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	1	0	3	1	0	0	0	0	0	0	0	0	5
	\$0	*	\$0	\$238	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$198
50-54	1	1	1	2	1	3	0	0	0	0	0	0	0	9
	*	*	*	\$226	*	\$148	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$178
55-59	0	1	3	1	2	6	0	0	0	0	0	0	0	13
	\$0	*	\$322	*	\$172	\$215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$236
60-64	2	1	5	3	1	6	0	0	0	0	0	0	0	18
	\$1,126	*	\$581	\$361	*	\$202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$479
65-69	0	1	3	0	1	3	0	0	0	0	0	0	0	8
	\$0	*	\$282	\$0	*	\$484	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$347
70-74	0	0	0	0	0	4	0	0	0	0	0	0	0	4
	\$0	\$0	\$0	\$0	\$0	\$376	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$376
75-79	0	0	0	0	0	2	0	0	0	0	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	\$534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$534
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	3	5	12	9	6	24	0	0	0	0	0	0	0	59
	\$825	\$343	\$403	\$267	\$207	\$290	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$333

Average: Age 59.4
Years Retired 3.7

Males 11
Females 48

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Survivors (Number of Survivors and Average Monthly Benefit) (Continued)														
TRS Plan 1														
Attained Age	Attained Years Retired													
	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	1	1	0	1	13	6	2	2	0	0	0	0	26
	\$0	*	\$1,444	\$0	*	\$1,444	\$1,239	\$880	\$587	\$0	\$0	\$0	\$0	\$1,404
50-54	0	0	1	0	3	3	4	8	3	3	1	0	0	26
	\$0	\$0	\$2,853	\$0	\$2,853	\$1,831	\$1,049	\$1,254	\$384	\$834	*	\$0	\$0	\$1,328
55-59	1	1	4	4	3	26	30	17	5	4	4	3	0	102
	*	\$1,980	\$2,448	\$2,252	\$1,779	\$1,151	\$1,041	\$574	\$574	\$767	\$464	\$788	\$0	\$1,363
60-64	0	0	11	1	5	47	59	36	12	8	4	3	2	188
	\$0	\$2,262	\$2,612	\$2,101	\$1,443	\$1,016	\$601	\$485	\$485	\$769	\$851	\$851	\$851	\$1,483
65-69	0	0	1	0	7	37	72	69	29	15	8	5	5	248
	\$0	\$0	\$1,602	\$0	\$1,409	\$1,589	\$1,394	\$892	\$892	\$589	\$477	\$703	\$759	\$1,304
70-74	0	0	0	2	1	23	60	115	71	45	16	8	2	343
	\$0	\$0	\$2,198	\$0	\$1,988	\$1,462	\$1,470	\$1,289	\$1,289	\$780	\$409	\$473	\$832	\$1,303
75-79	0	0	0	0	1	7	30	114	134	126	44	9	1	466
	\$0	\$0	\$0	\$0	*	\$1,604	\$1,582	\$1,354	\$1,180	\$1,044	\$757	\$697	*	\$1,171
80-84	0	0	0	0	0	3	11	58	113	210	114	9	0	518
	\$0	\$0	\$0	\$0	\$0	\$1,051	\$1,519	\$1,594	\$1,163	\$1,067	\$901	\$786	\$0	\$1,115
85-89	0	0	0	0	0	0	0	14	61	171	151	41	4	442
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,299	\$1,005	\$947	\$949	\$844	\$982	\$957
90-94	0	0	0	0	0	0	0	0	10	55	93	58	3	219
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,131	\$782	\$937	\$1,070	\$683	\$939
95 & Over	0	0	0	0	0	0	0	0	0	3	20	53	12	88
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$701	\$669	\$1,092	\$917	\$958
Total	1	2	18	7	21	159	272	433	440	640	455	189	29	2,666
	* \$2,575	\$2,295	\$2,464	\$2,221	\$1,770	\$1,462	\$1,377	\$1,118	\$963	\$867	\$952	\$859	\$859	\$1,161

Average: Age 77.6
Years Retired 23.0
Males 484
Females 2,182

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Survivors (Number of Survivors and Average Monthly Benefit) (Continued)														
Attained Age	TRS Plan 2 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	1	1	0	0	2	2	0	0	0	0	0	0	6
	\$0	*	\$564	\$0	\$0	\$564	\$557	\$0	\$0	\$0	\$0	\$0	\$0	\$570
50-54	0	0	1	0	0	1	1	0	0	0	0	0	0	3
	\$0	\$0	*	\$0	\$0	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$567
55-59	0	3	1	0	1	2	1	0	0	0	0	0	0	8
	\$0	\$523	*	\$0	*	\$476	*	\$0	\$0	\$0	\$0	\$0	\$0	\$548
60-64	1	2	2	3	5	5	4	0	0	0	0	0	0	22
	\$976	\$976	\$667	\$472	\$796	\$513	\$287	\$0	\$0	\$0	\$0	\$0	\$0	\$627
65-69	0	0	1	0	2	5	4	4	0	0	0	0	0	16
	\$0	\$0	*	\$0	\$852	\$727	\$682	\$657	\$0	\$0	\$0	\$0	\$0	\$734
70-74	0	0	1	1	3	8	2	4	0	0	0	0	0	19
	\$0	\$0	*	*	\$936	\$967	\$767	\$336	\$0	\$0	\$0	\$0	\$0	\$913
75-79	0	0	0	0	0	4	4	3	0	0	0	0	0	11
	\$0	\$0	\$0	\$0	\$0	\$698	\$678	\$523	\$0	\$0	\$0	\$0	\$0	\$643
80-84	0	0	0	0	0	0	5	2	1	0	0	0	0	8
	\$0	\$0	\$0	\$0	\$0	\$0	\$952	\$646	*	\$0	\$0	\$0	\$0	\$792
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	1	6	7	4	11	27	24	13	1	0	0	0	0	94
	*	\$725	\$828	\$822	\$841	\$721	\$685	\$526	*	\$0	\$0	\$0	\$0	\$714

Average: Age 66.7 Years Retired 8.4 Males 45 Females 49

*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 3														
Attained Age	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	2	0	4	0	0	0	0	0	0	0	8
	*	\$0	\$232	\$0	\$0	\$488	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$361
50-54	1	5	3	1	1	6	0	0	0	0	0	0	0	17
	*	\$253	\$415	*	*	\$154	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$236
55-59	2	5	2	4	5	7	3	0	0	0	0	0	0	28
	\$340	\$424	\$262	\$554	\$302	\$212	\$151	\$0	\$0	\$0	\$0	\$0	\$0	\$321
60-64	2	2	3	5	8	15	3	0	0	0	0	0	0	38
	\$603	\$234	\$286	\$666	\$284	\$235	\$264	\$0	\$0	\$0	\$0	\$0	\$0	\$328
65-69	1	2	2	2	0	8	2	0	0	0	0	0	0	17
	*	\$577	\$1,952	\$552	\$0	\$318	\$168	\$0	\$0	\$0	\$0	\$0	\$0	\$582
70-74	1	1	0	1	1	1	0	0	0	0	0	0	0	5
	*	\$0	\$0	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$559
75-79	0	1	1	1	0	0	1	0	0	0	0	0	0	4
	\$0	*	*	*	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$379
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	8	17	11	16	15	41	9	0	0	0	0	0	0	117
	\$442	\$351	\$654	\$523	\$310	\$266	\$211	\$0	\$0	\$0	\$0	\$0	\$0	\$364

Average: Age 59.9 Years Retired 4.3 Males 62 Females 55

*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													
	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	1	1	4	0	0	0	0	0	0	0	6
	\$0	\$0	\$0	*	*	\$241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$267
50-54	1	2	0	0	0	2	0	0	0	0	0	0	0	5
	\$476	\$0	\$0	\$0	\$0	\$128	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$257
55-59	1	1	1	2	2	3	0	0	0	0	0	0	0	10
	*	*	*	\$241	\$365	\$361	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$336
60-64	4	1	4	5	2	10	0	0	0	0	0	0	0	26
	\$1,043	*	\$419	\$465	\$927	\$215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$509
65-69	0	7	0	4	2	21	0	0	0	0	0	0	0	34
	\$0	\$273	\$0	\$373	\$855	\$429	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$415
70-74	0	1	1	2	2	16	0	0	0	0	0	0	0	22
	\$0	*	*	\$933	\$705	\$393	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$456
75-79	0	0	0	0	0	9	0	0	0	0	0	0	0	9
	\$0	\$0	\$0	\$0	\$0	\$455	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$455
80-84	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	\$1,270
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	6	13	7	14	9	65	0	0	0	0	0	0	0	114
	\$813	\$485	\$390	\$455	\$682	\$367	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$441

Average: Age 64.9 Years Retired 4.7 Males 51 Females 63

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Survivors (Number of Survivors and Average Monthly Benefit)															
<i>(Continued)</i>															
SERS Plan 3															
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		
Under 50	0	0	0	3	0	0	0	0	0	0	0	0	0	Total	3
	\$0	\$0	\$0	\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$98
50-54	0	1	1	1	0	2	0	0	0	0	0	0	0		5
	\$0	*	*	*	\$0	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$181
55-59	0	1	1	1	1	3	0	0	0	0	0	0	0		7
	\$0	*	*	*	*	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$161
60-64	3	1	4	2	3	4	0	0	0	0	0	0	0		17
	\$382	*	\$261	\$192	\$183	\$165	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$237
65-69	0	0	5	5	3	5	0	0	0	0	0	0	0		18
	\$0	\$0	\$306	\$189	\$207	\$258	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$243
70-74	0	0	0	1	1	4	0	0	0	0	0	0	0		6
	\$0	\$0	\$0	*	*	\$159	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$151
75-79	0	0	0	0	0	1	0	0	0	0	0	0	0		1
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0		*
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
85-89	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
90-94	0	0	0	0	1	0	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	3	3	11	13	9	19	0	0	0	0	0	0	0	58	\$205
	\$382	\$195	\$265	\$156	\$186	\$188	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Average: Age 62.6
Years Retired 4.0

Males 27
Females 31

*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)														
Attained Age	LEOFF Plan 1													
	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	2	2	0	0	0	1	0	5
	\$0	\$0	\$0	\$0	\$0	\$0	\$1,865	\$2,516	\$0	\$0	\$0	\$0	\$0	\$1,846
50-54	0	0	0	0	1	4	9	3	2	2	1	0	0	22
	\$0	\$0	\$0	\$0	*	\$3,369	\$3,037	\$3,315	\$2,448	\$2,122	*	\$0	\$0	\$3,004
55-59	0	1	0	0	0	4	9	8	6	9	5	1	0	43
	\$0	*	\$0	\$0	\$0	\$4,770	\$3,892	\$3,266	\$2,788	\$2,698	\$2,545	*	\$0	\$3,254
60-64	0	0	1	1	0	6	11	19	17	19	11	3	0	88
	\$0	\$0	*	*	\$0	\$4,495	\$3,639	\$3,273	\$3,061	\$2,925	\$3,326	\$2,220	\$0	\$3,322
65-69	0	0	0	0	0	2	13	29	26	21	14	10	0	115
	\$0	\$0	\$0	\$0	\$0	\$3,471	\$4,212	\$3,535	\$2,928	\$2,654	\$3,106	\$2,589	\$0	\$3,178
70-74	0	0	0	0	0	0	3	10	29	42	30	19	0	133
	\$0	\$0	\$0	\$0	\$0	\$0	\$3,753	\$3,378	\$3,384	\$2,649	\$2,903	\$2,723	\$0	\$2,957
75-79	0	0	0	0	0	0	2	7	15	50	49	25	0	148
	\$0	\$0	\$0	\$0	\$0	\$0	\$2,781	\$3,139	\$3,334	\$3,031	\$3,094	\$2,604	\$0	\$3,012
80-84	0	0	0	0	0	0	0	1	9	29	55	33	0	127
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$3,986	\$3,134	\$3,212	\$2,625	\$0	\$3,105
85-89	0	0	0	0	0	0	0	0	1	9	37	38	0	85
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$2,263	\$2,863	\$2,780	\$0	\$2,761
90-94	0	0	0	0	0	0	0	1	0	3	6	23	0	33
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$3,493	\$2,406	\$2,868	\$0	\$2,838
95 & Over	0	0	0	0	0	0	0	0	0	0	2	9	0	11
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,303	\$2,127	\$0	\$2,159
Total	0	1	1	1	1	16	49	80	105	184	210	162	0	810
	\$0	*	*	*	*	\$4,154	\$3,626	\$3,358	\$3,206	\$2,850	\$3,025	\$2,648	\$0	\$3,035

Average: Age 73.9
Years Retired 27.3

Males 13
Females 797

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Survivors of Fire Fighters (Number of Survivors and Average Monthly Benefit) (Continued)														
LEOFF Plan 1														
Attained Age	Attained Years Retired													
	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	1	2	0	0	2	0	0	5
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$2,561	\$0	\$0	\$930	\$0	\$0	\$1,975
50-54	0	0	0	0	0	4	1	2	0	0	4	0	0	11
	\$0	\$0	\$0	\$0	\$0	\$4,085	*	\$3,183	\$0	\$0	\$1,726	\$0	\$0	\$2,818
55-59	0	0	0	0	0	6	10	3	4	2	2	0	0	27
	\$0	\$0	\$0	\$0	\$0	\$4,194	\$3,617	\$3,672	\$2,901	\$3,063	\$2,058	\$0	\$0	\$3,489
60-64	0	0	0	0	1	2	12	15	13	7	5	1	0	56
	\$0	\$0	\$0	\$0	\$0	\$6,487	\$3,698	\$3,580	\$3,097	\$2,858	\$2,589	*	\$0	\$3,407
65-69	0	0	0	0	0	2	10	23	13	6	7	2	0	63
	\$0	\$0	\$0	\$0	\$0	\$3,541	\$3,571	\$3,560	\$3,289	\$3,100	\$2,542	\$3,059	\$0	\$3,332
70-74	0	0	0	0	0	0	3	11	12	25	18	12	0	81
	\$0	\$0	\$0	\$0	\$0	\$0	\$4,387	\$3,686	\$3,190	\$3,184	\$3,144	\$3,315	\$0	\$3,308
75-79	0	0	0	0	0	0	0	2	18	38	28	23	0	109
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,940	\$3,856	\$3,174	\$3,112	\$2,795	\$0	\$3,223
80-84	0	0	0	0	0	0	0	1	3	19	61	47	0	131
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$5,357	\$3,646	\$3,543	\$2,991	\$0	\$3,424
85-89	0	0	0	0	0	0	0	0	0	5	36	37	0	78
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,853	\$3,732	\$3,045	\$0	\$3,350
90-94	0	0	0	0	0	0	0	0	0	0	11	27	0	38
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,606	\$3,256	\$0	\$3,357
95 & Over	0	0	0	0	0	0	0	0	0	0	2	4	0	6
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,530	\$3,235	\$0	\$4,667
Total	0	0	0	0	1	14	37	59	63	102	176	153	0	605
	\$0	\$0	\$0	\$0	\$4,398	\$3,613	\$3,643	\$3,466	\$3,220	\$3,367	\$3,053	\$0	\$0	\$3,340

Average: Age 75.8
Years Retired 28.0
Males 6
Females 599

*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													
	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	2	2	0	1	5	0	0	0	0	0	0	0	10
	\$0	\$2,622	\$474	\$0	*	\$1,477	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,599
50-54	0	2	2	1	2	5	0	0	0	0	0	0	0	12
	\$0	\$1,647	\$1,886	*	\$1,664	\$1,349	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,564
55-59	0	0	2	1	0	5	1	0	0	0	0	0	0	9
	\$0	\$0	\$1,856	*	\$0	\$1,580	*	\$0	\$0	\$0	\$0	\$0	\$0	\$1,741
60-64	2	0	0	1	1	1	0	0	0	0	0	0	0	5
	\$1,116	\$0	\$0	*	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,857
65-69	0	0	0	0	0	3	2	0	0	0	0	0	0	5
	\$0	\$0	\$0	\$0	\$0	\$1,165	\$1,026	\$0	\$0	\$0	\$0	\$0	\$0	\$1,109
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	\$1,017
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	4	6	3	4	20	3	1	0	0	0	0	0	43
	\$1,116	\$2,134	\$1,405	\$3,205	\$1,987	\$1,375	\$891	\$0	\$0	\$0	\$0	\$0	\$0	\$1,565

Average: Age 54.4
Years Retired 5.1

Males 2
Females 41

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Survivors of Fire Fighters (Number of Survivors and Average Monthly Benefit)														
<i>(Continued)</i>														
Attained Age	LEOFF Plan 2													
	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	2	0	2	2	0	0	0	0	0	0	0	0	7
	*	\$5,505	\$0	\$1,923	\$1,556	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	1	0	0	1	2	1	0	0	0	0	0	0	0	\$3,055
	*	\$0	\$0	*	\$1,706	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,750
55-59	1	0	0	1	0	3	0	1	0	0	0	0	0	6
	*	\$0	\$0	*	\$0	\$1,922	\$0	*	\$0	\$0	\$0	\$0	\$0	\$1,821
60-64	0	0	1	0	1	0	0	0	0	0	0	0	0	2
	\$0	\$0	*	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,460
65-69	0	0	0	0	0	0	1	0	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	*
70-74	0	0	0	0	0	0	0	0	1	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	0	1	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	*
85-89	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90-94	0	0	0	0	0	1	0	0	0	0	0	0	0	\$0
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1
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
Total	3	2	1	4	5	5	2	3	0	0	0	0	0	25
	\$2,302	\$5,505	*	\$1,981	\$1,671	\$1,759	\$499	\$704	\$0	\$0	\$0	\$0	\$0	\$1,967

Average: Age 55.5 Years Retired 5.8 Males 1 Females 24

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Survivors (Number of Survivors and Average Monthly Benefit) (Continued)														
WSPRS Plan 1														
Attained Age	Attained Years Retired													
	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	1	1	1	1	1	2	1	1	0	0	0	0	9
	\$0	*	*	*	*	\$2,802	*	*	*	\$0	\$0	\$0	\$0	\$2,843
50-54	1	0	1	0	0	1	0	1	1	0	0	0	0	5
	\$0	\$0	*	\$0	\$0	\$0	\$0	*	*	\$0	\$0	\$0	\$0	\$2,792
55-59	0	0	0	1	0	0	1	2	1	0	1	0	0	6
	\$0	\$0	\$0	*	\$0	\$0	*	\$2,263	*	\$0	*	\$0	\$0	\$2,164
60-64	0	0	0	0	0	4	3	5	2	1	2	0	0	17
	\$0	\$0	\$0	\$0	\$0	\$3,615	\$3,121	\$2,604	\$1,887	*	\$876	\$0	\$0	\$2,567
65-69	0	0	0	0	0	1	2	3	2	4	1	2	0	15
	\$0	\$0	\$0	\$0	\$0	*	\$2,672	\$2,246	\$1,431	\$1,767	*	\$649	\$0	\$1,798
70-74	0	0	1	0	0	0	1	5	1	5	2	0	0	15
	\$0	\$0	*	\$0	\$0	\$0	*	\$2,385	*	\$1,710	\$1,249	\$0	\$0	\$2,031
75-79	0	0	1	0	0	2	1	2	3	8	1	1	0	19
	\$0	\$0	*	\$0	\$0	\$2,634	*	\$3,085	\$1,902	\$1,774	*	*	\$0	\$2,019
80-84	0	0	0	0	0	1	0	0	0	3	6	2	2	14
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$2,036	\$1,251	\$904	\$848	\$1,446
85-89	0	0	0	0	0	1	0	0	1	1	4	4	2	13
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	*	*	\$1,181	\$863	\$651	\$1,062
90-94	0	0	0	0	0	0	0	0	0	0	3	4	2	9
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,402	\$897	\$669	\$1,014
95 & Over	0	0	0	0	0	0	0	0	0	0	0	3	1	4
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$879	*	\$818
Total	1	1	4	2	1	11	10	19	12	22	20	16	7	126
	*	*	\$3,373	\$3,067	*	\$3,065	\$2,822	\$2,451	\$1,747	\$1,701	\$1,182	\$852	\$710	\$1,892

Average: Age 72.2
Years Retired 23.2

Males 0
Females 126

*Monthly benefit omitted for privacy reasons.

Historical Data

Historical Data												
PERS	2009		2008		2007 ¹		2006		2005		2004	
	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
Contribution Information												
Employer Rate	8.45%	8.45%	5.84%	5.84%	7.84%	7.84%	7.72%	7.72%	7.11%	7.11%	5.65%	5.65%
Employee Rate	6.00%	4.59%	6.00%	4.45%	6.00%	4.61%	6.00%	4.62%	6.00%	3.92%	6.00%	3.42%
Funded Status												
Projected Unit Credit Liability	\$13,945	\$15,701	\$13,915	\$14,065	\$13,705	\$12,418	\$12,989	\$11,152	\$13,146	\$9,663	\$12,182	\$8,504
Market Value of Assets	\$7,565	\$14,177	\$10,646	\$17,661	\$11,522	\$17,559	\$10,458	\$14,881	\$9,837	\$12,704	\$9,128	\$10,776
Actuarial Value of Assets	\$9,776	\$18,260	\$9,853	\$16,693	\$9,715	\$14,888	\$9,591	\$13,529	\$9,707	\$12,274	\$9,928	\$11,431
Unfunded Liability	\$4,169	(\$2,560)	\$4,062	(\$2,627)	\$3,990	(\$2,470)	\$3,398	(\$2,377)	\$3,439	(\$2,611)	\$2,254	(\$2,927)
Funded Ratio	70.1%	116.3%	70.8%	118.7%	70.9%	119.9%	73.8%	121.3%	73.8%	127.0%	81.5%	134.4%
Participant Data												
Number of Actives	10,354	148,881	11,663	150,005	12,975	145,047	14,213	140,814	15,962	139,616	17,829	138,427
Total Annual Salaries	\$580	\$8,132	\$639	\$7,869	\$676	\$7,157	\$726	\$6,771	\$786	\$6,445	\$863	\$6,221
Number of Terminated, Not Vested	2,125	25,949	2,271	24,996	2,656	23,927	2,675	22,935	2,833	19,734	2,993	18,038
Number of Terminated, Not Vested	4,563	90,339	4,696	87,437	4,839	84,461	5,006	83,220	5,197	81,020	5,847	78,411
Number of Retirees and Beneficiaries	54,147	20,710	54,581	18,541	54,686	16,558	54,834	15,367	54,795	13,814	54,568	12,328
Total Annual Benefits	\$1,074	\$219	\$1,036	\$179	\$990	\$150	\$967	\$135	\$918	\$114	\$868	\$96
Assumptions												
Valuation Interest Rate	8.00%	8.00%	8.00%	8.00%	5.94%	5.94%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
Salary Increase	4.33%	5.57%	4.58%	5.81%	3.59%	4.48%	4.80%	6.00%	4.80%	6.10%	4.80%	6.20%
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%	1.25%	1.25%	0.94%	0.94%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Actuarial Experience												
Return on Market Value	(23.16%)	(22.70%)	(1.08%)	(1.27%)	16.55%	16.63%	15.79%	15.80%	17.56%	17.59%	13.93%	13.75%
Return on Actuarial Value	6.63%	5.85%	9.62%	9.82%	7.87%	8.44%	8.10%	8.80%	6.30%	7.00%	4.70%	5.30%
Salary Increase	3.82%	4.72%	6.27%	8.46%	3.24%	4.40%	4.90%	6.10%	2.70%	4.00%	2.30%	3.70%
Inflation	4.48%	4.48%	3.79%	3.79%	3.73%	3.73%	3.02%	3.02%	1.57%	1.57%	1.41%	1.41%
Growth in Membership	(1.50%)	(1.50%)	2.31%	2.31%	1.93%	1.93%	(0.35%)	(0.35%)	(0.43%)	(0.43%)	1.10%	1.10%
COLA ⁴	\$1.83	3.00%	\$1.73	3.00%	\$1.33	3.00%	\$1.29	3.00%	\$1.25	3.00%	\$1.21	3.00%

Note: See footnotes at the end of this section.

Historical Data (Continued)												
(Dollars in millions)												
TRS	2009		2008		2007 ¹		2006		2005		2004	
	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
Contribution Information												
Employer Rate	11.95%	11.95%	6.77%	6.77%	10.79%	10.79%	10.79%	9.63%	9.19%	9.19%	5.96%	5.96%
Employee Rate	6.00%	4.68%	6.00%	3.96%	6.00%	4.93%	6.00%	6.00%	6.00%	3.41%	6.00%	2.65%
Funded Status												
Projected Unit Credit Liability	\$10,838	\$5,213	\$10,794	\$4,529	\$10,854	\$4,048	\$10,324	\$3,624	\$10,550	\$3,280	\$9,920	\$2,711
Market Value of Assets	\$6,312	\$4,789	\$8,936	\$6,035	\$9,733	\$6,190	\$8,818	\$5,253	\$8,278	\$4,474	\$7,681	\$3,789
Actuarial Value of Assets	\$8,146	\$6,160	\$8,262	\$5,681	\$8,302	\$5,277	\$8,275	\$4,835	\$8,450	\$4,411	\$8,728	\$4,138
Unfunded Liability	\$2,692	(\$947)	\$2,532	(\$1,152)	\$2,552	(\$1,229)	\$2,048	(\$1,212)	\$2,100	(\$1,131)	\$1,192	(\$1,427)
Funded Ratio	75.2%	118.2%	76.5%	125.4%	76.5%	130.4%	80.2%	133.4%	80.1%	134.5%	88.0%	152.6%
Participant Data												
Number of Actives	5,204	62,184	6,061	60,463	6,331	58,608	7,382	60,354	8,592	58,678	9,862	56,772
Total Annual Salaries	\$389	\$3,957	\$432	\$3,621	\$426	\$3,318	\$478	\$3,225	\$546	\$3,058	\$616	\$2,878
Number of Terminated Vested	841	7,817	959	7,739	2,036	7,392	1,223	6,587	1,328	5,694	1,475	5,271
Number of Terminated, Not Vested	590	3,804	615	3,585	639	3,486	657	3,598	687	3,736	720	3,931
Number of Retirees and Beneficiaries	36,032	3,895	35,879	3,271	35,384	2,707	35,745	2,507	35,264	2,057	34,624	1,668
Total Annual Benefits	\$805	\$46	\$774	\$37	\$736	\$29	\$741	\$27	\$705	\$21	\$666	\$16
Assumptions												
Valuation Interest Rate	8.00%	8.00%	8.00%	8.00%	5.94%	5.94%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
Salary Increase	4.22%	5.84%	4.49%	6.14%	4.74%	6.35%	4.80%	6.40%	4.80%	6.50%	4.80%	6.60%
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%	0.90%	0.90%	0.67%	0.67%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%
Actuarial Experience												
Return on Market Value	(23.15%)	(22.79%)	(1.06%)	(1.20%)	16.56%	16.64%	15.78%	15.80%	17.55%	17.59%	13.93%	13.74%
Return on Actuarial Value	6.66%	5.94%	8.33%	9.28%	6.53%	7.72%	6.60%	8.00%	4.90%	6.10%	3.40%	4.30%
Salary Increase	5.43%	6.80%	5.92%	6.49%	4.41%	6.05%	2.60%	3.80%	2.10%	4.10%	1.60%	3.40%
Inflation	4.48%	4.48%	3.79%	3.79%	3.73%	3.73%	3.02%	3.02%	1.57%	1.57%	1.41%	1.41%
Growth in Membership	1.30%	1.30%	2.44%	2.44%	(4.13%)	(4.13%)	0.69%	0.69%	0.95%	0.95%	0.85%	0.85%
COLA ⁴	\$1.83	3.00%	\$1.73	3.00%	\$1.33	3.00%	\$1.29	3.00%	\$1.25	3.00%	\$1.21	3.00%

Note: See footnotes at the end of this section.

Historical Data (Continued)												
SERS	2009		2008		2007 ¹		2006		2005		2004	
	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
Contribution Information												
Employer Rate	N/A	8.83%	N/A	5.79%	N/A	8.12%	N/A	8.08%	N/A	8.57%	N/A	5.64%
Employee Rate	N/A	4.08%	N/A	3.51%	N/A	4.00%	N/A	4.20%	N/A	3.82%	N/A	3.41%
Funded Status³												
Projected Unit Credit Liability	N/A	\$2,163	N/A	\$1,906	N/A	\$1,691	N/A	\$1,543	N/A	\$1,433	N/A	\$1,191
Market Value of Assets	N/A	\$1,944	N/A	\$2,443	N/A	\$2,512	N/A	\$2,123	N/A	\$1,803	N/A	\$1,529
Actuarial Value of Assets	N/A	\$2,503	N/A	\$2,303	N/A	\$2,133	N/A	\$1,934	N/A	\$1,747	N/A	\$1,630
Unfunded Liability	N/A	(\$340)	N/A	(\$397)	N/A	(\$443)	N/A	(\$392)	N/A	(\$315)	N/A	(\$439)
Funded Ratio	N/A	115.7%	N/A	120.8%	N/A	126.2%	N/A	125.4%	N/A	122.0%	N/A	136.9%
Participant Data												
Number of Actives	N/A	52,474	N/A	51,774	N/A	50,825	N/A	50,818	N/A	50,350	N/A	49,854
Total Annual Salaries	N/A	\$1,467	N/A	\$1,380	N/A	\$1,283	N/A	\$1,243	N/A	\$1,201	N/A	\$1,168
Number of Terminated Vested	N/A	9,193	N/A	8,600	N/A	7,674	N/A	6,894	N/A	5,564	N/A	4,463
Number of Terminated, Not Vested	N/A	5,976	N/A	5,383	N/A	4,906	N/A	4,911	N/A	4,796	N/A	4,588
Number of Retirees and Beneficiaries	N/A	4,629	N/A	3,873	N/A	3,141	N/A	2,758	N/A	2,131	N/A	1,578
Total Annual Benefits	N/A	\$29	N/A	\$23	N/A	\$18	N/A	\$16	N/A	\$12	N/A	\$8
Assumptions												
Valuation Interest Rate	N/A	8.00%	N/A	8.00%	N/A	5.94%	N/A	8.00%	N/A	8.00%	N/A	8.00%
Salary Increase	N/A	5.59%	N/A	5.84%	N/A	5.90%	N/A	5.90%	N/A	6.00%	N/A	6.10%
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	1.25%	N/A	0.94%	N/A	1.25%	N/A	1.25%	N/A	1.25%
Actuarial Experience												
Return on Market Value	N/A	(22.85%)	N/A	(1.26%)	N/A	16.62%	N/A	15.80%	N/A	17.59%	N/A	13.74%
Return on Actuarial Value	N/A	5.99%	N/A	9.85%	N/A	8.32%	N/A	8.60%	N/A	6.90%	N/A	5.10%
Salary Increase	N/A	7.27%	N/A	8.34%	N/A	5.13%	N/A	4.40%	N/A	3.40%	N/A	2.80%
Inflation	N/A	4.48%	N/A	3.79%	N/A	3.73%	N/A	3.02%	N/A	1.57%	N/A	1.41%
Growth in Membership	N/A	1.35%	N/A	1.87%	N/A	0.01%	N/A	0.93%	N/A	0.99%	N/A	1.30%
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)												
(Dollars in millions)	2009		2008		2007 ¹		2006		2005		2004	
	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	N/A	10.11%	N/A	7.73%	N/A	10.06%	N/A	9.96%	N/A	9.96%	N/A	N/A
Employee Rate	N/A	6.36%	N/A	6.45%	N/A	6.94%	N/A	6.96%	N/A	6.96%	N/A	N/A
Funded Status												
Projected Unit Credit Liability	N/A	\$54	N/A	\$30	N/A	\$11	N/A	\$1	N/A	\$1	N/A	N/A
Market Value of Assets	N/A	\$56	N/A	\$37	N/A	\$14	N/A	\$1	N/A	\$1	N/A	N/A
Actuarial Value of Assets	N/A	\$69	N/A	\$39	N/A	\$14	N/A	\$1	N/A	\$1	N/A	N/A
Unfunded Liability	N/A	(\$15)	N/A	(\$8)	N/A	(\$2)	N/A	\$0	N/A	\$0	N/A	N/A
Funded Ratio	N/A	128.1%	N/A	127.4%	N/A	120.0%	N/A	99.0%	N/A	99.0%	N/A	N/A
Participant Data												
Number of Actives	N/A	4,340	N/A	3,981	N/A	2,755	N/A	2,073	N/A	2,073	N/A	N/A
Total Annual Salaries	N/A	\$223	N/A	\$200	N/A	\$134	N/A	\$103	N/A	\$103	N/A	N/A
Number of Terminated Vested	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	N/A
Number of Terminated, Not Vested	N/A	762	N/A	397	N/A	135	N/A	10	N/A	10	N/A	N/A
Number of Retirees and Beneficiaries	N/A	2	N/A	1	N/A	0	N/A	0	N/A	0	N/A	N/A
Total Annual Benefits	N/A	\$0	N/A	\$0	N/A	\$0	N/A	\$0	N/A	\$0	N/A	N/A
Assumptions												
Valuation Interest Rate	N/A	8.00%	N/A	8.00%	N/A	5.94%	N/A	8.00%	N/A	8.00%	N/A	N/A
Salary Increase	N/A	7.02%	N/A	6.65%	N/A	4.53%	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	3.50%	N/A	3.50%	N/A	N/A
Growth in Membership	N/A	1.25%	N/A	1.25%	N/A	0.94%	N/A	1.25%	N/A	1.25%	N/A	N/A
Actuarial Experience												
Return on Market Value	N/A	(19.25%)	N/A	(3.73%)	N/A	13.37%	N/A	9.10%	N/A	9.10%	N/A	N/A
Return on Actuarial Value	N/A	3.69%	N/A	6.64%	N/A	6.48%	N/A	0.50%	N/A	0.50%	N/A	N/A
Salary Increase	N/A	4.86%	N/A	12.52%	N/A	4.82%	N/A	N/A	N/A	N/A	N/A	N/A
Inflation	N/A	4.48%	N/A	3.79%	N/A	3.73%	N/A	3.02%	N/A	3.02%	N/A	N/A
Growth in Membership	N/A	9.02%	N/A	kj	N/A	32.90%	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	3.00%	N/A	3.00%	N/A	N/A

Note: See footnotes at the end of this section.

Historical Data (Continued)												
LEOFF	2009		2008		2007 ¹		2006		2005		2004	
	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	0.00%	5.08%	0.00%	4.34%	0.00%	4.56%	0.00%	4.66%	0.00%	4.86%	0.00%	4.57%
State Rate	0.00%	3.38%	0.00%	2.89%	0.00%	3.04%	0.00%	3.11%	0.00%	3.24%	0.00%	3.03%
Employee Rate	0.00%	8.46%	0.00%	7.23%	0.00%	7.60%	0.00%	7.77%	0.00%	8.10%	0.00%	7.60%
Funded Status³												
Projected Unit Credit Liability	\$4,477	\$4,349	\$4,354	\$3,786	\$4,323	\$3,386	\$4,280	\$3,323	\$4,223	\$2,932	\$4,281	\$2,521
Market Value of Assets	\$4,355	\$4,309	\$6,035	\$5,315	\$6,416	\$5,185	\$5,720	\$4,339	\$5,210	\$3,614	\$4,695	\$2,984
Actuarial Value of Assets	\$5,612	\$5,564	\$5,592	\$5,053	\$5,298	\$4,360	\$5,018	\$3,844	\$4,800	\$3,329	\$4,666	\$2,947
Unfunded Liability	(\$1,135)	(\$1,215)	(\$1,238)	(\$1,266)	(\$975)	(\$974)	(\$738)	(\$521)	(\$577)	(\$397)	(\$385)	(\$426)
Funded Ratio	125.4%	127.9%	128.4%	133.4%	122.5%	128.8%	117.3%	115.7%	113.7%	113.5%	109.0%	116.9%
Participant Data												
Number of Actives	356	16,951	421	16,626	513	16,099	596	15,718	723	15,168	848	14,754
Total Annual Salaries	\$33	\$1,443	\$37	\$1,345	\$43	\$1,234	\$48	\$1,172	\$56	\$1,092	\$64	\$1,020
Number of Terminated Vested	2	672	1	649	4	629	5	597	7	570	7	521
Number of Terminated, Not Vested	54	1,663	55	1,531	56	1,433	57	1,362	59	1,285	70	1,233
Number of Retirees and Beneficiaries	8,087	1,367	8,134	1,134	8,161	924	8,172	779	8,149	574	8,110	432
Total Annual Benefits	\$338	\$38	\$322	\$29	\$309	\$22	\$297	\$17	\$285	\$11	\$277	\$8
Assumptions												
Valuation Interest Rate	8.00%	8.00%	8.00%	8.00%	5.94%	5.94%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
Salary Increase	4.01%	6.61%	4.26%	6.61%	4.39%	5.49%	5.90%	7.40%	5.90%	7.40%	5.90%	7.60%
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%	1.25%	1.25%	0.94%	0.94%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Actuarial Experience												
Return on Market Value	(23.14%)	(22.64%)	(1.11%)	(1.33%)	16.59%	16.61%	15.80%	15.77%	17.57%	17.55%	13.88%	13.64%
Return on Actuarial Value	6.38%	5.72%	11.82%	11.04%	10.38%	10.03%	10.90%	10.80%	9.20%	9.30%	2.90%	4.10%
Salary Increase	5.27%	6.69%	4.66%	7.65%	3.13%	4.31%	3.90%	5.50%	1.90%	5.90%	3.40%	5.20%
Inflation	4.48%	4.48%	3.79%	3.79%	3.73%	3.73%	3.02%	3.02%	1.57%	1.57%	1.41%	1.41%
Growth in Membership	1.53%	1.53%	2.62%	2.62%	1.83%	1.83%	2.66%	2.66%	1.85%	1.85%	0.33%	0.33%
COLA ⁴	4.48%	3.00%	3.79%	3.00%	3.73%	3.00%	3.02%	3.00%	1.57%	3.00%	1.41%	3.00%

Note: See footnotes at the end of this section.

Historical Data (Continued)												
WSPRS	2009		2008		2007 ¹		2006		2005		2004	
	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>												
Contribution Information												
Employer Rate	7.93%	7.93%	6.27%	6.27%	8.57%	8.57%	7.30%	7.30%	7.75%	7.75%	5.22%	5.22%
Employee Rate	6.61%	6.61%	4.95%	4.95%	6.95%	6.95%	5.98%	5.98%	6.70%	6.70%	5.22%	5.22%
Funded Status												
Projected Unit Credit Liability	\$759	N/A	\$719	N/A	\$679	N/A	\$654	N/A	\$614	N/A	\$560	N/A
Market Value of Assets	\$698	N/A	\$932	N/A	\$964	N/A	\$846	N/A	\$754	N/A	\$665	N/A
Actuarial Value of Assets	\$900	N/A	\$870	N/A	\$800	N/A	\$743	N/A	\$694	N/A	\$660	N/A
Unfunded Liability	(\$142)	N/A	(\$150)	N/A	(\$121)	N/A	(\$89)	N/A	(\$80)	N/A	(\$100)	N/A
Funded Ratio	118.7%	N/A	120.9%	N/A	117.9%	N/A	113.6%	N/A	113.1%	N/A	117.8%	N/A
Participant Data												
Number of Actives	830	264	851	234	885	152	906	116	941	81	997	60
Total Annual Salaries	\$67	\$17	\$65	\$13	\$64	\$8	\$63	\$6	\$61	\$4	\$62	\$3
Number of Terminated Vested	69	4	61	2	55	1	53	0	44	0	39	0
Number of Terminated, Not Vested	22	10	22	7	23	4	23	1	26	3	20	1
Number of Disabled Members ⁶	53	0	55	0	57	0	57	0	58	0	61	0
Number of Retirees and Beneficiaries	834	0	831	0	821	0	808	0	792	0	762	0
Total Annual Benefits	\$35	\$0	\$33	\$0	\$32	\$0	\$31	\$0	\$29	\$0	\$27	\$0
Assumptions												
Valuation Interest Rate	8.00%	N/A	8.00%	N/A	5.94%	N/A	8.00%	N/A	8.00%	N/A	8.00%	N/A
Salary Increase	5.35%	N/A	5.47%	N/A	4.70%	N/A	6.60%	N/A	6.90%	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	1.25%	N/A	0.94%	N/A	1.25%	N/A	1.25%	N/A	1.25%	N/A
Actuarial Experience												
Return on Market Value	(22.98%)	N/A	(1.17%)	N/A	16.61%	N/A	15.80%	N/A	17.57%	N/A	13.83%	N/A
Return on Actuarial Value	6.18%	N/A	11.60%	N/A	10.30%	N/A	10.90%	N/A	9.20%	N/A	3.20%	N/A
Salary Increase	5.86%	N/A	7.86%	N/A	3.80%	N/A	7.20%	N/A	5.80%	N/A	0.80%	N/A
Inflation	4.48%	N/A	3.79%	N/A	3.73%	N/A	3.02%	N/A	1.57%	N/A	1.41%	N/A
Growth in Membership	0.83%	N/A	4.63%	N/A	1.47%	N/A	0.00%	N/A	(3.31%)	N/A	(2.04%)	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. 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

A pension plan incurs actuarial gains or losses when the actual experience of the pension plan does not exactly match assumptions. 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.

Entry Age Normal (EAN) Funding Method

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

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

The normal cost is determined on an individual basis, from a member's age at plan entry, and is designed to be a level percentage of pay throughout a member's career.

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.

Market Value of Assets (MVA)

The market value of assets is the value of the pension fund based on the value of the assets as they would trade on an open market, including accrued income and expenses.

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) Actuarial Cost Method

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

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

The PUC normal cost is the estimated present value of projected benefits current plan members will earn in the year following the valuation date. It represents today's value of one year of earned benefits.

Present Value of Future Salaries (PVFS)

The value of future expected salaries discounted with interest to the valuation date.

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.



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