



Office of the State Actuary

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Washington State

2010 Actuarial Valuation Report

October 2011



Office of the State Actuary

"Securing tomorrow's pensions today."

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Office of the State Actuary

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Letter of Introduction Report of the Combined Actuarial Valuation As of June 30, 2010 October 2011

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, 2010, consistent with the prescribed funding policies. These contribution requirements are purely informational since, according to state law, this "off-cycle" valuation is not used to determine contribution rates. This valuation also provides information on the funding progress and developments in the plans over the past year.

This 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 state.actuary@leg.wa.gov. I also invite you to visit our website (osa.leg.wa.gov.htm), for further information regarding the actuarial funding of the Washington State retirement systems.

Sincerely,

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

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



Section One

Summary of Key Results

Intended Use

The purpose of this report is to develop contribution rates required to fund the Washington State retirement systems based on the funding policy described in this section. However, this is not a rate-setting valuation so the results in this report are informational only. This report provides information on the contribution rates, funding progress, and developments in the plans over the past year. This report also discloses the data, assumptions, and methods we used to develop the contribution rates. This report is not intended to satisfy the accounting requirements under the Governmental Accounting Standards Board rules.

Contribution Rates

The Office of the State Actuary (OSA) determined the member and employer contribution rates as a percentage of salary. The summary table below shows contribution rates based on the 2010 valuation along with rates from the previous valuation. The Actuarial Exhibits section of this report shows how we developed these rates.

Contribution Rates				
	Plan 1		Plan 2/3	
	2010	2009	2010	2009
PERS				
Member*	6.00%	6.00%	4.91%	4.59%
Total Employer	8.41%	8.45%	8.41%	8.45%
TRS				
Member*	6.00%	6.00%	4.80%	4.68%
Total Employer	9.18%	11.95%	9.18%	11.95%
SERS				
Member*	N/A	N/A	4.37%	4.08%
Total Employer	N/A	N/A	8.76%	8.83%
PSERS				
Member	N/A	N/A	6.32%	6.36%
Total Employer	N/A	N/A	9.71%	10.11%
LEOFF				
Member	0.00%	0.00%	7.37%	7.40%
Employer	0.00%	0.00%	4.42%	4.44%
State	0.00%	0.00%	2.95%	2.96%
WSPRS				
Member	6.39%	6.61%	6.39%	6.61%
Employer (State)	7.71%	7.93%	7.71%	7.93%

Employer rates exclude administrative expense rate.

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

No member or employer/state contributions are required for the Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) Plan 1 because the plan has no Unfunded Actuarial Accrued Liability (UAAL). See RCW 41.26.080(2).

Minimum contribution rates adopted by the Legislature for the Public Employees' Retirement System (PERS) Plan 1 and the Teachers' Retirement System (TRS) Plan 1 become effective at the beginning of the 2015-17 Biennium.

During the 2010 Interim, the Law Enforcement Officers' and Fire Fighters' Plan 2 (LEOFF 2) Retirement Board adopted a stable contribution rate policy for 2011-17. The adopted rates are shown in the Actuarial Exhibits section of this report. For additional details, please see the Executive Summary and Certification Letter in the 2010 LEOFF 2 Actuarial Valuation Report, available on the [LEOFF 2 website](#).

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 calculated 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. In calculating basic contribution rates, the OSA applies the statutory funding policies described in this section.

The PFC may adopt changes to contribution rates by an affirmative vote of at least four members. The basic rates adopted by the PFC will remain in place for the ensuing biennium, subject to revision by the Legislature. The LEOFF 2 Board performs these duties for LEOFF 2 under the same cycle.

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

Funding Policy

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

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

- ❖ Provide a dependable and systematic process for funding the benefits to members and retirees of the Washington State Retirement Systems.
- ❖ Fully fund the retirement system Plans 2 and 3, and the Washington State Patrol Retirement System (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 Plan 2 and 3 members over the working lives of those members so that the taxpayers who receive the benefit of those members' service pay the cost of those benefits.

Based on the funding policy, the same contribution rate is charged to employers within 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 2010 Results

The following comments summarize the key changes from the last valuation. Please see the Actuarial Certification for additional comments on the 2010 valuation results.

The actual rate of investment return for the plan year was above the assumed rate of 8 percent. The actual, annualized investment return on the market value of assets was 13.21 percent. The rate of investment return on the actuarial value of assets for the plan year was lower than the assumed rate of 8 percent.

Gains or losses to liabilities and salaries 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. We summarize gains/losses for the total employer contribution rate below.

Overall, the liabilities increased less than expected, resulting in an actuarial gain to the system. The exception was PSERS, which saw liabilities increase more than expected. While the LEOFF system experienced a liability gain, LEOFF Plan 2 showed a slight liability loss. The present value of future salaries generally increased more than expected so the salary base for collecting contributions is larger and this results in an actuarial gain to the system. Only WSPRS showed actuarial losses for the present value of future salaries. The removal of the automatic COLA in PERS 1 and TRS 1 resulted in actuarial gains for those plans.

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 on the following page summarizes key measures of actuarial liability along with the liabilities from last year's valuation. The Future Value of Fully Projected Benefits represents the total expected value of all future benefit payments for all members of all systems as of the valuation date. The present value of fully projected benefits represents today's value of the Future Value of Fully Projected Benefits when we discount future benefit payments with the valuation interest rate. In other words, if we invest the Present Value of Fully Projected Benefits as a lump sum amount at the valuation date and earn the valuation interest rate each year, there would be enough money to pay all expected future benefit payments for current members.

The Projected Unit Credit Liability identifies the portion of the present value of future benefits that has been earned as of the valuation date. The Unfunded Actuarial Accrued Liability (UAAL) represents the excess, if any, of the present value of future benefits earned at the valuation date over the Actuarial Value of Assets. In other words, the UAAL equals the present value of benefits earned at the valuation date not covered by current actuarial assets.

See the Actuarial Exhibits section of this report for a summary of actuarial liabilities by system and plan and a disclosure of expected future benefit payments by year for each system and plan. Also, see the Glossary for brief explanations of the actuarial terms.

Actuarial Liabilities		
(Dollars in Millions)	2010	2009
All Systems		
Future Value of Fully Projected Benefits	\$453,418	\$463,720
Present Value of Fully Projected Benefits	74,350	74,790
Projected Unit Credit Liability	\$57,216	\$57,498
Unfunded Actuarial Accrued Liability*	3,278	5,773
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. To limit the volatility in contribution rates and funded status due to short-term market volatility, we smooth (or defer) the difference between actual and expected annual investment returns over a period not to exceed eight years. The Actuarial Value of Assets equals the Market Value of Assets less the Total Deferred Investment Gains and (Losses) at the valuation date. The Actuarial Value of Assets can never be less than 70 percent or greater than 130 percent of the Market Value of Assets.

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)	2010	2009
All Systems		
Market Value of Assets	\$48,700	\$44,205
Actuarial Value of Assets	58,442	56,991
Contributions*	1,477	1,946
Disbursements	2,804	2,654
Investment Return	5,781	(13,152)
Other**	\$41	\$25
Rate of Return on Assets***	13.21%	(22.84%)

*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

The funded status helps readers evaluate the health of a pension plan. A history of funded status measured consistently over a defined period helps readers evaluate a plan's funding progress over time. The funded status represents the portion of the present value of earned benefits covered by today's actuarial assets. A plan with a 100 percent funded status has one dollar in actuarial assets for each dollar of earned (or accrued) liability at the valuation date. A plan more/less than 100 percent funded is not automatically considered over-funded/at-risk.

We use the Projected Unit Credit (PUC) actuarial cost method to report the funded status of the plans. The PUC method takes into account future salary and service growth for purposes of determining future benefit amounts and eligibility for those benefits, but only reflects service credit earned at the valuation date for determining earned (or accrued) benefits.

Comparing the PUC liabilities to the Actuarial Value of Assets provides an appropriate measure of a plan's funded status. Under current Governmental Accounting Standards Board (GASB) rules, the PUC method is one of several acceptable measures of a plan's funded status. Use of another cost method could also be considered appropriate and could produce materially different results.

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. We also provide a history of funded status since 1986 and funded status under alternate assumptions and methods in the Actuarial Exhibits section.

Funded Status		
(Dollars in Millions)	2010	2009
All Systems		
a. Projected Unit Credit Liability	\$57,216	\$57,498
b. Market Value of Assets	48,700	44,205
c. Deferred Gains/(Losses)	(9,742)	(12,786)
d. Actuarial Value of Assets (b-c)	58,442	56,991
e. Unfunded Liability (a-d)	(\$1,226)	\$507
f. Projected Unit Credit Funded Ratio (d/a)	102%	99%

Note: Totals may not agree due to rounding.

Participant Data

The following table summarizes participant data used in the actuarial valuation for the plan year ending June 30, 2010, along with 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	2010	2009
Active Members		
Number	297,563	301,838
Total Salaries (in millions)	\$16,327	\$16,307
Average Annual Salary	\$54,869	\$54,026
Average Attained Age	47.2	46.8
Average Service	11.8	11.3
Retirees and Beneficiaries		
Number	133,358	129,703
Average Annual Benefit	\$20,444	\$19,917
Terminated Members		
Number Vested	48,363	46,672
Number "Non-Vested"	110,933	107,783

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. Used for the amortization of PERS 1 and TRS 1 UAAL only.



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, 2010
October 2011**

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, 2010, valuation date consistent with the prescribed funding policies. These contribution requirements are purely informational since, according to state law, this “off-cycle” valuation is not used to determine contribution rates. This valuation also provides information on the funding progress and developments in the plans over the past year. This valuation report should not be used for other purposes. Please replace this report with a more recent report when available.

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. Actual results may vary from our expectations.

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’ (LEOFF) Plan 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 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, the Public Safety Employees' Retirement System, 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.

During the 2010 Interim, the Law Enforcement Officers' and Fire Fighters' Plan 2 (LEOFF 2) Retirement Board adopted a stable contribution rate policy for 2011-17. The adopted rates are shown in the Actuarial Exhibits section of this report. For additional details, please see the Executive Summary and Certification Letter in the 2010 LEOFF 2 Actuarial Valuation Report, available on the [LEOFF 2 website](#).

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

Member and Employer Rate Summary				
	Plan 1		Plan 2/3	
	2010	2009	2010	2009
PERS				
Member*	6.00%	6.00%	4.91%	4.59%
Employer (Normal Cost)	5.02%	4.70%	5.02%	4.70%
Employer (Plan 1 UAAL)	3.39%	3.75%	3.39%	3.75%
Total Employer	8.41%	8.45%	8.41%	8.45%
TRS				
Member*	6.00%	6.00%	4.80%	4.68%
Employer (Normal Cost)	5.57%	5.45%	5.57%	5.45%
Employer (Plan 1 UAAL)	3.61%	6.50%	3.61%	6.50%
Total Employer	9.18%	11.95%	9.18%	11.95%
SERS				
Member*	N/A	N/A	4.37%	4.08%
Employer (Normal Cost)	N/A	N/A	5.37%	5.08%
Employer (PERS Plan 1 UAAL)	N/A	N/A	3.39%	3.75%
Total Employer	N/A	N/A	8.76%	8.83%
PSERS				
Member	N/A	N/A	6.32%	6.36%
Employer (Normal Cost)	N/A	N/A	6.32%	6.36%
Employer (PERS Plan 1 UAAL)	N/A	N/A	3.39%	3.75%
Total Employer	N/A	N/A	9.71%	10.11%
LEOFF				
Member	0.00%	0.00%	7.37%	7.40%
Employer	0.00%	0.00%	4.42%	4.44%
State (Normal Cost)	0.00%	0.00%	2.95%	2.96%
State (Plan 1 UAAL)	0.00%	0.00%	0.00%	0.00%
Total State	0.00%	0.00%	2.95%	2.96%
WSPRS				
Member	6.39%	6.61%	6.39%	6.61%
Employer (State)	7.71%	7.93%	7.71%	7.93%

Note: Employer rates exclude administrative expense rate.

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

Development of 2010 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	11.02%	9.93%	11.57%	10.37%	9.74%	12.64%	0.00%	14.74%	14.10%
b. Member Normal Cost*	6.00%	4.91%	6.00%	4.80%	4.37%	6.32%	0.00%	7.37%	6.39%
c. Employer Contribution (a-b)	5.02%	5.02%	5.57%	5.57%	5.37%	6.32%	0.00%	7.37%	7.71%
d. Cost to Amortize UAAL	3.39%	3.39%	3.61%	3.61%	3.39%	3.39%	0.00%	0.00%	N/A
e. Total Employer Rate (c+d)**	8.41%	8.41%	9.18%	9.18%	8.76%	9.71%	0.00%	4.42%	7.71%

Employer rates exclude administrative expense rate.

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

**The state pays 20% of the total normal cost for LEOFF 2. This reduces the total employer contribution rate from 7.37% to 4.42%.

TRS Plan 2 Maximum Member Contribution Rates				
Valuation Year	Prior Max	Supplemental	Source	New Max
2010	8.63%	0.01%	C 5 L 11	8.64%
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 L 08	8.63%
2006	7.76%	0.79%	C 50 L 07	8.55%
2005	7.75%	0.01%	C 33 L 06	7.76%
2004	7.75%	0.00%	N/A	7.75%
2003	7.75%	0.00%	N/A	7.75%
2002	7.75%	0.00%	N/A	7.75%
2001	7.75%	0.00%	N/A	7.75%
2000	7.75%	0.00%	N/A	7.75%
1999	6.59%	1.16%	C 247 L 00	7.75%
1998	6.59%	0.00%	N/A	6.59%
1997	N/A	N/A	N/A	6.59%

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

WSPRS Plan 1/2 Maximum Member Contribution Rates				
Valuation Year	Prior Max	Supplemental	Source	New Max
2010	7.19%	0.00%	N/A	7.19%
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 Entry Age Normal (EAN) funding method. The percent varies by plan. Please see the Glossary for a more detailed explanation of EAN.

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. Future Value of Fully Projected Benefits	\$195,506	\$87,151	\$22,977	\$6,690	\$72,031	\$5,881
b. Present Value of Fully Projected Benefits	\$25,978	\$9,106	\$3,459	\$424	\$7,927	\$954
c. Valuation Assets	19,474	6,593	2,664	103	6,043	920
d. Unfunded Fully Projected Benefits (b - c)	6,504	2,512	795	322	1,884	34
e. Past Liability Balance	67	251	92	0	0	11
f. Adjusted Unfunded (d - e)	\$6,437	\$2,261	\$703	\$322	\$1,884	\$23
Present Value of Projected Salaries to Current Members (PVS)						
g. Plan 1 PVS	N/A	N/A	N/A	N/A	N/A	\$513
h. Plan 2 PVS	59,223	5,559	4,436	2,543	17,360	288
i. Plan 3 PVS	14,119	36,138	7,248	N/A	N/A	N/A
j. Weighted PVS (2g + 2h + i)	\$132,564	\$47,256	\$16,120	\$5,085	\$34,720	\$1,601
k. Employee Normal Cost (f / j)	4.86%	4.79%	4.36%	6.32%	5.43%	1.46%
l. Employee Minimum Contribution Rate	3.88%	4.68%	4.08%	4.04%	7.35%	6.39%
m. Prior Year Employee Maximum Contribution Rate ¹	N/A	8.63%	N/A	N/A	N/A	7.19%
n. Employee Contribution Rate with Max/Min	4.86%	4.79%	4.36%	6.32%	7.35%	6.39%
o. Change In Plan Provisions (Laws of 2011)	0.05%	0.01%	0.01%	0.00%	0.02%	0.00%
p. Employee Contribution Rate (n + o) ²	4.91%	4.80%	4.37%	6.32%	7.37%	6.39%
2. Calculation of Employer Normal Cost Rate						
a. Present Value of Fully Projected Benefits	\$25,978	\$9,106	\$3,459	\$424	\$7,927	\$954
b. Valuation Assets	19,474	6,593	2,664	103	6,043	920
c. Unfunded Benefits (a - b)	6,504	2,512	795	322	1,884	34
d. Present Value of Employee Contributions	2,876	266	193	161	942	12
e. Past Liability Balance	67	251	92	0	0	11
f. Employer Responsibility (c - d - e)	\$3,561	\$1,995	\$509	\$161	\$942	\$12
Present Value of Projected Salaries to Current Members (PVS)						
g. Plan 1 PVS	N/A	N/A	N/A	N/A	N/A	513
h. Plan 2 PVS	59,223	5,559	4,436	2,543	17,360	288
i. Plan 3 PVS	14,119	36,138	7,248	N/A	N/A	N/A
j. Total PVS (g + h + i)	\$73,341	\$41,697	\$11,684	\$2,543	\$17,360	\$801
k. Employer Normal Cost (f / j)	4.86%	4.79%	4.36%	6.32%	5.43%	1.46%
l. Employer Minimum Contribution Rate	3.88%	4.68%	4.08%	4.04%	7.35%	6.39%
m. Employer Contribution Rate with Minimum	4.86%	4.79%	4.36%	6.32%	7.35%	6.39%
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 2011)	0.05%	0.01%	0.01%	0.00%	0.02%	0.00%
q. Employer Contribution Rate (m + n + o + p)	5.02%	5.57%	5.37%	6.32%	7.37%	7.71%
3. Normal Cost Rates Adopted for 2011-13⁴						
a. Employee Contribution Rate ⁵	4.59%	4.68%	4.08%	6.36%	8.46%	6.59%
b. Employer Contribution Rate ⁵	4.70%	5.45%	5.08%	6.36%	5.08%	7.91%
c. State Contribution Rate ⁵	N/A	N/A	N/A	N/A	3.38%	N/A
d. Total Contribution Rate (a + b + c)	9.29%	10.13%	9.16%	12.72%	16.92%	14.50%

Note: 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 Unfunded Actuarial Accrued Liability (UAAL)			
<i>(Dollars in Millions)</i>	PERS 1	TRS 1	LEOFF 1
a. Future Value of Fully Projected Benefits	\$29,841	\$21,673	\$11,668
b. Present Value of Fully Projected Benefits (PVFB)	\$12,589	\$9,250	\$4,400
c. Valuation Assets	\$9,293	\$7,791	\$5,561
d. Actuarial Present Value of Future Normal Costs	\$202	\$114	\$0
e. UAAL (b - c - d)	\$3,094	\$1,345	(\$1,161)
f. Expected UAAL Contributions to 2013	N/A	N/A	\$0
g. Remaining UAAL (e - f)	\$3,094	\$1,345	(\$1,161)
h. Amortization Date	N/A	N/A	6/30/2024
i. Present Value of Projected Salaries*	\$94,801	\$38,667	\$14,581
j. Contribution Rate Before Adjustments (g / i)	3.26%	3.48%	(7.96%)
k. Minimum Contribution Rate	0.00%	0.00%	N/A
l. Maximum Contribution Rate, 2012-2013	4.50%	7.50%	N/A
m. Preliminary Contribution Rate**	3.26%	3.48%	(7.96%)
n. Change In Plan Provisions (Remaining Laws of 2011)	0.13%	0.13%	0.00%
o. Contribution Rate to Amortize the UAAL (m + n)**	3.39%	3.61%	(7.96%)
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						
(Dollars in Millions)	PERS			TRS		
	Plan 1	Plan 2/3	Total	Plan 1	Plan 2/3	Total
Active Members						
Retirement	\$2,288	\$19,764	\$22,052	\$1,635	\$7,576	\$9,211
Termination	7	669	676	2	204	206
Death	19	185	204	9	66	76
Disability	7	135	142	1	8	9
Return of Contributions on Termination	3	285	289	0	11	12
Return of Contributions on Death	33	186	219	16	16	31
Total Active	\$2,357	\$21,225	\$23,581	\$1,663	\$7,881	\$9,544
Inactive Members						
Terminated	\$202	\$1,659	\$1,860	\$89	\$523	\$611
Service Retired	9,341	2,868	12,208	7,121	672	7,794
Disability Retired	129	94	223	86	8	94
Survivors	561	133	694	291	21	312
Total Inactive	\$10,232	\$4,753	\$14,985	\$7,586	\$1,225	\$8,811
Laws of 2011	132	63	195	55	5	61
2010 Total	\$12,721	\$26,041	\$38,762	\$9,305	\$9,111	\$18,416
2009 Total	\$14,215	\$24,472	\$38,687	\$10,956	\$8,661	\$19,617

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	\$2,514	\$368	\$305	\$6,326	\$6,631	\$446
Termination	151	25	0	84	84	3
Death	30	2	3	59	61	4
Disability	13	2	1	378	379	2
Return of Contributions on Termination	22	18	0	79	79	2
Return of Contributions on Death	15	4	0	77	77	1
Total Active	\$2,746	\$420	\$310	\$7,002	\$7,312	\$457
Inactive Members						
Terminated	\$294	\$4	\$1	\$187	\$188	\$8
Service Retired	398	0	1,712	639	2,351	446
Disability Retired	10	0	1,875	63	1,939	6
Survivors	12	0	502	36	538	35
Total Inactive	\$714	\$4	\$4,091	\$925	\$5,015	\$496
Laws of 2011	1	0	1	6	6	0
2010 Total	\$3,461	\$425	\$4,401	\$7,933	\$12,334	\$954
2009 Total	\$3,260	\$388	\$4,501	\$7,394	\$11,895	\$942

Note: Totals may not agree due to rounding.

Present Value of Projected Unit Credit (PUC) Benefits*						
(Dollars in Millions)	PERS			TRS		
	Plan 1	Plan 2/3	Total	Plan 1	Plan 2/3	Total
Active Members						
Retirement	\$2,107	\$11,640	\$13,747	\$1,564	\$4,306	\$5,871
Termination	6	391	397	2	115	116
Death	19	113	132	9	39	48
Disability	6	80	86	1	5	5
Return of Contributions on Termination	2	140	142	0	5	5
Return of Contributions on Death	29	99	128	14	9	23
Total Active	\$2,168	\$12,465	\$14,633	\$1,590	\$4,479	\$6,069
Inactive Members						
Terminated	\$202	\$1,659	\$1,860	\$89	\$523	\$611
Service Retired	9,341	2,868	12,208	7,121	672	7,794
Disability Retired	129	94	223	86	8	94
Survivors	561	133	694	291	21	312
Total Inactive	\$10,232	\$4,753	\$14,985	\$7,586	\$1,225	\$8,811
Laws of 2011	130	54	185	54	5	58
2010 Total	\$12,531	\$17,272	\$29,803	\$9,231	\$5,708	\$14,938
2009 Total	\$13,945	\$15,701	\$29,645	\$10,838	\$5,213	\$16,051

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 Projected Unit Credit (PUC) Benefits*							
(Continued)							
(Dollars in Millions)	SERS		PSERS		LEOFF		WSPRS
	Plan 2/3	Plan 2	Plan 1	Plan 2	Total		
Active Members							
Retirement	\$1,512	\$59	\$286	\$3,525	\$3,811	\$277	
Termination	93	7	0	48	48	2	
Death	19	0	3	41	43	4	
Disability	9	0	1	232	234	2	
Return of Contributions on Termination	12	8	0	44	44	1	
Return of Contributions on Death	9	1	0	43	43	1	
Total Active	\$1,653	\$76	\$290	\$3,934	\$4,223	\$286	
Inactive Members							
Terminated	\$294	\$4	\$1	\$187	\$188	\$8	
Service Retired	398	0	1,712	639	2,351	446	
Disability Retired	10	0	1,875	63	1,939	6	
Survivors	12	0	502	36	538	35	
Total Inactive	\$714	\$4	\$4,091	\$925	\$5,015	\$496	
Laws of 2011	1	0	1	5	6	0	
2010 Total	\$2,368	\$80	\$4,381	\$4,863	\$9,244	\$782	
2009 Total	\$2,163	\$54	\$4,477	\$4,349	\$8,826	\$759	

Note: Totals may not agree due to rounding.

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

Future Value of Fully Projected Benefits					
PERS - Plan 1					
<i>(Dollars in Millions)</i>	Projected	Present		Projected	Present
Year	Value	Value	Year	Value	Value
2010	\$1,177	\$1,133	2060	\$6	\$0
2011	1,200	1,069	2061	5	0
2012	1,219	1,005	2062	4	0
2013	1,229	939	2063	3	0
2014	1,232	871	2064	3	0
2015	1,229	805	2065	2	0
2016	1,220	740	2066	2	0
2017	1,206	677	2067	2	0
2018	1,188	618	2068	2	0
2019	1,165	561	2069	1	0
2020	1,138	507	2070	1	0
2021	1,108	457	2071	1	0
2022	1,076	411	2072	1	0
2023	1,042	369	2073	1	0
2024	1,007	330	2074	1	0
2025	970	294	2075	1	0
2026	931	262	2076	1	0
2027	892	232	2077	0	0
2028	851	205	2078	0	0
2029	810	181	2079	0	0
2030	768	159	2080	0	0
2031	727	139	2081	0	0
2032	685	121	2082	0	0
2033	643	105	2083	0	0
2034	599	91	2084	0	0
2035	555	78	2085	0	0
2036	511	66	2086	0	0
2037	466	56	2087	0	0
2038	422	47	2088	0	0
2039	379	39	2089	0	0
2040	338	32	2090	0	0
2041	297	26	2091	0	0
2042	260	21	2092	0	0
2043	224	17	2093	0	0
2044	192	13	2094	0	0
2045	162	11	2095	0	0
2046	136	8	2096	0	0
2047	113	6	2097	0	0
2048	93	5	2098	0	0
2049	76	4	2099	0	0
2050	61	3	2100	0	0
2051	49	2	2101	0	0
2052	39	1	2102	0	0
2053	31	1	2103	0	0
2054	24	1	2104	0	0
2055	19	1	2105	0	0
2056	15	0	2106	0	0
2057	12	0	2107	0	0
2058	9	0	2108	0	0
2059	\$7	\$0	2109	\$0	\$0
Total				\$29,841	\$12,721

Future Value of Fully Projected Benefits					
PERS - Plan 2/3					
(Dollars in Millions)	Projected Value	Present Value	Year	Projected Value	Present Value
2010	\$422	\$406	2060	\$2,753	\$56
2011	481	428	2061	2,567	49
2012	585	483	2062	2,383	42
2013	699	534	2063	2,203	36
2014	825	584	2064	2,027	31
2015	967	633	2065	1,855	26
2016	1,119	679	2066	1,689	22
2017	1,281	720	2067	1,529	18
2018	1,458	758	2068	1,375	15
2019	1,643	791	2069	1,229	13
2020	1,840	820	2070	1,091	10
2021	2,030	838	2071	960	8
2022	2,222	849	2072	839	7
2023	2,429	860	2073	727	5
2024	2,639	864	2074	624	4
2025	2,836	860	2075	531	3
2026	3,028	850	2076	448	3
2027	3,221	838	2077	373	2
2028	3,409	821	2078	308	2
2029	3,592	801	2079	251	1
2030	3,770	778	2080	203	1
2031	3,945	754	2081	163	1
2032	4,141	733	2082	128	0
2033	4,331	710	2083	100	0
2034	4,461	677	2084	77	0
2035	4,571	642	2085	60	0
2036	4,693	611	2086	45	0
2037	4,832	582	2087	34	0
2038	4,928	550	2088	24	0
2039	4,989	515	2089	17	0
2040	5,038	482	2090	13	0
2041	5,079	450	2091	9	0
2042	5,120	420	2092	6	0
2043	5,147	391	2093	4	0
2044	5,109	359	2094	3	0
2045	5,052	329	2095	2	0
2046	4,982	300	2096	1	0
2047	4,893	273	2097	0	0
2048	4,786	247	2098	0	0
2049	4,664	223	2099	0	0
2050	4,524	200	2100	0	0
2051	4,374	179	2101	0	0
2052	4,213	160	2102	0	0
2053	4,043	142	2103	0	0
2054	3,868	126	2104	0	0
2055	3,686	111	2105	0	0
2056	3,502	98	2106	0	0
2057	3,316	86	2107	0	0
2058	3,129	75	2108	0	0
2059	\$2,941	\$65	2109	\$0	\$0
			Total	\$195,506	\$26,041

Future Value of Fully Projected Benefits					
TRS - Plan 1					
<i>(Dollars in Millions)</i>	Projected	Present		Projected	Present
Year	Value	Value	Year	Value	Value
2010	\$861	\$828	2060	\$3	\$0
2011	887	790	2061	2	0
2012	906	747	2062	2	0
2013	916	700	2063	2	0
2014	918	649	2064	1	0
2015	913	598	2065	1	0
2016	903	547	2066	1	0
2017	888	499	2067	1	0
2018	870	452	2068	1	0
2019	849	409	2069	1	0
2020	826	368	2070	1	0
2021	801	331	2071	1	0
2022	775	296	2072	1	0
2023	748	265	2073	1	0
2024	720	236	2074	1	0
2025	691	210	2075	1	0
2026	661	186	2076	0	0
2027	631	164	2077	0	0
2028	600	145	2078	0	0
2029	571	127	2079	0	0
2030	542	112	2080	0	0
2031	514	98	2081	0	0
2032	486	86	2082	0	0
2033	457	75	2083	0	0
2034	429	65	2084	0	0
2035	401	56	2085	0	0
2036	371	48	2086	0	0
2037	341	41	2087	0	0
2038	311	35	2088	0	0
2039	280	29	2089	0	0
2040	251	24	2090	0	0
2041	222	20	2091	0	0
2042	194	16	2092	0	0
2043	167	13	2093	0	0
2044	143	10	2094	0	0
2045	121	8	2095	0	0
2046	101	6	2096	0	0
2047	83	5	2097	0	0
2048	68	3	2098	0	0
2049	55	3	2099	0	0
2050	44	2	2100	0	0
2051	35	1	2101	0	0
2052	27	1	2102	0	0
2053	21	1	2103	0	0
2054	16	1	2104	0	0
2055	13	0	2105	0	0
2056	10	0	2106	0	0
2057	7	0	2107	0	0
2058	6	0	2108	0	0
2059	\$4	\$0	2109	\$0	\$0
Total				\$21,673	\$9,305

Future Value of Fully Projected Benefits					
TRS - Plan 2/3					
(Dollars in Millions)	Projected	Present		Projected	Present
Year	Value	Value	Year	Value	Value
2010	\$90	\$86	2060	\$1,581	\$32
2011	104	93	2061	1,498	28
2012	139	115	2062	1,413	25
2013	178	136	2063	1,327	22
2014	221	157	2064	1,240	19
2015	268	176	2065	1,152	16
2016	319	193	2066	1,065	14
2017	372	209	2067	978	12
2018	428	223	2068	892	10
2019	487	234	2069	808	8
2020	548	244	2070	727	7
2021	610	252	2071	649	6
2022	676	258	2072	573	5
2023	752	266	2073	503	4
2024	825	270	2074	436	3
2025	895	271	2075	375	2
2026	970	272	2076	319	2
2027	1,047	272	2077	268	1
2028	1,119	269	2078	222	1
2029	1,200	267	2079	182	1
2030	1,285	265	2080	149	1
2031	1,364	261	2081	120	0
2032	1,450	257	2082	95	0
2033	1,557	255	2083	74	0
2034	1,636	248	2084	57	0
2035	1,713	241	2085	44	0
2036	1,796	234	2086	33	0
2037	1,884	227	2087	25	0
2038	1,982	221	2088	18	0
2039	2,055	212	2089	12	0
2040	2,122	203	2090	9	0
2041	2,180	193	2091	6	0
2042	2,231	183	2092	4	0
2043	2,286	174	2093	2	0
2044	2,305	162	2094	1	0
2045	2,315	151	2095	0	0
2046	2,316	140	2096	0	0
2047	2,309	129	2097	0	0
2048	2,292	118	2098	0	0
2049	2,265	108	2099	0	0
2050	2,229	99	2100	0	0
2051	2,184	90	2101	0	0
2052	2,134	81	2102	0	0
2053	2,079	73	2103	0	0
2054	2,018	66	2104	0	0
2055	1,954	59	2105	0	0
2056	1,886	53	2106	0	0
2057	1,815	47	2107	0	0
2058	1,740	42	2108	0	0
2059	\$1,662	\$37	2109	\$0	\$0
			Total	\$87,151	\$9,111

Future Value of Fully Projected Benefits					
SERS - Plan 2/3					
<i>(Dollars in Millions)</i>	Projected	Present		Projected	Present
Year	Value	Value	Year	Value	Value
2010	\$49	\$48	2060	\$252	\$5
2011	62	56	2061	232	4
2012	78	64	2062	213	4
2013	95	72	2063	195	3
2014	113	80	2064	177	3
2015	133	87	2065	161	2
2016	155	94	2066	145	2
2017	179	100	2067	131	2
2018	206	107	2068	117	1
2019	233	112	2069	105	1
2020	263	117	2070	93	1
2021	292	120	2071	82	1
2022	321	123	2072	72	1
2023	352	124	2073	63	0
2024	382	125	2074	54	0
2025	410	124	2075	47	0
2026	437	123	2076	40	0
2027	462	120	2077	34	0
2028	486	117	2078	28	0
2029	509	113	2079	23	0
2030	528	109	2080	19	0
2031	547	105	2081	16	0
2032	568	101	2082	13	0
2033	584	96	2083	10	0
2034	595	90	2084	8	0
2035	601	84	2085	6	0
2036	609	79	2086	5	0
2037	619	75	2087	4	0
2038	621	69	2088	3	0
2039	621	64	2089	2	0
2040	618	59	2090	2	0
2041	613	54	2091	1	0
2042	610	50	2092	1	0
2043	603	46	2093	1	0
2044	590	41	2094	0	0
2045	576	37	2095	0	0
2046	560	34	2096	0	0
2047	543	30	2097	0	0
2048	524	27	2098	0	0
2049	504	24	2099	0	0
2050	482	21	2100	0	0
2051	460	19	2101	0	0
2052	436	17	2102	0	0
2053	413	15	2103	0	0
2054	389	13	2104	0	0
2055	365	11	2105	0	0
2056	341	10	2106	0	0
2057	318	8	2107	0	0
2058	295	7	2108	0	0
2059	\$273	\$6	2109	\$0	\$0
			Total	\$22,977	\$3,461

Future Value of Fully Projected Benefits					
PSERS - Plan 2					
(Dollars in Millions)	Projected Value	Present Value	Year	Projected Value	Present Value
2010	\$3	\$2	2060	\$167	\$3
2011	2	2	2061	160	3
2012	2	2	2062	153	3
2013	2	2	2063	145	2
2014	3	2	2064	137	2
2015	3	2	2065	129	2
2016	4	2	2066	121	2
2017	5	3	2067	112	1
2018	6	3	2068	103	1
2019	7	4	2069	94	1
2020	9	4	2070	85	1
2021	12	5	2071	77	1
2022	15	6	2072	68	1
2023	18	6	2073	60	0
2024	22	7	2074	52	0
2025	25	8	2075	44	0
2026	30	8	2076	37	0
2027	34	9	2077	31	0
2028	41	10	2078	25	0
2029	47	11	2079	20	0
2030	54	11	2080	16	0
2031	61	12	2081	13	0
2032	69	12	2082	10	0
2033	77	13	2083	7	0
2034	83	13	2084	5	0
2035	90	13	2085	4	0
2036	98	13	2086	3	0
2037	106	13	2087	2	0
2038	116	13	2088	1	0
2039	125	13	2089	1	0
2040	133	13	2090	1	0
2041	143	13	2091	0	0
2042	154	13	2092	0	0
2043	163	12	2093	0	0
2044	171	12	2094	0	0
2045	180	12	2095	0	0
2046	187	11	2096	0	0
2047	193	11	2097	0	0
2048	198	10	2098	0	0
2049	200	10	2099	0	0
2050	202	9	2100	0	0
2051	202	8	2101	0	0
2052	200	8	2102	0	0
2053	198	7	2103	0	0
2054	195	6	2104	0	0
2055	192	6	2105	0	0
2056	188	5	2106	0	0
2057	184	5	2107	0	0
2058	178	4	2108	0	0
2059	\$173	\$4	2109	\$0	\$0
Total				\$6,690	\$425

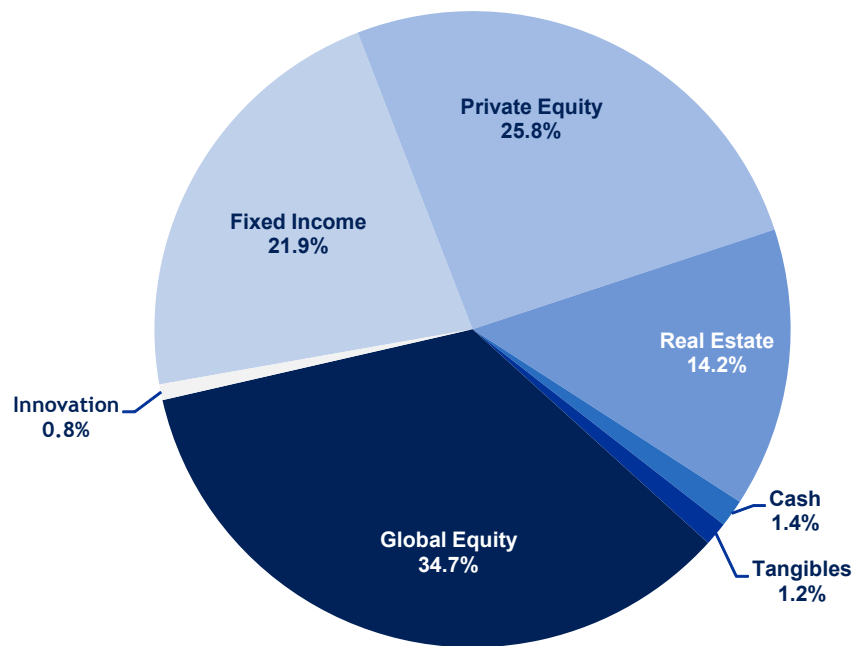
Future Value of Fully Projected Benefits					
LEOFF - Plan 1					
<i>(Dollars in Millions)</i>	Projected	Present		Projected	Present
Year	Value	Value	Year	Value	Value
2010	\$343	\$330	2060	\$2	\$0
2011	354	316	2061	2	0
2012	364	301	2062	1	0
2013	373	285	2063	1	0
2014	381	269	2064	1	0
2015	387	253	2065	1	0
2016	392	238	2066	0	0
2017	396	222	2067	0	0
2018	399	208	2068	0	0
2019	401	193	2069	0	0
2020	402	179	2070	0	0
2021	403	166	2071	0	0
2022	402	154	2072	0	0
2023	400	142	2073	0	0
2024	397	130	2074	0	0
2025	393	119	2075	0	0
2026	388	109	2076	0	0
2027	381	99	2077	0	0
2028	373	90	2078	0	0
2029	363	81	2079	0	0
2030	352	73	2080	0	0
2031	340	65	2081	0	0
2032	326	58	2082	0	0
2033	310	51	2083	0	0
2034	294	45	2084	0	0
2035	276	39	2085	0	0
2036	257	33	2086	0	0
2037	238	29	2087	0	0
2038	218	24	2088	0	0
2039	197	20	2089	0	0
2040	177	17	2090	0	0
2041	158	14	2091	0	0
2042	139	11	2092	0	0
2043	121	9	2093	0	0
2044	104	7	2094	0	0
2045	89	6	2095	0	0
2046	75	4	2096	0	0
2047	62	3	2097	0	0
2048	51	3	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
2059	\$3	\$0	2109	\$0	\$0
Total				\$11,668	\$4,401

Future Value of Fully Projected Benefits					
LEOFF - Plan 2					
(Dollars in Millions)	Projected	Present		Projected	Present
Year	Value	Value	Year	Value	Value
2010	\$79	\$76	2060	\$1,234	\$25
2011	103	92	2061	1,150	22
2012	130	108	2062	1,066	19
2013	160	123	2063	981	16
2014	193	137	2064	897	14
2015	229	150	2065	815	11
2016	267	162	2066	735	9
2017	309	173	2067	657	8
2018	354	184	2068	583	6
2019	401	193	2069	512	5
2020	452	201	2070	446	4
2021	508	210	2071	384	3
2022	569	217	2072	327	3
2023	634	224	2073	275	2
2024	702	230	2074	229	2
2025	770	234	2075	188	1
2026	846	238	2076	152	1
2027	925	241	2077	121	1
2028	1,005	242	2078	95	0
2029	1,087	242	2079	73	0
2030	1,169	241	2080	56	0
2031	1,253	240	2081	42	0
2032	1,337	237	2082	31	0
2033	1,419	233	2083	22	0
2034	1,499	227	2084	16	0
2035	1,575	221	2085	11	0
2036	1,648	214	2086	8	0
2037	1,717	207	2087	5	0
2038	1,783	199	2088	3	0
2039	1,838	190	2089	2	0
2040	1,885	180	2090	1	0
2041	1,926	171	2091	1	0
2042	1,958	161	2092	1	0
2043	1,983	151	2093	0	0
2044	1,995	140	2094	0	0
2045	1,998	130	2095	0	0
2046	1,994	120	2096	0	0
2047	1,981	111	2097	0	0
2048	1,962	101	2098	0	0
2049	1,931	92	2099	0	0
2050	1,895	84	2100	0	0
2051	1,851	76	2101	0	0
2052	1,802	68	2102	0	0
2053	1,746	61	2103	0	0
2054	1,686	55	2104	0	0
2055	1,620	49	2105	0	0
2056	1,550	43	2106	0	0
2057	1,475	38	2107	0	0
2058	1,397	33	2108	0	0
2059	\$1,317	\$29	2109	\$0	\$0
			Total	\$72,031	\$7,933

Future Value of Fully Projected Benefits					
WSPRS - Plan 1/2					
<i>(Dollars in Millions)</i>	Projected	Present		Projected	Present
Year	Value	Value	Year	Value	Value
2010	\$38	\$37	2060	\$84	\$2
2011	41	36	2061	78	1
2012	43	36	2062	72	1
2013	46	35	2063	65	1
2014	49	34	2064	59	1
2015	52	34	2065	53	1
2016	55	34	2066	48	1
2017	59	33	2067	42	1
2018	63	33	2068	37	0
2019	67	32	2069	32	0
2020	70	31	2070	27	0
2021	74	30	2071	23	0
2022	78	30	2072	20	0
2023	82	29	2073	16	0
2024	87	28	2074	13	0
2025	92	28	2075	11	0
2026	96	27	2076	9	0
2027	100	26	2077	7	0
2028	105	25	2078	5	0
2029	109	24	2079	4	0
2030	113	23	2080	3	0
2031	116	22	2081	2	0
2032	120	21	2082	2	0
2033	125	20	2083	1	0
2034	128	19	2084	1	0
2035	131	18	2085	1	0
2036	133	17	2086	0	0
2037	135	16	2087	0	0
2038	137	15	2088	0	0
2039	138	14	2089	0	0
2040	138	13	2090	0	0
2041	139	12	2091	0	0
2042	139	11	2092	0	0
2043	139	11	2093	0	0
2044	138	10	2094	0	0
2045	138	9	2095	0	0
2046	137	8	2096	0	0
2047	135	8	2097	0	0
2048	133	7	2098	0	0
2049	131	6	2099	0	0
2050	129	6	2100	0	0
2051	126	5	2101	0	0
2052	123	5	2102	0	0
2053	119	4	2103	0	0
2054	115	4	2104	0	0
2055	111	3	2105	0	0
2056	106	3	2106	0	0
2057	101	3	2107	0	0
2058	95	2	2108	0	0
2059	\$90	\$2	2109	\$0	\$0
Total				\$5,881	\$954

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
2009 Market Value	\$7,565	\$14,177	\$21,742	\$6,312	\$4,789	\$11,101
Revenue						
Contributions						
Employee	33	264	297	21	21	42
Employer/State	154	327	481	113	165	278
Total Contributions	187	592	779	134	186	320
Investment Return	980	1,868	2,848	813	629	1,443
Restorations	8	7	15	4	1	4
Transfers In	0	12	12	0	1	1
Miscellaneous	0	0	0	0	0	0
Total Revenue	\$1,175	\$2,479	\$3,654	\$951	\$817	\$1,768
Disbursements						
Monthly Benefits*	\$1,111	\$252	\$1,363	\$859	\$56	\$915
Refunds	5	31	36	2	3	4
Total Benefits	1,116	283	1,400	861	59	919
Transfers Out	0	5	5	0	0	0
Expenses	0	1	1	0	0	0
Total Disbursements	\$1,117	\$289	\$1,406	\$861	\$59	\$920
Payables	\$0	\$0	\$0	\$0	\$0	\$0
2010 Market Value	\$7,624	\$16,367	\$23,991	\$6,402	\$5,547	\$11,949
2010 Actuarial Value	\$9,293	\$19,474	\$28,767	\$7,791	\$6,593	\$14,385
Ratio (AV/MV)	122%	119%	120%	122%	119%	120%

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			
	Fund 633	Fund 635	Fund 819	Fund 829	Total	Fund 615	
2009 Market Value	\$1,944	\$56	\$4,355	\$4,309	\$8,663	\$698	\$44,205
Revenue							
Contributions							
Employee	20	15	0	128	128	4	507
Employer/State	62	15	0	128	128	5	970
Total Contributions	82	30	0	257	257	9	1,477
Investment Return	256	7	567	569	1,135	91	5,781
Restorations	0	0	2	5	7	1	27
Transfers In	0	0	0	1	1	0	14
Miscellaneous	(0)	0	0	0	0	0	0
Total Revenue	\$338	\$38	\$569	\$831	\$1,400	\$102	\$7,299
Disbursements							
Monthly Benefits	34	0	338	46	384	36	2,733
Refunds	2	1	0	11	11	0	55
Total Benefits	37	1	338	57	395	36	2,788
Transfers Out	8	0	0	0	0	0	13
Expenses	0	0	0	1	1	0	3
Total Disbursements	\$45	\$1	\$338	\$58	\$397	\$36	\$2,804
Payables	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010 Market Value	\$2,237	\$93	\$4,585	\$5,081	\$9,667	\$764	\$48,700
2010 Actuarial Value	\$2,664	\$103	\$5,561	\$6,043	\$11,604	\$920	\$58,442
Ratio (AV/MV)	119%	111%	121%	119%	120%	120%	120%

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 6/30/2010	\$7,624	\$16,367	\$6,402	\$5,547	\$2,237
b. Deferred Gains and (Losses)					
Plan Year Ending	Years Deferred	Years Remaining			
6/30/2010	6	5	344	609	83
6/30/2009	8	6	(2,397)	(4,113)	(568)
6/30/2008	8	5	(632)	(1,025)	(144)
6/30/2007	8	4	533	793	113
9/30/2006	8	3	274	372	53
9/30/2005	8	2	208	257	37
Total Deferral			(\$1,669)	(\$3,107)	(\$427)
c. Market Value less Deferral (a-b)	\$9,293	\$19,474	\$7,791	\$6,593	\$2,664
d. 70% of Market Value of Assets	\$5,337	\$11,457	\$4,481	\$3,883	\$1,566
e. 130% of Market Value of Assets	\$9,911	\$21,277	\$8,322	\$7,211	\$2,909
f. Actuarial Value of Assets**	\$9,293	\$19,474	\$7,791	\$6,593	\$2,664

Note: Totals may not agree due to rounding.

*Defined Benefit portion only.

**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 6/30/2010	\$93	\$4,585	\$5,081	\$764	\$48,700
b. Deferred Gains and (Losses)					
Plan Year Ending	Years Deferred	Years Remaining			
6/30/2010	3, 5, 6*	2, 4, 5*	1	195	1,926
6/30/2009	8	6	(10)	(1,367)	(13,308)
6/30/2008	8	5	(2)	(357)	(3,405)
6/30/2007	8	4	0	297	2,744
9/30/2006	2, 8**	0, 3**	0	148	1,337
9/30/2005	8	2	0	109	964
Total Deferral			(\$10)	(\$976)	(\$9,742)
c. Market Value less Deferral (a-b)	\$103	\$5,561	\$6,043	\$920	\$58,442
d. 70% of Market Value of Assets	\$65	\$3,210	\$3,557	\$535	\$34,090
e. 130% of Market Value of Assets	\$120	\$5,961	\$6,606	\$993	\$63,310
f. Actuarial Value of Assets**	\$103	\$5,561	\$6,043	\$920	\$58,442

Note: Totals may not agree due to rounding.

*PSERS Plan 2 = 3 years deferred, 2 years remaining; LEOFF Plan 2 = 5 years deferred, 4 years remaining; all other plans = 6 years deferred, 5 years remaining.

**PSERS Plan 2 = 2 years deferred, 0 years remaining; all other plans = 8 years deferred, 3 years remaining.

***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. 2009 Market Value (at WSIB)	\$7,563	\$14,131	\$6,311	\$4,760	\$1,931
b. Total Cash Flow	(920)	332	(723)	136	41
c. 2010 Market Value (at WSIB)	7,624	16,334	6,403	5,527	2,229
d. Actual Return (c - b - a)	\$981	\$1,871	\$814	\$631	\$256
e. Weighted Asset Amount	\$7,104	\$14,255	\$5,935	\$4,818	\$1,950
f. Expected Return (8% x e)	568	1,140	475	385	156
g. Investment Gain/(Loss) for Prior Year (d - f)	413	730	339	246	100
h. Dollar-Weighted Rate of Return	13.81%	13.13%	13.71%	13.11%	13.14%

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. 2009 Market Value (at WSIB)	\$54	\$4,354	\$4,294	\$697	\$44,095
b. Total Cash Flow	30	(337)	203	(26)	(1,263)
c. 2010 Market Value (at WSIB)	91	4,585	5,066	763	48,623
d. Actual Return (c - b - a)	\$7	\$568	\$569	\$91	\$5,790
e. Weighted Asset Amount	\$68	\$4,176	\$4,382	\$683	\$43,370
f. Expected Return (8% x e)	5	334	351	55	3,470
g. Investment Gain/(Loss) for Prior Year (d - f)	2	233	219	37	2,320
h. Dollar-Weighted Rate of Return	10.82%	13.59%	12.99%	13.39%	13.35%

Note: Totals may not agree due to rounding.

Funded Status

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

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

Comparing the PUC liabilities to the Actuarial Value of Assets provides an appropriate measure of a plan's funded status. Under current Governmental Accounting Standards Board (GASB) rules, the PUC method is one of several acceptable measures of a plan's funded status. Use of another cost method could also be considered appropriate and could produce materially different results. A plan more/less than 100 percent funded is not automatically considered over-funded/at-risk.

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	\$12,531	\$17,272	\$9,231	\$5,708	\$2,368	\$80	\$4,381	\$4,863	\$782	\$57,216
Valuation Assets	\$9,293	\$19,474	\$7,791	\$6,593	\$2,664	\$103	\$5,561	\$6,043	\$920	\$58,442
Unfunded Liability	\$3,238	(\$2,202)	\$1,439	(\$886)	(\$296)	(\$23)	(\$1,180)	(\$1,179)	(\$137)	(\$1,226)
Funded Ratio										
2010	74%	113%	84%	116%	113%	129%	127%	124%	118%	102%
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	\$13,581	\$20,211	\$10,006	\$6,794	\$2,763	\$100	\$4,812	\$5,797	\$898	\$64,962
Valuation Assets	\$9,293	\$19,474	\$7,791	\$6,593	\$2,664	\$103	\$5,561	\$6,043	\$920	\$58,442
Unfunded Liability	\$4,288	\$737	\$2,214	\$201	\$99	(\$3)	(\$749)	(\$245)	(\$22)	\$6,520
Funded Ratio										
2010	68%	96%	78%	97%	96%	103%	116%	104%	102%	90%
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	\$11,621	\$14,924	\$8,559	\$4,854	\$2,050	\$65	\$4,013	\$4,129	\$689	\$50,905
Valuation Assets	\$9,293	\$19,474	\$7,791	\$6,593	\$2,664	\$103	\$5,561	\$6,043	\$920	\$58,442
Unfunded Liability	\$2,328	(\$4,550)	\$768	(\$1,740)	(\$614)	(\$38)	(\$1,548)	(\$1,914)	(\$230)	(\$7,537)
Funded Ratio										
2010	80%	130%	91%	136%	130%	157%	139%	146%	133%	115%
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	\$15,490	\$11,414	\$5,610
Market Value of Assets	\$7,624	\$6,402	\$4,585
Unfunded Liability	\$7,866	\$5,012	\$1,025
Funded Ratio			
	2010	49%	56%
	2009	43%	46%
	2008	60%	65%
	2007	66%	70%
	2006	64%	67%
	2005	61%	63%
	2004	59%	60%

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 while maintaining consistency with the 3.5% inflation assumption used to project future benefit payments. This method was not used to determine contribution requirements.

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

Actuarial Gains/Losses

Change in Employer and State Contribution Rate by Source						
Change in Employer Rate	PERS	TRS	SERS*	PSERS*	LEOFF**	WSPRS
2009 Contribution Rate Before Laws of 2010	8.45%	11.95%	8.83%	10.11%	(3.93%)	7.92%
Remove Rate Floor / Ceiling	0.69%	0.31%	0.63%	0.69%	(0.85%)	(4.75%)
Prior Employer Liability	(0.11%)	(0.77%)	(1.00%)	0.00%	0.00%	(1.32%)
2009 Adjusted Contribution Rate	9.03%	11.49%	8.46%	10.80%	(4.78%)	1.85%
Liability Gains/Losses	(0.08%)	(0.49%)	(0.11%)	0.16%	(0.73%)	(0.69%)
Asset Gains/Losses	1.21%	1.90%	0.74%	0.02%	1.09%	1.25%
Present Value of Future Salaries Gains/Losses	(0.34%)	(0.28%)	(0.18%)	(0.18%)	(0.22%)	0.06%
Incremental Changes	(1.77%)	(4.13%)	0.00%	0.00%	0.03%	(0.89%)
Other Gains/Losses	0.07%	(0.22%)	(1.29%)	(1.22%)	(1.18%)	(0.12%)
Total Change	(0.91%)	(3.22%)	(0.84%)	(1.22%)	(1.01%)	(0.39%)
2010 Preliminary Contribution Rate	8.12%	8.27%	7.62%	9.58%	(5.79%)	1.46%
Increase from Applied Rate Floor	0.00%	0.00%	0.00%	0.00%	0.77%	4.93%
Decrease from Applied Rate Ceiling	0.00%	0.00%	0.00%	0.00%	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 2011	0.18%	0.14%	0.14%	0.13%	0.01%	0.00%
2010 Adjusted Contribution Rate	8.41%	9.18%	8.76%	9.71%	(5.01%)	7.71%

*The SERS and PSERS rates include the UAAL rate for PERS Plan 1. The "Other Gains/Losses" category includes the "Total Change" for the PERS 1 UAAL rate in those systems.

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

Change in Employer and State Plan 2/3 Normal Cost Rate by Source						
Change in Normal Costs	PERS	TRS	SERS	PSERS	LEOFF*	WSPRS**
2009 Normal Cost Before Laws of 2010	4.70%	5.45%	5.08%	6.36%	2.93%	7.92%
Remove Rate Floor / Ceiling	0.00%	(0.04%)	(0.06%)	0.00%	(0.85%)	(4.75%)
Remove Prior Employer Liability	(0.11%)	(0.77%)	(1.00%)	0.00%	0.00%	(1.32%)
2009 Adjusted Normal Cost Rate	4.59%	4.64%	4.02%	6.36%	2.08%	1.85%
Liabilities						
Salaries	(0.45%)	(0.72%)	(0.54%)	(0.21%)	(0.11%)	(1.16%)
Termination	(0.01%)	(0.20%)	(0.02%)	(0.09%)	(0.03%)	0.06%
Retirement	0.02%	0.04%	0.03%	0.00%	(0.01%)	(0.23%)
Growth / Return to Work	0.30%	0.49%	0.40%	0.45%	0.12%	0.23%
Other Liabilities	0.10%	0.07%	0.02%	0.01%	0.04%	0.41%
Total Liability Gains/Losses	(0.04%)	(0.32%)	(0.11%)	0.16%	0.01%	(0.69%)
Asset Gains/Losses	0.48%	0.56%	0.74%	0.02%	0.08%	1.25%
Present Value of Future Salaries Gains/Losses	(0.12%)	0.01%	(0.18%)	(0.18%)	(0.02%)	0.06%
Incremental Changes						
Plan Change	0.00%	0.00%	0.00%	0.00%	0.03%	0.01%
Method Change	0.00%	0.00%	0.00%	0.00%	0.00%	(0.91%)
Assumption Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Correction Change	(0.01%)	0.00%	0.00%	0.00%	0.00%	0.01%
Total Incremental Changes Gains/Losses	(0.01%)	0.00%	0.00%	0.00%	0.03%	(0.89%)
Other Gains/Losses	(0.04%)	(0.10%)	(0.11%)	(0.04%)	(0.01%)	(0.12%)
Total Change	0.27%	0.15%	0.34%	(0.04%)	0.09%	(0.39%)
2010 Preliminary Normal Cost	4.86%	4.79%	4.36%	6.32%	2.17%	1.46%
Increase from Applied Rate Floor	0.00%	0.00%	0.00%	0.00%	0.77%	4.93%
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 2011	0.05%	0.01%	0.01%	0.00%	0.01%	0.00%
2010 Adjusted Normal Cost	5.02%	5.57%	5.37%	6.32%	2.95%	7.71%

*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
2009 UAAL Rate Before Laws of 2010	3.75%	6.50%	3.75%	3.75%	(6.86%)	N/A
Remove Rate Floor / Ceiling	0.69%	0.35%	0.69%	0.69%	0.00%	N/A
2009 Adjusted UAAL Rate	4.44%	6.85%	4.44%	4.44%	(6.86%)	N/A
Liabilities						
Salaries	(0.06%)	(0.16%)	N/A	N/A	(0.01%)	N/A
Termination	0.00%	0.00%	N/A	N/A	0.00%	N/A
Retirement	(0.03%)	(0.09%)	N/A	N/A	(0.03%)	N/A
Return to Work	0.01%	0.02%	N/A	N/A	0.00%	N/A
Inflation (CPI)	0.00%	0.00%	N/A	N/A	(0.88%)	N/A
Other Liabilities	0.04%	0.06%	N/A	N/A	0.18%	N/A
Total Liability Gains/Losses	(0.04%)	(0.17%)	N/A	N/A	(0.74%)	N/A
Asset Gains/Losses	0.73%	1.34%	N/A	N/A	1.01%	N/A
Present Value of Future Salaries Gains/Losses	(0.22%)	(0.29%)	N/A	N/A	(0.20%)	N/A
Incremental Changes						
Plan Change	(1.75%)	(4.12%)	N/A	N/A	0.00%	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	(0.01%)	(0.01%)	N/A	N/A	0.00%	N/A
Total Incremental Changes Gains/Losses	(1.76%)	(4.13%)	N/A	N/A	0.00%	N/A
Other Gains/Losses	0.11%	(0.12%)	N/A	N/A	(1.17%)	N/A
Total Change	(1.18%)	(3.37%)	(1.18%)	(1.18%)	(1.10%)	N/A
2010 Preliminary UAAL Rate	3.26%	3.48%	3.26%	3.26%	(7.96%)	N/A
Increase from Applied Rate Floor	0.00%	0.00%	0.00%	0.00%	N/A	N/A
Decrease from Applied Rate Ceiling	0.00%	0.00%	0.00%	0.00%	0.00%	N/A
Rate to Amortize Prior Employer Liability	0.00%	0.00%	0.00%	0.00%	0.00%	N/A
Laws of 2011	0.13%	0.13%	0.13%	0.13%	0.00%	N/A
2010 Adjusted UAAL Rate	3.39%	3.61%	3.39%	3.39%	(7.96%)	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.

Effect of Plan, Assumption, and Method Changes

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

Plan Changes

- ❖ Plan 1 Retirement Benefits (Chapter 362, Laws of 2011).
- ❖ Retire-Rehire Provisions (Chapter 47, Laws of 2011, First Special Session).
- ❖ Average Final Compensation Protection (Chapter 5, Laws of 2011, First Special Session).

Assumption Changes

None.

Method Changes

- ❖ We changed the way we estimate the liability for a WSPRS Plan 1 standard survivor benefit. We replaced an estimated reduction factor based on a joint and 80 percent survivor factor with an initial benefit reduction factor based on factors found in the Washington Administrative Code (WAC) 415-103-215.
- ❖ We changed the benefit structure for survivors in accordance with Chapter 261, Laws of 2010.
- ❖ We added non-pension benefits for members totally disabled in accordance with Chapter 259, Laws of 2010.

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	\$14,145	\$25,976	\$10,889	\$9,115	\$3,460	\$424	\$4,399	\$7,929	\$969
PUC Liability	13,921	17,217	10,794	5,708	2,367	80	4,379	4,859	793
Actuarial Value of Assets	9,293	19,474	7,791	6,593	2,664	103	5,561	6,043	920
Unfunded Liability	4,628	(2,257)	3,003	(885)	(297)	(23)	(1,182)	(1,183)	(127)
Employer Contribution Rate	9.46%	9.46%	13.04%	13.04%	9.81%	10.82%	0.00%	4.44%	7.90%
After Changes									
PVFB	\$12,721	\$26,041	\$9,305	\$9,111	\$3,461	\$425	\$4,401	\$7,933	\$954
PUC Liability	12,531	17,272	9,231	5,708	2,368	\$80	4,381	4,863	782
Actuarial Value of Assets	9,293	19,474	7,791	6,593	2,664	\$103	5,561	6,043	920
Unfunded Liability	3,238	(2,202)	1,439	(886)	(296)	(\$23)	(1,180)	(1,179)	(137)
Employer Contribution Rate	8.41%	8.41%	9.18%	9.18%	8.76%	9.71%	0.00%	4.42%	7.71%
Increase / (Decrease) in Rate	(1.05%)	(1.05%)	(3.86%)	(3.86%)	(1.05%)	(1.11%)	0.00%	(0.02%)	(0.19%)

Before and after changes include actuarial gains and losses for the year ending 6/30/2010.

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

The LEOFF Plan 2 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	62,102	3,185	44,351	10,879	40	19	50
Higher Education	20,422	884	14,219	5,166	30	4	11
Community Colleges	6,120	272	4,369	1,278	105	29	67
K-12	118,179	1,921	0	0	4,395	9,324	51,957
Counties	29,018	1,087	19,875	3,531	0	0	0
County Sub Divisions	18,710	688	15,109	2,865	0	0	0
First Class Cities	8,588	152	2,643	593	0	0	0
Other Cities	18,093	441	10,601	1,828	0	0	0
Ports	2,234	58	1,725	278	0	0	0
Education Service District	2,102	51	0	0	21	66	207
Fire Districts	4,312	10	681	103	0	0	0
Public Utility District	4,579	153	3,825	601	0	0	0
Water Districts	1,862	74	1,589	199	0	0	0
Energy Northwest	1,231	20	839	372	0	0	0
Unions	11	11	0	0	0	0	0
TOTAL	297,563	9,007	119,826	27,693	4,591	9,442	52,292

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	2,378	0	113	806	281	
Higher Education	0	0	0	0	108	0	0	
Community Colleges	0	0	0	0	0	0	0	
K-12	19,602	30,980	0	0	0	0	0	
Counties	0	0	1,666	35	2,824	0	0	
County Sub Divisions	0	0	0	2	46	0	0	
First Class Cities	0	0	23	165	5,012	0	0	
Other Cities	0	0	143	68	5,012	0	0	
Ports	0	0	0	1	172	0	0	
Education Service District	756	1,001	0	0	0	0	0	
Fire Districts	0	0	0	30	3,488	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	20,358	31,981	4,210	301	16,775	806	281	

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
2009 Actives	10,354	121,800	27,081	159,235	5,204	9,174	53,010	67,388
Transfers	0	(305)	3,056	2,751	0	(75)	1,085	1,010
Hires/Rehires	159	7,293	567	8,019	76	1,062	1,007	2,145
New Retirees	(1,272)	(1,688)	(119)	(3,079)	(627)	(135)	(194)	(956)
Deaths	(25)	(205)	(20)	(250)	(3)	(12)	(39)	(54)
Terminations	(209)	(7,069)	(2,872)	(10,150)	(59)	(572)	(2,577)	(3,208)
2010 Actives	9,007	119,826	27,693	156,526	4,591	9,442	52,292	66,325
2009 Annuityants	54,147	19,790	920	74,857	36,032	2,104	1,791	39,927
New Retirees	1,527	2,517	198	4,242	799	233	426	1,458
Annuityant Deaths	(2,283)	(474)	(16)	(2,773)	(934)	(32)	(10)	(976)
New Survivors	364	215	13	592	148	16	28	192
Other	(13)	(5)	(1)	(19)	(30)	(1)	0	(31)
2010 Annuityants	53,742	22,043	1,114	76,899	36,015	2,320	2,235	40,570
Ratio Actives to Annuityants	0.17	5.44	24.86	2.04	0.13	4.07	23.40	1.63

Reconciliation of Participant Data (Continued)				
	SERS			PSERS
	Plan 2	Plan 3	Total	Plan 2
2009 Actives	20,197	32,277	52,474	4,340
Transfers	(146)	1,618	1,472	0
Hires/Rehires	2,005	520	2,525	352
New Retirees	(302)	(174)	(476)	(2)
Deaths	(28)	(34)	(62)	(3)
Terminations	(1,368)	(2,226)	(3,594)	(477)
2010 Actives	20,358	31,981	52,339	4,210
2009 Annuityants	2,870	1,759	4,629	2
New Retirees	459	307	766	4
Annuityant Deaths	(41)	(18)	(59)	0
New Survivors	23	25	48	1
Other	0	0	0	0
2010 Annuityants	3,311	2,073	5,384	7
Ratio Actives to Annuityants	6.15	15.43	9.72	601.43

Reconciliation of Participant Data (Continued)							
	LEOFF			WSPRS			All
	Plan 1	Plan 2	Total	Plan 1	Plan 2	Total	Systems
2009 Actives	356	16,951	17,307	830	264	1,094	301,838
Transfers	0	0	0	0	0	0	5,233
Hires/Rehires	1	511	512	1	23	24	13,577
New Retirees	(55)	(203)	(258)	(21)	0	(21)	(4,792)
Deaths	0	(21)	(21)	0	0	0	(390)
Terminations	(1)	(463)	(464)	(4)	(6)	(10)	(17,903)
2010 Actives	301	16,775	17,076	806	281	1,087	297,563
2009 Annuityants	8,087	1,367	9,454	834	0	834	129,703
New Retirees	57	260	317	22	0	22	6,809
Annuityant Deaths	(243)	(12)	(255)	(16)	0	(16)	(4,079)
New Survivors	110	25	135	11	0	11	979
Other	(3)	(1)	(4)	0	0	0	(54)
2010 Annuityants	8,008	1,639	9,647	851	0	851	133,358
Ratio Actives to Annuityants	0.04	10.23	1.77	0.95	N/A	1.28	2.23

Summary of Plan Participants

Summary of Plan Participants								
PERS	2010				2009			
	Plan 1	Plan 2	Plan 3	Total	Plan 1	Plan 2	Plan 3	Total
Active Members								
Number	9,007	119,826	27,693	156,526	10,354	121,800	27,081	159,235
Total Salaries (millions)	\$507	\$6,748	\$1,458	\$8,714	\$580	\$6,724	\$1,408	\$8,713
Average Age	60.1	47.6	42.8	47.5	59.5	47.1	42.4	47.1
Average Service	23.5	11.7	8.1	11.7	23.1	11.1	7.7	11.3
Average Salary	\$56,324	\$56,317	\$52,647	\$55,668	\$56,034	\$55,204	\$52,006	\$54,714
Terminated Members								
Number Vested	1,979	23,513	3,368	28,860	2,125	22,824	3,125	28,074
Number "Non-Vested"	4,412	92,421	0	96,833	4,563	90,339	0	94,902
Retirees (including L&I disabled)								
Number of Retirees (All)	53,742	22,043	1,114	76,899	54,147	19,790	920	74,857
Average Monthly Benefit, All Retirees	\$1,725	\$984	\$567	\$1,496	\$1,654	\$899	\$516	\$1,440
Number of New "Service Retirees"	1,492	2,375	192	4,059	1,460	2,145	172	3,777
Avg. Monthly Benefit, New "Service Retirees"	\$2,393	\$1,494	\$769	\$1,790	\$2,456	\$1,376	\$657	\$1,761

Summary of Plan Participants (Continued)								
TRS	2010				2009			
	Plan 1	Plan 2	Plan 3	Total	Plan 1	Plan 2	Plan 3	Total
Active Members								
Number	4,591	9,442	52,292	66,325	5,204	9,174	53,010	67,388
Total Salaries (millions)	\$344	\$599	\$3,367	\$4,310	\$389	\$589	\$3,368	\$4,346
Average Age	60.9	47.6	44.7	46.2	60.0	47.8	44.0	45.8
Average Service	28.1	12.1	12.1	13.2	27.4	12.1	11.3	12.7
Average Salary	\$74,930	\$63,423	\$64,382	\$64,976	\$74,707	\$64,239	\$63,534	\$64,493
Terminated Members								
Number Vested	700	2,467	5,782	8,949	841	2,472	5,345	8,658
Number "Non-Vested"	558	4,018	0	4,576	590	3,804	0	4,394
Temporarily Disabled	1	0	0	1	2	0	0	2
Retirees								
Number of Retirees (All)	36,015	2,320	2,235	40,570	36,032	2,104	1,791	39,927
Average Monthly Benefit, All Retirees	\$1,921	\$1,364	\$708	\$1,822	\$1,861	\$1,278	\$655	\$1,776
Number of New "Service Retirees"	792	232	419	1,443	1,008	232	378	1,618
Avg. Monthly Benefit, New "Service Retirees"	\$2,617	\$1,803	\$882	\$1,983	\$2,590	\$1,725	\$866	\$2,063

Summary of Plan Participants (Continued)						
SERS	2010			2009		
	Plan 2	Plan 3	Total	Plan 2	Plan 3	Total
Active Members						
Number	20,358	31,981	52,339	20,197	32,277	52,474
Total Salaries (millions)	\$576	\$899	\$1,475	\$567	\$900	\$1,467
Average Age	51.0	49.3	50.0	50.6	48.7	49.4
Average Service	11.1	9.5	10.1	10.9	8.9	9.7
Average Salary	\$28,293	\$28,110	\$28,181	\$28,072	\$27,869	\$27,947
Terminated Members						
Number Vested	4,758	4,942	9,700	4,644	4,549	9,193
Number "Non-Vested"	6,668	0	6,668	5,976	0	5,976
Retirees						
Number of Retirees (All)	3,311	2,073	5,384	2,870	1,759	4,629
Average Monthly Benefit, All Retirees	\$666	\$342	\$541	\$636	\$321	\$516
Number of New "Service Retirees"	432	300	732	411	337	748
Average Monthly Benefit, New "Service Retirees"	\$787	\$421	\$637	\$732	\$378	\$572

Summary of Plan Participants (Continued)		
PSERS	2010	2009
	Plan 2	Plan 2
Active Members		
Number	4,210	4,340
Total Salaries (millions)	\$227	\$223
Average Age	38.6	37.6
Average Service	2.9	2.0
Average Salary	\$54,003	\$51,476
Terminated Members		
Number Vested	0	0
Number "Non-Vested"	1,075	762
Retirees		
Number of Retirees (All)	7	2
Average Monthly Benefit, All Retirees	\$160	\$128
Number of New "Service Retirees"	3	0
Average Monthly Benefit, New "Service Retirees"	\$272	\$0

Summary of Plan Participants (Continued)						
LEOFF	2010			2009		
	Plan 1	Plan 2	Total	Plan 1	Plan 2	Total
Active Members						
Number	301	16,775	17,076	356	16,951	17,307
Total Salaries (millions)	\$29	\$1,490	\$1,519	\$33	\$1,443	\$1,476
Average Age	59.5	42.2	42.5	58.6	41.6	41.9
Average Service	35.4	13.3	13.7	34.5	12.7	13.1
Average Salary	\$96,686	\$88,828	\$88,967	\$93,679	\$85,097	\$85,274
Terminated Members						
Number Vested	1	781	782	2	672	674
Number "Non-Vested"	46	1,707	1,753	54	1,663	1,717
Retirees						
Number of Retirees (All)	8,008	1,639	9,647	8,087	1,367	9,454
Average Monthly Benefit, All Retirees	\$3,523	\$2,488	\$3,347	\$3,478	\$2,309	\$3,309
Number of New "Service Retirees"**	57	237	294	68	199	267
Average Monthly Benefit, New "Service Retirees"**	\$6,712	\$3,228	\$3,904	\$5,819	\$3,015	\$3,729

*Includes disabled retirees for Plan 1 only.

Summary of Plan Participants (Continued)						
WSPRS	2010			2009		
	Plan 1	Plan 2	Total	Plan 1	Plan 2	Total
Active Members						
Number	806	281	1,087	830	264	1,094
Total Salaries (millions)	\$65	\$18	\$83	\$67	\$17	\$83
Average Age	43.9	31.7	40.7	43.1	30.8	40.1
Average Service	17.2	4.6	13.9	16.4	3.8	13.4
Average Salary	\$80,197	\$63,660	\$75,922	\$80,115	\$62,583	\$75,884
Terminated Members						
Number Vested	66	6	72	69	4	73
Number "Non-Vested"	20	8	28	22	10	32
Disabled Members*	53	0	53	53	0	53
Retirees						
Number of Retirees (All)	851	0	851	834	0	834
Average Monthly Benefit, All Retirees	\$3,596	\$0	\$3,596	\$3,461	\$0	\$3,461
Number of New "Service Retirees"	22	0	22	12	0	12
Average Monthly Benefit, New "Service Retirees"	\$4,785	\$0	\$4,785	\$4,296	\$0	\$4,296

*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 an actuarial cost method, economic assumptions, and demographic assumptions.

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 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. Under current Governmental Accounting Standards Board (GASB) rules, the PUC method is one of several acceptable measures of a plan's funded status. Use of another cost method could also be considered appropriate and could produce materially different results. 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 next table.

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

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

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 the LEOFF Plan 2 Retirement Board, and are shown in the following table.

Economic Assumptions							
By System		PERS	TRS	SERS	PSERS	LEOFF	WSPRS
Annual Growth in Membership		1.25%	0.90%	1.25%	1.25%	1.25%	1.25%
Interest on Member Contributions ¹		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
Return on Investment Earnings ²		8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
Inflation ³		3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
General Salary Increases (includes inflation) ^{4,5}		4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Annual COLA	Plan 1:	Minimum COLA ⁶	Minimum 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.

⁵ 4.5% General Salary Increase in LEOFF Plan 2.

⁶ The increase was \$1.94 per month per year of service on 7/1/2011. Payable to qualified members. The Uniform COLA was removed under C 362 L 2011.

⁷ Equal to the CPI.

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

We adjust the general salary assumption for TRS each 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
2010	4.12%	4.14%
2011	4.12%	4.13%
2012	4.11%	4.12%
2013	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.

Changes in Methods and Assumptions Since the Last Valuation

- ❖ We changed the benefit structure for survivors of public safety duty-related deaths in accordance with Chapter 261, Laws of 2010.
- ❖ We added non-pension benefits for LEOFF Plan 2 members totally disabled in accordance with Chapter 259, Laws of 2010.
- ❖ We modeled the change in retirement COLAs for PERS Plan 1 and TRS Plan 1 members in accordance with Chapter 362, Laws of 2011.
- ❖ We changed the way we model the standard survivor benefit for WSPRS Plan 1. 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. Instead of using a joint and 80 percent survivorship reduction factor to estimate the effect of this benefit cap, we now apply actuarially equivalent reduction factors to retiree and survivor benefits.

Step Salary Increases by System																		
Service Years	PERS - All Plans			TRS - All Plans			SERS - All Plans			PSERS - All Plans			LEOFF - All Plans			WSPRS - All Plans		
	% Increase	Salary Ratio	Salary	% Increase	Salary Ratio	Salary	% Increase	Salary Ratio	Salary	% Increase	Salary Ratio	Salary	% Increase	Salary Ratio	Salary	% Increase	Salary Ratio	
0	6.10%	1.370	1.584	5.80%	1.584	1.385	6.90%	1.385	1.370	6.10%	1.370	11.00%	1.840	1.840	7.10%	1.626		
1	6.10%	1.291	1.497	5.80%	1.497	1.295	6.90%	1.295	1.291	6.10%	1.291	11.00%	1.657	1.657	7.10%	1.519		
2	4.80%	1.217	1.415	4.30%	1.415	1.212	3.90%	1.212	1.217	4.80%	1.217	7.70%	1.493	1.493	5.90%	1.418		
3	3.80%	1.161	1.357	4.10%	1.357	1.166	2.90%	1.166	1.161	3.80%	1.161	6.10%	1.386	1.386	5.20%	1.339		
4	2.90%	1.119	1.303	3.50%	1.303	1.133	2.30%	1.133	1.119	2.90%	1.119	4.00%	1.307	1.307	5.20%	1.273		
5	2.20%	1.087	1.259	3.10%	1.259	1.108	2.20%	1.108	1.087	2.20%	1.087	2.80%	1.256	1.256	5.20%	1.210		
6	1.50%	1.064	1.221	2.80%	1.221	1.084	1.60%	1.084	1.064	1.50%	1.064	2.00%	1.222	1.222	4.50%	1.150		
7	1.10%	1.048	1.188	2.60%	1.188	1.067	1.30%	1.067	1.048	1.10%	1.048	1.60%	1.198	1.198	0.80%	1.100		
8	0.90%	1.037	1.158	2.40%	1.158	1.053	1.20%	1.053	1.037	0.90%	1.037	1.50%	1.179	1.179	0.80%	1.092		
9	0.70%	1.027	1.131	2.20%	1.131	1.041	0.90%	1.041	1.027	0.70%	1.027	1.40%	1.162	1.162	0.80%	1.083		
10	0.50%	1.020	1.107	2.00%	1.107	1.031	0.80%	1.031	1.020	0.50%	1.020	1.70%	1.146	1.146	0.80%	1.074		
11	0.40%	1.015	1.085	1.90%	1.085	1.023	0.70%	1.023	1.015	0.40%	1.015	1.30%	1.127	1.127	0.80%	1.066		
12	0.30%	1.011	1.065	1.70%	1.065	1.016	0.40%	1.016	1.011	0.30%	1.011	1.30%	1.112	1.112	0.40%	1.057		
13	0.20%	1.008	1.047	1.50%	1.047	1.012	0.40%	1.012	1.008	0.20%	1.008	1.30%	1.098	1.098	0.40%	1.053		
14	0.20%	1.006	1.031	1.00%	1.031	1.008	0.30%	1.008	1.006	0.20%	1.006	1.30%	1.084	1.084	0.40%	1.049		
15	0.20%	1.004	1.021	0.80%	1.021	1.005	0.10%	1.005	1.004	0.20%	1.004	1.30%	1.070	1.070	0.40%	1.045		
16	0.20%	1.002	1.013	0.40%	1.013	1.004	0.10%	1.004	1.002	0.20%	1.002	1.10%	1.056	1.056	0.40%	1.041		
17	0.00%	1.000	1.009	0.10%	1.009	1.003	0.10%	1.003	1.000	0.00%	1.000	1.10%	1.045	1.045	0.40%	1.037		
18	0.00%	1.000	1.008	0.10%	1.008	1.002	0.10%	1.002	1.000	0.00%	1.000	1.10%	1.033	1.033	0.40%	1.032		
19	0.00%	1.000	1.007	0.10%	1.007	1.001	0.10%	1.001	1.000	0.00%	1.000	1.10%	1.022	1.022	0.40%	1.028		
20	0.00%	1.000	1.006	0.10%	1.006	1.000	0.00%	1.000	1.000	0.00%	1.000	1.10%	1.011	1.011	0.40%	1.024		
21	0.00%	1.000	1.005	0.10%	1.005	1.000	0.00%	1.000	1.000	0.00%	1.000	0.00%	1.000	1.000	0.40%	1.020		
22	0.00%	1.000	1.004	0.10%	1.004	1.000	0.00%	1.000	1.000	0.00%	1.000	0.00%	1.000	1.000	0.40%	1.016		
23	0.00%	1.000	1.003	0.10%	1.003	1.000	0.00%	1.000	1.000	0.00%	1.000	0.00%	1.000	1.000	0.40%	1.012		
24	0.00%	1.000	1.002	0.10%	1.002	1.000	0.00%	1.000	1.000	0.00%	1.000	0.00%	1.000	1.000	0.40%	1.008		
25	0.00%	1.000	1.001	0.10%	1.001	1.000	0.00%	1.000	1.000	0.00%	1.000	0.00%	1.000	1.000	0.40%	1.004		
26	0.00%	1.000	1.000	0.00%	1.000	1.000	0.00%	1.000	1.000	0.00%	1.000	0.00%	1.000	1.000	0.00%	1.000		
27	0.00%	1.000	1.000	0.00%	1.000	1.000	0.00%	1.000	1.000	0.00%	1.000	0.00%	1.000	1.000	0.00%	1.000		
28	0.00%	1.000	1.000	0.00%	1.000	1.000	0.00%	1.000	1.000	0.00%	1.000	0.00%	1.000	1.000	0.00%	1.000		
29	0.00%	1.000	1.000	0.00%	1.000	1.000	0.00%	1.000	1.000	0.00%	1.000	0.00%	1.000	1.000	0.00%	1.000		
30+	0.00%	1.000	1.000	0.00%	1.000	1.000	0.00%	1.000	1.000	0.00%	1.000	0.00%	1.000	1.000	0.00%	1.000		

Probability of Service Retirement														
Plan 1				Plan 2/3				SERS Plan 2/3						
TRS														
Age	Service not equal to 30 years		Service equal to 30 years		Service less than 30 years		Service equal to 30 years		Service greater than 30 years		Service less than 30 years		Service greater than or equal to 30 years	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51	0.00	0.00	0.00	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52	0.00	0.20	0.40	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53	0.25	0.20	0.40	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54	0.25	0.20	0.40	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55	0.25	0.22	0.40	0.35	0.03	0.02	0.24	0.21	0.15	0.13	0.03	0.03	0.13	0.14
56	0.25	0.22	0.35	0.35	0.03	0.03	0.23	0.23	0.17	0.15	0.03	0.03	0.12	0.12
57	0.25	0.22	0.35	0.35	0.03	0.07	0.25	0.25	0.18	0.16	0.03	0.03	0.13	0.13
58	0.25	0.23	0.40	0.35	0.03	0.07	0.31	0.27	0.20	0.18	0.07	0.03	0.14	0.13
59	0.25	0.28	0.45	0.35	0.03	0.07	0.38	0.29	0.21	0.24	0.07	0.03	0.18	0.28
60	0.25	0.23	0.45	0.35	0.11	0.09	0.41	0.32	0.23	0.21	0.09	0.09	0.14	0.15
61	0.25	0.25	0.50	0.45	0.11	0.12	0.48	0.43	0.24	0.24	0.09	0.12	0.22	0.20
62	0.40	0.30	0.60	0.60	0.25	0.25	0.60	0.60	0.40	0.35	0.25	0.22	0.33	0.29
63	0.29	0.23	0.50	0.50	0.20	0.25	0.50	0.50	0.30	0.30	0.20	0.20	0.25	0.25
64	0.27	0.25	0.50	0.50	0.50	0.45	0.55	0.50	0.55	0.50	0.50	0.50	0.55	0.55
65	0.40	0.44	0.70	0.60	0.50	0.45	0.50	0.45	0.50	0.45	0.45	0.45	0.45	0.45
66	0.40	0.36	0.70	0.60	0.40	0.30	0.40	0.30	0.40	0.30	0.26	0.25	0.26	0.25
67	0.33	0.26	0.70	0.60	0.35	0.25	0.35	0.25	0.35	0.25	0.20	0.22	0.20	0.22
68	0.28	0.30	0.70	0.60	0.30	0.25	0.30	0.25	0.30	0.25	0.20	0.23	0.20	0.23
69	0.28	0.28	0.70	0.60	0.30	0.40	0.30	0.40	0.30	0.40	0.22	0.21	0.22	0.21
70	0.23	0.35	1.00	0.45	0.30	0.25	0.30	0.25	0.30	0.25	0.20	0.23	0.20	0.23
71	0.20	0.20	1.00	0.45	0.50	0.25	0.50	0.25	0.50	0.25	0.20	0.20	0.20	0.20
72	0.20	0.20	1.00	1.00	0.50	0.25	0.50	0.25	0.50	0.25	0.20	0.20	0.20	0.20
73	0.20	0.20	1.00	1.00	0.50	0.25	0.50	0.25	0.50	0.25	0.20	0.20	0.20	0.20
74	0.20	0.20	1.00	1.00	0.50	0.25	0.50	0.25	0.50	0.25	0.20	0.20	0.20	0.20
75	0.20	0.20	1.00	1.00	0.50	0.25	0.50	0.25	0.50	0.25	0.20	0.20	0.20	0.20
76	0.20	0.20	1.00	1.00	0.50	0.25	0.50	0.25	0.50	0.25	0.20	0.20	0.20	0.20
77	0.20	0.20	1.00	1.00	0.50	0.25	0.50	0.25	0.50	0.25	0.20	0.20	0.20	0.20
78	0.20	0.20	1.00	1.00	0.50	0.25	0.50	0.25	0.50	0.25	0.20	0.20	0.20	0.20
79	0.20	0.20	1.00	1.00	0.50	0.25	0.50	0.25	0.50	0.25	0.20	0.20	0.20	0.20
80	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

Probability of Service Retirement																
Age	Plan 1		PERS		Plan 2/3		PSERS		LEOFF		Plan 2*		WSPRS			
			Plan 1		Plan 2		Plan 1		Plan 1		Plan 2*		Plan 1/2			
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female		
			Service less than 30 years				Service greater than or equal to 30 years				Service less than 30 years				Service greater than or equal to 30 years	
45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.45
46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.31
47	0.50	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.31
48	0.60	0.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.31
49	0.55	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.28
50	0.55	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.07	0.14	0.05	0.05	0.28
51	0.45	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.07	0.14	0.04	0.04	0.23
52	0.45	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.07	0.14	0.04	0.04	0.23
53	0.45	0.31	0.00	0.00	0.00	0.00	0.00	0.03	0.03	0.03	0.03	0.07	0.15	0.09	0.09	0.23
54	0.45	0.48	0.00	0.00	0.00	0.00	0.00	0.03	0.03	0.03	0.03	0.11	0.19	0.11	0.11	0.23
55	0.22	0.23	0.03	0.03	0.13	0.14	0.03	0.03	0.03	0.03	0.03	0.12	0.20	0.14	0.14	0.23
56	0.18	0.18	0.03	0.03	0.12	0.12	0.08	0.08	0.08	0.08	0.08	0.12	0.21	0.14	0.14	0.23
57	0.18	0.18	0.03	0.03	0.13	0.13	0.08	0.08	0.08	0.08	0.08	0.15	0.24	0.14	0.14	0.23
58	0.18	0.17	0.07	0.03	0.14	0.13	0.15	0.11	0.11	0.11	0.16	0.16	0.25	0.19	0.19	0.20
59	0.22	0.33	0.07	0.03	0.18	0.28	0.16	0.12	0.12	0.12	0.16	0.16	0.26	0.19	0.19	0.23
60	0.15	0.17	0.09	0.09	0.14	0.15	0.30	0.36	0.36	0.36	0.23	0.23	0.33	0.19	0.19	0.23
61	0.23	0.21	0.09	0.12	0.22	0.20	0.26	0.26	0.26	0.26	0.25	0.25	0.34	0.24	0.24	0.25
62	0.33	0.29	0.25	0.22	0.33	0.29	0.36	0.36	0.36	0.36	0.25	0.25	0.33	0.24	0.24	0.25
63	0.23	0.21	0.20	0.20	0.25	0.25	0.50	0.50	0.50	0.50	0.25	0.25	0.31	0.24	0.24	0.27
64	0.30	0.26	0.55	0.55	0.60	0.60	0.89	0.89	0.89	0.89	0.25	0.25	0.30	0.24	0.24	0.33
65	0.40	0.39	0.45	0.45	0.45	0.45	0.46	0.46	0.46	0.46	0.25	0.25	0.30	0.24	0.24	1.00
66	0.26	0.22	0.26	0.25	0.26	0.25	0.30	0.30	0.30	0.30	0.25	0.25	0.29	0.24	0.24	1.00
67	0.26	0.23	0.20	0.22	0.20	0.22	0.22	0.26	0.26	0.26	0.25	0.25	0.28	0.24	0.24	1.00
68	0.20	0.22	0.20	0.23	0.20	0.23	0.22	0.26	0.26	0.26	0.25	0.25	0.27	0.24	0.24	1.00
69	0.23	0.25	0.22	0.21	0.22	0.21	0.26	0.22	0.22	0.22	0.25	0.25	0.27	0.24	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	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	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	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	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	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	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	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	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	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	1.00	1.00	1.00	1.00
80	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

*Rates have been rounded for display purposes.

Our mortality rates include an assumption for future mortality improvements. We took three distinct steps to build our mortality assumptions. First, we applied mortality improvements to the RP-2000 mortality table using 50 percent of Scale AA to 2003, the midpoint of our latest experience study period. Next, we developed age offsets for each system and plan. Finally, we projected the mortality rates into the future, also using 50 percent of Scale AA, to reflect continued mortality improvements. The next tables show RP-2000 and 50 percent of Scale AA, both published by the Society of Actuaries. The tables that follow show the age offsets we used, the year to which we projected mortality improvements, and the resulting projected mortality rates for each plan. Please see the 2001-2006 Experience Study for more details regarding the development of these rates.

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

Projected Mortality

(Continued)

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

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

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

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

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

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

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

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

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

Improvements in 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

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	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

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

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*												
<i>(Continued)</i>												
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*										
<i>(Continued)</i>										
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
20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	0.00	0.00	0.00	0.35	0.00	0.00	0.00	0.07	0.00	0.07
36	0.00	0.00	0.00	0.35	0.00	0.00	0.00	0.07	0.00	0.07
37	0.00	0.00	0.00	0.35	0.00	0.00	0.00	0.07	0.00	0.07
38	0.00	0.00	0.00	0.35	0.00	0.00	0.00	0.07	0.00	0.07
39	0.00	0.00	0.00	0.35	0.00	0.00	0.00	0.07	0.00	0.07
40	0.06	0.00	0.24	0.35	0.06	0.05	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
42	0.06	0.00	0.24	0.35	0.06	0.05	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
44	0.06	0.00	0.24	0.35	0.06	0.05	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
46	0.15	0.04	0.36	0.40	0.10	0.05	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
48	0.15	0.04	0.36	0.40	0.10	0.05	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

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*										
<i>(Continued)</i>										
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
50	0.30	0.14	0.41	0.40	0.30	0.13	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	0.57	0.30
52	0.30	0.14	0.41	0.40	0.30	0.13	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	0.57	0.30
54	0.30	0.14	0.41	0.40	0.30	0.13	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	0.57	0.40
56	0.40	0.20	0.47	0.57	0.44	0.22	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	0.57	0.40
58	0.40	0.20	0.47	0.57	0.44	0.22	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	0.57	0.40
60	0.59	0.30	0.53	0.57	0.59	0.22	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	0.57	0.53
62	0.63	0.33	0.56	0.61	0.62	0.25	0.60	0.57	0.60	0.57
63	0.63	0.33	0.56	0.61	0.62	0.25	0.60	0.57	0.60	0.57
64	0.63	0.33	0.56	0.61	0.62	0.25	0.60	0.57	0.60	0.57
65	0.68	0.37	0.56	0.61	0.62	0.25	0.60	0.57	0.60	0.57
66	0.68	0.37	0.56	0.61	0.62	0.25	0.60	0.57	0.60	0.57
67	0.68	0.37	0.56	0.61	0.62	0.25	0.60	0.57	0.60	0.57
68	0.68	0.37	0.56	0.61	0.62	0.25	0.60	0.57	0.60	0.57
69	0.68	0.37	0.56	0.61	0.62	0.25	0.60	0.57	0.60	0.57
70	0.77	0.37	0.56	0.61	0.62	0.25	0.60	0.57	0.60	0.57
71	0.77	0.37	0.56	0.61	0.62	0.25	0.60	0.57	0.60	0.57
72	0.77	0.37	0.56	0.61	0.62	0.25	0.60	0.57	0.60	0.57
73	0.77	0.37	0.56	0.61	0.62	0.25	0.60	0.57	0.60	0.57
74	0.77	0.37	0.56	0.61	0.62	0.25	0.60	0.57	0.60	0.57
75	0.87	0.37	0.56	0.61	0.62	0.25	0.60	0.57	0.60	0.57
76	0.87	0.37	0.56	0.61	0.62	0.25	0.60	0.57	0.60	0.57
77	0.87	0.37	0.56	0.61	0.62	0.25	0.60	0.57	0.60	0.57
78	0.87	0.37	0.56	0.61	0.62	0.25	0.60	0.57	0.60	0.57
79	0.87	0.37	0.56	0.61	0.62	0.25	0.60	0.57	0.60	0.57
80	0.87	0.37	0.56	0.61	0.62	0.25	0.60	0.57	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	1.00
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.

LEOFF 2 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.

Joint and 100 Percent Survivor Option Factors*			
System	Plans	Male Members	Female Members
PERS	1	0.866	0.901
	2/3	0.775	0.843
TRS	1	0.887	0.918
	2/3	0.795	0.865
SERS	2/3	0.753	0.862
PSERS	2	0.791	0.827
LEOFF**	2	0.866	0.891
WSPRS**	1	0.948	0.962
WSPRS**	2	0.874	0.898

*Applied to on-going survivor benefits in the event of a pre-retirement death. Based on our member / beneficiary age difference assumptions and the option factors in WAC 415-02-380.

**Standard survivor benefits in LEOFF 1 are not reduced. WSPRS Plan 1 reductions apply for Option B. LEOFF Plan 2 and WSPRS Plan 2 reductions apply to non-duty death benefits only.

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.
- ❖ Members who receive a disability benefit are not assumed to return to active duty in the future.
- ❖ 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.

Summary of Plan Provisions

The following tables present high-level summaries of the plan provisions and are not meant to be exhaustive lists. For complete details of plan provisions, please refer to the statutes shown in each table or contact the plan administrator, the Department of Retirement Systems. In the unlikely event that information contained in these tables conflicts with state law, the law takes precedence.

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	\$1.94 per month/YOS* on 7/1/11	Lesser of CPI** or 3%	Lesser of CPI** or 3%
Minimum Benefit per Month	\$44.57* per YOS on 7/1/11, \$1,194.06* for select annuitants	n/a	n/a
Changes in Plan Provisions Since Last Valuation	Uniform COLA (C 362 L 11); Retire-Rehire, Higher Education Plans (C 47 L 11); AFC Protection (C 5 L 11)	AFC Protection (C 5 L 11)	AFC Protection (C 5 L 11)

*Minimum COLA payable to qualified members only; increases by 3% annually. The Uniform COLA was removed under C 362 L 11.

**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	\$1.94 per month/YOS* on 7/1/11	Lesser of CPI** or 3%	Lesser of CPI** or 3%
Minimum Benefit per Month	\$44.57* per YOS on 7/1/11, \$1,194.06* for select annuitants	n/a	n/a
Changes in Plan Provisions Since Last Valuation	Uniform COLA (C 362 L 11); Retire-Rehire, Higher Education Plans (C 47 L 11); AFC Protection (C 5 L 11)	AFC Protection (C 5 L 11)	AFC Protection (C 5 L 11)

*Minimum COLA payable to qualified members only; increases by 3% annually. The Uniform COLA was removed under C 362 L 11.

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

Summary of Plan Provisions - SERS (Continued)		
	Plan 2	Plan 3
Effective Date of Plan	9/1/00	9/1/00
Date Closed to New Entrants	Open	Open
Statutory Reference	Chapter 41.35 RCW	Chapter 41.35 RCW
Normal Retirement Eligibility (age/service)	65/5	65/10 or vested
Accrued Benefit Formula	2% x YOS x AFC	1% x YOS x AFC; 0.25% per month pre-retirement COLA with 20 years of service
Computation of AFC	Average compensation earnable for the highest 60 consecutive months	Average compensation earnable for the highest 60 consecutive months
Credited Service	Monthly, based on number of months and hours worked during school year	Monthly, based on number of months and hours worked during school year
Vesting	5 years	10 years (5 under select circumstances)
Vested Benefits Upon Termination	Refund of employee contributions plus interest, or deferred retirement allowance	Refund of employee contributions plus investment earnings and deferred retirement allowance
Early Retirement Eligibility (age/service)	55/20	55/10
Early Retirement Reduction Factors	3% or alternate subsidized ERF with 30 YOS, otherwise actuarial	3% or alternate subsidized ERF with 30 YOS, otherwise actuarial
Disability Retirement Benefit	Accrued benefit, actuarially reduced	Accrued benefit, actuarially reduced
COLA	Lesser of CPI* or 3%	Lesser of CPI* or 3%
Minimum Benefit per Month per YOS	n/a	n/a
Changes in Plan Provisions Since Last Valuation	AFC Protection (C 5 L 11)	AFC Protection (C 5 L 11)

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

Summary of Plan Provision - PSERS (Continued)	
Plan 2	
Effective Date of Plan	7/1/06
Date Closed to New Entrants	Open
Statutory Reference	Chapter 41.37 RCW
Normal Retirement Eligibility (age/service)	65/5 Total Service, 60/10 PSERS service
Accrued Benefit Formula	2% x YOS x AFC
Computation of AFS	Average compensation earnable for the highest 60 consecutive months
Credited Service	Monthly, based on hours worked each month
Vesting	5 years
Vested Benefits Upon Termination	Refund of employee contributions plus interest, or deferred retirement allowance
Early Retirement Eligibility (age/service)	53/20 Total Service
Early Retirement Reduction Factors	3% ERF with 20 YOS, otherwise actuarial
Disability Retirement Benefit	Accrued benefit, actuarially reduced from age 60
COLA	Lesser of CPI* or 3%
Minimum Benefit per Month per YOS**	n/a
Changes in Plan Provisions Since Last Valuation	AFC Protection (C 5 L 11)

*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	AFC Protection (C 5 L 11)	AFC Protection (C 5 L 11)

*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**	\$29.20 on 1/1/11	\$29.20 on 1/1/11
Changes in Plan Provisions Since Last Valuation	AFC Protection (C 5 L 11)	AFC Protection (C 5 L 11)

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

**Amount increases by 3% annually.

Age/Service Distributions

Age and Service Distribution of Active Members (Number of Actives and Average Annual Salary) PERS Plan 1														Total
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 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	3	10	8	10	13	59	80	85	96	106	199	27	0	696
	\$43,130	\$29,083	\$37,249	\$38,373	\$36,799	\$39,715	\$44,749	\$47,510	\$53,407	\$60,934	\$64,511	\$60,845	\$0	\$54,035
55-59	12	46	32	63	60	256	351	440	582	517	657	507	15	3,538
	\$35,210	\$41,680	\$44,807	\$41,652	\$41,278	\$46,273	\$45,115	\$50,819	\$53,716	\$60,943	\$66,028	\$64,853	\$58,155	\$56,195
60-64	12	41	44	45	52	264	353	375	602	488	538	619	143	3,576
	\$38,231	\$39,572	\$39,090	\$43,733	\$41,656	\$48,947	\$49,384	\$50,311	\$55,596	\$63,666	\$61,596	\$66,001	\$67,517	\$57,423
65-69	3	16	17	11	13	75	82	104	101	91	167	166	90	936
	\$25,000	\$32,129	\$39,039	\$43,851	\$30,161	\$45,056	\$53,231	\$54,560	\$56,483	\$68,954	\$56,680	\$62,448	\$65,922	\$56,934
70 & Over	2	3	2	7	8	31	20	29	24	25	35	41	34	261
	\$34,844	\$18,000	\$38,387	\$29,571	\$35,218	\$25,636	\$53,123	\$54,593	\$48,228	\$59,520	\$44,134	\$45,262	\$60,968	\$46,929
Total	32	116	103	136	146	685	886	1,033	1,405	1,227	1,596	1,360	282	9,007
	\$36,105	\$37,919	\$40,701	\$41,655	\$39,692	\$45,672	\$47,715	\$50,845	\$54,606	\$62,590	\$62,887	\$64,412	\$65,720	\$56,324

Average: Age 60.1 Number of Participants: Vested 8,409 Males 3,480 Early Retirement Eligible: 0
 Service 23.5 Not Vested 598 Females 5,527 Normal Retirement Eligible: 6,432

*Annual Salary omitted for privacy reasons.
 Note: 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	719	591	412	211	101	38	0	0	0	0	0	0	0	2,072
	\$32,533	\$30,560	\$35,178	\$36,953	\$38,031	\$40,752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,365
25-29	682	922	1,247	1,183	869	1,271	45	0	0	0	0	0	0	6,219
	\$36,570	\$38,722	\$41,824	\$43,721	\$45,531	\$48,150	\$52,460	\$0	\$0	\$0	\$0	\$0	\$0	\$43,037
30-34	481	740	1,109	1,264	1,076	3,587	1,277	18	0	0	0	0	0	9,552
	\$39,058	\$43,051	\$44,911	\$47,722	\$49,431	\$52,925	\$54,685	\$59,285	\$0	\$0	\$0	\$0	\$0	\$49,697
35-39	411	598	886	1,030	953	3,784	3,367	676	37	0	0	0	0	11,742
	\$41,125	\$43,857	\$46,799	\$48,520	\$50,905	\$55,698	\$58,321	\$59,926	\$60,281	\$0	\$0	\$0	\$0	\$53,905
40-44	412	541	872	991	867	3,794	3,975	2,446	858	19	0	0	0	14,775
	\$39,395	\$42,659	\$47,084	\$48,550	\$50,725	\$56,256	\$60,420	\$63,284	\$61,704	\$60,046	\$0	\$0	\$0	\$56,510
45-49	353	565	783	936	852	3,708	4,019	2,969	2,517	772	50	0	0	17,524
	\$39,249	\$43,925	\$47,125	\$49,620	\$50,702	\$55,644	\$59,277	\$63,508	\$65,418	\$64,909	\$65,183	\$0	\$0	\$57,998
50-54	337	532	789	756	770	3,539	4,277	3,366	3,424	2,258	898	0	0	20,946
	\$39,798	\$44,296	\$46,213	\$48,497	\$50,071	\$54,767	\$58,264	\$63,463	\$66,268	\$68,258	\$67,354	\$0	\$0	\$59,525
55-59	271	419	593	678	608	2,937	3,626	3,402	3,493	2,390	1,357	0	0	19,774
	\$40,484	\$47,318	\$47,219	\$49,303	\$50,678	\$54,763	\$57,660	\$61,991	\$65,339	\$69,400	\$73,979	\$0	\$0	\$60,601
60-64	128	201	308	347	372	1,770	2,343	2,469	2,565	1,722	880	0	1	13,106
	\$38,567	\$43,384	\$46,995	\$52,151	\$52,538	\$54,655	\$57,161	\$61,011	\$62,382	\$65,401	\$69,285	\$0	*	\$59,578
65-69	39	65	77	89	86	546	679	576	655	406	185	1	0	3,404
	\$38,527	\$41,080	\$38,588	\$43,996	\$46,927	\$50,507	\$54,470	\$60,262	\$61,456	\$63,093	\$64,225	*	\$0	\$56,483
70 & Over	14	27	26	27	24	139	146	105	118	53	33	0	0	712
	\$34,213	\$42,994	\$30,333	\$41,664	\$35,403	\$41,243	\$48,125	\$55,584	\$55,441	\$55,055	\$56,663	\$0	\$0	\$48,214
Total	3,847	5,201	7,102	7,512	6,578	25,113	23,754	16,027	13,667	7,620	3,403	1	1	119,826
	\$37,798	\$41,470	\$44,857	\$47,604	\$49,571	\$54,467	\$58,229	\$62,433	\$64,518	\$67,244	\$70,189	*	*	\$56,317

Average: Age 47.6 Service 11.7
 Number of Participants: Vested 86,770 Not Vested 33,056
 Males 57,371 Early Retirement Eligible: 12,521
 Females 62,455 Normal Retirement Eligible: 3,644

*Annual Salary omitted for privacy reasons.
 Note: 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	430	387	223	110	41	14	0	0	0	0	0	0	0	1,205
	\$30,617	\$27,887	\$32,419	\$33,003	\$35,512	\$38,509	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,550
25-29	395	555	706	663	444	526	3	0	0	0	0	0	0	3,292
	\$34,641	\$35,337	\$39,866	\$42,679	\$44,830	\$47,181	\$51,815	\$0	\$0	\$0	\$0	\$0	\$0	\$40,891
30-34	263	401	547	526	493	1,220	91	4	0	0	0	0	0	3,545
	\$36,726	\$39,895	\$45,712	\$46,077	\$47,862	\$53,010	\$55,508	\$67,686	\$0	\$0	\$0	\$0	\$0	\$47,528
35-39	203	283	375	410	390	1,076	397	136	3	0	0	0	0	3,273
	\$38,164	\$41,089	\$46,144	\$48,766	\$52,488	\$55,137	\$61,207	\$60,823	\$85,743	\$0	\$0	\$0	\$0	\$51,726
40-44	193	251	330	398	320	908	455	477	154	0	0	0	0	3,486
	\$37,962	\$44,103	\$46,702	\$49,095	\$52,275	\$54,987	\$65,952	\$66,924	\$68,599	\$0	\$0	\$0	\$0	\$55,221
45-49	136	240	307	327	271	789	381	581	514	146	12	0	0	3,704
	\$39,683	\$40,277	\$43,921	\$48,405	\$53,107	\$54,948	\$63,509	\$69,675	\$69,644	\$69,506	\$67,064	\$0	\$0	\$57,654
50-54	128	178	252	267	257	793	402	566	671	397	132	0	0	4,043
	\$37,518	\$46,481	\$44,645	\$50,160	\$51,253	\$55,176	\$60,744	\$65,334	\$69,566	\$74,003	\$65,965	\$0	\$0	\$59,562
55-59	76	141	165	199	182	586	315	414	535	328	154	0	0	3,095
	\$39,239	\$42,348	\$47,684	\$50,629	\$53,600	\$54,649	\$59,344	\$64,861	\$66,873	\$73,088	\$72,803	\$0	\$0	\$59,833
60-64	42	96	78	114	93	325	151	219	261	175	88	0	0	1,642
	\$37,673	\$46,383	\$46,234	\$51,702	\$49,369	\$55,491	\$56,609	\$60,622	\$63,834	\$71,691	\$73,641	\$0	\$0	\$58,266
65-69	22	29	24	19	29	84	33	37	31	20	3	0	0	331
	\$42,831	\$33,316	\$51,569	\$68,821	\$51,215	\$50,475	\$60,835	\$59,691	\$63,976	\$62,066	\$66,057	\$0	\$0	\$53,830
70 & Over	3	12	11	9	5	28	2	1	4	1	1	0	0	77
	\$32,000	\$27,932	\$35,813	\$31,089	\$55,812	\$49,916	\$55,930	*	\$48,846	*	\$0	\$0	\$0	\$41,813
Total	1,891	2,573	3,018	3,042	2,525	6,349	2,230	2,435	2,173	1,067	390	0	0	27,693
	\$35,634	\$38,385	\$43,385	\$46,836	\$49,834	\$53,881	\$61,655	\$65,837	\$68,069	\$72,470	\$70,371	\$0	\$0	\$52,647

Average: Age 42.8 Number of Participants: Vested Males Early Retirement Eligible: 2,704
 Service 8.1 Not Vested Females Normal Retirement Eligible: 222

*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 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	1	0	0	0	0	1	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	0	2	8	5	4	46	71	123	241	279	687	256	0	\$96,644
	\$0	\$47,628	\$52,906	\$66,774	\$50,638	\$58,344	\$66,386	\$69,906	\$72,486	\$76,457	\$78,428	\$77,141	\$0	\$137,971
60-64	0	4	3	3	7	51	102	204	339	356	505	579	111	1,722
	\$0	\$69,806	\$54,520	\$57,594	\$45,821	\$59,600	\$64,108	\$69,164	\$72,650	\$74,419	\$78,149	\$78,686	\$78,526	\$75,191
65-69	2	4	3	4	2	21	40	59	82	75	70	69	97	2,264
	\$63,084	\$70,110	\$60,849	\$45,659	\$77,199	\$67,915	\$63,661	\$70,759	\$72,804	\$77,393	\$77,829	\$84,894	\$76,528	\$74,862
70 & Over	0	0	1	0	0	4	5	6	6	5	12	8	26	528
	\$0	\$0	\$0	\$0	\$0	\$68,339	\$63,404	\$65,915	\$69,650	\$71,500	\$69,238	\$70,343	\$70,914	\$74,956
Total	2	10	15	13	13	122	218	392	669	715	1,276	912	234	4,591
	\$63,084	\$65,492	\$56,153	\$55,823	\$52,131	\$60,845	\$64,752	\$69,587	\$72,585	\$75,506	\$78,291	\$78,649	\$76,852	\$74,930

Average: Age 60.9 Service 28.1
 Number of Participants: Vested 4,533 Not Vested 58
 Males 1,109 Early Retirement Eligible: 0
 Females 3,482 Normal Retirement Eligible: 4,060

*Annual Salary omitted for privacy reasons.

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

Age and Service Distribution of Active Members (Number of Actives and Average Annual Salary) (Continued)														
TRS Plan 2														
Attained Age	Attained Years of Service													Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 25	14	77	25	1	0	0	0	0	0	0	0	0	0	117
	\$49,352	\$45,747	\$40,369	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44,990
25-29	36	297	444	343	1	0	0	0	0	0	0	0	0	1,121
	\$49,800	\$49,747	\$44,199	\$44,797	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,025
30-34	19	183	205	214	1	1	0	0	0	0	0	0	0	623
	\$55,201	\$51,522	\$47,359	\$48,783	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49,330
35-39	9	108	136	122	3	20	57	53	0	0	0	0	0	508
	\$54,259	\$53,634	\$47,911	\$49,555	\$58,273	\$59,109	\$67,393	\$72,417	\$0	\$0	\$0	\$0	\$0	\$54,880
40-44	14	79	127	111	6	109	180	351	24	0	0	0	0	1,001
	\$55,121	\$55,622	\$49,011	\$51,427	\$53,124	\$55,788	\$66,154	\$73,658	\$70,970	\$0	\$0	\$0	\$0	\$62,900
45-49	10	95	101	92	23	150	184	363	206	28	0	0	0	1,252
	\$65,357	\$54,340	\$49,891	\$52,948	\$55,703	\$60,171	\$66,587	\$72,316	\$73,410	\$76,646	\$0	\$0	\$0	\$65,339
50-54	11	52	91	94	18	153	215	406	264	192	53	0	0	1,549
	\$52,216	\$62,443	\$51,422	\$52,803	\$52,806	\$59,401	\$66,559	\$71,937	\$74,496	\$76,249	\$82,426	\$0	\$0	\$68,234
55-59	7	43	63	52	8	99	177	535	314	215	121	0	0	1,634
	\$63,810	\$65,286	\$57,276	\$58,358	\$56,022	\$63,293	\$66,460	\$72,423	\$73,218	\$74,520	\$73,723	\$0	\$0	\$70,412
60-64	2	18	29	15	5	36	110	486	336	146	89	0	0	1,272
	\$56,124	\$75,962	\$55,732	\$63,578	\$56,058	\$66,216	\$66,945	\$72,088	\$73,022	\$74,179	\$76,228	\$0	\$0	\$71,747
65-69	2	4	4	3	0	10	27	118	96	42	18	0	0	324
	\$73,286	\$55,660	\$49,890	\$57,985	\$0	\$67,950	\$67,682	\$73,151	\$73,752	\$73,081	\$84,234	\$0	\$0	\$72,677
70 & Over	0	1	1	1	0	4	2	14	10	7	1	0	0	41
	\$0	*	*	*	\$0	\$71,766	\$73,779	\$72,751	\$80,304	\$75,297	*	\$0	\$0	\$74,370
Total	124	957	1,226	1,048	65	582	952	2,326	1,250	630	282	0	0	9,442
	\$54,242	\$53,048	\$47,533	\$49,289	\$54,528	\$60,219	\$66,611	\$72,477	\$73,521	\$74,975	\$76,948	\$0	\$0	\$63,423

Average: Age 47.6 Number of Participants: Vested 5,973 Males 2,301 Early Retirement Eligible: 1,314
 Service 12.1 Not Vested 3,469 Females 7,141 Normal Retirement Eligible: 349

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

Age and Service Distribution of Active Members (Number of Actives and Average Annual Salary) (Continued)														
TRS Plan 3														
Attained Age	Attained Years of Service													
	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	102	56	5	1	0	0	0	0	0	0	0	0	171
	\$45,211	\$46,441	\$42,489	\$39,654	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44,945
25-29	47	428	640	781	835	822	0	0	0	0	0	0	0	3,553
	\$52,123	\$50,335	\$44,746	\$46,286	\$47,864	\$50,098	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47,826
30-34	24	223	398	584	901	4,280	633	0	0	0	0	0	0	7,043
	\$58,509	\$53,441	\$47,705	\$49,079	\$50,448	\$54,353	\$62,209	\$0	\$0	\$0	\$0	\$0	\$0	\$53,732
35-39	16	120	234	288	488	2,944	3,286	264	0	0	0	0	0	7,640
	\$57,637	\$52,926	\$49,862	\$49,871	\$52,039	\$57,468	\$66,326	\$76,018	\$0	\$0	\$0	\$0	\$0	\$60,982
40-44	16	101	163	249	339	1,930	2,484	2,036	301	0	0	0	0	7,619
	\$63,786	\$53,358	\$49,400	\$51,342	\$52,596	\$58,703	\$67,734	\$74,983	\$77,540	\$0	\$0	\$0	\$0	\$65,971
45-49	20	87	140	197	302	1,484	1,449	1,493	1,697	269	0	0	0	7,138
	\$56,649	\$54,733	\$49,988	\$51,828	\$52,403	\$58,275	\$68,040	\$75,220	\$77,283	\$80,020	\$0	\$0	\$0	\$68,503
50-54	9	47	81	148	226	1,413	1,431	1,333	1,377	1,378	389	0	0	7,832
	\$48,846	\$57,740	\$49,707	\$52,312	\$53,904	\$58,634	\$67,201	\$74,357	\$75,813	\$78,237	\$79,593	\$0	\$0	\$70,021
55-59	6	28	64	80	168	1,063	1,338	1,225	1,282	918	837	0	0	7,009
	\$62,189	\$59,851	\$53,094	\$54,619	\$54,987	\$59,303	\$67,610	\$73,889	\$75,906	\$76,872	\$78,406	\$0	\$0	\$70,848
60-64	3	7	16	25	69	495	767	743	811	472	292	0	0	3,700
	\$51,479	\$61,552	\$51,793	\$62,325	\$60,059	\$64,702	\$68,033	\$74,888	\$74,103	\$77,412	\$78,004	\$0	\$0	\$71,994
65-69	1	3	3	4	11	98	114	83	110	71	45	0	0	543
	* \$60,379	\$80,410	\$80,410	\$56,070	\$61,291	\$65,569	\$69,871	\$72,055	\$74,565	\$75,064	\$80,233	\$0	\$0	\$71,614
70 & Over	0	0	0	0	3	12	11	5	7	3	3	0	0	44
	\$0	\$0	\$0	\$0	\$61,253	\$58,363	\$68,066	\$62,544	\$70,756	\$74,522	\$69,794	\$0	\$0	\$65,314
Total	149	1,146	1,795	2,361	3,343	14,541	11,513	7,182	5,585	3,111	1,566	0	0	52,292
	\$55,473	\$52,095	\$47,474	\$49,242	\$51,136	\$56,930	\$67,028	\$74,715	\$76,095	\$77,787	\$78,662	\$0	\$0	\$64,382

Average: Age 44.7 Number of Participants: Vested 31,379 Males Early Retirement Eligible: 9,005
 Service 12.1 Not Vested 20,913 Females Normal Retirement Eligible: 547

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

Age and Service Distribution of Active Members (Number of Actives and Average Annual Salary) (Continued)															
SERS Plan 2															
Attained Age	Attained Years of Service														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 25	33	119	72	28	0	0	0	0	0	0	0	0	0	0	252
	\$19,212	\$17,936	\$21,709	\$22,182	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,653
25-29	51	179	177	86	13	23	8	0	0	0	0	0	0	0	537
	\$20,312	\$20,638	\$25,485	\$28,013	\$30,080	\$35,498	\$44,098	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,600
30-34	65	164	156	89	23	77	118	6	0	0	0	0	0	0	698
	\$18,788	\$21,000	\$27,315	\$29,178	\$31,351	\$30,689	\$35,869	\$32,972	\$0	\$0	\$0	\$0	\$0	\$0	\$27,274
35-39	84	236	212	148	20	140	303	49	4	0	0	0	0	0	1,196
	\$19,095	\$18,840	\$23,281	\$25,476	\$24,221	\$28,620	\$34,446	\$34,898	\$52,751	\$0	\$0	\$0	\$0	\$0	\$26,426
40-44	106	305	282	182	51	258	538	171	58	0	0	0	0	0	1,951
	\$17,560	\$18,074	\$23,359	\$24,857	\$25,613	\$29,236	\$33,227	\$33,854	\$39,951	\$0	\$0	\$0	\$0	\$0	\$27,328
45-49	110	299	281	216	66	384	1,229	406	164	28	7	0	0	0	3,190
	\$17,480	\$18,551	\$21,894	\$24,696	\$26,441	\$26,990	\$29,178	\$34,219	\$40,353	\$37,452	\$46,422	\$0	\$0	\$0	\$27,840
50-54	100	250	256	182	68	474	1,703	904	341	118	43	0	0	0	4,439
	\$17,457	\$19,704	\$23,313	\$24,197	\$23,326	\$24,536	\$28,376	\$30,399	\$34,518	\$48,545	\$49,206	\$0	\$0	\$0	\$28,313
55-59	66	175	176	147	50	344	1,332	1,038	593	185	72	0	0	0	4,178
	\$18,277	\$19,609	\$24,210	\$25,902	\$24,429	\$24,627	\$28,885	\$29,593	\$32,153	\$41,009	\$48,897	\$0	\$0	\$0	\$29,144
60-64	25	105	111	72	19	170	695	683	491	297	82	0	0	0	2,750
	\$15,586	\$18,723	\$22,532	\$23,038	\$25,184	\$26,771	\$29,836	\$29,521	\$33,955	\$38,696	\$43,328	\$0	\$0	\$0	\$30,604
65-69	14	28	33	21	10	51	208	199	174	113	43	0	0	0	894
	\$15,000	\$14,912	\$24,319	\$20,782	\$33,330	\$22,374	\$28,065	\$31,307	\$32,252	\$35,183	\$38,064	\$0	\$0	\$0	\$29,791
70 & Over	6	10	11	7	2	18	78	65	38	26	12	0	0	0	273
	\$16,951	\$15,783	\$15,579	\$19,087	\$12,000	\$15,129	\$23,715	\$27,626	\$27,866	\$32,030	\$34,732	\$0	\$0	\$0	\$24,963
Total	660	1,870	1,767	1,178	322	1,939	6,212	3,521	1,863	767	259	0	0	0	20,358
	\$18,080	\$19,079	\$23,607	\$25,209	\$25,749	\$26,384	\$29,617	\$30,667	\$33,991	\$39,980	\$44,663	\$0	\$0	\$0	\$28,293

Average: Age 51.0 Number of Participants: Vested 14,385 Males 4,566 Early Retirement Eligible: 1,738
 Service 11.1 Not Vested 5,973 Females 15,792 Normal Retirement Eligible: 1,027

*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	48	138	72	67	26	3	0	0	0	0	0	0	0	354
	\$18,424	\$17,131	\$23,176	\$23,211	\$28,419	\$31,957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,641
25-29	72	219	223	180	183	299	5	0	0	0	0	0	0	1,181
	\$20,854	\$20,200	\$24,622	\$26,423	\$27,102	\$28,789	\$36,563	\$0	\$0	\$0	\$0	\$0	\$0	\$25,337
30-34	68	168	189	222	209	528	81	0	0	0	0	0	0	1,465
	\$19,673	\$20,204	\$24,374	\$26,047	\$30,621	\$31,335	\$40,528	\$0	\$0	\$0	\$0	\$0	\$0	\$28,224
35-39	97	221	240	308	292	823	171	59	3	0	0	0	0	2,214
	\$16,290	\$17,740	\$21,708	\$22,912	\$25,243	\$29,531	\$40,420	\$41,618	\$41,899	\$0	\$0	\$0	\$0	\$26,619
40-44	105	286	346	420	491	1,480	393	184	58	2	0	0	0	3,765
	\$16,854	\$16,980	\$20,214	\$21,570	\$24,580	\$26,571	\$35,420	\$41,145	\$42,004	\$47,226	\$0	\$0	\$0	\$26,054
45-49	86	280	368	528	632	2,342	799	454	198	74	5	0	0	5,766
	\$16,260	\$17,885	\$21,386	\$22,439	\$23,979	\$26,370	\$30,059	\$38,221	\$47,051	\$51,955	\$69,798	\$0	\$0	\$27,388
50-54	60	178	282	371	514	2,229	1,182	1,056	519	188	76	0	0	6,655
	\$16,116	\$17,578	\$20,188	\$22,680	\$23,732	\$26,583	\$29,150	\$31,898	\$41,060	\$50,569	\$48,264	\$0	\$0	\$28,893
55-59	27	99	161	202	324	1,484	906	1,241	939	284	105	0	0	5,772
	\$15,332	\$19,553	\$20,020	\$24,805	\$25,563	\$26,757	\$29,001	\$29,288	\$34,595	\$43,109	\$49,090	\$0	\$0	\$29,639
60-64	12	51	90	127	171	842	378	701	759	360	115	0	0	3,606
	\$18,116	\$17,515	\$20,992	\$22,768	\$25,573	\$27,265	\$30,574	\$30,066	\$33,963	\$37,766	\$41,933	\$0	\$0	\$30,519
65-69	2	19	22	52	61	320	98	134	144	96	26	0	0	974
	\$12,000	\$15,960	\$15,795	\$22,283	\$21,037	\$24,948	\$29,612	\$29,610	\$33,129	\$32,528	\$35,453	\$0	\$0	\$27,500
70 & Over	2	6	6	18	32	91	26	17	15	11	5	0	0	229
	\$12,000	\$16,690	\$17,891	\$16,329	\$20,620	\$21,721	\$26,831	\$28,617	\$26,968	\$36,556	\$24,676	\$0	\$0	\$23,039
Total	579	1,665	1,999	2,495	2,935	10,441	4,039	3,846	2,635	1,015	332	0	0	31,981
	\$17,475	\$18,215	\$21,561	\$23,177	\$25,039	\$27,058	\$30,750	\$31,966	\$36,670	\$42,177	\$45,298	\$0	\$0	\$28,110

Average: Age 49.3 Number of Participants: Vested 17,856 Males Early Retirement Eligible: 5,815
 Service 9.5 Not Vested 14,125 Females Normal Retirement Eligible: 926

*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	21	46	72	59	4	0	0	0	0	0	0	0	0	202
	\$37,930	\$44,863	\$47,585	\$49,085	\$49,240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,432
25-29	44	63	243	266	110	0	0	0	0	0	0	0	0	726
	\$40,595	\$44,034	\$47,250	\$48,659	\$51,854	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47,781
30-34	19	51	173	220	226	0	0	0	0	0	0	0	0	689
	\$43,434	\$45,230	\$46,615	\$50,886	\$54,973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,530
35-39	22	51	126	128	317	0	0	0	0	0	0	0	0	644
	\$44,171	\$47,096	\$49,003	\$51,518	\$59,845	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54,524
40-44	14	40	105	127	426	0	0	0	0	0	0	0	0	712
	\$41,964	\$47,709	\$49,698	\$52,294	\$62,274	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,422
45-49	24	28	88	82	376	0	0	0	0	0	0	0	0	598
	\$42,965	\$47,463	\$49,940	\$54,039	\$63,338	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58,530
50-54	10	16	44	52	306	0	0	0	0	0	0	0	0	428
	\$41,547	\$49,870	\$49,463	\$51,790	\$63,584	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59,672
55-59	4	5	16	34	100	0	0	0	0	0	0	0	0	159
	\$44,348	\$60,643	\$48,223	\$52,889	\$62,171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58,286
60-64	4	2	7	15	18	0	0	0	0	0	0	0	0	46
	\$47,619	\$49,569	\$47,347	\$51,155	\$55,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51,977
65-69	0	0	3	2	1	0	0	0	0	0	0	0	0	6
	\$0	\$0	\$43,113	\$46,233	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,612
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	162	302	877	985	1,884	0	0	0	0	0	0	0	0	4,210
	\$41,862	\$46,305	\$48,083	\$50,814	\$60,705	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54,003

Average: Age 38.6 Number of Participants: Vested Males Early Retirement Eligible: 103
 Service 2.9 Not Vested Females Normal Retirement Eligible: 2

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

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

(Continued)

LEOFF Plan 1

Attained Age	Attained Years of Service											Total									
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34		35-39	40 & Over							
Under 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0	\$0			
25-29	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			
35-39	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			
45-49	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			
55-59	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			
65-69	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			
Total	0	0	0	0	0	0	1	0	2	5	58	41	25	132	132	5	\$84,809	\$91,572	\$95,133	\$92,248	\$92,212

Average: Age 59.9 Service 35.3
 Number of Participants: Vested 132 Not Vested 0
 Males 128 Females 4
 Early Retirement Eligible: N/A
 Normal Retirement Eligible: 132

*Annual Salary omitted for privacy reasons.

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

Age and Service Distribution of Active Fire Fighters (Number of Actives and Average Annual Salary) (Continued)														
LEOFF Plan 1														
Attained Age	Attained Years of Service													
	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	21	2	0	23
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105,869	\$119,000	\$0	\$107,011
55-59	0	0	0	0	0	0	0	0	0	0	35	29	0	64
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,990	\$95,246	\$0	\$98,387
60-64	0	0	0	0	0	0	0	0	0	0	18	48	7	73
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$99,570	\$95,439	\$113,117	\$98,153
65-69	0	0	0	0	0	0	0	0	0	0	0	2	3	5
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$113,734	\$126,607	\$121,458
70 & Over	0	0	0	0	0	0	0	0	0	0	1	1	2	4
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$111,202	\$100,025
Total	0	0	0	0	0	0	0	0	0	0	75	82	12	169
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$101,828	\$96,334	\$116,171	\$100,181

Average: Age 59.2 Number of Participants: Vested 169 Males 168 Early Retirement Eligible: N/A
 Service 35.5 Not Vested 0 Females 1 Normal Retirement Eligible: 169

*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													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 25	14	28	22	7	1	0	0	0	0	0	0	0	0	72
	\$51,031	\$64,110	\$66,183	\$70,653	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62,903
25-29	38	87	207	195	129	119	0	0	0	0	0	0	0	775
	\$55,558	\$60,971	\$67,229	\$69,469	\$74,483	\$78,375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$69,437
30-34	31	61	119	158	169	543	117	0	0	0	0	0	0	1,198
	\$57,679	\$65,782	\$67,975	\$71,445	\$75,792	\$80,388	\$83,961	\$0	\$0	\$0	\$0	\$0	\$0	\$76,345
35-39	18	35	85	100	106	551	683	157	0	0	0	0	0	1,735
	\$57,286	\$68,966	\$68,159	\$70,103	\$73,645	\$81,207	\$86,178	\$91,610	\$0	\$0	\$0	\$0	\$0	\$81,869
40-44	12	24	38	54	58	300	619	666	198	0	0	0	0	1,969
	\$53,350	\$61,169	\$64,544	\$69,842	\$75,469	\$80,368	\$86,604	\$92,238	\$95,432	\$0	\$0	\$0	\$0	\$86,721
45-49	4	7	15	13	31	133	303	405	610	121	0	0	0	1,642
	\$47,720	\$68,249	\$75,766	\$75,432	\$75,689	\$79,606	\$87,205	\$92,197	\$97,764	\$107,879	\$0	\$0	\$0	\$92,675
50-54	5	6	11	10	8	58	107	179	341	341	149	0	0	1,215
	\$68,617	\$97,833	\$74,111	\$77,619	\$67,044	\$77,715	\$85,041	\$89,053	\$94,820	\$103,087	\$108,416	\$0	\$0	\$95,675
55-59	0	3	1	3	4	25	64	78	123	154	201	0	0	656
	\$0	\$92,012	* \$109,804	\$59,908	\$78,742	\$78,742	\$82,492	\$88,106	\$93,904	\$99,583	\$104,531	\$0	\$0	\$95,907
60-64	0	0	2	1	2	15	16	22	47	37	44	0	0	186
	\$0	\$0	\$55,173	* \$108,994	\$84,303	\$83,090	\$88,090	\$88,090	\$87,445	\$92,569	\$99,894	\$0	\$0	\$90,788
65-69	1	0	0	1	0	5	0	2	7	3	3	0	0	22
	* \$0	\$0	\$0	* \$0	\$0	\$98,806	\$0	\$101,313	\$82,343	\$80,628	\$97,306	\$0	\$0	\$87,384
70 & Over	0	0	0	0	0	0	1	0	1	1	0	0	0	3
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	*	*	\$0	\$0	\$0	\$94,679
Total	123	251	500	542	508	1,749	1,910	1,509	1,327	657	397	0	0	9,473
	\$55,886	\$65,079	\$67,645	\$70,764	\$74,823	\$80,420	\$86,142	\$91,522	\$95,843	\$102,437	\$105,421	\$0	\$0	\$85,826

Average: Age 42.1 Number of Participants: Vested 7,320 Males 8,552 Early Retirement Eligible: 502
 Service 13.1 Not Vested 2,153 Females 921 Normal Retirement Eligible: 1,296

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

Age and Service Distribution of Active Fire Fighters (Number of Actives and Average Annual Salary) (Continued)														
LEOFF Plan 2														
Attained Age	Attained Years of Service													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 25	17	36	46	7	5	0	0	0	0	0	0	0	0	111
	\$53,141	\$54,772	\$62,692	\$65,263	\$80,073	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59,606
25-29	29	82	115	113	98	98	0	0	0	0	0	0	0	535
	\$53,108	\$58,596	\$66,692	\$73,466	\$78,974	\$86,234	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71,975
30-34	22	60	92	108	120	453	116	0	0	0	0	0	0	971
	\$53,774	\$59,074	\$68,167	\$74,187	\$80,275	\$86,807	\$89,370	\$0	\$0	\$0	\$0	\$0	\$0	\$80,674
35-39	6	36	48	49	65	435	487	115	0	0	0	0	0	1,241
	\$53,645	\$57,871	\$70,190	\$71,601	\$78,596	\$87,603	\$94,234	\$95,932	\$0	\$0	\$0	\$0	\$0	\$88,173
40-44	4	21	24	22	27	286	458	473	132	1	0	0	0	1,448
	\$60,331	\$59,444	\$65,568	\$71,527	\$84,161	\$87,547	\$93,922	\$99,602	\$104,820	*	\$0	\$0	\$0	\$93,950
45-49	4	6	4	5	22	116	203	364	369	130	7	0	0	1,230
	\$98,901	\$60,375	\$65,754	\$83,864	\$75,035	\$87,390	\$92,282	\$100,433	\$106,136	\$108,907	\$127,537	\$0	\$0	\$99,784
50-54	1	2	2	5	6	48	83	215	268	277	160	0	0	1,067
	*	\$71,979	\$58,624	\$89,915	\$102,493	\$94,500	\$87,621	\$97,709	\$104,534	\$110,185	\$119,361	\$0	\$0	\$104,809
55-59	1	3	2	1	2	27	34	68	109	155	152	0	0	554
	*	\$107,515	\$109,470	*	\$122,483	\$84,736	\$88,930	\$98,541	\$104,127	\$111,369	\$111,031	\$0	\$0	\$105,391
60-64	0	0	1	0	2	13	9	11	20	32	34	0	0	122
	\$0	\$0	*	\$0	\$101,293	\$108,932	\$82,499	\$102,489	\$105,677	\$105,760	\$113,675	\$0	\$0	\$105,790
65-69	0	0	0	0	1	3	4	3	6	4	1	0	0	22
	\$0	\$0	\$0	\$0	*	\$67,759	\$117,736	\$89,673	\$110,238	\$105,935	*	\$0	\$0	\$98,077
70 & Over	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	*
Total	84	246	334	310	348	1,479	1,395	1,249	904	599	354	0	0	7,302
	\$55,695	\$58,868	\$67,131	\$73,494	\$80,232	\$87,560	\$92,934	\$99,124	\$105,244	\$109,979	\$115,276	\$0	\$0	\$92,723

Average: Age 42.3 Number of Participants: Vested 5,799 Males 6,878 Early Retirement Eligible: 418
 Service 13.5 Not Vested 1,503 Females 424 Normal Retirement Eligible: 1,099

*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
25-29	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
35-39	0	\$0	\$0	\$0	\$0	\$80,679	\$75,197	\$0	\$0	\$0	\$0	\$0	\$0	\$76,567
40-44	0	\$0	\$0	\$0	\$0	\$71,654	\$74,924	\$80,407	\$0	\$0	\$0	\$0	\$0	\$75,851
45-49	0	\$0	\$0	\$0	\$0	\$72,014	\$75,339	\$82,811	\$83,074	\$0	\$0	\$0	\$0	\$79,978
50-54	0	\$0	\$0	\$0	\$0	\$82,371	\$75,051	\$80,165	\$85,365	\$90,886	\$0	\$0	\$0	\$83,753
55-59	0	\$0	\$0	\$0	\$0	\$73,877	\$76,876	\$76,876	\$81,412	\$87,257	\$83,883	\$0	\$0	\$81,475
60-64	0	\$0	\$0	\$0	\$0	\$73,532	\$69,700	\$69,700	\$77,109	\$95,392	\$79,318	\$0	\$0	\$79,371
65-69	0	\$0	\$0	\$0	\$0	\$78,155	\$0	\$0	\$74,486	\$0	\$0	\$0	\$0	\$77,595
70 & Over	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	0	\$0	\$0	\$0	\$0	\$75,305	\$75,053	\$81,469	\$83,759	\$89,469	\$81,738	\$1	\$*	\$80,197

Average: Age 43.9 Service 17.2
 Number of Participants: Vested 806 Not Vested 0
 Males 741 Females 65
 Early Retirement Eligible: N/A
 Normal Retirement Eligible: 114

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

Age and Service Distribution of Active Members (Number of Actives and Average Annual Salary) <i>(Continued)</i>														
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	0	2	6	8	0	0	0	0	0	0	0	0	0	16
	\$0	\$57,363	\$45,691	\$57,582	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53,095
25-29	0	3	24	22	20	23	0	0	0	0	0	0	0	92
	\$0	\$56,763	\$52,665	\$57,352	\$63,265	\$70,624	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,713
30-34	0	1	7	16	18	59	1	0	0	0	0	0	0	102
	\$0	*	\$53,607	\$60,136	\$63,115	\$70,881	*	\$0	\$0	\$0	\$0	\$0	\$0	\$66,508
35-39	0	0	7	5	6	34	0	0	0	0	0	0	0	52
	\$0	\$0	\$53,192	\$59,848	\$65,798	\$71,572	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67,304
40-44	0	1	2	3	1	6	0	0	0	0	0	0	0	13
	\$0	*	\$57,547	\$58,205	*	\$70,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62,955
45-49	0	1	0	0	0	3	0	0	0	0	0	0	0	4
	\$0	*	\$0	\$0	\$0	\$63,138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,853
50-54	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	*
55-59	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	*
60-64	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65-69	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	0	8	47	54	45	126	1	0	0	0	0	0	0	281
	\$0	\$52,785	\$52,285	\$58,489	\$63,513	\$70,772	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63,660

Average: Age 31.7 Service 4.6 Number of Participants: Vested 122 Not Vested 159 Males 267 Females 14 Early Retirement Eligible: N/A Normal Retirement Eligible: 1

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

Age/Years Retired Distributions

Age and Years Retired Distribution of Service Retired Members (Number of Service Retired Members and Average Monthly Benefit)														
Attained Age	PERS 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	14	36	46	95	58	36	0	0	0	0	0	0	0	285
	\$3,590	\$3,835	\$3,165	\$2,795	\$2,798	\$2,844	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,032
55-59	114	244	306	436	427	909	42	0	0	0	0	0	0	2,478
	\$3,167	\$3,415	\$3,197	\$3,166	\$3,002	\$2,921	\$2,602	\$0	\$0	\$0	\$0	\$0	\$0	\$3,067
60-64	300	666	606	625	593	3,160	913	103	0	0	0	0	0	6,966
	\$2,383	\$2,365	\$2,356	\$2,453	\$2,579	\$2,800	\$2,662	\$2,031	\$0	\$0	\$0	\$0	\$0	\$2,622
65-69	164	409	467	551	594	3,499	2,219	825	19	0	0	0	0	8,747
	\$2,298	\$2,372	\$2,087	\$2,065	\$1,990	\$2,066	\$2,403	\$2,150	\$1,828	\$0	\$0	\$0	\$0	\$2,173
70-74	17	57	87	117	172	2,100	3,200	1,686	253	29	0	0	0	7,718
	\$2,093	\$2,433	\$2,467	\$2,129	\$2,056	\$1,802	\$1,726	\$1,931	\$2,125	\$1,354	\$0	\$0	\$0	\$1,831
75-79	6	16	16	20	24	284	2,152	3,249	624	228	5	0	0	6,624
	\$1,818	\$2,514	\$1,946	\$1,973	\$2,192	\$1,960	\$1,583	\$1,437	\$2,065	\$1,826	\$1,438	\$0	\$0	\$1,588
80-84	0	3	4	6	7	59	351	2,158	2,536	709	100	14	0	5,947
	\$0	\$669	\$3,506	\$1,791	\$1,744	\$2,026	\$1,673	\$1,355	\$1,131	\$1,452	\$1,690	\$1,171	\$0	\$1,304
85-89	0	1	1	3	4	19	43	276	1,793	2,243	237	34	0	4,654
	\$0	*	*	\$3,218	\$1,536	\$1,603	\$1,990	\$1,458	\$1,040	\$921	\$1,637	\$1,216	\$0	\$1,052
90-94	0	0	1	0	0	6	10	39	180	1,049	862	73	1	2,221
	\$0	\$0	*	\$0	\$0	\$2,172	\$1,787	\$1,431	\$1,102	\$833	\$737	\$1,337	*	\$854
95 & Over	0	0	0	0	0	0	0	2	8	73	327	247	18	675
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$794	\$1,039	\$747	\$803	\$756	\$688	\$779
Total	615	1,432	1,534	1,853	1,879	10,072	8,930	8,338	5,413	4,331	1,531	368	19	46,315
	\$2,520	\$2,583	\$2,471	\$2,496	\$2,438	\$2,317	\$1,959	\$1,594	\$1,256	\$1,034	\$955	\$930	\$708	\$1,845

Average: Age 73.5 Years Retired 13.8

Males 21,554 Females 24,761

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Service Retired Members (Number of Service Retired Members and Average Monthly Benefit) (Continued)														
PERS Plan 2														
Attained Age	Attained Years Retired													
	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	1	0	0	0	0	0	0	0	0	0	2
	\$0	*	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$168
55-59	53	92	50	23	16	1	0	0	0	0	0	0	0	235
	\$2,072	\$1,862	\$1,185	\$754	\$670	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,569
60-64	255	412	242	113	69	130	0	0	0	0	0	0	0	1,221
	\$2,113	\$1,991	\$1,792	\$1,046	\$853	\$748	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,693
65-69	775	1,451	1,547	1,222	878	461	60	0	0	0	0	0	0	6,394
	\$1,417	\$1,286	\$1,218	\$1,126	\$1,080	\$1,178	\$578	\$0	\$0	\$0	\$0	\$0	\$0	\$1,212
70-74	78	135	179	231	444	4,091	221	1	0	0	0	0	0	5,380
	\$1,322	\$1,301	\$1,200	\$1,294	\$1,342	\$975	\$975	*	\$0	\$0	\$0	\$0	\$0	\$1,039
75-79	10	31	37	55	51	501	2,648	12	0	0	0	0	0	3,345
	\$1,176	\$1,343	\$923	\$898	\$1,139	\$1,026	\$786	\$394	\$0	\$0	\$0	\$0	\$0	\$836
80-84	3	7	5	8	10	96	429	1,027	0	0	0	0	0	1,585
	\$1,031	\$625	\$576	\$867	\$841	\$752	\$719	\$664	\$0	\$0	\$0	\$0	\$0	\$686
85-89	1	0	2	1	2	20	67	163	292	1	0	0	0	549
	*	\$0	\$255	*	\$756	\$843	\$712	\$624	\$488	*	\$0	\$0	\$0	\$574
90-94	0	0	1	1	0	1	16	15	19	22	0	0	0	75
	\$0	\$0	*	*	\$0	*	\$578	\$582	\$534	\$332	\$0	\$0	\$0	\$496
95 & Over	0	0	0	0	0	1	2	3	0	0	0	0	0	6
	\$0	\$0	\$0	\$0	\$0	*	\$167	\$345	\$0	\$0	\$0	\$0	\$0	\$326
Total	1,175	2,129	2,063	1,655	1,470	5,302	3,443	1,221	311	23	0	0	0	18,792
	\$1,589	\$1,447	\$1,275	\$1,130	\$1,144	\$987	\$784	\$653	\$491	\$325	\$0	\$0	\$0	\$1,065

Average: Age 71.7
Years Retired 6.5

Males 8,398
Females 10,394

*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	22	10	14	3	0	0	0	0	0	0	0	0	64
	\$687	\$611	\$417	\$274	\$335	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$512
60-64	36	80	35	38	43	85	0	0	0	0	0	0	0	317
	\$761	\$706	\$710	\$454	\$377	\$312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$532
65-69	31	84	75	86	63	129	0	0	0	0	0	0	0	468
	\$920	\$705	\$784	\$664	\$589	\$491	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$650
70-74	1	7	5	8	12	87	0	0	0	0	0	0	0	120
	*	\$652	\$361	\$579	\$829	\$642	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$641
75-79	0	0	0	1	0	7	0	0	0	0	0	0	0	8
	\$0	\$0	\$0	*	\$0	\$928	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$900
80-84	0	0	0	1	1	1	0	0	0	0	0	0	0	3
	\$0	\$0	\$0	*	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$328
85-89	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	*
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	83	193	125	148	123	309	0	0	0	0	0	0	0	981
	\$800	\$693	\$717	\$565	\$528	\$495	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$602

Average: Age 65.5
Years Retired 3.4

Males 532
Females 449

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Service Retired Members (Number of Service Retired Members and Average Monthly Benefit)																
(Continued)																
TRS Plan 1																
Attained Age	Attained Years Retired													Total		
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over			
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0	2
	\$0	*	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,679
55-59	4	154	214	339	311	351	0	0	0	0	0	0	0	0	0	1,373
	\$2,665	\$3,271	\$3,215	\$2,971	\$2,929	\$2,950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,027
60-64	41	446	530	675	589	3,338	743	13	0	0	0	0	0	0	0	6,375
	\$1,751	\$2,579	\$2,469	\$2,304	\$2,336	\$2,562	\$2,212	\$1,904	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,460
65-69	7	134	201	317	359	3,005	2,866	711	0	0	0	0	0	0	0	7,600
	\$2,114	\$2,630	\$2,551	\$2,448	\$2,382	\$1,913	\$2,099	\$1,914	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,057
70-74	1	19	25	38	58	767	2,416	1,967	174	1	0	0	0	0	0	5,466
	*	\$2,916	\$3,263	\$2,527	\$2,392	\$2,237	\$1,715	\$2,040	\$1,993	*	\$0	\$0	\$0	\$0	\$0	\$1,938
75-79	1	4	3	4	2	112	776	2,292	1,152	218	0	0	0	0	0	4,564
	*	\$3,848	\$1,420	\$2,654	\$2,654	\$2,236	\$2,020	\$1,789	\$1,888	\$1,583	\$0	\$0	\$0	\$0	\$0	\$1,857
80-84	0	1	1	1	2	13	115	810	1,591	1,014	53	0	0	0	0	3,601
	\$0	*	*	*	\$1,225	\$1,684	\$1,969	\$1,895	\$1,404	\$1,621	\$1,697	\$0	\$0	\$0	\$0	\$1,602
85-89	0	0	0	0	0	1	5	87	523	1,103	347	9	0	0	0	2,075
	\$0	\$0	\$0	\$0	\$0	*	\$1,616	\$1,815	\$1,466	\$1,219	\$1,505	\$1,402	\$0	\$0	\$0	\$1,358
90-94	0	0	0	0	0	1	1	8	53	411	564	107	1	1	1	1,146
	\$0	\$0	\$0	\$0	\$0	*	*	\$1,873	\$1,389	\$1,308	\$1,072	\$1,293	*	*	*	\$1,200
95 & Over	0	0	0	0	0	0	0	0	3	20	148	221	30	30	422	\$1,172
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,172	\$1,408	\$1,202	\$1,150	\$1,026	\$1,026	\$1,026	\$1,172
Total	54	759	974	1,375	1,321	7,588	6,922	5,888	3,496	2,767	1,112	337	31	31	32,624	\$1,993
	\$1,826	\$2,750	\$2,670	\$2,512	\$2,489	\$2,284	\$1,966	\$1,903	\$1,602	\$1,410	\$1,254	\$1,202	\$1,028	\$1,028	\$1,993	

Average: Age 72.0
Years Retired 13.8

Males 14,304
Females 18,320

*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 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	0	13	8	3	3	0	0	0	0	0	0	0	0	27
	\$0	\$1,805	\$918	\$1,398	\$1,074	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,416
60-64	8	44	35	21	11	18	0	0	0	0	0	0	0	137
	\$1,870	\$1,995	\$2,128	\$1,147	\$1,016	\$914	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,671
65-69	50	154	168	173	155	98	7	0	0	0	0	0	0	805
	\$1,248	\$1,773	\$1,655	\$1,520	\$1,536	\$1,443	\$612	\$0	\$0	\$0	\$0	\$0	\$0	\$1,565
70-74	1	11	13	22	35	555	52	2	0	0	0	0	0	691
	\$2,840	\$1,695	\$2,065	\$2,065	\$1,838	\$1,307	\$1,339	\$618	\$0	\$0	\$0	\$0	\$0	\$1,388
75-79	0	0	2	3	4	50	271	8	0	0	0	0	0	338
	\$0	\$0	\$2,285	\$2,381	\$1,630	\$1,560	\$1,141	\$859	\$0	\$0	\$0	\$0	\$0	\$1,220
80-84	0	0	0	1	0	6	31	65	0	0	0	0	0	103
	\$0	\$0	\$0	\$0	\$0	\$1,443	\$1,184	\$969	\$0	\$0	\$0	\$0	\$0	\$1,057
85-89	0	0	0	0	0	0	4	9	12	0	0	0	0	25
	\$0	\$0	\$0	\$0	\$0	\$0	\$760	\$1,217	\$599	\$0	\$0	\$0	\$0	\$847
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	\$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	59	222	226	223	208	727	366	84	12	0	0	0	0	2,127
	\$1,315	\$1,872	\$1,710	\$1,544	\$1,555	\$1,334	\$1,158	\$977	\$599	\$0	\$0	\$0	\$0	\$1,424

Average: Age 70.7
Years Retired 6.0

Males 545
Females 1,582

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Service Retired Members (Number of Service Retired Members and Average Monthly Benefit) (Continued)														
TRS Plan 3														
Attained Age	Attained Years Retired													Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	6	27	16	15	3	0	0	0	0	0	0	0	0	67
	\$878	\$977	\$645	\$520	\$371	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$759
60-64	28	120	112	60	59	93	0	0	0	0	0	0	0	472
	\$731	\$1,057	\$888	\$568	\$519	\$352	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$729
65-69	76	228	228	207	146	187	50	0	0	0	0	0	0	1,122
	\$742	\$882	\$851	\$817	\$761	\$566	\$338	\$0	\$0	\$0	\$0	\$0	\$0	\$762
70-74	1	10	15	16	26	217	54	0	0	0	0	0	0	339
	*	\$381	\$536	\$916	\$717	\$747	\$542	\$0	\$0	\$0	\$0	\$0	\$0	\$700
75-79	0	0	2	2	4	6	15	0	0	0	0	0	0	29
	\$0	\$0	\$799	\$641	\$830	\$527	\$743	\$0	\$0	\$0	\$0	\$0	\$0	\$707
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	1	0	0	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	111	385	373	300	238	504	119	0	0	0	0	0	0	2,030
	\$748	\$930	\$840	\$757	\$692	\$604	\$481	\$0	\$0	\$0	\$0	\$0	\$0	\$743

Average: Age 66.5
Years Retired 3.7

Males 591
Females 1,439

*Monthly benefit omitted for privacy reasons.

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	33	119	72	28	0	0	0	0	0	0	0	0	0	252
	\$19,212	\$17,936	\$21,709	\$22,182	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,653
25-29	51	179	177	86	13	23	8	0	0	0	0	0	0	537
	\$20,312	\$20,638	\$25,485	\$28,013	\$30,080	\$35,498	\$44,098	\$0	\$0	\$0	\$0	\$0	\$0	\$24,600
30-34	65	164	156	89	23	77	118	6	0	0	0	0	0	698
	\$18,788	\$21,000	\$27,315	\$29,178	\$31,351	\$30,689	\$35,869	\$32,972	\$0	\$0	\$0	\$0	\$0	\$27,274
35-39	84	236	212	148	20	140	303	49	4	0	0	0	0	1,196
	\$19,095	\$18,840	\$23,281	\$25,476	\$24,221	\$28,620	\$34,446	\$34,898	\$52,751	\$0	\$0	\$0	\$0	\$26,426
40-44	106	305	282	182	51	258	538	171	58	0	0	0	0	1,951
	\$17,560	\$18,074	\$23,359	\$24,857	\$25,613	\$29,236	\$33,227	\$33,854	\$39,951	\$0	\$0	\$0	\$0	\$27,328
45-49	110	299	281	216	66	384	1,229	406	164	28	7	0	0	3,190
	\$17,480	\$18,551	\$21,894	\$24,696	\$26,441	\$26,990	\$29,178	\$34,219	\$40,353	\$37,452	\$46,422	\$0	\$0	\$27,840
50-54	100	250	256	182	68	474	1,703	904	341	118	43	0	0	4,439
	\$17,457	\$19,704	\$23,313	\$24,197	\$23,326	\$24,536	\$28,376	\$30,399	\$34,518	\$48,545	\$49,206	\$0	\$0	\$28,313
55-59	66	175	176	147	50	344	1,332	1,038	593	185	72	0	0	4,178
	\$18,277	\$19,609	\$24,210	\$25,902	\$24,429	\$24,627	\$28,885	\$29,593	\$32,153	\$41,009	\$48,897	\$0	\$0	\$29,144
60-64	25	105	111	72	19	170	695	683	491	297	82	0	0	2,750
	\$15,586	\$18,723	\$22,532	\$23,038	\$25,184	\$26,771	\$29,836	\$29,521	\$33,955	\$38,696	\$43,328	\$0	\$0	\$30,604
65-69	14	28	33	21	10	51	208	199	174	113	43	0	0	894
	\$15,000	\$14,912	\$24,319	\$20,782	\$33,330	\$22,374	\$28,065	\$31,307	\$32,252	\$35,183	\$38,064	\$0	\$0	\$29,791
70 & Over	6	10	11	7	2	18	78	65	38	26	12	0	0	273
	\$16,951	\$15,783	\$15,579	\$19,087	\$12,000	\$15,129	\$23,715	\$27,626	\$27,866	\$32,030	\$34,732	\$0	\$0	\$24,963
Total	660	1,870	1,767	1,178	322	1,939	6,212	3,521	1,863	767	259	0	0	20,358
	\$18,080	\$19,079	\$23,607	\$25,209	\$25,749	\$26,384	\$29,617	\$30,667	\$33,991	\$39,980	\$44,663	\$0	\$0	\$28,293

Average: Age 51.0 Service 11.1
 Number of Participants: Vested 14,385 Not Vested 5,973
 Males 4,566 Females 15,792
 Early Retirement Eligible: 1,738
 Normal Retirement Eligible: 1,027

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

Age and Years Retired Distribution of Service Retired Members (Number of Service Retired Members and Average Monthly Benefit) (Continued)														
SERS Plan 3														
Attained Age	Attained Years Retired													
	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	9	9	6	2	0	0	0	0	0	0	0	0	28
	\$370	\$378	\$332	\$164	\$260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$308
60-64	42	69	109	54	38	57	0	0	0	0	0	0	0	369
	\$395	\$357	\$314	\$341	\$234	\$188	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$307
65-69	70	172	209	215	135	289	0	0	0	0	0	0	0	1,090
	\$552	\$429	\$430	\$386	\$351	\$276	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$378
70-74	2	13	18	18	40	291	0	0	0	0	0	0	0	382
	\$231	\$276	\$266	\$318	\$305	\$347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$334
75-79	0	3	3	3	2	35	0	0	0	0	0	0	0	46
	\$0	\$146	\$186	\$283	\$355	\$263	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$256
80-84	0	0	0	0	0	5	0	0	0	0	0	0	0	5
	\$0	\$0	\$0	\$0	\$0	\$244	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$244
85-89	0	0	2	0	1	1	0	0	0	0	0	0	0	4
	\$0	\$0	\$154	\$0	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$253
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	116	266	350	296	218	678	0	0	0	0	0	0	0	1,924
	\$486	\$398	\$379	\$368	\$322	\$298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$351

Average: Age 67.1
Years Retired 3.7

Males 441
Females 1,483

*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	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	0	0	0	0	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	2	1	0	0	0	0	0	0	0	0	0	0	0	3
	\$264	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$272
65-69	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	*
70-74	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75-79	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85-89	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	2	1	1	0	0	0	0	0	0	0	0	0	0	4
	\$264	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$218

Average: Age 63.0
Years Retired 0.8
*Monthly benefit omitted for privacy reasons.

Males 2
Females 2

Age and Years Retired Distribution of Service Retired Law Enforcement Officers (Number of Service Retired Members and Average Monthly Benefit) (Continued)															
LEOFF Plan 1															
Attained Age	Attained Years Retired														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	8	9	12	14	23	79	0	0	0	0	0	0	0	0	145
	\$6,327	\$5,570	\$5,293	\$5,275	\$4,745	\$3,873	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,505
60-64	6	16	19	27	28	162	185	0	0	0	0	0	0	0	443
	\$5,935	\$5,982	\$5,279	\$5,223	\$5,285	\$4,538	\$3,472	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,284
65-69	1	4	8	9	7	69	156	171	0	0	0	0	0	0	425
	\$6,346	\$5,539	\$5,539	\$5,993	\$5,066	\$5,240	\$4,234	\$3,086	\$0	\$0	\$0	\$0	\$0	\$0	\$4,039
70-74	0	1	0	1	0	10	50	94	117	0	0	0	0	0	273
	\$0	\$0	\$0	\$0	\$0	\$4,878	\$4,373	\$3,915	\$3,288	\$0	\$0	\$0	\$0	\$0	\$3,772
75-79	0	0	0	0	1	1	12	31	64	91	0	0	0	0	200
	\$0	\$0	\$0	\$0	\$0	\$0	\$4,692	\$4,430	\$3,722	\$2,825	\$0	\$0	\$0	\$0	\$3,517
80-84	0	0	0	0	0	0	0	9	25	58	72	0	0	0	164
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,931	\$3,958	\$3,492	\$3,250	\$0	\$0	\$0	\$3,481
85-89	0	0	0	0	0	0	0	1	5	15	32	36	0	0	89
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,593	\$3,582	\$3,533	\$2,986	\$0	\$0	\$3,334
90-94	0	0	0	0	0	0	0	0	0	3	4	9	0	0	16
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,176	\$3,214	\$2,945	\$0	\$0	\$2,868
95 & Over	0	0	0	0	0	0	0	0	0	0	1	1	2	4	4
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,709	\$0	\$3,593
Total	15	30	39	51	59	321	403	306	211	167	109	46	2	1,759	\$3,939
	\$6,247	\$5,902	\$5,337	\$5,347	\$5,112	\$4,539	\$3,915	\$3,506	\$3,506	\$3,113	\$3,357	\$2,979	\$2,709	\$2,709	\$3,939

Average: Age 69.6
Years Retired 15.5

Males 1,703
Females 56

*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)														
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
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	1	0	0	2	0	0	0	0	0	0	0	0	3
	\$0	*	\$0	\$0	\$6,284	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,684
55-59	12	10	10	13	9	25	0	0	0	0	0	0	0	79
	\$7,230	\$6,331	\$5,913	\$5,268	\$5,939	\$4,516	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,621
60-64	9	13	27	23	19	103	77	0	0	0	0	0	0	271
	\$8,353	\$6,279	\$6,090	\$6,426	\$5,580	\$4,715	\$3,747	\$0	\$0	\$0	\$0	\$0	\$0	\$4,979
65-69	3	3	4	4	4	45	72	64	0	0	0	0	0	199
	\$7,240	\$5,708	\$5,910	\$6,413	\$7,032	\$5,295	\$4,271	\$2,893	\$0	\$0	\$0	\$0	\$0	\$4,258
70-74	0	1	0	0	1	6	37	43	46	0	0	0	0	134
	\$0	*	\$0	\$0	*	\$6,236	\$4,541	\$4,432	\$2,798	\$0	\$0	\$0	\$0	\$4,012
75-79	0	0	0	0	0	1	7	14	29	42	0	0	0	93
	\$0	\$0	\$0	\$0	\$0	*	\$5,057	\$5,169	\$3,950	\$3,296	\$0	\$0	\$0	\$3,931
80-84	0	0	0	0	0	0	0	7	24	45	31	0	0	107
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,132	\$4,244	\$3,696	\$3,186	\$0	\$0	\$3,765
85-89	0	0	0	0	0	0	0	0	0	12	12	21	0	45
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,436	\$3,852	\$3,176	\$0	\$3,692
90-94	0	0	0	0	0	0	0	0	0	1	6	6	2	15
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$3,934	\$3,150	\$3,583	\$3,531
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	*	*	\$3,671
Total	24	28	41	40	35	180	193	128	99	100	49	28	3	948
	\$7,652	\$6,228	\$6,029	\$6,049	\$5,862	\$4,883	\$4,142	\$3,782	\$3,486	\$3,613	\$3,441	\$3,178	\$3,705	\$4,420

Average: Age 69.5
Years Retired 14.5

Males 945
Females 3

*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	27	43	17	8	8	0	0	0	0	0	0	0	0	103
	\$3,157	\$2,802	\$3,334	\$2,856	\$3,031	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,005
55-59	42	51	89	76	64	87	0	0	0	0	0	0	0	409
	\$3,599	\$3,303	\$2,667	\$2,663	\$2,580	\$2,471	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,786
60-64	10	17	23	23	22	127	15	0	0	0	0	0	0	237
	\$3,314	\$2,723	\$3,036	\$3,053	\$2,556	\$2,036	\$1,236	\$0	\$0	\$0	\$0	\$0	\$0	\$2,333
65-69	0	6	3	11	9	42	34	0	0	0	0	0	0	105
	\$0	\$2,359	\$1,641	\$2,101	\$2,084	\$2,006	\$1,096	\$0	\$0	\$0	\$0	\$0	\$0	\$1,738
70-74	0	0	1	0	1	16	13	4	0	0	0	0	0	35
	\$0	\$0	*	\$0	*	\$1,467	\$1,399	\$447	\$0	\$0	\$0	\$0	\$0	\$1,367
75-79	0	0	0	1	0	0	6	3	0	0	0	0	0	10
	\$0	\$0	\$0	*	\$0	\$0	\$1,109	\$566	\$0	\$0	\$0	\$0	\$0	\$1,003
80-84	0	0	0	0	0	0	1	1	3	0	0	0	0	5
	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$817	\$0	\$0	\$0	\$0	\$1,395
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	79	117	133	119	104	272	69	8	3	0	0	0	0	904
	\$3,412	\$2,986	\$2,792	\$2,691	\$2,560	\$2,137	\$1,191	\$809	\$817	\$0	\$0	\$0	\$0	\$2,488

Average: Age 59.8 Years Retired 4.3
 Males 833 Females 71

*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	11	25	6	7	0	0	0	0	0	0	0	0	0	49
	\$3,575	\$3,440	\$2,721	\$3,035	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,325
55-59	28	27	27	30	24	36	0	0	0	0	0	0	0	172
	\$3,993	\$3,230	\$3,613	\$2,848	\$2,656	\$2,222	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,057
60-64	7	15	21	14	14	53	8	0	0	0	0	0	0	132
	\$2,910	\$3,657	\$3,690	\$2,994	\$3,112	\$2,490	\$1,524	\$0	\$0	\$0	\$0	\$0	\$0	\$2,897
65-69	4	3	7	9	3	26	4	0	0	0	0	0	0	56
	\$2,390	\$1,736	\$2,480	\$2,484	\$2,289	\$2,210	\$2,004	\$0	\$0	\$0	\$0	\$0	\$0	\$2,265
70-74	0	0	0	1	1	8	8	7	0	0	0	0	0	25
	\$0	\$0	\$0	*	*	\$2,152	\$1,327	\$928	\$0	\$0	\$0	\$0	\$0	\$1,559
75-79	0	0	0	0	0	0	6	6	0	0	0	0	0	12
	\$0	\$0	\$0	\$0	\$0	\$0	\$1,655	\$932	\$0	\$0	\$0	\$0	\$0	\$1,294
80-84	0	0	0	0	0	0	1	1	2	0	0	0	0	4
	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$747	\$0	\$0	\$0	\$0	\$1,499
85-89	0	0	0	0	0	0	0	1	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	50	70	61	61	42	123	27	15	2	0	0	0	0	451
	\$3,621	\$3,333	\$3,422	\$2,823	\$2,800	\$2,330	\$1,612	\$939	\$747	\$0	\$0	\$0	\$0	\$2,791

Average: Age 60.9
Years Retired 4.4

Males 434
Females 17

*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	5	1	0	0	0	0	0	0	0	0	0	0	0	6
	\$4,365	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,337
50-54	6	5	7	4	7	23	0	0	0	0	0	0	0	52
	\$5,111	\$4,136	\$4,008	\$4,401	\$3,766	\$4,068	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,172
55-59	8	2	3	8	6	48	21	0	0	0	0	0	0	96
	\$4,756	\$4,758	\$4,242	\$4,014	\$4,221	\$4,204	\$3,692	\$0	\$0	\$0	\$0	\$0	\$0	\$4,136
60-64	0	3	1	8	5	47	87	26	0	0	0	0	0	177
	\$0	\$5,772	*	\$3,681	\$3,862	\$4,200	\$3,975	\$3,405	\$0	\$0	\$0	\$0	\$0	\$3,975
65-69	0	0	0	0	0	32	47	90	9	0	0	0	0	178
	\$0	\$0	\$0	\$0	\$0	\$4,486	\$4,381	\$3,759	\$2,993	\$0	\$0	\$0	\$0	\$4,015
70-74	0	0	0	0	0	0	12	63	30	4	0	0	0	109
	\$0	\$0	\$0	\$0	\$0	\$0	\$4,549	\$3,901	\$3,409	\$3,068	\$0	\$0	\$0	\$3,807
75-79	0	0	0	0	0	0	1	4	20	29	1	0	0	55
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$4,507	\$3,695	\$3,077	*	\$0	\$0	\$3,410
80-84	0	0	0	0	0	0	0	0	6	21	5	0	0	32
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,219	\$3,062	\$1,966	\$0	\$0	\$2,920
85-89	0	0	0	0	0	0	0	0	0	5	4	1	0	10
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,931	\$2,494	*	\$0	\$3,084
90-94	0	0	0	0	0	0	0	0	0	0	2	1	1	4
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,685	*	*	\$2,227
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	19	11	11	20	18	150	168	183	65	59	12	3	1	720
	\$4,765	\$4,701	\$4,229	\$3,958	\$3,944	\$4,242	\$4,098	\$3,774	\$3,422	\$3,143	\$2,252	\$1,815	*	\$3,883

Average: Age 65.9
Years Retired 13.7
*Monthly benefit omitted for privacy reasons.

Males 709
Females 11

Age and Years Retired Distribution of All Members With Disabilities (Number of All Members With Disabilities and Average Monthly Benefit)														
PERS Plan 1														
Attained Age	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	1	3	0	5	9	6	1	0	0	0	0	0	26
	*	\$1,935	\$0	\$1,162	\$1,207	\$549	\$549	*	\$0	\$0	\$0	\$0	\$0	\$1,156
55-59	3	10	7	9	12	74	40	12	6	5	2	0	0	180
	\$1,284	\$1,142	\$1,030	\$1,209	\$905	\$1,009	\$695	\$751	\$298	\$276	\$132	\$0	\$0	\$884
60-64	3	8	6	10	11	113	73	36	11	4	3	0	0	278
	\$1,657	\$1,009	\$1,086	\$1,490	\$1,110	\$1,145	\$1,023	\$691	\$487	\$217	\$397	\$0	\$0	\$1,018
65-69	0	1	0	0	2	58	124	44	29	14	1	2	1	276
	\$0	*	\$0	\$0	\$1,089	\$1,013	\$1,123	\$796	\$656	\$377	*	\$290	*	\$963
70-74	0	0	0	0	0	0	44	60	45	12	11	4	0	176
	\$0	\$0	\$0	\$0	\$0	\$0	\$1,137	\$930	\$752	\$486	\$341	\$411	\$0	\$857
75-79	0	0	0	0	0	0	0	27	77	36	19	7	1	167
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$894	\$862	\$631	\$358	\$316	*	\$733
80-84	0	0	0	0	0	0	0	0	37	66	40	8	2	153
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$882	\$610	\$550	\$390	\$432	\$646
85-89	0	0	0	0	0	0	0	0	0	27	39	15	1	82
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$654	\$546	\$459	*	\$564
90-94	0	0	0	0	0	0	0	0	0	0	27	18	3	48
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$648	\$439	\$452	\$557
95 & Over	0	0	0	0	0	0	0	0	0	0	0	2	0	2
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$378	\$0	\$378
Total	7	20	16	19	30	254	287	180	205	164	142	56	8	1,388
	\$1,676	\$1,272	\$1,221	\$1,357	\$1,035	\$1,078	\$1,028	\$830	\$776	\$573	\$514	\$412	\$385	\$853

Average: Age 69.9
Years Retired 17.5
*Monthly benefit omitted for privacy reasons.

Males 513
Females 875

Age and Years Retired Distribution of All Members With Disabilities (Number of All Members With Disabilities and Average Monthly Benefit) (Continued)														
PERS Plan 2														
Attained Age	Attained Years Retired													Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 50	2	6	5	2	4	15	4	0	0	0	0	0	0	38
	\$88	\$181	\$157	\$86	\$108	\$103	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$119
50-54	3	15	6	10	14	39	8	0	0	0	0	0	0	95
	\$299	\$326	\$172	\$323	\$185	\$161	\$87	\$0	\$0	\$0	\$0	\$0	\$0	\$207
55-59	10	24	25	29	22	96	28	4	0	0	0	0	0	238
	\$482	\$401	\$383	\$359	\$402	\$245	\$140	\$94	\$0	\$0	\$0	\$0	\$0	\$299
60-64	24	41	37	31	52	166	94	13	0	0	0	0	0	458
	\$766	\$698	\$571	\$535	\$517	\$364	\$218	\$122	\$0	\$0	\$0	\$0	\$0	\$424
65-69	2	10	13	23	41	208	118	14	1	0	0	0	0	430
	\$938	\$822	\$843	\$720	\$653	\$587	\$289	\$124	*	\$0	\$0	\$0	\$0	\$517
70-74	0	2	1	1	1	63	145	39	3	0	0	0	0	255
	\$0	\$292	*	*	*	\$717	\$474	\$266	\$127	\$0	\$0	\$0	\$0	\$499
75-79	0	1	0	0	0	1	50	61	11	0	0	0	0	124
	\$0	*	\$0	\$0	\$0	*	\$597	\$407	\$194	\$0	\$0	\$0	\$0	\$460
80-84	0	0	0	0	0	1	2	28	18	1	0	0	0	50
	\$0	\$0	\$0	\$0	\$0	*	\$94	\$498	\$310	*	\$0	\$0	\$0	\$400
85-89	0	0	0	0	0	0	1	1	4	0	0	0	0	6
	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$226	\$0	\$0	\$0	\$0	\$202
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	41	99	87	96	134	589	450	160	37	1	0	0	0	1,694
	\$638	\$537	\$509	\$495	\$493	\$440	\$352	\$331	\$247	*	\$0	\$0	\$0	\$423

Average: Age 65.0
 Years Retired 8.2
 Males 801
 Females 893

*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		
Under 50	1	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		*
50-54	1	1	1	3	1	3	0	0	0	0	0	0	0		10
	*	*	*	\$240	*	\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$162
55-59	0	3	1	0	7	9	0	0	0	0	0	0	0		20
	\$0	\$441	*	\$0	\$246	\$214	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$264
60-64	0	1	2	1	5	4	0	0	0	0	0	0	0		13
	\$0	*	\$201	*	\$310	\$323	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$300
65-69	0	0	0	1	2	12	0	0	0	0	0	0	0		15
	\$0	\$0	\$0	*	\$184	\$280	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$261
70-74	0	0	0	0	0	2	0	0	0	0	0	0	0		2
	\$0	\$0	\$0	\$0	\$0	\$473	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$473
75-79	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
85-89	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Total	2	5	4	5	15	30	0	0	0	0	0	0	0	0	61
	\$148	\$384	\$205	\$195	\$257	\$261	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$257

Average: Age 60.0
Years Retired 4.4
Males 32
Females 29

*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)																	
TRIS Plan 1																	
Attained Age	Attained Years Retired													Total			
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over				
Under 50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	\$0	\$3	\$1	\$4	\$17	\$15	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47
60-64	\$0	\$2,021	\$0	\$2,174	\$2,165	\$1,549	\$1,280	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,850
65-69	\$0	\$0	\$0	\$1,398	\$2,115	\$1,888	\$1,769	\$1,287	\$734	\$521	\$270	\$0	\$0	\$0	\$0	\$0	\$1,605
70-74	\$0	\$0	\$0	\$0	\$0	\$1,491	\$1,591	\$1,517	\$1,033	\$684	\$420	\$0	\$0	\$0	\$0	\$0	\$1,357
75-79	\$0	\$0	\$0	\$0	\$0	\$0	\$1,540	\$1,492	\$1,264	\$963	\$482	\$313	\$0	\$0	\$0	\$0	\$1,143
80-84	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,313	\$1,163	\$704	\$523	\$0	\$0	\$0	\$0	\$1,104
85-89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,240	\$1,120	\$943	\$632	\$0	\$0	\$0	\$0	\$1,027
90-94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$993	\$724	\$579	\$0	\$0	\$0	\$0	\$790
95 & Over	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$863	\$583	\$0	\$0	\$0	\$0	\$685
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$710
Total	\$0	\$2,021	\$0	\$1,786	\$2,065	\$1,877	\$1,668	\$1,422	\$1,183	\$1,047	\$753	\$506	\$0	\$0	\$0	\$0	\$1,295

Average: Age 70.8
Years Retired 20.1

Males 258
Females 432

*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	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	3	0	0	0	0	0	0	0	4
	\$0	\$0	\$0	\$0	\$0	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$160
50-54	0	0	0	0	0	0	1	1	0	0	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	\$0	\$0	\$0	\$0	\$65
55-59	1	0	0	1	2	5	3	2	0	0	0	0	0	14
	\$0	\$0	\$0	\$0	\$314	\$378	\$259	\$160	\$0	\$0	\$0	\$0	\$0	\$344
60-64	0	1	1	2	3	8	1	1	0	0	0	0	0	17
	\$0	\$0	\$0	\$811	\$437	\$420	*	*	\$0	\$0	\$0	\$0	\$0	\$553
65-69	0	0	0	5	1	10	9	0	0	0	0	0	0	25
	\$0	\$0	\$0	\$949	*	\$881	\$478	\$0	\$0	\$0	\$0	\$0	\$0	\$751
70-74	0	0	0	0	0	5	9	2	0	0	0	0	0	16
	\$0	\$0	\$0	\$0	\$0	\$911	\$762	\$636	\$0	\$0	\$0	\$0	\$0	\$793
75-79	0	0	0	0	0	0	3	1	0	0	0	0	0	4
	\$0	\$0	\$0	\$0	\$0	\$0	\$1,269	*	\$0	\$0	\$0	\$0	\$0	\$1,071
80-84	0	0	0	0	0	0	0	1	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	*
85-89	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90-94	0	0	0	0	0	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	2	1	8	6	31	26	8	0	0	0	0	0	83
	\$686	*	\$554	\$474	\$609	\$616	\$406	\$0	\$0	\$0	\$0	\$0	\$0	\$621

Average: Age 64.9
Years Retired 8.3
*Monthly benefit omitted for privacy reasons.

Males 26
Females 57

Age and Years Retired Distribution of All Members With Disabilities (Number of All Members With Disabilities and Average Monthly Benefit) (Continued)														
TRIS Plan 3														
Attained Age	Attained Years Retired													Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 50	0	2	0	1	0	1	0	0	0	0	0	0	0	4
	\$0	\$94	\$0	*	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82
50-54	0	1	1	0	0	4	0	0	0	0	0	0	0	6
	\$0	*	*	\$0	\$0	\$158	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$243
55-59	0	1	1	2	1	5	1	0	0	0	0	0	0	11
	\$0	*	*	\$152	*	\$112	*	\$0	\$0	\$0	\$0	\$0	\$0	\$166
60-64	0	0	2	4	2	14	6	0	0	0	0	0	0	28
	\$0	\$0	\$234	\$372	\$284	\$292	\$181	\$0	\$0	\$0	\$0	\$0	\$0	\$275
65-69	0	1	1	1	0	5	3	0	0	0	0	0	0	11
	\$0	*	*	*	\$0	\$332	\$229	\$0	\$0	\$0	\$0	\$0	\$0	\$359
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	5	8	3	29	11	0	0	0	0	0	0	61
	\$0	\$181	\$479	\$269	\$291	\$241	\$202	\$0	\$0	\$0	\$0	\$0	\$0	\$255

Average: Age 60.4
Years Retired 6.0

Males 24
Females 37

*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	1	0	0	0	2	0	0	0	0	0	0	0	3
	\$0	*	\$0	\$0	\$0	\$79	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$99
50-54	2	0	0	5	1	5	0	0	0	0	0	0	0	13
	\$244	\$0	\$0	\$136	*	\$104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$145
55-59	1	6	5	4	2	13	0	0	0	0	0	0	0	31
	*	\$263	\$201	\$173	\$85	\$161	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$194
60-64	4	9	5	11	4	37	2	0	0	0	0	0	0	72
	\$431	\$331	\$408	\$245	\$350	\$235	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$275
65-69	0	1	3	4	9	47	0	0	0	0	0	0	0	64
	\$0	*	\$459	\$658	\$333	\$337	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$363
70-74	0	0	0	0	0	19	1	0	0	0	0	0	0	20
	\$0	\$0	\$0	\$0	\$0	\$519	*	\$0	\$0	\$0	\$0	\$0	\$0	\$523
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	1	0	0	1	0	0	0	0	0	0	2
	\$0	\$0	\$0	*	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$543
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	7	17	13	25	16	123	4	0	0	0	0	0	0	205
	\$381	\$297	\$340	\$292	\$297	\$302	\$333	\$0	\$0	\$0	\$0	\$0	\$0	\$306

Average: Age 63.2 Years Retired 5.3 Males 74 Females 131

*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													
	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	1	0	0	0	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	1	1	0	1	0	0	0	0	0	0	0	0	0	*
	*	*	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3
55-59	0	0	1	5	1	3	0	0	0	0	0	0	0	\$118
	\$0	\$0	*	\$160	*	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	10
60-64	0	2	3	1	4	22	0	0	0	0	0	0	0	\$131
	\$0	\$197	\$437	*	\$231	\$139	\$0	\$0	\$0	\$0	\$0	\$0	\$0	32
65-69	0	0	1	0	1	11	0	0	0	0	0	0	0	\$185
	\$0	\$0	*	\$0	*	\$249	\$0	\$0	\$0	\$0	\$0	\$0	\$0	13
70-74	0	0	0	0	0	7	0	0	0	0	0	0	0	\$253
	\$0	\$0	\$0	\$0	\$0	\$436	\$0	\$0	\$0	\$0	\$0	\$0	\$0	7
75-79	0	0	0	0	0	0	0	0	0	0	0	0	0	\$436
	\$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	3	5	7	7	43	0	0	0	0	0	0	0	66
	*	\$162	\$335	\$152	\$197	\$213	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$212

Average: Age 62.5
Years Retired 5.5
*Monthly benefit omitted for privacy reasons.

Males 24
Females 42

Age and Years Retired Distribution of All Members With Disabilities (Number of All Members With Disabilities 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
50-54	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	*
55-59	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60-64	0	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	*
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	0	1	0	1	0	0	0	0	0	0	0	0	0	2
	\$0	*	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$109

Average: Age 56.6
Years Retired 2.2
*Monthly benefit omitted for privacy reasons.

Males 2
Females 0

Age and Years Retired Distribution of All Law Enforcement Officers With Disabilities (Number of All Members With Disabilities and Average Monthly Benefit)															
(Continued)															
LEOFF Plan 1															
Attained Age	Attained 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
50-54	\$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
60-64	\$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
70-74	\$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
80-84	\$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
90-94	\$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
Total	\$0	\$0	\$4,017	\$3,991	\$3,017	\$3,663	\$3,428	\$3,187	\$2,908	\$2,710	\$2,793	\$2,756	\$2,693	\$1,813	\$3,047

Average: Age 66.7
Years Retired 21.6

Males 1,760
Females 53

*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)														
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	\$4,539	\$3,744	\$3,764	\$0	\$2,712	\$0	\$0	\$0	\$0	\$3,538
60-64	\$0	\$0	\$5	\$1	\$4,625	\$3,871	\$3,558	\$3,216	\$2,968	\$2,518	\$2,484	\$0	\$0	\$3,468
65-69	\$0	\$0	\$1	\$5	\$12	\$105	\$190	\$103	\$66	\$27	\$24	\$7	\$0	\$540
70-74	\$0	\$0	\$0	\$0	\$1	\$3,947	\$3,657	\$3,385	\$3,000	\$2,629	\$2,557	\$2,541	\$0	\$3,490
75-79	\$0	\$0	\$0	\$0	\$0	\$36	\$169	\$201	\$101	\$45	\$40	\$16	\$0	\$609
80-84	\$0	\$0	\$0	\$0	\$0	\$3,577	\$3,669	\$3,522	\$3,223	\$2,788	\$2,783	\$2,445	\$0	\$3,386
85-89	\$0	\$0	\$0	\$0	\$0	\$2	\$24	\$81	\$91	\$44	\$39	\$15	\$0	\$297
90-94	\$0	\$0	\$0	\$0	\$0	\$4,597	\$3,595	\$3,590	\$3,494	\$2,928	\$2,980	\$2,619	\$0	\$3,348
95 & Over	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20	\$41	\$57	\$30	\$23	\$0	\$171
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,425	\$3,656	\$3,303	\$3,380	\$2,948	\$0	\$3,368
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12	\$24	\$57	\$39	\$0	\$132
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,776	\$3,526	\$3,319	\$3,087	\$0	\$3,330
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$8	\$24	\$74	\$0	\$107
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$*	\$3,341	\$3,636	\$3,054	\$0	\$3,210
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$1	\$21	\$1	\$24
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$*	\$*	\$3,178	\$*	\$3,179
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$1	\$0	\$2
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$*	\$*	\$*	\$2,588
Total	\$0	\$0	\$4,560	\$4,387	\$4,501	\$3,862	\$3,650	\$3,481	\$3,312	\$3,022	\$3,100	\$2,961	\$1	\$3,397

Average: Age 68.9
 Years Retired 20.3
 *Monthly benefit omitted for privacy reasons.

Males 2,023
 Females 4

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													Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 50	1	2	6	1	4	8	0	0	0	0	0	0	0	22
	*	\$1,096	\$1,390	*	\$1,257	\$962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,208
50-54	0	3	5	2	5	7	3	0	0	0	0	0	0	25
	\$0	\$1,597	\$3,213	\$2,034	\$2,006	\$1,440	\$517	\$0	\$0	\$0	\$0	\$0	\$0	\$1,863
55-59	2	1	5	5	7	12	1	0	0	0	0	0	0	33
	\$2,737	*	\$3,093	\$2,767	\$2,324	\$2,316	*	\$0	\$0	\$0	\$0	\$0	\$0	\$2,519
60-64	1	2	2	2	4	16	3	0	1	0	0	0	0	31
	*	\$3,880	\$2,263	\$1,899	\$2,604	\$2,252	\$1,846	\$0	*	\$0	\$0	\$0	\$0	\$2,340
65-69	0	0	0	1	0	4	2	0	0	0	0	0	0	7
	\$0	\$0	\$0	*	\$0	\$1,055	\$786	\$0	\$0	\$0	\$0	\$0	\$0	\$1,281
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	2	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$248	\$0	\$0	\$0	\$248
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85-89	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	4	8	18	11	20	47	9	0	1	2	0	0	0	120
	\$2,726	\$2,336	\$2,466	\$2,463	\$2,087	\$1,826	\$1,001	\$0	*	\$248	\$0	\$0	\$0	\$1,986

Average: Age 55.7
Years Retired 5.2

Males 99
Females 21

*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	1	0	0	3	2	4	0	0	0	0	0	0	0	10
	\$0	\$0	\$1,103	\$1,038	\$1,038	\$858	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$936
50-54	1	2	4	2	2	5	0	0	0	0	0	0	0	16
	\$3,774	\$2,411	\$2,755	\$2,162	\$1,778	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,480
55-59	0	4	6	2	4	5	1	0	0	0	0	0	0	22
	\$0	\$2,889	\$3,579	\$2,973	\$2,953	\$2,031	*	\$0	\$0	\$0	\$0	\$0	\$0	\$2,874
60-64	0	3	2	1	1	10	1	0	0	0	0	0	0	18
	\$0	\$3,308	\$3,259	*	*	\$2,589	*	\$0	\$0	\$0	\$0	\$0	\$0	\$2,670
65-69	0	0	1	0	0	2	1	2	0	0	0	0	0	6
	\$0	\$0	*	\$0	\$0	\$1,603	*	\$635	\$0	\$0	\$0	\$0	\$0	\$1,260
70-74	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75-79	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85-89	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	2	9	13	8	9	26	3	2	0	0	0	0	0	72
	\$2,151	\$3,225	\$3,004	\$2,097	\$2,410	\$1,984	\$1,399	\$635	\$0	\$0	\$0	\$0	\$0	\$2,332

Average: Age 55.9
Years Retired 4.6
Males 64
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) (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	1	0	0	0	0	0	0	2
	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	0	0	1	0	2	0	1	2	0	0	0	0	6
	\$0	\$0	\$0	*	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0
55-59	0	0	0	0	0	0	0	0	1	2	0	0	0	3
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0
60-64	0	0	0	0	0	0	3	0	0	1	0	0	0	5
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65-69	0	0	0	0	0	0	1	5	1	8	1	2	0	18
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	*	\$0	\$0	\$0
70-74	0	0	0	0	0	0	0	1	3	4	3	0	0	11
	\$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	1	0	0	1	0	2	5	7	7	19	5	4	2	53
	*	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Average: Age 66.4
Years Retired 24.1
*Monthly benefit omitted for privacy reasons.

Males 47
Females 6

Age and Years Retired Distribution of Survivors (Number of Survivors and Average Monthly Benefit)														
Attained Age	PERS 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	1	3	8	5	3	27	35	16	1	7	6	1	1	114
	*	\$1,720	\$1,726	\$1,365	\$1,872	\$1,216	\$940	\$784	*	\$302	\$185	*	*	\$1,020
50-54	1	2	2	2	3	14	27	5	5	4	2	0	0	67
	*	\$1,291	\$1,932	\$2,459	\$2,651	\$1,621	\$937	\$478	\$532	\$471	\$307	\$0	\$0	\$1,156
55-59	2	4	2	8	12	56	43	30	12	6	5	3	0	183
	\$2,866	\$2,392	\$2,112	\$2,262	\$1,793	\$1,584	\$1,073	\$775	\$784	\$401	\$477	\$388	\$0	\$1,271
60-64	0	3	7	6	14	90	102	69	27	14	9	4	1	346
	\$0	\$1,592	\$1,292	\$2,605	\$1,840	\$1,784	\$1,263	\$888	\$558	\$484	\$296	\$317	*	\$1,248
65-69	1	3	5	4	7	80	114	137	45	28	16	10	5	455
	*	\$1,501	\$2,418	\$1,315	\$1,949	\$1,551	\$1,343	\$1,098	\$771	\$583	\$450	\$452	\$307	\$1,167
70-74	0	1	2	2	3	38	159	228	120	54	21	12	4	644
	\$0	*	\$2,063	\$1,879	\$1,474	\$1,645	\$1,354	\$1,247	\$1,059	\$719	\$557	\$490	\$376	\$1,191
75-79	0	2	0	0	0	21	105	238	263	189	62	24	11	915
	\$0	\$2,613	\$0	\$0	\$0	\$1,596	\$1,306	\$1,244	\$1,084	\$880	\$709	\$502	\$389	\$1,075
80-84	0	0	0	0	0	8	23	163	325	358	165	52	14	1,108
	\$0	\$0	\$0	\$0	\$0	\$1,745	\$1,529	\$1,197	\$1,108	\$935	\$830	\$573	\$356	\$1,002
85-89	0	0	0	1	1	3	11	35	201	509	345	109	18	1,233
	\$0	\$0	\$0	*	*	\$1,911	\$1,428	\$1,401	\$1,057	\$824	\$768	\$731	\$472	\$862
90-94	0	0	0	0	0	0	0	7	42	195	307	155	19	725
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$877	\$989	\$772	\$685	\$770	\$578	\$743
95 & Over	0	0	0	0	0	0	0	0	4	22	74	115	34	249
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,073	\$917	\$606	\$750	\$547	\$700
Total	5	18	26	28	43	337	619	928	1,045	1,386	1,012	485	107	6,039
	\$2,953	\$2,209	\$1,814	\$2,014	\$1,969	\$1,616	\$1,275	\$1,164	\$1,045	\$837	\$718	\$701	\$477	\$998

Average: Age 78.9 Years Retired 23.5 Males 632 Females 5,407

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Survivors (Number of Survivors and Average Monthly Benefit) (Continued)															
PERS Plan 2															
Attained Age	Attained Years Retired														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50															
	\$131	\$366	\$357	\$223	\$326	\$418	\$185	\$295	\$0	\$0	\$0	\$0	\$0	\$0	48
	8	8	12	5	2	30	6	3	0	0	0	0	0	0	\$325
50-54	\$493	\$1,006	\$658	\$523	\$404	\$544	\$356	\$160	\$0	\$0	\$0	\$0	\$0	\$0	74
	8	19	16	19	20	46	16	7	1	0	0	0	0	0	\$571
55-59	\$1,198	\$749	\$762	\$568	\$514	\$493	\$443	\$689	*	\$0	\$0	\$0	\$0	\$0	152
	8	25	22	25	26	81	44	7	2	0	0	0	0	0	\$608
60-64	\$903	\$1,047	\$842	\$771	\$687	\$599	\$395	\$474	\$548	\$0	\$0	\$0	\$0	\$0	240
	1	14	11	18	15	100	78	18	1	0	0	0	0	0	\$664
65-69	*	\$1,004	\$1,043	\$885	\$827	\$772	\$458	\$343	*	\$0	\$0	\$0	\$0	\$0	256
	2	4	5	9	10	104	110	43	5	0	0	0	0	0	\$680
70-74	\$1,664	\$748	\$1,074	\$1,294	\$707	\$784	\$551	\$368	\$314	\$0	\$0	\$0	\$0	\$0	292
	0	2	2	2	2	34	114	74	9	0	0	0	0	0	\$651
75-79	\$0	\$368	\$1,213	\$894	\$507	\$703	\$593	\$491	\$371	\$0	\$0	\$0	\$0	\$0	239
	0	0	0	0	1	12	40	80	40	2	0	0	0	0	\$574
80-84	\$0	\$0	\$0	\$0	*	\$937	\$607	\$526	\$424	\$291	\$0	\$0	\$0	\$0	175
	0	1	2	0	0	1	9	16	30	6	0	0	0	0	\$553
85-89	\$0	*	\$575	\$0	\$0	*	\$623	\$677	\$422	\$195	\$0	\$0	\$0	\$0	65
	0	0	0	0	1	0	2	3	3	4	0	0	0	0	\$493
90-94	\$0	\$0	\$0	\$0	*	\$0	\$280	\$463	\$207	\$336	\$0	\$0	\$0	\$0	13
	0	0	0	0	0	0	0	0	3	0	0	0	0	0	\$316
95 & Over	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$411	\$0	\$0	\$0	\$0	\$0	3
	0	0	0	0	0	0	0	0	3	0	0	0	0	0	\$411
Total	29	77	83	81	79	420	425	257	94	12	0	0	0	0	1,557
	\$865	\$886	\$767	\$774	\$657	\$683	\$523	\$479	\$411	\$258	\$0	\$0	\$0	\$0	\$607

Average: Age 69.1
Years Retired 9.9

*Monthly benefit omitted for privacy reasons.

Males 283
Females 1,274

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	2	0	3	1	0	0	0	0	0	0	0	7
	\$0	*	\$252	\$0	\$245	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$235
50-54	0	2	1	1	1	4	0	0	0	0	0	0	0	9
	\$0	\$319	*	*	*	\$156	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$197
55-59	2	2	1	3	2	7	0	0	0	0	0	0	0	17
	\$470	\$265	*	\$332	\$217	\$214	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$277
60-64	1	4	1	4	3	8	0	0	0	0	0	0	0	21
	*	\$807	*	\$637	\$372	\$231	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$463
65-69	0	2	1	3	0	4	0	0	0	0	0	0	0	10
	\$0	\$330	*	\$339	\$0	\$353	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$318
70-74	0	0	0	1	0	5	0	0	0	0	0	0	0	6
	\$0	\$0	\$0	*	\$0	\$446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$421
75-79	0	0	0	0	0	2	0	0	0	0	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	\$550	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$550
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	11	6	12	9	31	0	0	0	0	0	0	0	72
	\$327	\$486	\$341	\$415	\$275	\$285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$342

Average: Age 59.9
Years Retired 4.1
*Monthly benefit omitted for privacy reasons.

Males 14
Females 58

Age and Years Retired Distribution of Survivors (Number of Survivors and Average Monthly Benefit) (Continued)														
TRS Plan 1														
Attained Age	Attained Years Retired													Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 50	0	0	1	1	0	10	8	2	2	0	0	0	0	24
	\$0	\$0	*	\$0	\$0	\$1,731	\$1,106	\$1,350	\$600	\$0	\$0	\$0	\$0	\$1,439
50-54	0	0	0	0	0	5	5	6	1	0	1	0	0	18
	\$0	\$0	\$0	\$0	\$0	\$2,241	\$1,374	\$1,050	*	\$0	*	\$0	\$0	\$1,386
55-59	0	1	2	3	3	20	21	20	8	7	3	2	2	92
	\$0	*	\$3,051	\$2,503	\$3,096	\$1,943	\$1,335	\$1,019	\$615	\$763	\$651	\$789	\$683	\$1,391
60-64	0	1	0	13	1	44	58	33	14	6	2	3	2	177
	\$0	*	\$0	\$2,142	*	\$2,057	\$1,578	\$1,023	\$856	\$490	\$452	\$882	\$907	\$1,509
65-69	0	1	0	3	2	42	71	65	31	14	10	5	7	251
	\$0	*	\$0	\$2,126	\$2,177	\$1,498	\$1,672	\$1,374	\$926	\$580	\$513	\$839	\$781	\$1,359
70-74	0	0	0	1	2	15	62	108	76	43	14	7	3	331
	\$0	\$0	\$0	*	\$2,267	\$2,079	\$1,519	\$1,530	\$1,274	\$842	\$452	\$437	\$658	\$1,334
75-79	0	0	1	0	0	8	38	107	126	113	30	11	3	437
	\$0	\$0	*	\$0	\$0	\$1,753	\$1,492	\$1,536	\$1,328	\$1,106	\$758	\$636	\$891	\$1,284
80-84	0	0	0	0	0	4	9	65	136	187	130	19	0	550
	\$0	\$0	\$0	\$0	\$0	\$1,515	\$1,321	\$1,629	\$1,218	\$1,110	\$975	\$774	\$0	\$1,161
85-89	0	0	1	0	0	0	0	14	65	173	170	52	2	477
	\$0	\$0	*	\$0	\$0	\$0	\$0	\$1,630	\$1,107	\$1,028	\$1,005	\$890	\$830	\$1,034
90-94	0	0	0	0	0	0	0	1	9	65	90	74	5	244
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$1,056	\$874	\$929	\$1,069	\$988	\$961
95 & Over	0	0	0	0	0	0	0	1	1	4	21	57	16	100
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$810	\$843	\$1,083	\$1,065	\$1,034
Total	0	3	5	21	8	148	272	422	469	612	471	230	40	2,701
	\$0	\$4,382	\$2,219	\$2,204	\$2,335	\$1,838	\$1,532	\$1,453	\$1,194	\$1,018	\$926	\$958	\$923	\$1,210

Average: Age 78.2
Years Retired 23.7

Males 486
Females 2,215

*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													
	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	0	2	3	0	0	0	0	0	0	6
	\$0	\$0	\$0	*	\$0	\$581	\$535	\$0	\$0	\$0	\$0	\$0	\$0	\$521
50-54	0	0	1	0	0	2	0	0	0	0	0	0	0	3
	\$0	\$0	*	\$0	\$0	\$370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$531
55-59	0	0	2	1	1	1	3	1	0	0	0	0	0	9
	\$0	\$0	\$625	*	*	*	\$621	*	\$0	\$0	\$0	\$0	\$0	\$560
60-64	2	1	3	3	3	8	4	0	0	0	0	0	0	24
	\$2,750	*	\$788	\$638	\$486	\$625	\$295	\$0	\$0	\$0	\$0	\$0	\$0	\$785
65-69	0	1	1	1	0	8	4	4	0	0	0	0	0	19
	\$0	*	*	*	\$0	\$890	\$641	\$736	\$0	\$0	\$0	\$0	\$0	\$824
70-74	0	1	0	1	1	11	4	3	0	0	0	0	0	21
	\$0	*	\$0	*	*	\$936	\$604	\$296	\$0	\$0	\$0	\$0	\$0	\$914
75-79	0	0	0	0	0	5	8	3	1	0	0	0	0	17
	\$0	\$0	\$0	\$0	\$0	\$947	\$584	\$490	*	\$0	\$0	\$0	\$0	\$665
80-84	0	0	0	0	0	1	3	4	1	0	0	0	0	9
	\$0	\$0	\$0	\$0	\$0	*	\$914	\$661	*	\$0	\$0	\$0	\$0	\$724
85-89	0	0	0	0	0	0	2	0	0	0	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	\$0	\$1,400	\$0	\$0	\$0	\$0	\$0	\$0	\$1,400
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	3	7	7	5	38	31	15	2	0	0	0	0	110
	\$2,750	\$1,298	\$784	\$852	\$822	\$794	\$640	\$558	\$361	\$0	\$0	\$0	\$0	\$764

Average: Age 67.4
Years Retired 9.1

Males 49
Females 61

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Survivors (Number of Survivors and Average Monthly Benefit) (Continued)														
TRS Plan 3														
Attained Age	Attained Years Retired													Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 50	0	1	0	1	2	3	0	0	0	0	0	0	0	7
	\$0	*	\$0	*	\$239	\$591	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$375
50-54	0	2	5	1	1	6	0	0	0	0	0	0	0	15
	\$0	\$287	\$284	*	*	\$205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$284
55-59	1	6	3	3	3	9	3	0	0	0	0	0	0	28
	*	\$303	\$343	\$269	\$424	\$250	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$278
60-64	2	9	5	4	6	21	6	0	0	0	0	0	0	53
	\$716	\$499	\$344	\$254	\$740	\$241	\$226	\$0	\$0	\$0	\$0	\$0	\$0	\$368
65-69	0	8	2	3	3	10	3	0	0	0	0	0	0	29
	\$0	\$788	\$590	\$1,530	\$487	\$342	\$231	\$0	\$0	\$0	\$0	\$0	\$0	\$609
70-74	0	0	1	0	1	2	0	0	0	0	0	0	0	4
	\$0	\$0	*	\$0	*	\$482	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$554
75-79	1	1	1	1	1	1	2	0	0	0	0	0	0	8
	*	*	*	*	*	*	\$688	\$0	\$0	\$0	\$0	\$0	\$0	\$579
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85-89	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	4	27	17	13	17	52	14	0	0	0	0	0	0	144
	\$621	\$511	\$355	\$625	\$526	\$296	\$278	\$0	\$0	\$0	\$0	\$0	\$0	\$407

Average: Age 61.2
Years Retired 4.6

*Monthly benefit omitted for privacy reasons.

Males 79
Females 65

Age and Years Retired Distribution of Survivors (Number of Survivors and Average Monthly Benefit)														
<i>(Continued)</i>														
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	1	0	0	1	4	0	0	0	0	0	0	0	6
	\$0	* \$0	\$0	\$0	\$295	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$433
50-54	1	0	2	0	0	3	0	0	0	0	0	0	0	6
	* \$0	\$483	\$0	\$0	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$302
55-59	0	4	1	1	1	4	0	0	0	0	0	0	0	11
	\$0	\$428	* \$0	* \$0	\$278	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$320
60-64	0	10	2	5	4	13	0	0	0	0	0	0	0	34
	\$0	\$720	\$884	\$424	\$368	\$256	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$467
65-69	0	2	5	0	5	20	1	0	0	0	0	0	0	33
	\$0	\$1,084	\$277	\$0	\$430	\$504	*	\$0	\$0	\$0	\$0	\$0	\$0	\$486
70-74	1	0	4	3	4	22	1	0	0	0	0	0	0	35
	* \$0	\$0	\$276	\$145	\$757	\$473	*	\$0	\$0	\$0	\$0	\$0	\$0	\$453
75-79	0	0	0	0	0	7	1	0	0	0	0	0	0	8
	\$0	\$0	\$0	\$0	\$0	\$598	*	\$0	\$0	\$0	\$0	\$0	\$0	\$563
80-84	0	0	1	1	0	1	1	0	0	0	0	0	0	4
	\$0	\$0	* \$0	* \$0	\$0	* \$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$823
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	17	15	10	15	74	4	0	0	0	0	0	0	137
	\$269	\$722	\$484	\$352	\$474	\$423	\$369	\$0	\$0	\$0	\$0	\$0	\$0	\$463

Average: Age 65.5 Years Retired 5.2

Males 61 Females 76

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Survivors (Number of Survivors and Average Monthly Benefit) (Continued)														
SERS Plan 3														
Attained Age	Attained Years Retired													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 50	0	0	0	0	4	0	0	0	0	0	0	0	0	4
	\$0	\$0	\$0	\$0	\$81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$81
50-54	0	1	0	1	1	2	0	0	0	0	0	0	0	5
	\$0	*	\$0	*	*	\$167	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$183
55-59	1	6	2	1	1	4	0	0	0	0	0	0	0	15
	*	\$223	\$277	*	*	\$198	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$219
60-64	2	5	2	4	1	6	0	0	0	0	0	0	0	20
	\$674	\$323	\$112	\$263	*	\$167	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$273
65-69	0	1	2	6	6	7	0	0	0	0	0	0	0	22
	\$0	*	\$202	\$296	\$211	\$204	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$235
70-74	0	1	0	1	1	9	0	0	0	0	0	0	0	12
	\$0	*	\$0	*	*	\$210	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$202
75-79	0	1	1	0	1	1	0	0	0	0	0	0	0	4
	\$0	*	*	\$0	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$229
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	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	3	15	7	13	15	30	0	0	0	0	0	0	0	83
	\$558	\$276	\$203	\$249	\$162	\$191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$224

Average: Age 63.0
Years Retired 4.0

*Monthly benefit omitted for privacy reasons.

Males 42
Females 41

Age and Years Retired Distribution of Survivors (Number of Survivors 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	1	0	0	0	0	0	0	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	0	0	0	0	0	0	0	0	0	0	0	0	*
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60-64	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65-69	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70-74	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	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

Average: Age 41.3
Years Retired 0.8
*Monthly benefit omitted for privacy reasons.

Males 0
Females 1

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	1	0	2	2	1	0	0	1	0	7
	\$0	\$0	\$0	\$0	*	\$0	\$2,600	\$2,386	*	\$0	\$0	\$0	\$0	\$2,611
50-54	0	0	0	0	0	2	7	3	3	1	1	0	0	17
	\$0	\$0	\$0	\$0	\$0	\$3,383	\$3,100	\$3,173	\$2,891	*	*	\$0	\$0	\$3,022
55-59	0	0	2	0	0	7	8	11	6	8	6	1	0	49
	\$0	\$0	\$3,764	\$0	\$0	\$4,403	\$3,775	\$3,091	\$2,922	\$2,545	\$2,601	*	\$0	\$3,220
60-64	0	0	0	0	1	4	10	23	14	18	13	1	2	86
	\$0	\$0	\$0	\$0	\$0	\$3,729	\$3,865	\$3,540	\$3,001	\$2,928	\$2,957	*	\$1,961	\$3,338
65-69	0	0	0	1	0	4	11	24	29	25	18	10	1	123
	\$0	\$0	\$0	*	\$0	\$4,382	\$4,105	\$3,454	\$3,037	\$2,773	\$2,936	\$2,691	*	\$3,173
70-74	0	0	0	0	0	0	4	9	29	38	27	21	2	130
	\$0	\$0	\$0	\$0	\$0	\$0	\$4,934	\$3,608	\$3,505	\$2,858	\$3,096	\$2,814	\$2,352	\$3,153
75-79	0	0	0	0	0	0	3	7	21	47	54	21	3	156
	\$0	\$0	\$0	\$0	\$0	\$0	\$3,801	\$3,042	\$3,344	\$2,682	\$3,137	\$2,517	\$2,251	\$2,936
80-84	0	0	0	0	0	0	0	1	9	21	54	42	1	128
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$4,278	\$3,387	\$3,322	\$2,796	*	\$3,210
85-89	0	0	0	0	0	0	0	0	3	11	36	40	6	96
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,017	\$2,314	\$3,113	\$2,904	\$1,974	\$2,860
90-94	0	0	0	0	0	0	0	0	1	3	8	20	5	37
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$3,508	\$2,652	\$2,806	\$3,212	\$2,884
95 & Over	0	0	0	0	0	0	0	0	0	0	1	9	3	13
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$2,188	\$2,273	\$2,197
Total	0	0	2	1	2	17	45	80	116	172	218	166	23	842
	\$0	\$0	\$3,764	*	\$6,338	\$4,119	\$3,823	\$3,371	\$3,288	\$2,830	\$3,104	\$2,757	\$2,356	\$3,080

Average: Age 74.2 Years Retired 27.8
Males 10 Females 832

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Survivors of Fire Fighters (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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2	\$2,646
50-54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	13	\$2,707
55-59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	20	\$3,451
60-64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	52	\$3,453
65-69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	81	\$3,303
70-74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	76	\$3,403
75-79	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	101	\$3,189
80-84	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	136	\$3,394
85-89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	84	\$3,565
90-94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	47	\$3,298
95 & Over	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	7	\$4,872
Total	\$0	\$0	\$0	\$0	\$0	\$4,027	\$3,800	\$3,666	\$3,506	\$3,257	\$3,383	\$3,176	\$2,787	619	\$3,372

Average: Age 76.3
Years Retired 28.8

Males 5
Females 614

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Survivors of Law Enforcement Officers (Number of Survivors and Average Monthly Benefit) (Continued)														
LEOFF Plan 2														
Attained Age	Attained Years Retired											Total		
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34		35-39	40 & Over
Under 50	6	4	2	2	0	4	0	0	0	0	0	0	0	18
	\$1,112	\$1,676	\$2,670	\$916	\$0	\$2,021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,591
50-54	3	2	1	1	2	9	0	0	0	0	0	0	0	18
	\$435	\$2,978	*	*	\$2,010	\$1,471	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,684
55-59	1	1	1	3	1	6	1	0	0	0	0	0	0	14
	*	*	\$1,729	*	*	\$1,560	*	\$0	\$0	\$0	\$0	\$0	\$0	\$1,395
60-64	1	2	0	0	1	2	0	0	0	0	0	0	0	6
	*	\$1,118	\$0	\$0	*	\$1,287	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,614
65-69	0	0	0	0	0	1	2	0	0	0	0	0	0	3
	\$0	\$0	\$0	\$0	\$0	*	\$1,497	\$0	\$0	\$0	\$0	\$0	\$0	\$1,353
70-74	0	0	0	0	0	1	2	1	0	0	0	0	0	4
	\$0	\$0	\$0	\$0	\$0	*	\$827	*	\$0	\$0	\$0	\$0	\$0	\$937
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	11	9	4	6	4	23	5	1	0	0	0	0	0	63
	\$756	\$1,696	\$2,183	\$1,613	\$3,067	\$1,567	\$1,057	*	\$0	\$0	\$0	\$0	\$0	\$1,523

Average: Age 53.1
Years Retired 4.5
*Monthly benefit omitted for privacy reasons.

Males 3
Females 60

Age and Years Retired Distribution of Survivors of Fire Fighters (Number of Survivors and Average Monthly Benefit)														
(Continued)														
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	1	1	0	2	2	0	0	0	0	0	0	0	7
	*	*	*	\$0	\$2,227	\$1,840	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,855
50-54	0	1	1	0	1	1	0	0	0	0	0	0	0	4
	\$0	*	*	\$0	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,955
55-59	1	1	1	0	1	4	1	1	0	0	0	0	0	10
	*	*	*	\$0	*	\$2,424	*	*	\$0	\$0	\$0	\$0	\$0	\$1,929
60-64	0	1	0	1	0	1	0	0	0	0	0	0	0	3
	\$0	*	\$0	*	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,602
65-69	0	0	0	0	1	0	0	1	0	0	0	0	0	2
	\$0	\$0	\$0	\$0	*	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$1,554
70-74	0	0	0	0	0	0	0	1	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	*
75-79	0	0	0	0	0	0	0	1	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	*
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	1	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	*
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	2	4	3	1	5	8	1	5	0	0	0	0	0	29
	\$1,189	\$3,297	\$4,972	*	\$2,279	\$2,199	*	\$640	\$0	\$0	\$0	\$0	\$0	\$2,319

Average: Age 55.5
Years Retired 5.8

*Monthly benefit omitted for privacy reasons.

Males 1
Females 28

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	0	1	1	1	2	2	1	1	0	0	0	0	9
	\$0	\$0	*	*	*	\$2,800	\$2,886	*	*	\$0	\$0	\$0	\$0	\$2,928
50-54	0	1	0	1	0	1	0	0	1	0	0	0	0	4
	\$0	*	\$0	*	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$3,068
55-59	0	0	0	0	1	1	0	2	2	0	0	0	0	6
	\$0	\$0	\$0	\$0	*	*	\$0	\$2,330	\$2,086	\$0	\$0	\$0	\$0	\$2,617
60-64	0	0	0	0	0	4	2	6	2	1	2	1	0	18
	\$0	\$0	\$0	\$0	\$0	\$3,724	\$2,575	\$3,006	\$2,343	*	\$1,043	*	\$0	\$2,606
65-69	1	0	0	0	0	0	2	8	2	1	0	1	0	15
	*	\$0	\$0	\$0	\$0	\$0	\$2,243	\$2,217	\$1,178	*	\$0	*	\$0	\$1,966
70-74	0	0	0	1	0	0	2	3	4	7	3	1	0	21
	\$0	\$0	\$0	*	\$0	\$0	\$2,878	\$2,302	\$2,426	\$1,756	\$1,200	*	\$0	\$1,979
75-79	0	0	0	1	0	2	1	1	5	10	0	1	0	21
	\$0	\$0	\$0	*	\$0	\$2,713	*	*	\$2,255	\$1,894	\$0	*	\$0	\$2,141
80-84	0	0	0	0	0	1	0	0	0	4	4	2	1	12
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$1,796	\$1,219	\$931	*	\$1,501
85-89	0	0	0	0	0	1	0	0	0	1	5	0	1	8
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	*	\$1,177	\$0	*	\$1,461
90-94	0	0	0	0	0	0	0	0	1	0	3	6	4	14
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$1,444	\$943	\$696	\$1,030
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	3	3
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$847	\$847
Total	1	1	1	4	2	12	9	21	18	24	17	12	9	131
	*	*	*	\$3,474	\$3,159	\$3,233	\$2,649	\$2,511	\$2,049	\$1,811	\$1,222	\$874	\$786	\$2,014

Average: Age 72.0
Years Retired 23.1
*Monthly benefit omitted for privacy reasons.

Males 0
Females 131

Historical Data

Historical Data																		
<i>(Dollars in millions)</i>																		
PERS	2010			2009			2008			2007 ¹			2006			2005		
	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	Plan 1	Plan 2/3 ²	Plan 1	Plan 2/3 ²		
Contribution Information																		
Employer Rate	8.41%	8.41%	8.45%	8.45%	8.45%	8.45%	5.84%	5.84%	7.84%	7.84%	7.84%	7.84%	7.72%	7.72%	7.11%	7.11%		
Employee Rate	6.00%	4.91%	6.00%	4.59%	6.00%	4.59%	6.00%	4.45%	6.00%	4.61%	6.00%	4.62%	6.00%	4.62%	6.00%	3.92%		
Funded Status																		
Projected Unit Credit Liability	\$12,531	\$17,272	\$13,945	\$15,701	\$13,915	\$14,065	\$13,705	\$12,418	\$12,989	\$11,152	\$13,146	\$9,663						
Market Value of Assets	\$7,624	\$16,367	\$7,565	\$14,177	\$10,646	\$17,661	\$11,522	\$17,559	\$10,458	\$14,881	\$9,837	\$12,704						
Actuarial Value of Assets	\$9,293	\$19,474	\$9,776	\$18,260	\$9,853	\$16,693	\$9,715	\$14,888	\$9,591	\$13,529	\$9,707	\$12,274						
Unfunded Liability	\$3,238	(\$2,202)	\$4,169	(\$2,560)	\$4,062	(\$2,627)	\$3,990	(\$2,470)	\$3,398	(\$2,377)	\$3,439	(\$2,611)						
Funded Ratio	74.2%	112.7%	70.1%	116.3%	70.8%	118.7%	70.9%	119.9%	73.8%	121.3%	73.8%	127.0%						
Participant Data																		
Number of Actives	9,007	147,519	10,354	148,881	11,663	150,005	12,975	145,047	14,213	140,814	15,962	139,616						
Total Annual Salaries	\$507	\$8,206	\$580	\$8,132	\$639	\$7,869	\$676	\$7,157	\$726	\$6,771	\$786	\$6,445						
Number of Terminated Vested	1,979	26,881	2,125	25,949	2,271	24,996	2,656	23,927	2,675	22,935	2,833	19,734						
Number of Terminated, Not Vested	4,412	92,421	4,563	90,339	4,696	87,437	4,839	84,461	5,006	83,220	5,197	81,020						
Number of Retirees and Beneficiaries	53,742	23,157	54,147	20,710	54,581	18,541	54,686	16,558	54,834	15,367	54,795	13,814						
Total Annual Benefits	\$1,113	\$268	\$1,074	\$219	\$1,036	\$179	\$990	\$150	\$967	\$135	\$918	\$114						
Assumptions																		
Valuation Interest Rate	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%						
Salary Increase	4.32%	5.48%	4.33%	5.57%	4.58%	5.81%	3.59%	4.48%	4.80%	6.00%	4.80%	6.10%						
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%	1.25%	1.25%	0.94%	0.94%	1.25%	1.25%	1.25%	1.25%						
Actuarial Experience																		
Return on Market Value	13.81%	13.13%	(23.16%)	(22.70%)	(1.08%)	(1.27%)	16.55%	16.63%	15.79%	15.80%	17.56%	17.59%						
Return on Actuarial Value	4.71%	4.84%	6.63%	5.85%	9.62%	9.82%	7.87%	8.44%	8.10%	8.80%	6.30%	7.00%						
Salary Increase	1.72%	2.66%	3.82%	4.72%	6.27%	8.46%	3.24%	4.40%	4.90%	6.10%	2.70%	4.00%						
Inflation	0.44%	0.44%	4.48%	4.48%	3.79%	3.79%	3.73%	3.73%	3.02%	3.02%	1.57%	1.57%						
Growth in Membership	(3.18%)	(3.18%)	(1.50%)	(1.50%)	2.31%	2.31%	1.93%	1.93%	(0.35%)	(0.35%)	(0.43%)	(0.43%)						
COLA ⁴	\$1.88	0.44%-3%	\$1.83	3.00%	\$1.73	3.00%	\$1.33	3.00%	\$1.29	3.00%	\$1.25	3.00%						

Note: See footnotes at the end of this section.

Historical Data (Continued)													
TRS	2010		2009		2008		2007 ¹		2006		2005		
	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	9.18%	9.18%	11.95%	11.95%	6.77%	6.77%	10.79%	10.79%	9.63%	9.63%	9.19%	9.19%	
Employee Rate	6.00%	4.80%	6.00%	4.68%	6.00%	3.96%	6.00%	4.93%	6.00%	4.27%	6.00%	3.41%	
Funded Status													
Projected Unit Credit Liability	\$9,231	\$5,708	\$10,838	\$5,213	\$10,794	\$4,529	\$10,854	\$4,048	\$10,324	\$3,624	\$10,550	\$3,280	
Market Value of Assets	\$6,402	\$5,547	\$6,312	\$4,789	\$8,936	\$6,035	\$9,733	\$6,190	\$8,818	\$5,253	\$8,278	\$4,474	
Actuarial Value of Assets	\$7,791	\$6,593	\$8,146	\$6,160	\$8,262	\$5,681	\$8,302	\$5,277	\$8,275	\$4,835	\$8,450	\$4,411	
Unfunded Liability	\$1,439	(\$886)	\$2,692	(\$947)	\$2,532	(\$1,152)	\$2,552	(\$1,229)	\$2,048	(\$1,212)	\$2,100	(\$1,131)	
Funded Ratio	84.4%	115.5%	75.2%	118.2%	76.5%	125.4%	76.5%	130.4%	80.2%	133.4%	80.1%	134.5%	
Participant Data													
Number of Actives	4,591	61,734	5,204	62,184	6,061	60,463	6,331	58,608	7,382	60,354	8,592	58,678	
Total Annual Salaries	\$344	\$3,966	\$389	\$3,957	\$432	\$3,621	\$426	\$3,318	\$478	\$3,225	\$546	\$3,058	
Number of Terminated Vested	700	8,249	841	7,817	959	7,739	2,036	7,392	1,223	6,587	1,328	5,694	
Number of Terminated, Not Vested	558	4,018	590	3,804	615	3,585	639	3,486	657	3,598	687	3,736	
Number of Retirees and Beneficiaries	36,015	4,555	36,032	3,895	35,879	3,271	35,384	2,707	35,745	2,507	35,264	2,057	
Total Annual Benefits	\$830	\$57	\$805	\$46	\$774	\$37	\$736	\$29	\$741	\$27	\$705	\$21	
Assumptions													
Valuation Interest Rate	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	5.94%	5.94%	8.00%	8.00%	8.00%	8.00%	
Salary Increase	4.21%	5.76%	4.22%	5.84%	4.49%	6.14%	4.74%	6.35%	4.80%	6.40%	4.80%	6.50%	
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%	0.90%	0.90%	0.67%	0.67%	0.90%	0.90%	0.90%	0.90%	
Actuarial Experience													
Return on Market Value	13.71%	13.11%	(23.15%)	(22.79%)	(1.06%)	(1.20%)	16.56%	16.64%	15.78%	15.80%	17.55%	17.59%	
Return on Actuarial Value	4.74%	4.90%	6.66%	5.94%	8.33%	9.28%	6.53%	7.72%	6.60%	8.00%	4.90%	6.10%	
Salary Increase	0.41%	1.14%	5.43%	6.80%	5.92%	6.49%	4.41%	6.05%	2.60%	3.80%	2.10%	4.10%	
Inflation	0.44%	0.44%	4.48%	4.48%	3.79%	3.79%	3.73%	3.73%	3.02%	3.02%	1.57%	1.57%	
Growth in Membership	(0.30%)	(0.30%)	1.30%	1.30%	2.44%	2.44%	(4.13%)	(4.13%)	0.69%	0.69%	0.95%	0.95%	
COLA ⁴	\$1.88	0.44%-3%	\$1.83	3.00%	\$1.73	3.00%	\$1.33	3.00%	\$1.29	3.00%	\$1.25	3.00%	

Note: See footnotes at the end of this section.

Historical Data (Continued)												
SERS	2010		2009		2008		2007 ¹		2006		2005	
	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	8.76%	N/A	8.83%	N/A	5.79%	N/A	8.12%	N/A	8.08%	N/A	8.57%
Employee Rate	N/A	4.37%	N/A	4.08%	N/A	3.51%	N/A	4.00%	N/A	4.20%	N/A	3.82%
Funded Status												
Projected Unit Credit Liability	N/A	\$2,368	N/A	\$2,163	N/A	\$1,906	N/A	\$1,691	N/A	\$1,543	N/A	\$1,433
Market Value of Assets	N/A	\$2,237	N/A	\$1,944	N/A	\$2,443	N/A	\$2,512	N/A	\$2,123	N/A	\$1,803
Actuarial Value of Assets	N/A	\$2,664	N/A	\$2,503	N/A	\$2,303	N/A	\$2,133	N/A	\$1,934	N/A	\$1,747
Unfunded Liability	N/A	(\$296)	N/A	(\$340)	N/A	(\$397)	N/A	(\$443)	N/A	(\$392)	N/A	(\$315)
Funded Ratio	N/A	112.5%	N/A	115.7%	N/A	120.8%	N/A	126.2%	N/A	125.4%	N/A	122.0%
Participant Data												
Number of Actives	N/A	52,339	N/A	52,474	N/A	51,774	N/A	50,825	N/A	50,818	N/A	50,350
Total Annual Salaries	N/A	\$1,475	N/A	\$1,467	N/A	\$1,380	N/A	\$1,283	N/A	\$1,243	N/A	\$1,201
Number of Terminated Vested	N/A	9,700	N/A	9,193	N/A	8,600	N/A	7,674	N/A	6,894	N/A	5,564
Number of Terminated, Not Vested	N/A	6,668	N/A	5,976	N/A	5,383	N/A	4,906	N/A	4,911	N/A	4,796
Number of Retirees and Beneficiaries	N/A	5,384	N/A	4,629	N/A	3,873	N/A	3,141	N/A	2,758	N/A	2,131
Total Annual Benefits	N/A	\$35	N/A	\$29	N/A	\$23	N/A	\$18	N/A	\$16	N/A	\$12
Assumptions												
Valuation Interest Rate	N/A	8.00%	N/A	8.00%	N/A	8.00%	N/A	5.94%	N/A	8.00%	N/A	8.00%
Salary Increase	N/A	5.50%	N/A	5.59%	N/A	5.84%	N/A	5.90%	N/A	5.90%	N/A	6.00%
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	1.25%	N/A	0.94%	N/A	1.25%	N/A	1.25%
Actuarial Experience												
Return on Market Value	N/A	13.14%	N/A	(22.85%)	N/A	(1.26%)	N/A	16.62%	N/A	15.80%	N/A	17.59%
Return on Actuarial Value	N/A	4.87%	N/A	5.99%	N/A	9.85%	N/A	8.32%	N/A	8.60%	N/A	6.90%
Salary Increase	N/A	2.47%	N/A	7.27%	N/A	8.34%	N/A	5.13%	N/A	4.40%	N/A	3.40%
Inflation	N/A	0.44%	N/A	4.48%	N/A	3.79%	N/A	3.73%	N/A	3.02%	N/A	1.57%
Growth in Membership	N/A	1.09%	N/A	1.35%	N/A	1.87%	N/A	0.01%	N/A	0.93%	N/A	0.99%
COLA ⁴	N/A	0.44%-3%	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)	2010		2009		2008		2007 ¹		2006		2005	
	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2
PSERS												
Contribution Information												
Employer Rate	N/A	9.71%	N/A	10.11%	N/A	7.73%	N/A	10.06%	N/A	9.96%	N/A	N/A
Employee Rate	N/A	6.32%	N/A	6.36%	N/A	6.45%	N/A	6.94%	N/A	6.96%	N/A	N/A
Funded Status												
Projected Unit Credit Liability	N/A	\$80	N/A	\$54	N/A	\$30	N/A	\$11	N/A	\$1	N/A	N/A
Market Value of Assets	N/A	\$93	N/A	\$56	N/A	\$37	N/A	\$14	N/A	\$1	N/A	N/A
Actuarial Value of Assets	N/A	\$103	N/A	\$69	N/A	\$39	N/A	\$14	N/A	\$1	N/A	N/A
Unfunded Liability	N/A	(\$23)	N/A	(\$15)	N/A	(\$8)	N/A	(\$2)	N/A	\$0	N/A	N/A
Funded Ratio	N/A	128.5%	N/A	128.1%	N/A	127.4%	N/A	120.0%	N/A	99.0%	N/A	N/A
Participant Data												
Number of Actives	N/A	4,210	N/A	4,340	N/A	3,981	N/A	2,755	N/A	2,073	N/A	N/A
Total Annual Salaries	N/A	\$227	N/A	\$223	N/A	\$200	N/A	\$134	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	1,075	N/A	762	N/A	397	N/A	135	N/A	10	N/A	N/A
Number of Retirees and Beneficiaries	N/A	7	N/A	2	N/A	1	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	8.00%	N/A	5.94%	N/A	8.00%	N/A	N/A
Salary Increase	N/A	6.83%	N/A	7.02%	N/A	6.65%	N/A	4.53%	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	1.25%	N/A	0.94%	N/A	1.25%	N/A	N/A
Actuarial Experience												
Return on Market Value	N/A	10.82%	N/A	(19.25%)	N/A	(3.73%)	N/A	13.37%	N/A	9.10%	N/A	N/A
Return on Actuarial Value	N/A	4.91%	N/A	3.69%	N/A	6.64%	N/A	6.48%	N/A	0.50%	N/A	N/A
Salary Increase	N/A	4.63%	N/A	4.86%	N/A	12.52%	N/A	4.82%	N/A	N/A	N/A	N/A
Inflation	N/A	0.44%	N/A	4.48%	N/A	3.79%	N/A	3.73%	N/A	3.02%	N/A	N/A
Growth in Membership	N/A	5.75%	N/A	9.02%	N/A	kj	N/A	32.90%	N/A	N/A	N/A	N/A
COLA ⁴	N/A	0.44%-3%	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	2010		2009		2008		2007 ¹		2006		2005	
	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%	4.42%	0.00%	4.44%	0.00%	4.34%	0.00%	4.56%	0.00%	4.66%	0.00%	4.86%
State Rate	0.00%	2.95%	0.00%	2.96%	0.00%	2.89%	0.00%	3.04%	0.00%	3.11%	0.00%	3.24%
Employee Rate	0.00%	7.37%	0.00%	7.40%	0.00%	7.23%	0.00%	7.60%	0.00%	7.77%	0.00%	8.10%
Funded Status												
Projected Unit Credit Liability	\$4,381	\$4,863	\$4,477	\$4,349	\$4,354	\$3,786	\$4,323	\$3,386	\$4,280	\$3,323	\$4,223	\$2,932
Market Value of Assets	\$4,585	\$5,081	\$4,355	\$4,309	\$6,035	\$5,315	\$6,416	\$5,185	\$5,720	\$4,339	\$5,210	\$3,614
Actuarial Value of Assets	\$5,561	\$6,043	\$5,612	\$5,564	\$5,592	\$5,053	\$5,298	\$4,360	\$5,018	\$3,844	\$4,800	\$3,329
Unfunded Liability	(\$1,180)	(\$1,179)	(\$1,135)	(\$1,215)	(\$1,238)	(\$1,266)	(\$975)	(\$974)	(\$738)	(\$521)	(\$577)	(\$397)
Funded Ratio	126.9%	124.3%	125.4%	127.9%	128.4%	133.4%	122.5%	128.8%	117.3%	115.7%	113.7%	113.5%
Participant Data												
Number of Actives	301	16,775	356	16,951	421	16,626	513	16,099	596	15,718	723	15,168
Total Annual Salaries	\$29	\$1,490	\$33	\$1,443	\$37	\$1,345	\$43	\$1,234	\$48	\$1,172	\$56	\$1,092
Number of Terminated Vested	1	781	2	672	1	649	4	629	5	597	7	570
Number of Terminated, Not Vested	46	1,707	54	1,663	55	1,531	56	1,433	57	1,362	59	1,285
Number of Retirees and Beneficiaries	8,008	1,639	8,087	1,367	8,134	1,134	8,161	924	8,172	779	8,149	574
Total Annual Benefits	\$339	\$49	\$338	\$38	\$322	\$29	\$309	\$22	\$297	\$17	\$285	\$11
Assumptions												
Valuation Interest Rate	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	5.94%	5.94%	8.00%	8.00%	8.00%	8.00%
Salary Increase	4.01%	6.55%	4.01%	6.61%	4.26%	6.61%	4.39%	5.49%	5.90%	7.40%	5.90%	7.40%
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%	1.25%	1.25%	0.94%	0.94%	1.25%	1.25%	1.25%	1.25%
Actuarial Experience												
Return on Market Value	13.59%	12.99%	(23.14%)	(22.64%)	(1.11%)	(1.33%)	16.59%	16.61%	15.80%	15.77%	17.57%	17.55%
Return on Actuarial Value	5.24%	4.84%	6.38%	5.72%	11.82%	11.04%	10.38%	10.03%	10.90%	10.80%	9.20%	9.30%
Salary Increase	3.45%	5.35%	5.27%	6.69%	4.66%	7.65%	3.13%	4.31%	3.90%	5.50%	1.90%	5.90%
Inflation	0.44%	0.44%	4.48%	4.48%	3.79%	3.79%	3.73%	3.73%	3.02%	3.02%	1.57%	1.57%
Growth in Membership	0.17%	0.17%	1.53%	1.53%	2.62%	2.62%	1.83%	1.83%	2.66%	2.66%	1.85%	1.85%
COLA ⁴	0.44%	0.44%-3%	4.48%	3.00%	3.79%	3.00%	3.73%	3.00%	3.02%	3.00%	1.57%	3.00%

Note: See footnotes at the end of this section.

Historical Data (Continued)												
(Dollars in millions)	2010		2009		2008		2007 ¹		2006		2005	
	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2
WSPRS												
Contribution Information												
Employer Rate	7.71%	7.71%	7.93%	7.93%	6.27%	6.27%	8.57%	8.57%	7.30%	7.30%	7.75%	7.75%
Employee Rate	6.39%	6.39%	6.61%	6.61%	4.95%	4.95%	6.95%	6.95%	5.98%	5.98%	6.70%	6.70%
Funded Status												
Projected Unit Credit Liability	\$782	N/A	\$759	N/A	\$719	N/A	\$679	N/A	\$654	N/A	\$614	N/A
Market Value of Assets	\$764	N/A	\$698	N/A	\$932	N/A	\$964	N/A	\$846	N/A	\$754	N/A
Actuarial Value of Assets	\$920	N/A	\$900	N/A	\$870	N/A	\$800	N/A	\$743	N/A	\$694	N/A
Unfunded Liability	(\$137)	N/A	(\$142)	N/A	(\$150)	N/A	(\$121)	N/A	(\$89)	N/A	(\$80)	N/A
Funded Ratio	117.5%	N/A	118.7%	N/A	120.9%	N/A	117.9%	N/A	113.6%	N/A	113.1%	N/A
Participant Data												
Number of Actives	806	281	830	264	851	234	885	152	906	116	941	81
Total Annual Salaries	\$65	\$18	\$67	\$17	\$65	\$13	\$64	\$8	\$63	\$6	\$61	\$4
Number of Terminated Vested	66	6	69	4	61	2	55	1	53	0	44	0
Number of Terminated, Not Vested	20	8	22	10	22	7	23	4	23	1	26	3
Number of Disabled Members ⁵	53	0	53	0	55	0	57	0	57	0	58	0
Number of Retirees and Beneficiaries	851	0	834	0	831	0	821	0	808	0	792	0
Total Annual Benefits	\$37	\$0	\$35	\$0	\$33	\$0	\$32	\$0	\$31	\$0	\$29	\$0
Assumptions												
Valuation Interest Rate	8.00%	N/A	8.00%	N/A	8.00%	N/A	5.94%	N/A	8.00%	N/A	8.00%	N/A
Salary Increase	5.26%	N/A	5.35%	N/A	5.47%	N/A	4.70%	N/A	6.60%	N/A	6.90%	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	1.25%	N/A	0.94%	N/A	1.25%	N/A	1.25%	N/A
Actuarial Experience												
Return on Market Value	13.39%	N/A	(22.98%)	N/A	(1.17%)	N/A	16.61%	N/A	15.80%	N/A	17.57%	N/A
Return on Actuarial Value	5.07%	N/A	6.18%	N/A	11.60%	N/A	10.30%	N/A	10.90%	N/A	9.20%	N/A
Salary Increase	1.23%	N/A	5.86%	N/A	7.86%	N/A	3.80%	N/A	7.20%	N/A	5.80%	N/A
Inflation	0.44%	N/A	4.48%	N/A	3.79%	N/A	3.73%	N/A	3.02%	N/A	1.57%	N/A
Growth in Membership	0.18%	N/A	0.83%	N/A	4.63%	N/A	1.47%	N/A	0.00%	N/A	(3.31%)	N/A
COLA ⁴	0.44%-3%	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.

⁴Eligible PERS 1 and TRS 1 members receive a Basic Minimum COLA that is a flat dollar amount per month, per year of service. The Uniform COLA was repealed under Chapter 362, Laws of 2011. The COLA for all other plans is a percentage increase in their monthly pension. For LEOFF 1, the COLA is exactly the CPI. All others are based on the CPI with a 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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