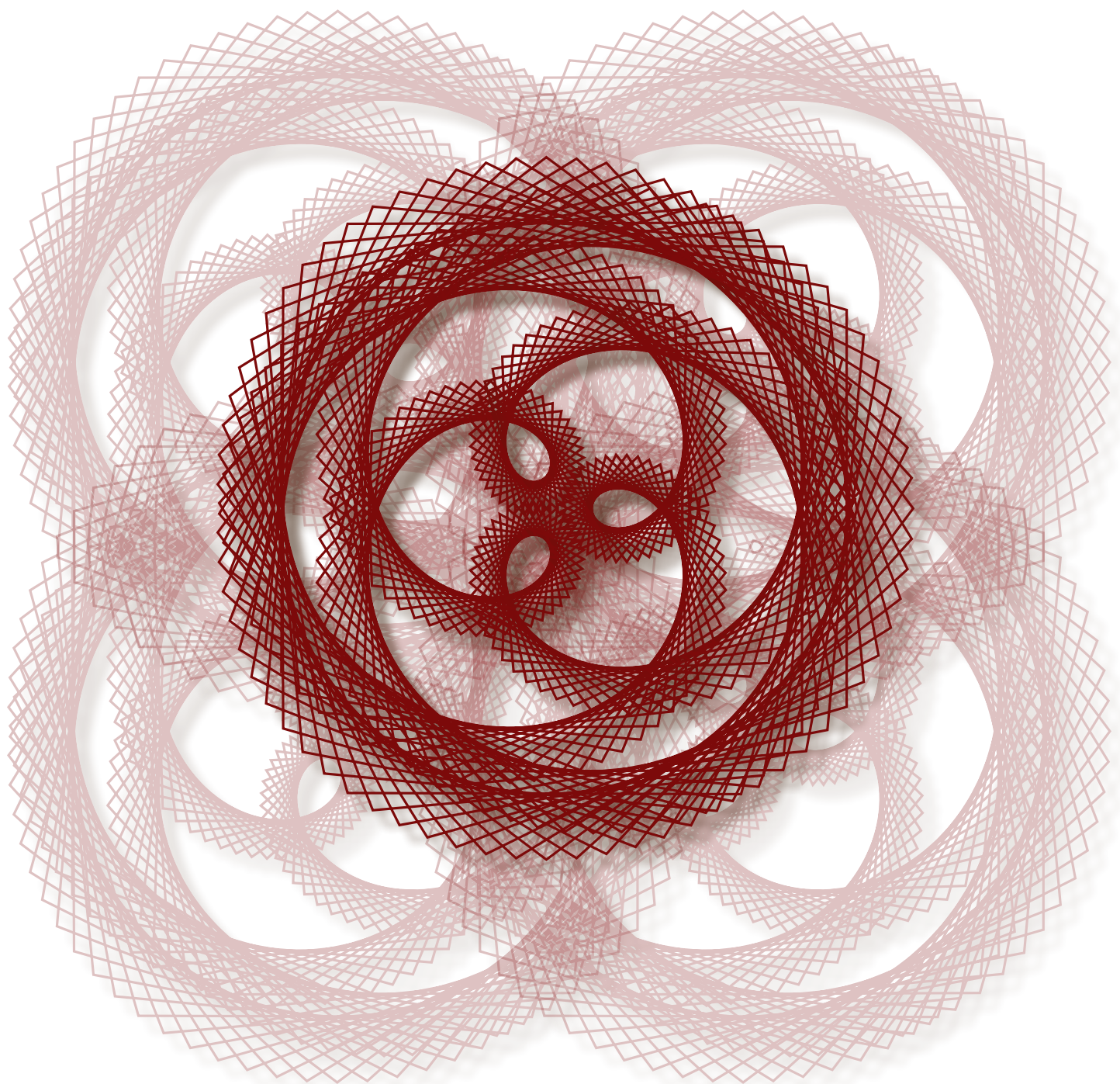


Actuarial Valuation Report WASHINGTON **2011**



Office of the State Actuary

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September 2012



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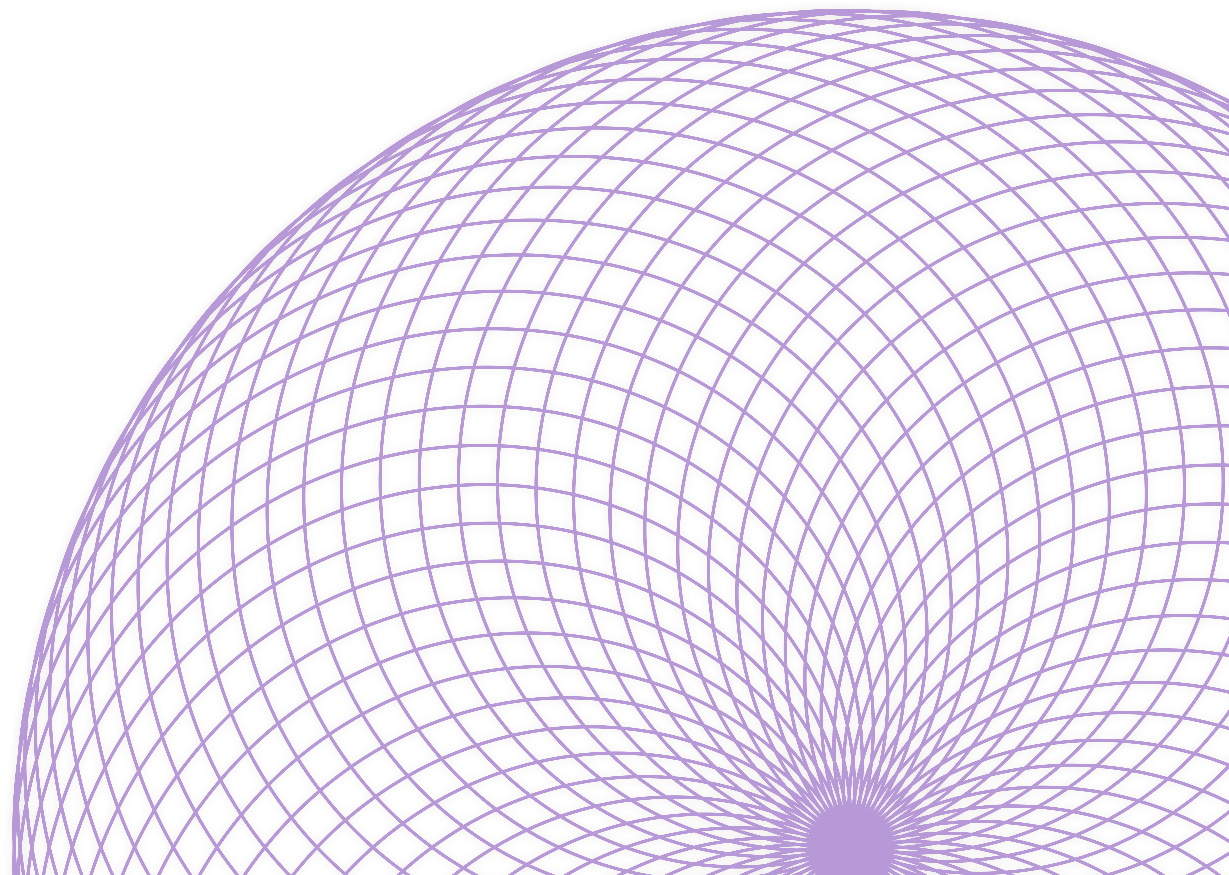
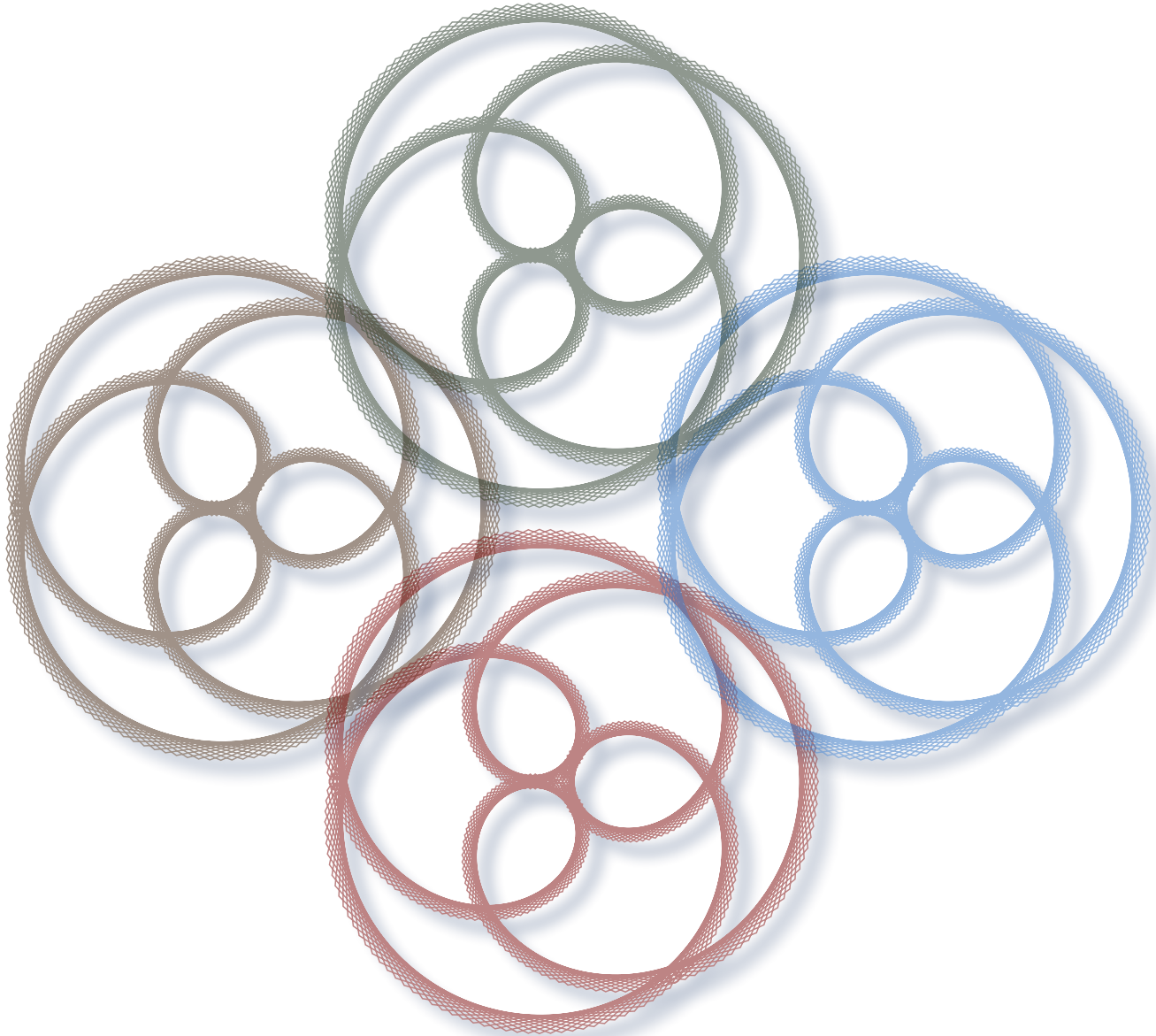


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**Letter of Introduction
Report of the Combined
Actuarial Valuation
As of June 30, 2011
September 2012**

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.
- ❖ Teachers’ Retirement System.
- ❖ School Employees’ Retirement System.
- ❖ Public Safety Employees’ Retirement System.
- ❖ Law Enforcement Officers’ and Fire Fighters’ Retirement System.
- ❖ Washington State Patrol Retirement System.

The primary purpose of this valuation is to determine contribution requirements for the systems listed above for the plan year ending June 30, 2011, under the funding policy established by the Legislature. This valuation also provides information on the funding progress and developments in the plans over the past year. This 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.

We 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. We also invite you



to visit our website (osa.leg.wa.gov), for further information regarding the actuarial funding of the Washington State retirement systems.

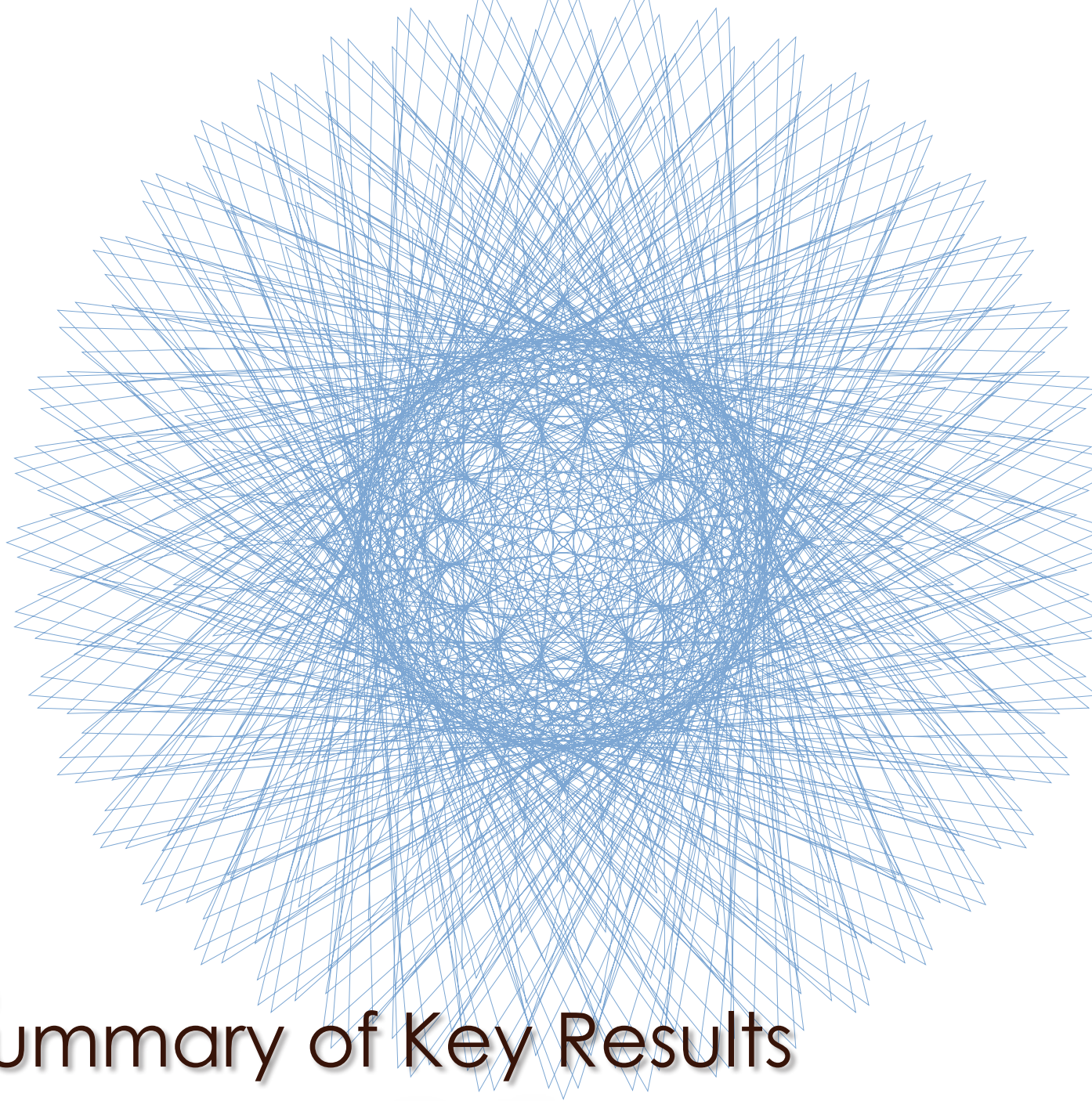
Sincerely,

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

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

A handwritten signature in blue ink, appearing to read "Lisa Won".

Lisa Won, ASA, FCA, MAAA
Actuary



Summary of Key Results

Section One

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. 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 (GASB).

Contribution Rates

The Office of the State Actuary (OSA) determined the member and employer contribution rates as a percentage of salary. The summary table on the right shows contribution rates based on the 2011 valuation along with rates from the previous valuation. The **Actuarial Exhibits** section of this report shows how we developed these rates.

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

Minimum employer 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 2012 Interim, the LEOFF Plan 2 Retirement Board adopted different rates than those calculated in this valuation. The Pension Funding Council (PFC) also adopted alternate contribution rates for the Public Safety Employees' Retirement System (PSERS) and the Washington State Patrol Retirement System (WSPRS). The adopted rates are shown in the **Actuarial Exhibits** section of this report and further information is available in the **Actuarial Certification Letter**.

Contribution Rate-Setting Cycle

Under current Washington State law, in July of even-numbered years, the PFC reviews the basic contribution rates calculated by OSA based on an actuarial valuation performed on asset, participant, and plan information compiled in odd-numbered years. In calculating basic contribution rates, 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.

Contribution Rates				
	Plan 1		Plan 2/3	
	2011	2010	2011	2010
PERS				
Member*	6.00%	6.00%	4.92%	4.91%
Total Employer	9.03%	8.41%	9.03%	8.41%
TRS				
Member*	6.00%	6.00%	4.96%	4.80%
Total Employer	10.21%	9.18%	10.21%	9.18%
SERS				
Member*	N/A	N/A	4.64%	4.37%
Total Employer	N/A	N/A	9.64%	8.76%
PSERS				
Member	N/A	N/A	6.22%	6.32%
Total Employer	N/A	N/A	10.22%	9.71%
LEOFF				
Member	0.00%	0.00%	7.57%	7.57%
Employer	0.00%	0.00%	4.54%	4.54%
State	0.00%	0.00%	3.03%	3.03%
WSPRS				
Member	6.31%	6.39%	6.31%	6.39%
Employer (State)	7.63%	7.71%	7.63%	7.71%

Employer rates exclude administrative expense rate.

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

***LEOFF 2 Values for 2010 were updated after the 2010 Actuarial Valuation Report (AVR) was published.*

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 WSPRS, as provided by law.
- ❖ Fully amortize the total cost of LEOFF Plan 1 not later than June 30, 2024.
- ❖ Fully amortize the Unfunded Actuarial Accrued Liability (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 (WSIB) directs the investment of retirement system contributions. RCW 43.33A.110 requires WSIB to maximize investment returns at a prudent level of risk.

Comments on 2011 Results

The following comments summarize the key changes from the last valuation. Please see the **Actuarial Certification Letter** for additional comments on the 2011 valuation results.

The actual rate of investment return for the plan year was above the assumed rate of 8 percent (7.5 percent assumed for LEOFF 2). The actual, annualized investment return on the market value of assets was 21.14 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 (7.5 percent for LEOFF 2).

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 liability changes were mixed, resulting in actuarial gains or losses, depending on the system. PERS, LEOFF, and WSPRS saw liabilities increase less than expected, resulting in actuarial gains. The remaining systems experienced actuarial losses due to liability changes. The key reasons for the liability gains include: salaries increased less than expected; more terminations in the Plans 2/3 than expected; and later retirements in the Plans 1 than expected. The key reason for liability losses comes from the increase in liabilities due to new entrants.

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. The present value of future salaries in WSPRS changed as expected, resulting in neither a gain nor a loss.

Actuarial gains will reduce contribution rates; actuarial losses will increase contribution rates. Under a reasonable set of actuarial assumptions and methods, actuarial gains and losses will offset over long-term experience periods.

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

Actuarial Liabilities

The table below summarizes key measures of actuarial liability along with the liabilities from last year's valuation. 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.

Actuarial Liabilities		
(Dollars in Millions)	2011	2010
All Systems		
Future Value of Fully Projected Benefits*	\$436,095	\$445,589
Present Value of Fully Projected Benefits*	77,147	74,621
Present Value of Accrued (Earned) Benefits*	60,193	57,430
Unfunded Actuarial Accrued Liability**	\$3,797	\$3,278
Valuation Interest Rate***	7.90%	8.00%

*LEOFF 2 Values for 2010 were updated after the 2010 Actuarial Valuation Report (AVR) was published.

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

***7.50% in LEOFF 2.

The Present Value of Accrued (Earned) Benefits identifies the portion of the present value of future benefits that has been earned as of the valuation date based on the Projected Unit Credit (PUC) actuarial cost method. 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.

Assets

The next table shows the combined Market Value of Assets and Actuarial (or smoothed) Value of Assets along with approximate rates of investment return. 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)	2011	2010
All Systems		
Market Value of Assets	\$57,350	\$48,700
Actuarial Value of Assets	60,654	58,442
Contributions*	1,456	1,477
Disbursements	2,980	2,804
Investment Return	10,121	5,781
Other**	\$53	\$41
Rate of Return on Assets***	21.14%	13.21%

*Employee and Employer.

**Includes transfers, restorations, payables, etc.

***This is the time-weighted rate of return on the Market Value of Assets, net of expenses. 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 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 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 table on the right 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

Funded Status		
(Dollars in Millions)	2011	2010
All Systems		
a. Projected Unit Credit Liability*	\$60,193	\$57,430
b. Market Value of Assets	57,350	48,700
c. Deferred Gains/(Losses)	(3,304)	(9,742)
d. Actuarial Value of Assets (b-c)	60,654	58,442
e. Unfunded Liability (a-d)*	(\$461)	(\$1,012)
f. Projected Unit Credit Funded Ratio (d/a)*	101%	102%

Note: Totals may not agree due to rounding.

*LEOFF 2 Values for 2010 were updated after the 2010 Actuarial Valuation Report (AVR) was published. See the 2010 LEOFF 2 AVR for those updated values.

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.

Participant Data

The table on the right summarizes participant data used in the actuarial valuation for the plan year ending June 30, 2011, 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	2011	2010
Active Members		
Number	293,276	297,563
Total Salaries (in millions)	\$16,313	\$16,327
Average Annual Salary	\$55,623	\$54,869
Average Attained Age	47.5	47.2
Average Service	12.1	11.8
Retirees and Beneficiaries		
Number	138,337	133,358
Average Annual Benefit	\$21,023	\$20,444
Terminated Members		
Number Vested	50,120	48,363
Number "Non-Vested"	113,601	110,933

Key Assumptions	
All Systems	
Valuation Interest Rate*	7.90%
Salary Increase	3.75%
Inflation	3.00%
Growth in Membership**	0.95%

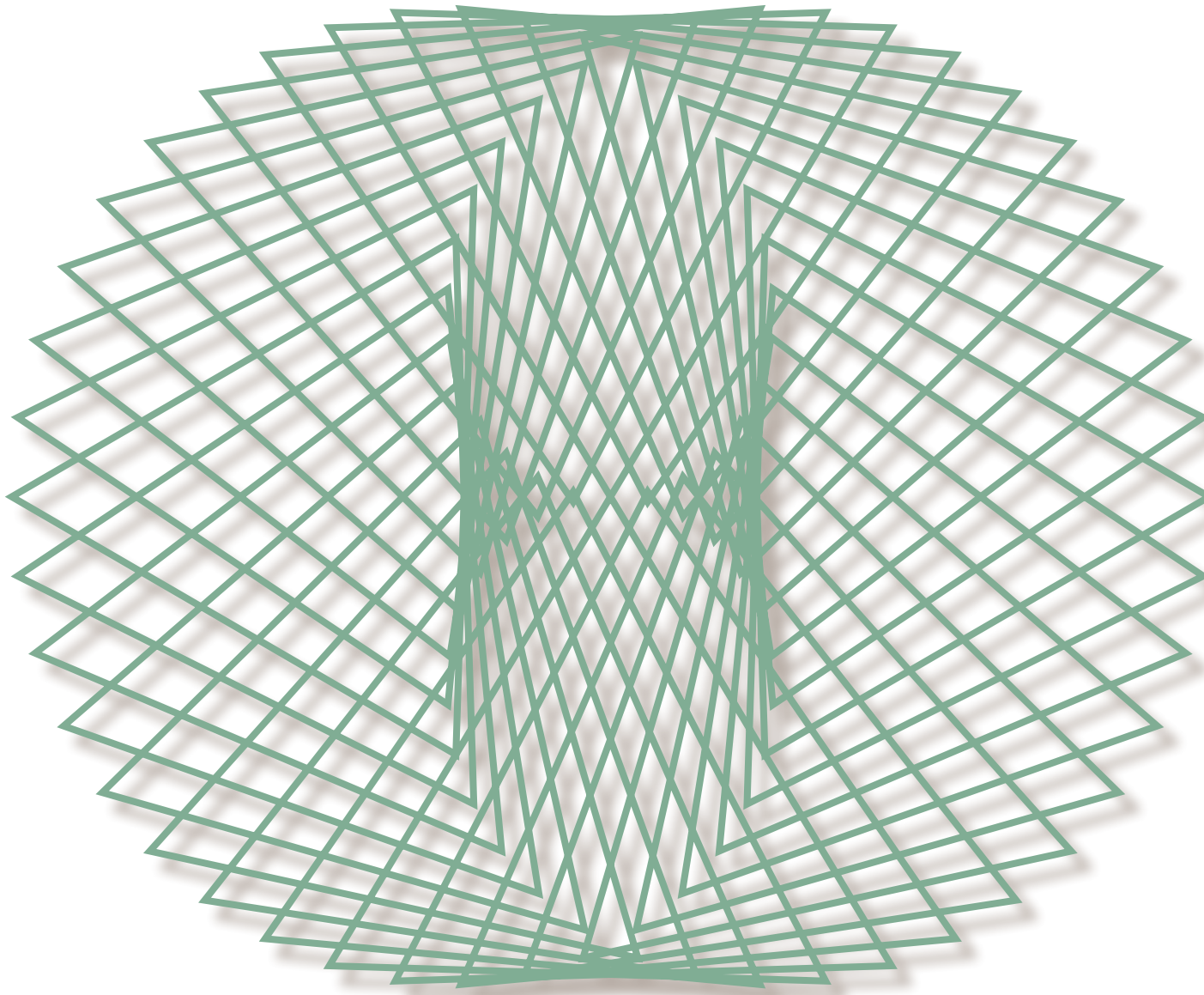
*7.50% in LEOFF 2.

**0.80% in TRS; 1.25% in LEOFF.

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

Key Assumptions

This table displays key economic assumptions used in the actuarial valuation. Many of these assumptions have changed from last year's valuation. See the **Actuarial Methods and Assumptions** in the Appendix for a detailed listing of assumptions used in this valuation.



Actuarial Exhibits

Section **Two**



Office of the State Actuary

“Securing tomorrow’s pensions today.”

**Actuarial Certification Letter
Report of the Combined
Actuarial Valuation
As of June 30, 2011
September 2012**

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, 2011, valuation date consistent with the prescribed funding policies. 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 or adopted by the Pension Funding Council (PFC) and the Law Enforcement Officers’ and Fire Fighters’ (LEOFF) Plan 2 Board. The PFC and the LEOFF 2 Board adopted updates to the demographic assumptions as part of their review of the *2001 – 2006 Experience Study* results and adoption of the associated contribution rates. Additionally, the LEOFF 2 Board adopted new disability assumptions in the 2010 interim. See the [LEOFF 2 Disability Experience Study](#) available on the LEOFF 2 website. The Legislature was responsible for the selection of the actuarial cost and asset valuation methods. In our opinion, all methods, assumptions, and calculations are reasonable and are in conformity with generally accepted actuarial principles and standards of practice as of the date of this publication.

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



The asset smoothing method adopted during the 2003 Legislative Session (Chapter 11, Laws of 2003, E1) was intended to address the volatility of contribution rates under the aggregate funding method when used in combination with the existing asset allocation policy of WSIB. The combination of the current asset smoothing method with any other funding method or asset allocation policy may not be appropriate. The Legislature may need to revisit the application of the current asset smoothing method with the Plan 1 funding method as the duration of liabilities in those plans becomes shorter.

Under legislation enacted in 2009 (Chapter 561, Laws of 2009), the Unfunded Actuarial Accrued Liability (UAAL) in the Public Employees' Retirement System (PERS) and the Teachers' Retirement System (TRS) Plans 1 must be amortized over a rolling ten-year period, as a level percentage of projected system payroll. The projected payroll includes pay from current active members of PERS, the School Employees' Retirement System, the Public Safety Employees' Retirement System (PSERS), and TRS Plans 2/3 as well as projected payroll from future new members. This is a non-standard amortization method since it includes payroll outside the plan. Additionally, the new funding method includes minimum contribution rates effective at the beginning of the 2015-17 Biennium. All contributions required under this method are necessary to fully amortize the UAAL in these plans near the previous target date of June 30, 2024. Failure to make all future required contributions may result in premature plan insolvency.

During the 2012 Interim, the LEOFF 2 Retirement Board adopted a stable contribution rate policy for 2013-17. 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 2011 LEOFF 2 Actuarial Valuation report, available on the [LEOFF 2 website](#).

During the 2012 Interim, the PFC adopted stable normal cost rates in PSERS and the Washington State Patrol Retirement System (WSPRS) to prevent a temporary rate decrease, followed by an expected contribution rate increase. This temporary funding policy produces contribution rates, at June 30, 2011, that exceed the requirements under the plans' actuarial cost method and long-term funding policy. In our opinion, this temporary funding policy is reasonable and consistent with the PFC's goals. The adoption of normal cost contribution rates for PSERS and WSPRS below the current stable normal cost rates could also be reasonable, but potentially inconsistent with the PFC's goals.

The undersigned, with actuarial credentials, meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein. While this report is intended to be complete, we are available to offer extra advice and explanations as needed.

Sincerely,

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

Lisa A. Won, ASA, FCA, MAAA
Actuary

Contribution Rates

Member and Employer Rate Summary				
	Plan 1		Plan 2/3	
	2011	2010	2011	2010
PERS				
Member*	6.00%	6.00%	4.92%	4.91%
Employer (Normal Cost)	5.03%	5.02%	5.03%	5.02%
Employer (Plan 1 UAAL)	4.00%	3.39%	4.00%	3.39%
Total Employer	9.03%	8.41%	9.03%	8.41%
TRS				
Member*	6.00%	6.00%	4.96%	4.80%
Employer (Normal Cost)	5.73%	5.57%	5.73%	5.57%
Employer (Plan 1 UAAL)	4.48%	3.61%	4.48%	3.61%
Total Employer	10.21%	9.18%	10.21%	9.18%
SERS				
Member*	N/A	N/A	4.64%	4.37%
Employer (Normal Cost)	N/A	N/A	5.64%	5.37%
Employer (PERS Plan 1 UAAL)	N/A	N/A	4.00%	3.39%
Total Employer	N/A	N/A	9.64%	8.76%
PSERS				
Member	N/A	N/A	6.22%	6.32%
Employer (Normal Cost)	N/A	N/A	6.22%	6.32%
Employer (PERS Plan 1 UAAL)	N/A	N/A	4.00%	3.39%
Total Employer	N/A	N/A	10.22%	9.71%
LEOFF**				
Member	0.00%	0.00%	7.57%	7.57%
Employer	0.00%	0.00%	4.54%	4.54%
State (Normal Cost)	0.00%	0.00%	3.03%	3.03%
State (Plan 1 UAAL)	0.00%	0.00%	0.00%	0.00%
Total State	0.00%	0.00%	3.03%	3.03%
WSPRS				
Member	6.31%	6.39%	6.31%	6.39%
Employer (State)	7.63%	7.71%	7.63%	7.71%

Note: Employer rates exclude administrative expense rate.

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

**Values for 2010 were updated after the 2010 Actuarial Valuation Report (AVR) was published.

Development of 2011 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	11.03%	9.95%	11.73%	10.69%	10.28%	12.44%	0.00%	15.14%	13.94%
b. Member Normal Cost*	6.00%	4.92%	6.00%	4.96%	4.64%	6.22%	0.00%	7.57%	6.31%
c. Employer Contribution (a-b)	5.03%	5.03%	5.73%	5.73%	5.64%	6.22%	0.00%	7.57%	7.63%
d. Cost to Amortize UAAL	4.00%	4.00%	4.48%	4.48%	4.00%	4.00%	0.00%	0.00%	N/A
e. Total Employer Rate (c+d)**	9.03%	9.03%	10.21%	10.21%	9.64%	10.22%	0.00%	4.54%	7.63%

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 7.57% to 4.54%.

TRRS Plan 2 Maximum Member Contribution Rates				
Valuation Year	Prior Max	Supplemental	Source	New Max
2011	8.64%	0.00%	N/A	8.64%
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 L08	8.63%
2006	7.76%	0.79%	C 50 L 07	8.55%
2005	7.75%	0.01%	C 33 L 06	7.76%
2004	7.75%	0.00%	N/A	7.75%
2003	7.75%	0.00%	N/A	7.75%
2002	7.75%	0.00%	N/A	7.75%
2001	7.75%	0.00%	N/A	7.75%
2000	7.75%	0.00%	N/A	7.75%
1999	6.59%	1.16%	C 247 L 00	7.75%
1998	6.59%	0.00%	N/A	6.59%
1997	N/A	N/A	N/A	6.59%

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

WSPRS Plan 1/2 Maximum Member Contribution Rates				
Valuation Year	Prior Max	Supplemental	Source	New Max
2011	7.19%	0.00%	N/A	7.19%
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	\$188,319	\$87,391	\$22,892	\$6,466	\$65,000	\$5,678
b. Present Value of Fully Projected Benefits	\$27,337	\$9,762	\$3,696	\$455	\$8,718	\$994
c. Valuation Assets	20,997	7,141	2,872	141	6,621	949
d. Unfunded Fully Projected Benefits (b - c)	6,340	2,621	824	314	2,097	44
e. Past Liability Balance	63	239	84	0	0	10
f. Adjusted Unfunded (d - e)	\$6,277	\$2,382	\$740	\$314	\$2,097	\$34
Present Value of Projected Salaries to Current Members (PVS)						
g. Plan 1 PVS	N/A	N/A	N/A	N/A	N/A	\$460
h. Plan 2 PVS	56,848	6,188	4,463	2,526	16,910	312
i. Plan 3 PVS	13,874	35,644	7,017	N/A	N/A	N/A
j. Weighted PVS (2g + 2h + i)	\$127,569	\$48,021	\$15,943	\$5,052	\$33,821	\$1,543
k. Employee Normal Cost (f / j)	4.92%	4.96%	4.64%	6.22%	6.20%	2.19%
l. Employee Minimum Contribution Rate	3.84%	4.64%	4.05%	5.79%	7.57%	6.31%
m. Prior Year Employee Maximum Contribution Rate ¹	N/A	8.64%	N/A	N/A	N/A	7.19%
n. Employee Contribution Rate with Max/Min	4.92%	4.96%	4.64%	6.22%	7.57%	6.31%
o. Change In Plan Provisions (Laws of 2012)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
p. Employee Contribution Rate (n + o) ²	4.92%	4.96%	4.64%	6.22%	7.57%	6.31%
2. Calculation of Employer Normal Cost Rate						
a. Present Value of Fully Projected Benefits	\$27,337	\$9,762	\$3,696	\$455	\$8,718	\$994
b. Valuation Assets	20,997	7,141	2,872	141	6,621	949
c. Unfunded Benefits (a - b)	6,340	2,621	824	314	2,097	44
d. Present Value of Employee Contributions	2,797	307	207	157	1,049	17
e. Past Liability Balance	63	239	84	0	0	10
f. Employer Responsibility (c - d - e)	\$3,480	\$2,075	\$533	\$157	\$1,049	\$17
Present Value of Projected Salaries to Current Members (PVS)						
g. Plan 1 PVS	N/A	N/A	N/A	N/A	N/A	460
h. Plan 2 PVS	56,848	6,188	4,463	2,526	16,910	312
i. Plan 3 PVS	13,874	35,644	7,017	N/A	N/A	N/A
j. Total PVS (g + h + i)	\$70,721	\$41,833	\$11,480	\$2,526	\$16,910	\$772
k. Employer Normal Cost (f / j)	4.92%	4.96%	4.64%	6.22%	6.20%	2.19%
l. Employer Minimum Contribution Rate	3.84%	4.64%	4.05%	5.79%	7.57%	6.31%
m. Employer Contribution Rate with Minimum	4.92%	4.96%	4.64%	6.22%	7.57%	6.31%
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 2012)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
q. Employer Contribution Rate (m + n + o + p)	5.03%	5.73%	5.64%	6.22%	7.57%	7.63%
3. Normal Cost Rates Adopted for 2013-15⁴						
a. Employee Contribution Rate ⁵	4.92%	4.96%	4.64%	6.36%	8.41%	6.59%
b. Employer Contribution Rate ⁵	5.03%	5.73%	5.64%	6.36%	5.04%	7.91%
c. State Contribution Rate ⁵	N/A	N/A	N/A	N/A	3.37%	N/A
d. Total Contribution Rate (a + b + c)	9.95%	10.69%	10.28%	12.72%	16.82%	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 Plan 3 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	\$28,931	\$21,089	\$10,328
b.	Present Value of Fully Projected Benefits (PVFB)	\$12,722	\$9,313	\$4,150
c.	Valuation Assets	\$8,883	\$7,485	\$5,565
d.	Actuarial Present Value of Future Normal Costs	\$166	\$93	\$0
e.	Balance of Plan 1 Benefit Improvements After 2009	\$136	\$61	N/A
f.	UAAL (b - c - d -e)	\$3,537	\$1,675	(\$1,415)
g.	Expected UAAL Contributions to 2013	N/A	N/A	\$0
h.	Remaining UAAL (f - g)	\$3,537	\$1,675	(\$1,415)
i.	Amortization Date	N/A	N/A	6/30/2024
j.	Present Value of Projected Salaries*	\$91,727	\$38,709	\$14,911
k.	Contribution Rate Before Adjustments (h / j)	3.86%	4.33%	(9.49%)
l.	Minimum Contribution Rate	0.00%	0.00%	N/A
m.	Maximum Contribution Rate, 2013-2014**	5.25%	8.50%	N/A
n.	Preliminary Contribution Rate***	3.86%	4.33%	(9.49%)
o.	Plan 1 Benefit Improvements After 2009	0.14%	0.15%	N/A
p.	Change In Plan Provisions (Laws of 2012)	0.00%	0.00%	0.00%
q.	Contribution Rate to Amortize the UAAL (n + o + p)***	4.00%	4.48%	(9.49%)
Plan 1 UAAL Contribution Rates Adopted by PFC				
Contribution Rate Adopted for 2013-15		4.00%	4.48%	0.00%

Note: Totals may not agree due to rounding.

*Measured under the plan's amortization method.

**Maximum rates in 2014-2015 are: PERS 1 = 6.00%, TRS 1 = 9.50%.

***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	\$1,988	\$20,134	\$22,121	\$1,355	\$7,927	\$9,282
Termination	5	662	666	1	211	212
Death	16	188	203	7	69	76
Disability	4	131	136	0	8	9
Return of Contributions on Termination	2	276	278	0	14	14
Return of Contributions on Death	30	190	220	15	17	32
Total Active	\$2,045	\$21,580	\$23,624	\$1,379	\$8,245	\$9,624
Inactive Members						
Terminated	\$196	\$1,871	\$2,067	\$74	\$600	\$675
Service Retired	9,757	3,629	13,387	7,450	880	8,330
Disability Retired	127	102	229	87	10	97
Survivors	596	155	752	323	26	348
Total Inactive	\$10,678	\$5,757	\$16,434	\$7,934	\$1,516	\$9,450
Laws of 2012	0	(1)	(1)	0	0	0
2011 Total	\$12,722	\$27,336	\$40,058	\$9,313	\$9,762	\$19,075
2010 Total	\$12,721	\$26,041	\$38,762	\$9,305	\$9,111	\$18,416

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	\$2,602	\$394	\$248	\$6,832	\$7,080	\$442	
Termination	150	27	0	90	90	3	
Death	31	2	2	65	67	4	
Disability	13	2	1	402	403	2	
Return of Contributions on Termination	22	18	0	79	79	2	
Return of Contributions on Death	16	4	0	84	84	1	
Total Active	\$2,834	\$449	\$252	\$7,552	\$7,804	\$453	
Inactive Members							
Terminated	\$333	\$6	\$1	\$130	\$131	\$9	
Service Retired	503	0	1,666	901	2,567	490	
Disability Retired	11	0	1,745	84	1,829	6	
Survivors	14	0	487	50	537	37	
Total Inactive	\$862	\$6	\$3,899	\$1,166	\$5,065	\$541	
Laws of 2012	0	0	0	2	2	0	
2011 Total	\$3,696	\$455	\$4,150	\$8,720	\$12,870	\$994	
2010 Total*	\$3,461	\$425	\$4,401	\$8,204	\$12,605	\$954	

Note: Totals may not agree due to rounding.

*LEOFF 2 values for 2010 were updated after the 2010 Actuarial Valuation Report (AVR) was published.

Present Value of Accrued (Earned) Benefits*						
(Dollars in Millions)	PERS			TRS		
	Plan 1	Plan 2/3	Total	Plan 1	Plan 2/3	Total
Active Members						
Retirement	\$1,838	\$12,220	\$14,058	\$1,301	\$4,604	\$5,905
Termination	4	394	398	1	118	119
Death	15	117	133	7	41	48
Disability	4	79	83	0	5	5
Return of Contributions on Termination	2	142	143	0	6	6
Return of Contributions on Death	27	106	133	14	10	23
Total Active	\$1,889	\$13,058	\$14,948	\$1,324	\$4,782	\$6,106
Inactive Members						
Terminated	\$196	\$1,871	\$2,067	\$74	\$600	\$675
Service Retired	9,757	3,629	13,387	7,450	880	8,330
Disability Retired	127	102	229	87	10	97
Survivors	596	155	752	323	26	348
Total Inactive	\$10,678	\$5,757	\$16,434	\$7,934	\$1,516	\$9,450
Laws of 2012	0	(0)	(0)	0	0	0
2011 Total	\$12,567	\$18,815	\$31,382	\$9,258	\$6,299	\$15,557
2010 Total	\$12,531	\$17,272	\$29,803	\$9,231	\$5,708	\$14,938

Note: Totals may not agree due to rounding.

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

Present Value of Accrued (Earned) Benefits*							
(Continued)							
(Dollars in Millions)	SERS		PSERS		LEOFF		WSPRS
	Plan 2/3	Plan 2	Plan 1	Plan 2	Total		
Active Members							
Retirement	\$1,603	\$80	\$233	\$3,962	\$4,195	\$279	
Termination	92	9	0	53	53	2	
Death	20	1	2	46	48	4	
Disability	8	1	1	254	255	2	
Return of Contributions on Termination	12	9	0	46	46	1	
Return of Contributions on Death	10	1	0	48	48	1	
Total Active	\$1,745	\$101	\$236	\$4,409	\$4,646	\$288	
Inactive Members							
Terminated	\$333	\$6	\$1	\$130	\$131	\$9	
Service Retired	503	0	1,666	901	2,567	490	
Disability Retired	11	0	1,745	84	1,829	6	
Survivors	14	0	487	50	537	37	
Total Inactive	\$862	\$6	\$3,899	\$1,166	\$5,065	\$541	
Laws of 2012	0	0	0	1	1	0	
2011 Total	\$2,607	\$107	\$4,135	\$5,576	\$9,711	\$829	
2010 Total**	\$2,368	\$80	\$4,381	\$5,078	\$9,459	\$782	

Note: Totals may not agree due to rounding.

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

**LEOFF 2 values for 2010 were updated after the 2010 Actuarial Valuation Report (AVR) was published.

Fully Projected Benefit Payments					
PERS - Plan 1					
<i>(Dollars in Millions)</i>	Future	Present	Year	Future	Present
Year	Value	Value	Year	Value	Value
2011	\$1,220	\$1,174	2061	\$5	\$0
2012	1,235	1,101	2062	4	0
2013	1,243	1,028	2063	4	0
2014	1,243	953	2064	3	0
2015	1,238	879	2065	3	0
2016	1,231	810	2066	2	0
2017	1,217	742	2067	2	0
2018	1,197	677	2068	2	0
2019	1,173	615	2069	2	0
2020	1,145	556	2070	1	0
2021	1,114	501	2071	1	0
2022	1,080	451	2072	1	0
2023	1,046	404	2073	1	0
2024	1,010	362	2074	1	0
2025	972	323	2075	1	0
2026	934	287	2076	1	0
2027	894	255	2077	1	0
2028	853	226	2078	0	0
2029	812	199	2079	0	0
2030	771	175	2080	0	0
2031	729	153	2081	0	0
2032	688	134	2082	0	0
2033	646	117	2083	0	0
2034	603	101	2084	0	0
2035	560	87	2085	0	0
2036	516	74	2086	0	0
2037	472	63	2087	0	0
2038	429	53	2088	0	0
2039	386	44	2089	0	0
2040	344	37	2090	0	0
2041	304	30	2091	0	0
2042	266	24	2092	0	0
2043	231	19	2093	0	0
2044	198	15	2094	0	0
2045	168	12	2095	0	0
2046	141	9	2096	0	0
2047	117	7	2097	0	0
2048	97	6	2098	0	0
2049	79	4	2099	0	0
2050	64	3	2100	0	0
2051	52	2	2101	0	0
2052	41	2	2102	0	0
2053	33	1	2103	0	0
2054	26	1	2104	0	0
2055	21	1	2105	0	0
2056	16	1	2106	0	0
2057	13	0	2107	0	0
2058	10	0	2108	0	0
2059	8	0	2109	0	0
2060	\$7	\$0	2110	\$0	\$0
			Total	\$28,931	\$12,722

Fully Projected Benefit Payments					
PERS - Plan 2/3					
(Dollars in Millions)	Future	Present		Future	Present
Year	Value	Value	Year	Value	Value
2011	\$495	\$477	2061	\$2,482	\$53
2012	572	510	2062	2,307	46
2013	683	565	2063	2,136	39
2014	809	620	2064	1,968	34
2015	951	675	2065	1,804	29
2016	1,102	725	2066	1,646	24
2017	1,258	767	2067	1,493	20
2018	1,429	808	2068	1,346	17
2019	1,606	841	2069	1,206	14
2020	1,796	872	2070	1,073	12
2021	1,988	895	2071	948	10
2022	2,175	907	2072	831	8
2023	2,367	915	2073	723	6
2024	2,564	919	2074	623	5
2025	2,758	916	2075	532	4
2026	2,948	907	2076	451	3
2027	3,131	893	2077	378	2
2028	3,311	875	2078	314	2
2029	3,486	854	2079	257	1
2030	3,646	828	2080	209	1
2031	3,807	801	2081	168	1
2032	3,963	773	2082	134	1
2033	4,141	748	2083	105	0
2034	4,311	722	2084	81	0
2035	4,418	686	2085	63	0
2036	4,508	649	2086	48	0
2037	4,607	614	2087	36	0
2038	4,720	583	2088	27	0
2039	4,803	550	2089	19	0
2040	4,841	514	2090	13	0
2041	4,867	479	2091	10	0
2042	4,884	445	2092	7	0
2043	4,903	414	2093	5	0
2044	4,900	384	2094	3	0
2045	4,844	352	2095	2	0
2046	4,771	321	2096	1	0
2047	4,684	292	2097	1	0
2048	4,583	265	2098	0	0
2049	4,468	239	2099	0	0
2050	4,338	215	2100	0	0
2051	4,195	193	2101	0	0
2052	4,041	172	2102	0	0
2053	3,880	153	2103	0	0
2054	3,714	136	2104	0	0
2055	3,542	120	2105	0	0
2056	3,368	106	2106	0	0
2057	3,191	93	2107	0	0
2058	3,013	81	2108	0	0
2059	2,836	71	2109	0	0
2060	\$2,658	\$62	2110	\$0	\$0
			Total	\$188,319	\$27,336

Fully Projected Benefit Payments					
TRIS - Plan 1					
<i>(Dollars in Millions)</i>	Future	Present		Future	Present
Year	Value	Value	Year	Value	Value
2011	\$888	\$855	2061	\$3	\$0
2012	908	810	2062	2	0
2013	919	760	2063	2	0
2014	922	707	2064	2	0
2015	919	653	2065	2	0
2016	910	599	2066	1	0
2017	897	547	2067	1	0
2018	880	497	2068	1	0
2019	860	450	2069	1	0
2020	837	406	2070	1	0
2021	812	366	2071	1	0
2022	786	328	2072	1	0
2023	759	293	2073	1	0
2024	731	262	2074	1	0
2025	702	233	2075	1	0
2026	672	207	2076	1	0
2027	642	183	2077	1	0
2028	612	162	2078	0	0
2029	581	142	2079	0	0
2030	551	125	2080	0	0
2031	522	110	2081	0	0
2032	493	96	2082	0	0
2033	464	84	2083	0	0
2034	435	73	2084	0	0
2035	406	63	2085	0	0
2036	376	54	2086	0	0
2037	346	46	2087	0	0
2038	316	39	2088	0	0
2039	285	33	2089	0	0
2040	255	27	2090	0	0
2041	226	22	2091	0	0
2042	198	18	2092	0	0
2043	171	14	2093	0	0
2044	146	11	2094	0	0
2045	124	9	2095	0	0
2046	104	7	2096	0	0
2047	86	5	2097	0	0
2048	70	4	2098	0	0
2049	57	3	2099	0	0
2050	45	2	2100	0	0
2051	36	2	2101	0	0
2052	29	1	2102	0	0
2053	22	1	2103	0	0
2054	17	1	2104	0	0
2055	13	0	2105	0	0
2056	10	0	2106	0	0
2057	8	0	2107	0	0
2058	6	0	2108	0	0
2059	5	0	2109	0	0
2060	\$4	\$0	2110	\$0	\$0
			Total	\$21,089	\$9,313

Fully Projected Benefit Payments					
TRS - Plan 2/3					
<i>(Dollars in Millions)</i>	Future	Present		Future	Present
Year	Value	Value	Year	Value	Value
2011	\$113	\$109	2061	\$1,548	\$33
2012	136	121	2062	1,466	29
2013	175	145	2063	1,382	26
2014	219	168	2064	1,297	22
2015	265	188	2065	1,212	19
2016	315	207	2066	1,125	17
2017	367	224	2067	1,040	14
2018	422	239	2068	954	12
2019	479	251	2069	871	10
2020	540	262	2070	789	9
2021	604	272	2071	709	7
2022	662	276	2072	633	6
2023	729	282	2073	559	5
2024	801	287	2074	490	4
2025	871	289	2075	426	3
2026	942	290	2076	366	3
2027	1,014	289	2077	311	2
2028	1,091	288	2078	262	2
2029	1,166	286	2079	217	1
2030	1,243	282	2080	178	1
2031	1,327	279	2081	145	1
2032	1,403	274	2082	117	1
2033	1,489	269	2083	93	0
2034	1,593	267	2084	73	0
2035	1,668	259	2085	56	0
2036	1,741	250	2086	43	0
2037	1,818	242	2087	33	0
2038	1,897	234	2088	24	0
2039	1,991	228	2089	17	0
2040	2,060	219	2090	12	0
2041	2,121	209	2091	9	0
2042	2,175	198	2092	6	0
2043	2,223	188	2093	4	0
2044	2,270	178	2094	2	0
2045	2,286	166	2095	1	0
2046	2,290	154	2096	1	0
2047	2,290	143	2097	0	0
2048	2,281	132	2098	0	0
2049	2,261	121	2099	0	0
2050	2,232	111	2100	0	0
2051	2,194	101	2101	0	0
2052	2,149	92	2102	0	0
2053	2,098	83	2103	0	0
2054	2,043	75	2104	0	0
2055	1,982	67	2105	0	0
2056	1,918	60	2106	0	0
2057	1,850	54	2107	0	0
2058	1,779	48	2108	0	0
2059	1,705	43	2109	0	0
2060	\$1,628	\$38	2110	\$0	\$0
			Total	\$87,391	\$9,762

Fully Projected Benefit Payments					
SERS - Plan 2/3					
<i>(Dollars in Millions)</i>	Future	Present		Future	Present
Year	Value	Value	Year	Value	Value
2011	\$60	\$58	2061	\$240	\$5
2012	76	68	2062	220	4
2013	93	77	2063	202	4
2014	111	85	2064	185	3
2015	131	93	2065	168	3
2016	153	101	2066	153	2
2017	176	107	2067	138	2
2018	203	115	2068	124	2
2019	230	121	2069	111	1
2020	258	126	2070	99	1
2021	287	129	2071	88	1
2022	316	132	2072	78	1
2023	345	133	2073	68	1
2024	376	135	2074	59	0
2025	404	134	2075	51	0
2026	430	132	2076	44	0
2027	454	130	2077	38	0
2028	477	126	2078	32	0
2029	500	123	2079	27	0
2030	521	118	2080	22	0
2031	538	113	2081	18	0
2032	554	108	2082	15	0
2033	574	104	2083	12	0
2034	588	98	2084	9	0
2035	596	92	2085	7	0
2036	600	86	2086	6	0
2037	605	81	2087	5	0
2038	612	76	2088	3	0
2039	614	70	2089	3	0
2040	611	65	2090	2	0
2041	606	60	2091	1	0
2042	600	55	2092	1	0
2043	596	50	2093	1	0
2044	586	46	2094	0	0
2045	573	42	2095	0	0
2046	557	37	2096	0	0
2047	541	34	2097	0	0
2048	524	30	2098	0	0
2049	504	27	2099	0	0
2050	484	24	2100	0	0
2051	462	21	2101	0	0
2052	440	19	2102	0	0
2053	417	16	2103	0	0
2054	393	14	2104	0	0
2055	370	13	2105	0	0
2056	347	11	2106	0	0
2057	324	9	2107	0	0
2058	302	8	2108	0	0
2059	280	7	2109	0	0
2060	\$260	\$6	2110	\$0	\$0
			Total	\$22,892	\$3,696

Fully Projected Benefit Payments					
PSERS - Plan 2					
<i>(Dollars in Millions)</i>	Future	Present		Future	Present
Year	Value	Value	Year	Value	Value
2011	\$3	\$3	2061	\$154	\$3
2012	3	2	2062	147	3
2013	3	2	2063	140	3
2014	3	2	2064	132	2
2015	3	2	2065	124	2
2016	4	3	2066	116	2
2017	5	3	2067	108	1
2018	6	3	2068	99	1
2019	7	4	2069	90	1
2020	9	4	2070	82	1
2021	11	5	2071	73	1
2022	15	6	2072	65	1
2023	18	7	2073	57	0
2024	21	8	2074	50	0
2025	25	8	2075	42	0
2026	29	9	2076	36	0
2027	33	10	2077	30	0
2028	38	10	2078	25	0
2029	46	11	2079	20	0
2030	52	12	2080	16	0
2031	58	12	2081	12	0
2032	66	13	2082	10	0
2033	74	13	2083	7	0
2034	82	14	2084	5	0
2035	89	14	2085	4	0
2036	96	14	2086	3	0
2037	103	14	2087	2	0
2038	113	14	2088	1	0
2039	122	14	2089	1	0
2040	131	14	2090	1	0
2041	139	14	2091	0	0
2042	149	14	2092	0	0
2043	158	13	2093	0	0
2044	166	13	2094	0	0
2045	174	13	2095	0	0
2046	180	12	2096	0	0
2047	186	12	2097	0	0
2048	190	11	2098	0	0
2049	193	10	2099	0	0
2050	194	10	2100	0	0
2051	194	9	2101	0	0
2052	193	8	2102	0	0
2053	191	8	2103	0	0
2054	189	7	2104	0	0
2055	186	6	2105	0	0
2056	182	6	2106	0	0
2057	177	5	2107	0	0
2058	172	5	2108	0	0
2059	167	4	2109	0	0
2060	\$161	\$4	2110	\$0	\$0
			Total	\$6,466	\$455

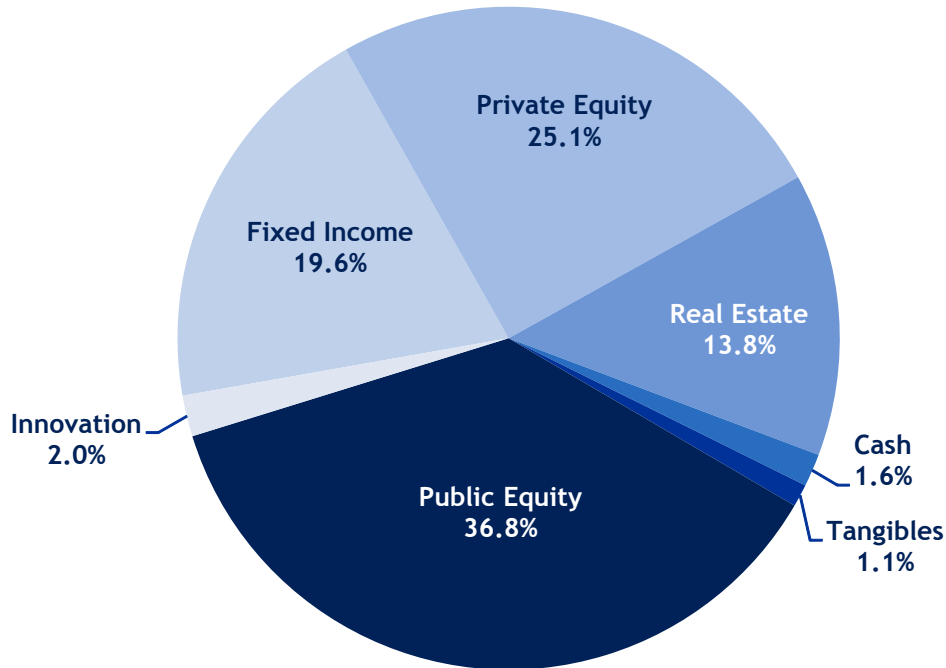
Fully Projected Benefit Payments					
LEOFF - Plan 1					
<i>(Dollars in Millions)</i>	Future	Present		Future	Present
Year	Value	Value	Year	Value	Value
2011	\$343	\$330	2061	\$1	\$0
2012	352	314	2062	1	0
2013	360	297	2063	1	0
2014	365	280	2064	1	0
2015	370	263	2065	0	0
2016	374	246	2066	0	0
2017	376	230	2067	0	0
2018	377	213	2068	0	0
2019	378	198	2069	0	0
2020	377	183	2070	0	0
2021	376	169	2071	0	0
2022	373	156	2072	0	0
2023	370	143	2073	0	0
2024	365	131	2074	0	0
2025	360	119	2075	0	0
2026	353	109	2076	0	0
2027	346	99	2077	0	0
2028	337	89	2078	0	0
2029	326	80	2079	0	0
2030	315	72	2080	0	0
2031	302	64	2081	0	0
2032	289	56	2082	0	0
2033	274	49	2083	0	0
2034	258	43	2084	0	0
2035	241	37	2085	0	0
2036	224	32	2086	0	0
2037	206	27	2087	0	0
2038	188	23	2088	0	0
2039	170	19	2089	0	0
2040	152	16	2090	0	0
2041	134	13	2091	0	0
2042	118	11	2092	0	0
2043	102	9	2093	0	0
2044	88	7	2094	0	0
2045	74	5	2095	0	0
2046	62	4	2096	0	0
2047	52	3	2097	0	0
2048	42	2	2098	0	0
2049	35	2	2099	0	0
2050	28	1	2100	0	0
2051	22	1	2101	0	0
2052	17	1	2102	0	0
2053	14	1	2103	0	0
2054	11	0	2104	0	0
2055	8	0	2105	0	0
2056	6	0	2106	0	0
2057	5	0	2107	0	0
2058	4	0	2108	0	0
2059	3	0	2109	0	0
2060	\$2	\$0	2110	\$0	\$0
			Total	\$10,328	\$4,150

Fully Projected Benefit Payments					
LEOFF - Plan 2					
(Dollars in Millions)	Future	Present		Future	Present
Year	Value	Value	Year	Value	Value
2011	\$96	\$93	2061	\$1,008	\$26
2012	123	110	2062	933	23
2013	153	128	2063	859	19
2014	186	144	2064	786	16
2015	222	160	2065	714	14
2016	261	175	2066	645	12
2017	301	188	2067	577	10
2018	344	200	2068	513	8
2019	391	212	2069	452	7
2020	440	221	2070	394	5
2021	491	230	2071	340	4
2022	548	238	2072	291	3
2023	609	246	2073	246	3
2024	672	253	2074	205	2
2025	737	258	2075	169	2
2026	804	262	2076	137	1
2027	875	265	2077	110	1
2028	947	267	2078	87	1
2029	1,020	268	2079	67	0
2030	1,094	267	2080	51	0
2031	1,166	265	2081	39	0
2032	1,239	262	2082	29	0
2033	1,311	258	2083	21	0
2034	1,380	252	2084	15	0
2035	1,446	246	2085	10	0
2036	1,508	238	2086	7	0
2037	1,565	230	2087	5	0
2038	1,619	222	2088	3	0
2039	1,668	212	2089	2	0
2040	1,707	202	2090	1	0
2041	1,739	192	2091	1	0
2042	1,764	181	2092	1	0
2043	1,781	170	2093	0	0
2044	1,791	159	2094	0	0
2045	1,790	148	2095	0	0
2046	1,781	137	2096	0	0
2047	1,766	126	2097	0	0
2048	1,745	116	2098	0	0
2049	1,717	106	2099	0	0
2050	1,681	97	2100	0	0
2051	1,639	88	2101	0	0
2052	1,593	79	2102	0	0
2053	1,542	71	2103	0	0
2054	1,485	64	2104	0	0
2055	1,426	57	2105	0	0
2056	1,363	51	2106	0	0
2057	1,296	45	2107	0	0
2058	1,226	40	2108	0	0
2059	1,155	35	2109	0	0
2060	\$1,082	\$30	2110	\$0	\$0
			Total	\$65,000	\$8,720

Fully Projected Benefit Payments					
WSPRS - Plan 1/2					
(Dollars in Millions)	Future Value	Present Value	Year	Future Value	Present Value
2011	\$41	\$40	2061	\$74	\$2
2012	44	39	2062	69	1
2013	46	38	2063	63	1
2014	49	38	2064	57	1
2015	52	37	2065	52	1
2016	56	37	2066	47	1
2017	60	36	2067	41	1
2018	63	36	2068	37	0
2019	67	35	2069	32	0
2020	71	34	2070	28	0
2021	74	33	2071	24	0
2022	78	33	2072	20	0
2023	83	32	2073	17	0
2024	87	31	2074	14	0
2025	91	30	2075	12	0
2026	95	29	2076	10	0
2027	99	28	2077	8	0
2028	103	27	2078	6	0
2029	107	26	2079	5	0
2030	110	25	2080	4	0
2031	114	24	2081	3	0
2032	117	23	2082	2	0
2033	121	22	2083	1	0
2034	124	21	2084	1	0
2035	127	20	2085	1	0
2036	129	19	2086	1	0
2037	131	17	2087	0	0
2038	132	16	2088	0	0
2039	133	15	2089	0	0
2040	133	14	2090	0	0
2041	133	13	2091	0	0
2042	133	12	2092	0	0
2043	133	11	2093	0	0
2044	132	10	2094	0	0
2045	132	10	2095	0	0
2046	130	9	2096	0	0
2047	129	8	2097	0	0
2048	127	7	2098	0	0
2049	125	7	2099	0	0
2050	122	6	2100	0	0
2051	120	6	2101	0	0
2052	117	5	2102	0	0
2053	113	4	2103	0	0
2054	109	4	2104	0	0
2055	105	4	2105	0	0
2056	101	3	2106	0	0
2057	96	3	2107	0	0
2058	91	2	2108	0	0
2059	85	2	2109	0	0
2060	\$80	\$2	2110	\$0	\$0
			Total	\$5,678	\$994

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.

Public 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						
<i>(Dollars in Millions)</i>	PERS			TRS		
	Plan 1	Plan 2/3*		Plan 1	Plan 2/3*	
	Fund 631	Fund 641	Total	Fund 632	Fund 642	Total
2010 Market Value	\$7,624	\$16,367	\$23,991	\$6,402	\$5,547	\$11,949
Revenue						
Contributions						
Employee	29	264	293	18	22	40
Employer/State	146	328	474	97	168	265
Total Contributions	174	592	766	114	190	305
Investment Return	1,523	3,468	4,992	1,280	1,175	2,455
Restorations	10	18	28	8	1	9
Transfers In	0	4	4	0	1	1
Miscellaneous	0	(0)	(0)	0	(0)	(0)
Total Revenue	\$1,707	\$4,083	\$5,790	\$1,402	\$1,367	\$2,769
Disbursements						
Monthly Benefits**	\$1,150	\$311	\$1,460	\$900	\$72	\$972
Refunds	3	34	37	2	2	4
Total Benefits	1,153	345	1,498	902	74	976
Transfers Out	0	8	8	0	0	0
Expenses	0	1	1	0	0	0
Total Disbursements	\$1,154	\$353	\$1,507	\$902	\$75	\$977
Payables	\$0	\$0	\$0	\$0	\$0	\$0
2011 Market Value	\$8,178	\$20,097	\$28,274	\$6,902	\$6,839	\$13,741
2011 Actuarial Value	\$8,883	\$20,997	\$29,880	\$7,485	\$7,141	\$14,626
Ratio (AV/MV)	109%	104%	106%	108%	104%	106%

Note: Totals may not agree due to rounding.

*Defined Benefit portion only.

**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	
2010 Market Value	\$2,237	\$93	\$4,585	\$5,081	\$9,667	\$764	\$48,700
Revenue							
Contributions							
Employee	19	15	0	131	131	4	502
Employer/State	62	16	0	132	132	5	954
Total Contributions	82	31	0	263	263	9	1,456
Investment Return	473	21	938	1,084	2,022	159	10,121
Restorations	0	0	1	5	6	1	45
Transfers In	0	0	0	3	3	0	9
Miscellaneous	(0)	0	0	0	0	0	(0)
Total Revenue	\$555	\$52	\$939	\$1,355	\$2,294	\$169	\$11,631
Disbursements							
Monthly Benefits	43	0	339	62	401	38	2,915
Refunds	2	2	0	8	8	0	54
Total Benefits	46	2	339	70	409	39	2,969
Transfers Out	0	0	0	0	0	0	9
Expenses	0	0	0	1	1	0	3
Total Disbursements	\$46	\$2	\$339	\$71	\$410	\$39	\$2,980
Payables	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011 Market Value	\$2,746	\$143	\$5,185	\$6,366	\$11,550	\$895	\$57,350
2011 Actuarial Value	\$2,872	\$141	\$5,565	\$6,621	\$12,186	\$949	\$60,654
Ratio (AV/MV)	105%	98%	107%	104%	106%	106%	106%

Note: Totals may not agree due to rounding.

*Defined Benefit portion only.

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 6/30/2011	\$8,178	\$20,097	\$6,902	\$6,839	\$2,746	
b.	Deferred Gains and (Losses)						
Plan Year Ending	Years Deferred	Years Remaining					
6/30/2011	8	7	\$835	\$1,889	\$701	\$641	\$258
6/30/2010	6	4	275	487	226	164	67
6/30/2009	8	5	(1,997)	(3,428)	(1,667)	(1,167)	(474)
6/30/2008	8	4	(506)	(820)	(424)	(283)	(115)
6/30/2007	8	3	400	595	338	210	85
9/30/2006	8	2	183	248	154	87	35
9/30/2005	8	1	104	129	88	45	18
Total Deferral			(\$706)	(\$900)	(\$583)	(\$301)	(\$126)
c.	Market Value less Deferral (a-b)	\$8,883	\$20,997	\$7,485	\$7,141	\$2,872	
d.	70% of Market Value of Assets	\$5,724	\$14,068	\$4,831	\$4,787	\$1,922	
e.	130% of Market Value of Assets	\$10,631	\$26,126	\$8,973	\$8,891	\$3,570	
f.	Actuarial Value of Assets**	\$8,883	\$20,997	\$7,485	\$7,141	\$2,872	

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 (Continued)							
(Dollars in Millions)		PSERS 2	LEOFF 1	LEOFF 2	WSPRS	Total	
a.	Market Value at 6/30/2011	\$143	\$5,185	\$6,366	\$895	\$57,350	
b.	Deferred Gains and (Losses)						
Plan Year Ending	Years Deferred	Years Remaining					
6/30/2011	8	7	\$11	\$513	\$612	\$87	\$5,547
6/30/2010	3, 5, 6*	1, 3, 4*	1	156	131	25	1,531
6/30/2009	8	5	(8)	(1,139)	(1,033)	(177)	(11,090)
6/30/2008	8	4	(1)	(285)	(246)	(44)	(2,724)
6/30/2007	8	3	0	223	174	33	2,058
9/30/2006	2, 8**	0, 2**	0	98	71	14	892
9/30/2005	8	1	0	54	36	8	482
Total Deferral			\$2	(\$381)	(\$255)	(\$55)	(\$3,304)
c.	Market Value less Deferral (a-b)	\$141	\$5,565	\$6,621	\$949	\$60,654	
d.	70% of Market Value of Assets	\$100	\$3,629	\$4,456	\$626	\$40,145	
e.	130% of Market Value of Assets	\$186	\$6,740	\$8,275	\$1,163	\$74,555	
f.	Actuarial Value of Assets***	\$141	\$5,565	\$6,621	\$949	\$60,654	

Note: Totals may not agree due to rounding.

*PSERS Plan 2 = 3 years deferred, 1 year remaining; LEOFF Plan 2 = 5 years deferred, 3 years remaining; all other plans = 6 years deferred, 4 years remaining.

**PSERS Plan 2 = 2 years deferred, 0 years remaining; all other plans = 8 years deferred, 2 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. 2010 Market Value (at WSIB)	\$7,624	\$16,334	\$6,403	\$5,527	\$2,229
b. Total Cash Flow	(970)	255	(778)	111	33
c. 2011 Market Value (at WSIB)	8,180	20,061	6,905	6,817	2,737
d. Actual Return (c - b - a)	\$1,525	\$3,472	\$1,281	\$1,178	\$474
e. Weighted Asset Amount	\$7,127	\$16,415	\$5,991	\$5,567	\$2,239
f. Expected Return (8% x e)	570	1,313	479	445	179
g. Investment Gain/(Loss) for Prior Year (d - f)	955	2,159	801	733	295
h. Dollar-Weighted Rate of Return	21.37%	21.16%	21.35%	21.17%	21.19%

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. 2010 Market Value (at WSIB)	\$91	\$4,585	\$5,066	\$763	\$48,623
b. Total Cash Flow	29	(339)	198	(28)	(1,488)
c. 2011 Market Value (at WSIB)	141	5,185	6,349	894	57,268
d. Actual Return (c - b - a)	\$21	\$938	\$1,085	\$159	\$10,134
e. Weighted Asset Amount	\$105	\$4,405	\$5,150	\$748	\$47,747
f. Expected Return (8% x e)*	8	352	386	60	3,794
g. Investment Gain/(Loss) for Prior Year (d - f)	13	586	699	99	6,340
h. Dollar-Weighted Rate of Return	20.35%	21.29%	21.08%	21.23%	21.22%

Note: Totals may not agree due to rounding.

* The expected return for LEOFF 2 is (7.5% x e).

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 Projected Unit Credit (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 the funded status on an actuarial value basis as the ratio of the AVA to the PUC liability calculated using the 7.9 percent valuation interest rate assumption (7.5 percent for the Law Enforcement Officers' and Fire Fighters' [LEOFF] Retirement Plan 2). We assume the plan is ongoing and, therefore, we use the same long-term assumptions to develop the liabilities as we used for determining the contribution requirements of the plan. 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. To determine the 2011 investment gains or losses, we used an investment return assumption of 7.5 percent for LEOFF 2. For all plans except LEOFF 2, we used an investment return assumption of 8 percent because it was the assumption in place for the measurement period (investment returns from July 1, 2010, through June 30, 2011). We will use an investment return assumption of 7.9 percent for next year's measurement period (7.5 percent for LEOFF 2). The AVA provides a more stable measure of the plan's assets on an ongoing 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 AVA 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	\$12,567	\$18,815	\$9,258	\$6,299	\$2,607	\$107	\$4,135	\$5,576	\$829	\$60,193
Valuation Assets	\$8,883	\$20,997	\$7,485	\$7,141	\$2,872	\$141	\$5,565	\$6,621	\$949	\$60,654
Unfunded Liability	\$3,684	(\$2,182)	\$1,773	(\$842)	(\$265)	(\$34)	(\$1,430)	(\$1,044)	(\$120)	(\$461)
Funded Ratio										
2011 **	71%	112%	81%	113%	110%	132%	135%	119%	115%	101%
2010 ***	74%	113%	84%	116%	113%	129%	127%	119%	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 7.9% (7.5% for LEOFF 2). All assets have been valued under the actuarial asset method.

**Assumptions changed.

***LEOFF 2 values for 2010 were updated after the 2010 Actuarial Valuation Report (AVR) was published.

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 varying interest rates to show this sensitivity.

Funded Status at a 1% Lower Interest Rate Assumption*										
<i>(Dollars in Millions)</i>	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	\$13,616	\$21,934	\$10,029	\$7,467	\$3,030	\$133	\$4,523	\$6,645	\$950	\$68,327
Valuation Assets	\$8,883	\$20,997	\$7,485	\$7,141	\$2,872	\$141	\$5,565	\$6,621	\$949	\$60,654
Unfunded Liability	\$4,732	\$937	\$2,544	\$326	\$158	(\$8)	(\$1,043)	\$24	\$1	\$7,673
Funded Ratio										
2011	65%	96%	75%	96%	95%	106%	123%	100%	100%	89%
2010**	68%	96%	78%	97%	96%	103%	116%	99%	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 6.9% (6.5% for LEOFF 2). All assets have been valued under the actuarial asset method.

**LEOFF 2 values for 2010 were updated after the 2010 Actuarial Valuation Report (AVR) was published.

Funded Status at a 1% Higher Interest Rate Assumption*										
<i>(Dollars in Millions)</i>	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	\$11,657	\$16,314	\$8,589	\$5,378	\$2,266	\$87	\$3,802	\$4,737	\$731	\$53,561
Valuation Assets	\$8,883	\$20,997	\$7,485	\$7,141	\$2,872	\$141	\$5,565	\$6,621	\$949	\$60,654
Unfunded Liability	\$2,774	(\$4,683)	\$1,104	(\$1,763)	(\$607)	(\$53)	(\$1,763)	(\$1,884)	(\$218)	(\$7,093)
Funded Ratio										
2011	76%	129%	87%	133%	127%	161%	146%	140%	130%	113%
2010**	80%	130%	91%	136%	130%	157%	139%	141%	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 8.9% (8.5% for LEOFF 2). All assets have been valued under the actuarial asset method.

**LEOFF 2 values for 2010 were updated after the 2010 Actuarial Valuation Report (AVR) was published.

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 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 ongoing, 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 ongoing 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 table on the right displays the market value funded status for each plan as described above.

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.

Funded Status on a Market Value Basis*				
(Dollars in Millions)	PERS	TRS	LEOFF	
	Plan 1	Plan 1	Plan 1	
Projected Unit Credit Liability	\$16,106	\$11,860	\$5,458	
Market Value of Assets	8,178	6,902	5,185	
Unfunded Liability	\$7,929	\$4,958	\$273	
Funded Ratio				
	2011	51%	58%	95%
	2010	49%	56%	82%
	2009	43%	46%	76%
	2008	60%	65%	107%
	2007	66%	70%	114%
	2006	64%	67%	102%
	2005	61%	63%	94%
	2004	59%	60%	82%

Note: Totals may not agree due to rounding.

* Liabilities have been valued using an interest rate of 5% while assets are their market value. The 5% interest rate approximates the "risk-free" rate of return on assets while maintaining consistency with the 3% inflation assumption used to project future benefit payments. This method was not used to determine contribution requirements. Prior to 2011, liabilities were valued at 5.5%.

Actuarial Gains/Losses

The next three tables display actuarial gains and losses, expressed as contribution rate changes. Actuaries use gain/loss analysis to compare actual changes to assumed changes in assets, liabilities, and salaries from various sources. We also use this analysis to determine:

- ❖ The accuracy of our valuation model and annual processing.
- ❖ Why contribution rates changed.
- ❖ To determine the reasonableness of the actuarial assumptions.

Actuarial gains will reduce contribution rates; actuarial losses will increase contribution rates. Under a reasonable set of actuarial assumptions, actuarial gains and losses will offset over long-term experience periods.

Change in Employer and State Contribution Rate by Source						
Change in Employer Rate	PERS	TRS	SERS*	PSERS*	LEOFF**	WSPRS
2010 Contribution Rate Before Laws of 2011	8.23%	9.04%	8.62%	9.58%	(5.02%)	7.71%
Remove Rate Floor / Ceiling	0.00%	0.00%	0.00%	0.00%	(0.77%)	(4.93%)
Remove Plan 1 Benefit Improvements After 2009	0.00%	0.00%	0.00%	0.00%	N/A	N/A
Prior Employer Liability	(0.11%)	(0.77%)	(1.00%)	0.00%	0.00%	(1.32%)
2010 Update Adjustment***	N/A	N/A	N/A	N/A	0.18%	N/A
2010 Adjusted Contribution Rate	8.12%	8.27%	7.62%	9.58%	(5.61%)	1.46%
Liability Gains/Losses	(0.11%)	0.34%	0.02%	0.07%	(0.67%)	(0.02%)
Asset Gains/Losses	0.76%	1.06%	0.52%	(0.01%)	0.56%	0.54%
Present Value of Future Salaries Gains/Losses	(0.15%)	(0.54%)	(0.26%)	(0.13%)	(0.23%)	0.00%
Incremental Changes	0.19%	0.22%	0.10%	(0.02%)	(1.11%)	0.26%
Other Gains/Losses	(0.03%)	(0.06%)	0.50%	0.59%	0.05%	(0.05%)
Total Change	0.66%	1.02%	0.88%	0.50%	(1.40%)	0.73%
2011 Preliminary Contribution Rate	8.78%	9.29%	8.50%	10.08%	(7.01%)	2.19%
Increase from Applied Rate Floor	0.00%	0.00%	0.00%	0.00%	0.55%	4.12%
Decrease from Applied Rate Ceiling	0.00%	0.00%	0.00%	0.00%	0.00%	N/A
Increase from Plan 1 Benefit Improvements After 2009	0.14%	0.15%	0.14%	0.14%	N/A	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 2012	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011 Adjusted Contribution Rate	9.03%	10.21%	9.64%	10.22%	(6.46%)	7.63%

*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.

***LEOFF values for 2010 were updated after the 2010 Actuarial Valuation Report (AVR) was published.

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

Change in Normal Costs	PERS	TRS	SERS	PSERS	LEOFF*	WSPRS**
2010 Normal Cost Before Laws of 2011	4.97%	5.56%	5.36%	6.32%	2.94%	7.71%
Remove Rate Floor / Ceiling	0.00%	0.00%	0.00%	0.00%	(0.77%)	(4.93%)
Remove Prior Employer Liability	(0.11%)	(0.77%)	(1.00%)	0.00%	0.00%	(1.32%)
2010 Update Adjustment***	N/A	N/A	N/A	N/A	0.38%	N/A
2010 Adjusted Normal Cost Rate	4.86%	4.79%	4.36%	6.32%	2.55%	1.46%
Liabilities						
Salaries	(0.57%)	(0.55%)	(0.49%)	(0.30%)	(0.20%)	(1.20%)
Termination	(0.09%)	(0.18%)	(0.05%)	(0.08%)	0.00%	0.00%
Retirement	0.02%	0.05%	0.03%	0.00%	(0.01%)	(0.20%)
Growth / Return to Work	0.33%	0.71%	0.47%	0.47%	0.14%	0.41%
Other Liabilities	0.09%	0.06%	0.06%	(0.02%)	0.03%	0.97%
Total Liability Gains/Losses	(0.22%)	0.09%	0.02%	0.07%	(0.04%)	(0.02%)
Asset Gains/Losses	0.32%	0.39%	0.52%	(0.01%)	0.00%	0.54%
Present Value of Future Salaries Gains/Losses	(0.04%)	(0.28%)	(0.26%)	(0.13%)	(0.04%)	0.00%
Incremental Changes						
Plan Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Method Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Assumption Change	0.04%	0.03%	0.09%	(0.02%)	0.00%	0.25%
Correction Change	0.00%	0.00%	0.01%	0.00%	0.00%	0.01%
Total Incremental Changes Gains/Losses	0.04%	0.03%	0.10%	(0.02%)	0.00%	0.26%
Other Gains/Losses	(0.04%)	(0.06%)	(0.10%)	(0.01%)	0.01%	(0.05%)
Total Change	0.06%	0.17%	0.28%	(0.10%)	(0.07%)	0.73%
2011 Preliminary Normal Cost	4.92%	4.96%	4.64%	6.22%	2.48%	2.19%
Increase from Applied Rate Floor	0.00%	0.00%	0.00%	0.00%	0.55%	4.12%
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 2012	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011 Adjusted Normal Cost	5.03%	5.73%	5.64%	6.22%	3.03%	7.63%

*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.

***LEOFF values for 2010 were updated after the 2010 Actuarial Valuation Report (AVR) was published.

Change in Employer and State Plan 1 UAAL Rate by Source						
Change in UAAL Rate	PERS	TRS	SERS*	PSERS*	LEOFF**	WSPRS
2010 UAAL Rate Before Laws of 2011	3.26%	3.48%	3.26%	3.26%	(7.96%)	N/A
Remove Rate Floor / Ceiling	0.00%	0.00%	0.00%	0.00%	0.00%	N/A
Remove Plan 1 Benefit Improvements After 2009	0.00%	0.00%	0.00%	0.00%	N/A	N/A
2010 Update Adjustment***	N/A	N/A	N/A	N/A	(0.20%)	N/A
2010 Adjusted UAAL Rate	3.26%	3.48%	3.26%	3.26%	(8.16%)	N/A
Liabilities						
Salaries	(0.07%)	(0.10%)	N/A	N/A	(0.04%)	N/A
Termination	0.00%	0.00%	N/A	N/A	0.00%	N/A
Retirement	(0.02%)	(0.04%)	N/A	N/A	(0.03%)	N/A
Return to Work	0.01%	0.01%	N/A	N/A	0.00%	N/A
Inflation (CPI)	0.00%	0.00%	N/A	N/A	(0.74%)	N/A
Other Liabilities	0.19%	0.38%	N/A	N/A	0.18%	N/A
Total Liability Gains/Losses	0.11%	0.25%	N/A	N/A	(0.63%)	N/A
Asset Gains/Losses	0.44%	0.67%	N/A	N/A	0.56%	N/A
Present Value of Future Salaries Gains/Losses	(0.11%)	(0.26%)	N/A	N/A	(0.19%)	N/A
Incremental Changes						
Plan Change	(0.01%)	(0.02%)	N/A	N/A	0.00%	N/A
Method Change	0.00%	0.00%	N/A	N/A	0.00%	N/A
Assumption Change	0.16%	0.21%	N/A	N/A	(1.11%)	N/A
Correction Change	0.00%	0.00%	N/A	N/A	0.00%	N/A
Total Incremental Changes Gains/Losses	0.15%	0.19%	N/A	N/A	(1.11%)	N/A
Other Gains/Losses	0.01%	0.00%	N/A	N/A	0.04%	N/A
Total Change	0.60%	0.85%	0.60%	0.60%	(1.33%)	N/A
2011 Preliminary UAAL Rate	3.86%	4.33%	3.86%	3.86%	(9.49%)	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
Increase from Plan 1 Benefit Improvements After 2009	0.14%	0.15%	0.14%	0.14%	N/A	N/A
Laws of 2012	0.00%	0.00%	0.00%	0.00%	0.00%	N/A
2011 Adjusted UAAL Rate	4.00%	4.48%	4.00%	4.00%	(9.49%)	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.

***LEOFF values for 2010 were updated after the 2010 Actuarial Valuation Report (AVR) was published.

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

- ❖ None.

Assumption Changes

- ❖ We changed economic assumptions as adopted by the Pension Funding Council and in accordance with Chapter 7, Laws of 2012, First Special Session.

Method Changes

- ❖ None.

Effect of Changes on the Current Valuation

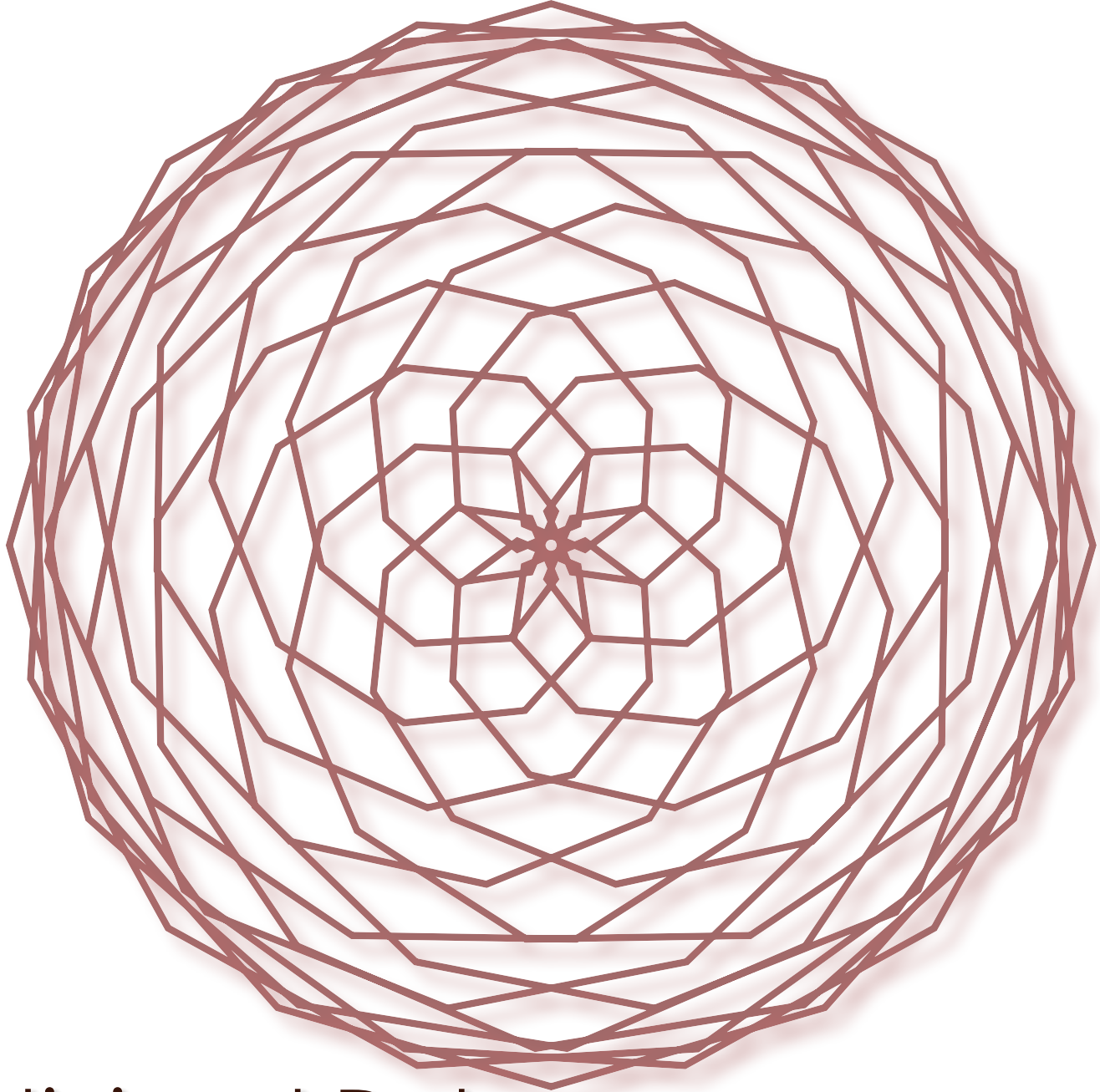
The following table shows the effect of the above changes on the current actuarial valuation results.

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	\$12,640	\$27,390	\$9,249	\$9,780	\$3,688	\$459	\$4,302	\$8,706	\$989
PUC Liability	12,486	18,773	9,193	6,275	2,592	106	4,286	5,565	823
Actuarial Value of Assets	8,883	20,997	7,485	7,141	2,872	141	5,565	6,621	949
Unfunded Liability	3,603	(2,223)	1,708	(866)	(281)	(35)	(1,279)	(1,056)	(126)
Employer Contribution Rate	8.84%	8.84%	9.93%	9.93%	8.88%	9.60%	0.00%	4.54%	7.67%
After Changes									
PVFB	\$12,722	\$27,336	\$9,313	\$9,762	\$3,696	\$455	\$4,150	\$8,720	\$994
PUC Liability	12,567	18,815	9,258	6,299	2,607	\$107	4,135	5,576	829
Actuarial Value of Assets	8,883	20,997	7,485	7,141	2,872	\$141	5,565	6,621	949
Unfunded Liability	3,684	(2,182)	1,773	(842)	(265)	(\$34)	(1,430)	(1,044)	(120)
Employer Contribution Rate	9.03%	9.03%	10.21%	10.21%	9.64%	10.22%	0.00%	4.54%	7.63%
Increase / (Decrease) in Rate	0.19%	0.19%	0.28%	0.28%	0.76%	0.62%	0.00%	0.00%	(0.04%)

Before and after changes include actuarial gains and losses for the year ending 6/30/2011.

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). The LEOFF Plan 2 Retirement Board adopted new economic assumptions to be included in the 2010 LEOFF 2 valuation, which was updated after the 2010 AVR was published.



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Participant Data
Section **Three**

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 the Public Employees' Retirement System 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, 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.

Beginning with the 2013 valuation period, OSA will also be performing annual valuations for certain retirement provisions under Higher Education Retirement Plans (HERPs). These plans are offered to certain employees of colleges and universities in Washington and are not administered by the Department of Retirement Systems (DRS). The results of these valuations will be provided in separate reports.

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	59,107	2,630	42,401	10,481	31	19	49
Higher Education	20,392	758	14,049	5,445	24	4	8
Community Colleges	5,880	241	4,227	1,248	77	28	59
K-12	117,950	1,733	0	0	3,588	10,162	51,857
Counties	28,065	914	19,184	3,456	0	0	0
County Sub Divisions	19,470	618	15,638	2,993	0	0	0
First Class Cities	8,405	134	2,534	593	0	0	0
Other Cities	17,749	388	10,408	1,804	0	0	0
Ports	2,278	52	1,763	283	0	0	0
Education Service District	2,064	45	0	0	20	72	205
Fire Districts	4,300	8	668	105	0	0	0
Public Utility District	4,535	127	3,817	591	0	0	0
Water Districts	1,866	63	1,594	209	0	0	0
Energy Northwest	1,206	13	813	380	0	0	0
Unions	9	9	0	0	0	0	0
TOTAL	293,276	7,733	117,096	27,588	3,740	10,285	52,178

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	2,291	0	123	767	315	
Higher Education	0	0	0	0	104	0	0	
Community Colleges	0	0	0	0	0	0	0	
K-12	20,020	30,590	0	0	0	0	0	
Counties	0	0	1,744	26	2,741	0	0	
County Sub Divisions	0	0	0	2	219	0	0	
First Class Cities	0	0	24	138	4,982	0	0	
Other Cities	0	0	128	55	4,966	0	0	
Ports	0	0	0	1	179	0	0	
Education Service District	764	958	0	0	0	0	0	
Fire Districts	0	0	0	28	3,491	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	20,784	31,548	4,187	250	16,805	767	315	

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
2010 Actives	9,007	119,826	27,693	156,526	4,591	9,442	52,292	66,325
Transfers	0	(168)	2,709	2,541	0	(33)	1,382	1,349
Hires/Rehires	137	7,203	534	7,874	50	1,640	1,280	2,970
New Retirees	(1,200)	(2,046)	(178)	(3,424)	(852)	(192)	(353)	(1,397)
Deaths	(25)	(219)	(23)	(267)	(7)	(9)	(32)	(48)
Terminations	(186)	(7,500)	(3,147)	(10,833)	(42)	(563)	(2,391)	(2,996)
2011 Actives	7,733	117,096	27,588	152,417	3,740	10,285	52,178	66,203
2010 Annuitants	53,742	22,043	1,114	76,899	36,015	2,320	2,235	40,570
New Retirees	1,481	3,015	274	4,770	998	350	681	2,029
Annuitant Deaths	(2,300)	(533)	(13)	(2,846)	(1,027)	(24)	(15)	(1,066)
New Survivors	348	191	15	554	163	12	33	208
Other	(7)	(5)	(2)	(14)	(31)	(1)	0	(32)
2011 Annuitants	53,264	24,711	1,388	79,363	36,118	2,657	2,934	41,709
Ratio Actives to Annuitants	0.15	4.74	19.88	1.92	0.10	3.87	17.78	1.59

Reconciliation of Participant Data (Continued)				
	SERS			PSERS
	Plan 2	Plan 3	Total	Plan 2
2010 Actives	20,358	31,981	52,339	4,210
Transfers	(118)	1,717	1,599	0
Hires/Rehires	2,283	612	2,895	356
New Retirees	(356)	(365)	(721)	(4)
Deaths	(40)	(31)	(71)	(5)
Terminations	(1,343)	(2,366)	(3,709)	(370)
2011 Actives	20,784	31,548	52,332	4,187
2010 Annuitants	3,311	2,073	5,384	7
New Retirees	538	541	1,079	7
Annuitant Deaths	(47)	(19)	(66)	0
New Survivors	22	12	34	1
Other	(1)	(2)	(3)	0
2011 Annuitants	3,823	2,605	6,428	15
Ratio Actives to Annuitants	5.44	12.11	8.14	279.13

Reconciliation of Participant Data (Continued)							
	LEOFF			WSPRS			All
	Plan 1	Plan 2	Total	Plan 1	Plan 2	Total	Systems
2010 Actives	301	16,775	17,076	806	281	1,087	297,563
Transfers	0	0	0	0	0	0	5,489
Hires/Rehires	1	615	616	1	42	43	14,754
New Retirees	(51)	(291)	(342)	(34)	0	(34)	(5,922)
Deaths	0	(20)	(20)	(1)	(1)	(2)	(413)
Terminations	(1)	(274)	(275)	(5)	(7)	(12)	(18,195)
2011 Actives	250	16,805	17,055	767	315	1,082	293,276
2010 Annuitants	8,008	1,639	9,647	851	0	851	133,358
New Retirees	51	350	401	36	0	36	8,322
Annuitant Deaths	(210)	(11)	(221)	(18)	0	(18)	(4,217)
New Survivors	85	39	124	6	0	6	927
Other	(2)	(2)	(4)	0	0	0	(53)
2011 Annuitants	7,932	2,015	9,947	875	0	875	138,337
Ratio Actives to Annuitant	0.03	8.34	1.71	0.88	N/A	1.24	2.12

Summary of Plan Participants

Summary of Plan Participants								
PERS	2011				2010			
	Plan 1	Plan 2	Plan 3	Total	Plan 1	Plan 2	Plan 3	Total
Active Members								
Number	7,733	117,096	27,588	152,417	9,007	119,826	27,693	156,526
Total Salaries (millions)	\$432	\$6,679	\$1,469	\$8,580	\$507	\$6,748	\$1,458	\$8,714
Average Age	60.8	48.1	43.3	47.9	60.1	47.6	42.8	47.5
Average Service	23.7	12.2	8.5	12.1	23.5	11.7	8.1	11.7
Average Salary	\$55,842	\$57,042	\$53,245	\$56,294	\$56,324	\$56,317	\$52,647	\$55,668
Terminated Members								
Number Vested	1,789	24,456	3,680	29,925	1,979	23,513	3,368	28,860
Number "Non-Vested"	4,225	94,340	0	98,565	4,412	92,421	0	96,833
Retirees (including L&I disabled)								
Number of Retirees (All)	53,264	24,711	1,388	79,363	53,742	22,043	1,114	76,899
Average Monthly Benefit, All Retirees	\$1,802	\$1,081	\$622	\$1,557	\$1,725	\$984	\$567	\$1,496
Number of New "Service Retirees"	1,450	2,877	262	4,589	1,492	2,375	192	4,059
Avg. Monthly Benefit, New "Service Retirees"	\$2,538	\$1,650	\$839	\$1,884	\$2,393	\$1,494	\$769	\$1,790

Summary of Plan Participants (Continued)								
TRS	2011				2010			
	Plan 1	Plan 2	Plan 3	Total	Plan 1	Plan 2	Plan 3	Total
Active Members								
Number	3,740	10,285	52,178	66,203	4,591	9,442	52,292	66,325
Total Salaries (millions)	\$284	\$648	\$3,437	\$4,369	\$344	\$599	\$3,367	\$4,310
Average Age	61.5	46.4	45.2	46.3	60.9	47.6	44.7	46.2
Average Service	28.7	11.4	12.7	13.4	28.1	12.1	12.1	13.2
Average Salary	\$75,994	\$63,025	\$65,866	\$65,997	\$74,930	\$63,423	\$64,382	\$64,976
Terminated Members								
Number Vested	581	2,423	6,200	9,204	700	2,467	5,782	8,949
Number "Non-Vested"	530	4,288	0	4,818	558	4,018	0	4,576
Temporarily Disabled	0	0	0	0	1	0	0	1
Retirees								
Number of Retirees (All)	36,118	2,657	2,934	41,709	36,015	2,320	2,235	40,570
Average Monthly Benefit, All Retirees	\$1,993	\$1,445	\$779	\$1,872	\$1,921	\$1,364	\$708	\$1,822
Number of New "Service Retirees"	991	342	665	1,998	792	232	419	1,443
Avg. Monthly Benefit, New "Service Retirees"	\$2,920	\$1,766	\$985	\$2,078	\$2,617	\$1,803	\$882	\$1,983

Summary of Plan Participants (Continued)						
SERS	2011			2010		
	Plan 2	Plan 3	Total	Plan 2	Plan 3	Total
Active Members						
Number	20,784	31,548	52,332	20,358	31,981	52,339
Total Salaries (millions)	\$591	\$899	\$1,490	\$576	\$899	\$1,475
Average Age	51.1	49.9	50.4	51.0	49.3	50.0
Average Service	11.1	9.9	10.4	11.1	9.5	10.1
Average Salary	\$28,453	\$28,483	\$28,471	\$28,293	\$28,110	\$28,181
Terminated Members						
Number Vested	4,874	5,388	10,262	4,758	4,942	9,700
Number "Non-Vested"	7,317	0	7,317	6,668	0	6,668
Retirees						
Number of Retirees (All)	3,823	2,605	6,428	3,311	2,073	5,384
Average Monthly Benefit, All Retirees	\$702	\$373	\$569	\$666	\$342	\$541
Number of New "Service Retirees"	515	535	1,050	432	300	732
Average Monthly Benefit, New "Service Retirees"	\$854	\$464	\$655	\$787	\$421	\$637

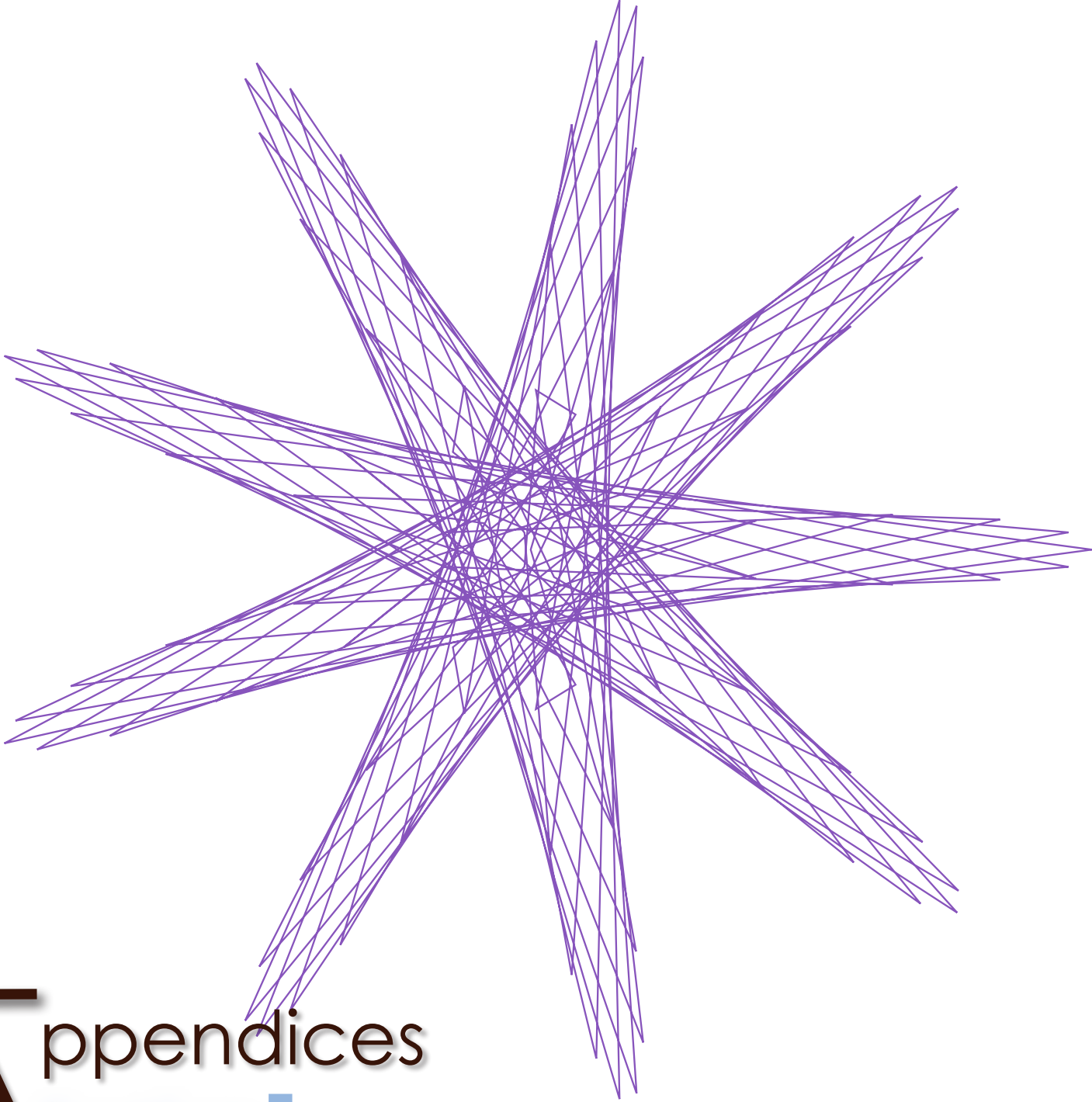
Summary of Plan Participants (Continued)		
PSERS	2011	2010
	Plan 2	Plan 2
Active Members		
Number	4,187	4,210
Total Salaries (millions)	\$233	\$227
Average Age	39.5	38.6
Average Service	3.7	2.9
Average Salary	\$55,597	\$54,003
Terminated Members		
Number Vested	1	0
Number "Non-Vested"	1,210	1,075
Retirees		
Number of Retirees (All)	15	7
Average Monthly Benefit, All Retirees	\$219	\$160
Number of New "Service Retirees"	6	3
Average Monthly Benefit, New "Service Retirees"	\$324	\$272

Summary of Plan Participants (Continued)						
LEOFF	2011			2010		
	Plan 1	Plan 2	Total	Plan 1	Plan 2	Total
Active Members						
Number	250	16,805	17,055	301	16,775	17,076
Total Salaries (millions)	\$25	\$1,535	\$1,559	\$29	\$1,490	\$1,519
Average Age	60.3	42.7	43.0	59.5	42.2	42.5
Average Service	36.4	13.8	14.1	35.4	13.3	13.7
Average Salary	\$98,078	\$91,322	\$91,421	\$96,686	\$88,828	\$88,967
Terminated Members						
Number Vested	1	655	656	1	781	782
Number "Non-Vested"	44	1,617	1,661	46	1,707	1,753
Retirees						
Number of Retirees (All)	7,932	2,015	9,947	8,008	1,639	9,647
Average Monthly Benefit, All Retirees	\$3,574	\$2,707	\$3,398	\$3,523	\$2,488	\$3,347
Number of New "Service Retirees"*	51	317	368	57	237	294
Average Monthly Benefit, New "Service Retirees"*	\$6,658	\$3,716	\$4,124	\$6,712	\$3,228	\$3,904

*Includes disabled retirees for Plan 1 only.

Summary of Plan Participants (Continued)						
WSPRS	2011			2010		
	Plan 1	Plan 2	Total	Plan 1	Plan 2	Total
Active Members						
Number	767	315	1,082	806	281	1,087
Total Salaries (millions)	\$61	\$20	\$82	\$65	\$18	\$83
Average Age	44.6	32.1	41.0	43.9	31.7	40.7
Average Service	17.8	5.1	14.1	17.2	4.6	13.9
Average Salary	\$79,983	\$64,103	\$75,360	\$80,197	\$63,660	\$75,922
Terminated Members						
Number Vested	66	6	72	66	6	72
Number "Non-Vested"	19	11	30	20	8	28
Disabled Members*	51	0	51	53	0	53
Retirees						
Number of Retirees (All)	875	0	875	851	0	851
Average Monthly Benefit, All Retirees	\$3,676	\$0	\$3,676	\$3,596	\$0	\$3,596
Number of New "Service Retirees"	36	0	36	22	0	22
Average Monthly Benefit, New "Service Retirees"	\$4,083	\$0	\$4,083	\$4,785	\$0	\$4,785

*Benefits provided outside of pension funds.



Appendices
Section **Four**

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.

Public Employees' Retirement System (PERS) Plan 1 and Teachers'

Retirement System (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.

Law Enforcement Officers' and Fire Fighters' (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. Please see the **Actuarial Exhibits** section for a table showing the current TRS Plan 2 maximum member contribution rates.

Washington State Patrol Retirement System (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. Please see the **Actuarial Exhibits** section for a table showing the current WSPRS Plans 1/2 maximum member contribution rates.

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 (AVA) 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. Since the economic assumptions recently adopted by the Pension Funding Council (PFC) apply beginning July 1, 2011, we use an expected asset return of 8 percent to smooth the asset gains or (losses) through June 30, 2011, based on the scale in the following table. We plan to revise this schedule for next year's report consistent with the new 7.9 percent rate of return assumption. The LEOFF 2 Board adopted a rate of return assumption of 7.5 percent beginning July 1, 2010.

Annual Gain/Loss			
Rate of Return, LEOFF 2	Rate of Return, All Other Plans	Smoothing Period	Annual Recognition
14.5% and up	15% and up	8 years	12.50%
13.5-14.5%	14-15%	7 years	14.29%
12.5-13.5%	13-14%	6 years	16.67%
11.5-12.5%	12-13%	5 years	20.00%
10.5-11.5%	11-12%	4 years	25.00%
9.5-10.5%	10-11%	3 years	33.33%
8.5-9.5%	9-10%	2 years	50.00%
6.5-8.5%	7-9%	1 year	100.00%
5.5-6.5%	6-7%	2 years	50.00%
4.5-5.5%	5-6%	3 years	33.33%
3.5-4.5%	4-5%	4 years	25.00%
2.5-3.5%	3-4%	5 years	20.00%
1.5-2.5%	2-3%	6 years	16.67%
0.5-1.5%	1-2%	7 years	14.29%
0.5% and lower	1% and lower	8 years	12.50%

Additionally, to ensure the AVA maintains a reasonable relationship to the Market Value of Assets (MVA), a 30 percent corridor is in place. This means the AVA may not exceed 130 percent nor drop below 70 percent of the MVA 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, the PFC, 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		0.95%	0.80%	0.95%	0.95%	1.25%	0.95%
Interest on Member Contributions ¹		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
Return on Investment Earnings ²		7.90%	7.90%	7.90%	7.90%	7.90%	7.90%
Inflation ³		3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
General Salary Increases (includes inflation) ⁴		3.75%	3.75%	3.75%	3.75%	3.75%	3.75%
Annual COLA	Plan 1:	Minimum COLA ⁵	Minimum COLA ⁵	N/A	N/A	3.00% ⁶	3.00% ⁷
	Plan 2/3:	3.00% ⁷	3.00% ⁷	3.00% ⁷	3.00% ⁷	3.00% ⁷	3.00% ⁷

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 Effective July 1, 2011. The rate is 7.50% in LEOFF 2, effective July 1, 2010. Annual rate, compounded annually, net of expenses.

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 The increase was \$2.00 per month per year of service on 7/1/2012. Payable to qualified members. The Uniform COLA was removed under C 362 L 2011.

⁶ Equal to the CPI.

⁷ 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
2011	3.87%	3.88%
2012	3.86%	3.87%
2013	3.85%	3.85%
2014	3.84%	3.84%
2015	3.83%	3.83%
2016	3.82%	3.83%
2017	3.81%	3.82%
2018	3.80%	3.81%
2019	3.80%	3.80%
2020	3.79%	3.79%
2021	3.78%	3.78%
2022	3.77%	3.77%
2023	3.77%	3.77%
2024	3.76%	3.76%
2025	3.75%	3.75%
2026	3.75%	3.75%

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 PERS 1 and TRS 1 retirement rates in accordance with Chapter 47, Laws of 2011, First Special Session.

We changed the long-term economic assumptions for interest rate, general salary growth, inflation, and system growth consistent with PFC and LEOFF 2 Retirement Board adoptions in 2011.

We changed the medical inflation assumption associated with non-pension benefits payable to members and survivors in LEOFF and WSPRS.

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

Probability of Service Retirement														
Age	TRS										SERS			
	Plan 1*		Plan 2/3				Plan 2/3							
	Service not equal to 30 years		Service equal to 30 years		Service less than 30 years		Service equal to 30 years		Service greater than 30 years		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	0.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52	0.00	0.19	0.38	0.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53	0.24	0.19	0.38	0.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54	0.24	0.19	0.38	0.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55	0.24	0.21	0.38	0.33	0.03	0.02	0.24	0.21	0.15	0.13	0.03	0.03	0.13	0.14
56	0.24	0.21	0.33	0.33	0.03	0.03	0.23	0.23	0.17	0.15	0.03	0.03	0.12	0.12
57	0.24	0.21	0.33	0.34	0.03	0.07	0.25	0.25	0.18	0.16	0.03	0.03	0.13	0.13
58	0.24	0.22	0.38	0.34	0.03	0.07	0.31	0.27	0.20	0.18	0.07	0.03	0.14	0.13
59	0.24	0.27	0.43	0.34	0.03	0.07	0.38	0.29	0.21	0.24	0.07	0.03	0.18	0.28
60	0.24	0.22	0.43	0.34	0.11	0.09	0.41	0.32	0.23	0.21	0.09	0.09	0.14	0.15
61	0.24	0.24	0.48	0.44	0.11	0.12	0.48	0.43	0.24	0.24	0.09	0.12	0.22	0.20
62	0.38	0.29	0.58	0.58	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

*Rates have been rounded for display purposes.

Probability of Service Retirement												
Age	Plan 1*		PERS				PSERS		LEOFF		WSPRS	
			Plan 2/3		Plan 2		Plan 1		Plan 2*		Plan 1/2	
	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		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	0.45
46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.31
47	0.48	0.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.31
48	0.58	0.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.31
49	0.53	0.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.28
50	0.53	0.34	0.00	0.00	0.00	0.00	0.00	0.00	0.07	0.14	0.05	0.28
51	0.44	0.34	0.00	0.00	0.00	0.00	0.00	0.00	0.07	0.14	0.04	0.23
52	0.44	0.34	0.00	0.00	0.00	0.00	0.00	0.00	0.07	0.14	0.04	0.23
53	0.44	0.30	0.00	0.00	0.00	0.00	0.03	0.03	0.07	0.15	0.09	0.23
54	0.44	0.47	0.00	0.00	0.00	0.00	0.03	0.03	0.11	0.19	0.11	0.23
55	0.21	0.22	0.03	0.03	0.13	0.14	0.03	0.03	0.12	0.20	0.14	0.23
56	0.17	0.17	0.03	0.03	0.12	0.12	0.08	0.08	0.12	0.21	0.14	0.23
57	0.18	0.18	0.03	0.03	0.13	0.13	0.08	0.08	0.15	0.24	0.14	0.23
58	0.18	0.17	0.07	0.03	0.14	0.13	0.15	0.11	0.16	0.25	0.19	0.20
59	0.22	0.32	0.07	0.03	0.18	0.28	0.16	0.12	0.16	0.26	0.19	0.23
60	0.15	0.17	0.09	0.09	0.14	0.15	0.30	0.36	0.23	0.33	0.19	0.23
61	0.23	0.21	0.09	0.12	0.22	0.20	0.26	0.26	0.25	0.34	0.24	0.25
62	0.32	0.29	0.25	0.22	0.33	0.29	0.36	0.36	0.25	0.33	0.24	0.25
63	0.23	0.21	0.20	0.20	0.25	0.25	0.50	0.50	0.25	0.31	0.24	0.27
64	0.30	0.26	0.55	0.55	0.60	0.60	0.89	0.89	0.25	0.30	0.24	0.33
65	0.40	0.39	0.45	0.45	0.45	0.45	0.46	0.31	0.25	0.30	0.24	1.00
66	0.26	0.22	0.26	0.25	0.26	0.25	0.30	0.30	0.25	0.29	0.24	1.00
67	0.26	0.23	0.20	0.22	0.20	0.22	0.22	0.26	0.25	0.28	0.24	1.00
68	0.20	0.22	0.20	0.23	0.20	0.23	0.22	0.26	0.25	0.27	0.24	1.00
69	0.23	0.25	0.22	0.21	0.22	0.21	0.26	0.22	0.25	0.27	0.24	1.00
70	0.24	0.20	0.20	0.23	0.20	0.23	1.00	1.00	1.00	1.00	1.00	1.00
71	0.20	0.20	0.20	0.20	0.20	0.20	1.00	1.00	1.00	1.00	1.00	1.00
72	0.20	0.20	0.20	0.20	0.20	0.20	1.00	1.00	1.00	1.00	1.00	1.00
73	0.20	0.20	0.20	0.20	0.20	0.20	1.00	1.00	1.00	1.00	1.00	1.00
74	0.20	0.20	0.20	0.20	0.20	0.20	1.00	1.00	1.00	1.00	1.00	1.00
75	0.20	0.20	0.20	0.20	0.20	0.20	1.00	1.00	1.00	1.00	1.00	1.00
76	0.20	0.20	0.20	0.20	0.20	0.20	1.00	1.00	1.00	1.00	1.00	1.00
77	0.20	0.20	0.20	0.20	0.20	0.20	1.00	1.00	1.00	1.00	1.00	1.00
78	0.20	0.20	0.20	0.20	0.20	0.20	1.00	1.00	1.00	1.00	1.00	1.00
79	0.20	0.20	0.20	0.20	0.20	0.20	1.00	1.00	1.00	1.00	1.00	1.00
80	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

*Rates have been rounded for display purposes.

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.

When age offsets are negative, it means we think people of a given age are generally healthier than others their age. In other words, we expect their mortality experience will be similar to younger people. Conversely, a positive age offset means we expect mortality experience for a given age to match that of a higher age in the general population. For instance, we expect a 50-year-old PERS male to have the same mortality rate as other 49-year-old males because we assume a negative one-year age offset.

As an example, consider a healthy PERS Plan 1 male, age 50. To project the RP-2000 mortality rates to 2003, we use the following equation:

$$\text{RP-2000 rate} \times (1 - 50\% \text{ Scale AA})^3.$$

For a 50-year-old male, this is $0.002138 \times (1 - 0.0090)^3 = 0.002081$. Now we have the so-called “RP-2003” rate. However, we expect the age 50 member to have the experience of a 49-year-old. The corresponding age 49 male rate for RP-2003 is 0.001945. As a last step, we complete the projection of mortality improvements to the given year (2018 for PERS Plan 1). This gives a final mortality rate of 0.001698 for a PERS Plan 1 male.

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

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

Scale AA represents annual improvements in mortality rates.

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

Projected Mortality

(Continued)

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

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

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

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

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

Projected Disabled Mortality

(Continued)

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

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

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

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

Improvements in 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 Plan 2/3		PSERS Plan 2		LEOFF* Plan 1 Plan 2		WSPRS* 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	Plan 2	All Plans
	Male	Female	Male	Female	Male	Female	Male	Female	Male & Female	Male & Female	Male & Female
0	0.2624	0.2677	0.1080	0.1089	0.2560	0.1990	0.2624	0.2677	0.1072	0.1070	0.0334
1	0.1545	0.1677	0.0928	0.0971	0.1588	0.1313	0.1545	0.1677	0.0482	0.0481	0.0287
2	0.1007	0.1170	0.0597	0.0721	0.1169	0.1029	0.1007	0.1170	0.0246	0.0245	0.0256
3	0.0752	0.0929	0.0432	0.0592	0.0995	0.0786	0.0752	0.0929	0.0217	0.0216	0.0239
4	0.0631	0.0760	0.0414	0.0503	0.0811	0.0676	0.0631	0.0760	0.0206	0.0204	0.0226
5	0.0544	0.0665	0.0366	0.0451	0.0700	0.0624	0.0544	0.0665	0.0198	0.0197	0.0159
6	0.0459	0.0607	0.0319	0.0402	0.0610	0.0556	0.0459	0.0607	0.0194	0.0193	0.0151
7	0.0430	0.0546	0.0246	0.0342	0.0565	0.0526	0.0430	0.0546	0.0193	0.0192	0.0144
8	0.0384	0.0500	0.0224	0.0296	0.0499	0.0497	0.0384	0.0500	0.0180	0.0179	0.0138
9	0.0361	0.0445	0.0213	0.0240	0.0477	0.0475	0.0361	0.0445	0.0175	0.0174	0.0133
10	0.0341	0.0408	0.0202	0.0230	0.0439	0.0457	0.0341	0.0408	0.0172	0.0170	0.0100
11	0.0312	0.0371	0.0191	0.0216	0.0409	0.0448	0.0312	0.0371	0.0153	0.0151	0.0096
12	0.0303	0.0337	0.0186	0.0200	0.0386	0.0442	0.0303	0.0337	0.0151	0.0150	0.0092
13	0.0286	0.0323	0.0139	0.0170	0.0369	0.0440	0.0286	0.0323	0.0145	0.0144	0.0089
14	0.0279	0.0312	0.0134	0.0166	0.0329	0.0426	0.0279	0.0312	0.0116	0.0114	0.0086
15	0.0266	0.0295	0.0124	0.0160	0.0305	0.0427	0.0266	0.0295	0.0108	0.0107	0.0070
16	0.0243	0.0274	0.0118	0.0153	0.0282	0.0392	0.0243	0.0274	0.0106	0.0105	0.0067
17	0.0220	0.0242	0.0107	0.0133	0.0258	0.0364	0.0220	0.0242	0.0085	0.0084	0.0065
18	0.0197	0.0220	0.0103	0.0121	0.0229	0.0346	0.0197	0.0220	0.0087	0.0086	0.0062
19	0.0166	0.0199	0.0093	0.0114	0.0201	0.0322	0.0166	0.0199	0.0086	0.0085	0.0060
20	0.0136	0.0173	0.0086	0.0107	0.0181	0.0288	0.0136	0.0173	0.0088	0.0087	0.0033
21	0.0118	0.0144	0.0072	0.0081	0.0171	0.0271	0.0118	0.0144	0.0085	0.0084	0.0031
22	0.0101	0.0125	0.0071	0.0075	0.0158	0.0253	0.0101	0.0125	0.0082	0.0081	0.0029
23	0.0085	0.0106	0.0070	0.0073	0.0154	0.0205	0.0085	0.0106	0.0076	0.0075	0.0027
24	0.0075	0.0080	0.0070	0.0069	0.0153	0.0192	0.0075	0.0080	0.0072	0.0071	0.0025
25	0.0069	0.0066	0.0068	0.0069	0.0118	0.0156	0.0069	0.0066	0.0067	0.0066	0.0000
26	0.0055	0.0055	0.0066	0.0066	0.0101	0.0118	0.0055	0.0055	0.0077	0.0076	0.0000
27	0.0066	0.0059	0.0065	0.0065	0.0079	0.0089	0.0066	0.0059	0.0070	0.0069	0.0000
28	0.0059	0.0048	0.0054	0.0054	0.0049	0.0073	0.0059	0.0048	0.0062	0.0061	0.0000
29	0.0052	0.0043	0.0046	0.0046	0.0049	0.0073	0.0052	0.0043	0.0018	0.0017	0.0000
30+	0.0045	0.0039	0.0040	0.0038	0.0049	0.0073	0.0045	0.0039	0.0016	0.0015	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*											
(Continued)											
Age	SERS 2		SERS 3		PSERS		LEOFF 1	LEOFF 2	WSPRS 1	WSPRS 2	
	Male	Female	Male	Female	Male	Female	M&F	M&F	M&F	M&F	
20	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
22	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
24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	0.00	0.00	0.00	0.35	0.00	0.00	0.00	0.07	0.00	0.00	0.07
36	0.00	0.00	0.00	0.35	0.00	0.00	0.00	0.07	0.00	0.00	0.07
37	0.00	0.00	0.00	0.35	0.00	0.00	0.00	0.07	0.00	0.00	0.07
38	0.00	0.00	0.00	0.35	0.00	0.00	0.00	0.07	0.00	0.00	0.07
39	0.00	0.00	0.00	0.35	0.00	0.00	0.00	0.07	0.00	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	0.17
41	0.06	0.00	0.24	0.35	0.06	0.05	0.57	0.17	0.57	0.17	0.17
42	0.06	0.00	0.24	0.35	0.06	0.05	0.57	0.17	0.57	0.17	0.17
43	0.06	0.00	0.24	0.35	0.06	0.05	0.57	0.17	0.57	0.17	0.17
44	0.06	0.00	0.24	0.35	0.06	0.05	0.57	0.17	0.57	0.17	0.17
45	0.15	0.04	0.36	0.40	0.10	0.05	0.57	0.27	0.57	0.27	0.27
46	0.15	0.04	0.36	0.40	0.10	0.05	0.57	0.27	0.57	0.27	0.27
47	0.15	0.04	0.36	0.40	0.10	0.05	0.57	0.27	0.57	0.27	0.27
48	0.15	0.04	0.36	0.40	0.10	0.05	0.57	0.27	0.57	0.27	0.27
49	0.15	0.04	0.36	0.40	0.10	0.05	0.57	0.27	0.57	0.27	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 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	LEOFF 2 Subsidized 3%*	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	1.00	1.00
2	0.805	0.827	0.814	0.830	0.94	1.00	1.00
3	0.724	0.754	0.736	0.757	0.91	1.00	1.00
4	0.652	0.688	0.666	0.691	N/A	1.00	0.98
5	0.588	0.628	0.604	0.631	N/A	1.00	0.95
6	0.531	0.574	0.549	0.577	N/A	0.97	0.92
7	0.481	0.524	0.499	0.527	N/A	0.94	0.89
8	0.435	0.480	0.454	0.483	N/A	0.91	0.86
9	0.395	0.440	0.413	0.442	N/A	0.88	0.83
10	0.358	0.403	0.377	0.405	N/A	0.85	0.80
11	0.326	0.369	0.344	0.371	N/A	0.82	N/A
12	0.296	0.339	0.314	0.341	N/A	0.79	N/A
13	0.269	0.311	0.287	0.313	N/A	N/A	N/A
14	0.245	0.285	0.262	0.287	N/A	N/A	N/A
15	0.223	0.262	0.240	0.264	N/A	N/A	N/A
16	0.204	0.241	0.219	0.242	N/A	N/A	N/A
17	0.186	0.221	0.201	0.223	N/A	N/A	N/A
18	0.169	0.203	0.184	0.205	N/A	N/A	N/A
19	0.155	0.187	0.169	0.188	N/A	N/A	N/A
20	0.141	0.171	0.155	0.173	N/A	N/A	N/A
21	0.129	0.158	0.142	0.159	N/A	N/A	N/A
22	0.118	0.145	0.130	0.147	N/A	N/A	N/A
23	0.108	0.133	0.119	0.135	N/A	N/A	N/A
24	0.101	0.123	0.110	0.125	N/A	N/A	N/A
25	0.100	0.113	0.102	0.115	N/A	N/A	N/A
26	0.100	0.104	0.100	0.106	N/A	N/A	N/A
27	0.100	0.100	0.100	0.100	N/A	N/A	N/A
28	0.100	0.100	0.100	0.100	N/A	N/A	N/A
29	0.100	0.100	0.100	0.100	N/A	N/A	N/A
30+	0.100	0.100	0.100	0.100	N/A	N/A	N/A

From Normal Retirement Age. 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.

LEOFF 1 Dependent Children*			
Age	Male & Female	Age	Male & Female
40	0.3377	61	0.0210
41	0.3232	62	0.0201
42	0.3087	63	0.0192
43	0.2942	64	0.0183
44	0.2797	65	0.0174
45	0.2652	66	0.0165
46	0.2507	67	0.0156
47	0.2362	68	0.0147
48	0.2217	69	0.0138
49	0.2072	70	0.0129
50	0.1927	71	0.0120
51	0.1782	72	0.0111
52	0.1637	73	0.0102
53	0.1492	74	0.0093
54	0.1347	75	0.0084
55	0.1202	76	0.0075
56	0.1057	77	0.0066
57	0.0912	78	0.0057
58	0.0767	79	0.0048
59	0.0622	80	0.0039
60	0.0477		

**Denotes probability LEOFF 1 members have dependent children. Applied for death and disability benefits. We assume each affected member has two children, who will remain dependent for 5 years.*

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.

Assumed Retirement Age from Inactive Status		
System	Plans	Retirement Age
PERS	1	65 (60 under certain circumstances)
	2	65 (55 if service \geq 30 years)
	3	65 (55 if service \geq 30 years)*
TRS	1	Same eligibility as if the member were active
	2	Same as PERS 2
	3	Same as PERS 3
SERS	2	Same as PERS 2
	3	Same as PERS 3
PSERS	2	Same eligibility as if the member were active
LEOFF	2	53 (50 if service \geq 20 years)
WSPRS	1/2	60

**See next table if service is at least 20 years, but less than 30 years.*

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. We increase these rates by 10% for a death resulting in payment of the special lump sum duty-death benefit.

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	14.74%
50-69	27.39%
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.

Employee Contribution Rates for Savings Fund Accrual

System/Plans	Contribution Rate*
PERS 2	4.85%
TRS 2	5.85%
SERS 2	5.10%
PSERS 2	6.00%
LEOFF 2	8.46%
WSPRS 1/2	7.19%

This assumption helps us estimate the value of accumulated employee contributions with interest if a member elects a refund of contributions instead of a deferred retirement allowance upon termination.

*PERS 1 and TRS 1 employee rates are set in statute at 6%. No LEOFF 1 rates are required as long as the plan remains fully funded. Plan 3 members do not contribute to the defined benefit plan.

Medical Premium Reimbursement

- ❖ RCW 41.26.510(5) and RCW 43.43.285(2)(b) state that qualified survivors and children of line-of-duty deaths (Survivors) in LEOFF 2 and WSPRS shall have medical premiums reimbursed from the retirement fund. The laws also provide that all survivors will be covered by the Public Employees Benefits Board (PEBB).
- ❖ RCW 41.26.470(10) states that LEOFF 2 members with total disabilities (Disabilities) and qualified family members shall have medical premiums reimbursed from the retirement fund.

The costs for these benefits are included in the results presented in this report. However, the benefits are funded through irrevocable trust funds, known as 401(h) accounts, from contribution rates selected by the Department of Retirement Systems (DRS) and the LEOFF 2 Board. These contribution rates are "carved out" of the total adopted contribution rates. DRS and the LEOFF 2 Board will periodically review the funding requirements for these benefits and adjust the 401(h) contribution rates as necessary.

The information below represents methods and assumptions tied directly to the medical premium reimbursement benefits. Please see the [2011 Other Post-Employment Benefits Actuarial Valuation Report](#) (OPEB Report) for assumptions referenced below.

Medical Inflation

- ❖ **Current and Future Survivors, and Future Disabilities:** Uniform Medical Plan (UMP) Medicare and Pre-Medicare assumptions (OPEB report).
- ❖ **Current Disabilities:** 5 percent per year.

Percent Married

- ❖ **Future Disabilities:** 85 percent.
- ❖ **Current Disabilities:** 100 percent.

Percent With Children

- ❖ **Disabilities and Survivors:** 100 percent, one child each.

Premium Percentages

When the data for members currently qualifying for total disability benefits does not provide information about how many family members are covered, we use the assumptions at right to split the total premium into each family member's share.

Premium Percentages (Current Disabilities)	
Family Member	Percent of Total Premium
Primary	34%
Spouse	49%
Child	17%
All	100%

Assumed Coverage Type, Future Disabilities

- ❖ Fifty percent covered by policies provided under the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA).
- ❖ Fifty percent covered by employer-provided policies.

Assumed Timing/Length of Coverage

Assumed Timing/Length of Coverage			
Coverage Type	Beneficiary Type	Start of Coverage	End of Coverage
COBRA			
	Future Disabilities	Upon Benefit Commencement	2.5 Years after Commencement*
	Current Disabilities	Upon Benefit Commencement	29 Months after Commencement
Employer/PEBB			
	Survivors and Spouses of Disabilities	Upon Benefit Commencement	Age 65**
	Disabilities	Upon Benefit Commencement	29 Months after Commencement
	Child	Upon Benefit Commencement	10 Years after Commencement**
Medicare			
	Future Disabilities	2.5 Years after Commencement*	Paid for Life
	Current Disabilities	29 Months after Commencement	Paid for Life
	Survivors and Spouses of Disabilities	Age 65**	Paid for Life**
State-Provided Medicare Subsidy***			
	Current and Future Disabilities	29 Months After Commencement	Paid for Life

*Because of a limitation in the model, we assume 2 years for 50% of members, and 3 years for 50% of members, depending on member's age at benefit commencement.

**Benefits paid to spouses and child(ren) of Disabilities for the life of the member.

***Whether member is covered by COBRA or other means, we assume the member is also covered under the state's explicit Medicare subsidy.

Assumed Premiums

Disabilities <i>(Used for Future Disabilities and Current Disabilities Who Have Missing Values)</i>			
Coverage Type	Family Member	Category	Annual Premium
COBRA			
	Member	Pre-Medicare	\$10,376.62
	Spouse	Pre-Medicare	5,807.57
	Child	Pre-Medicare	\$3058.40
Employer			
	Member	Pre-Medicare	\$12,895.81
		Medicare	7,854.30
	Spouse	Pre-Medicare	11,457.78
		Medicare	7,392.38
	Child	Pre-Medicare	\$3962.35
Total Disabilities			
State-Provided Medicare Subsidy			
	Age	Annual Subsidy	
	Less than 25	\$6472.80	
	25-27	4084.80	
	28 and Above	\$1,156.80	
Future Survivors <i>(Covered under PEBB Options)</i>			
		Annual Premium	
Family Member	Category	Medical	Dental
Survivor			
	Pre-Medicare	\$6,115.56	\$571.56
	Medicare	2,329.56	571.56
Child			
	Pre-Medicare	\$4,530.48	\$571.56

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 DRS 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.
- ❖ We assume all survivors of currently retired WSPRS Plan 1 members who opted for the standard survivor benefit at retirement will receive an initial survivor benefit of 50 percent of the member's average final salary.

Summary of Plan Provisions

Summary of Plan Provisions - PERS			
	Plan 1	Plan 2	Plan 3
Effective Date of Plan	10/1/47	10/1/77	3/1/02
Date Closed to New Entrants	9/30/77	Open	Open
Statutory Reference	Chapter 41.40 RCW	Chapter 41.40 RCW	Chapter 41.40 RCW
Normal Retirement Eligibility (age/service)	60/5, 55/25, Any Age/30	65/5	65/10 or vested
Accrued Benefit Formula	2% x YOS x AFC; Maximum 60% AFC	2% x YOS x AFC	1% x YOS x AFC; 0.25% per month pre-retirement COLA with 20 years of service
Computation of AFC	Annual average of the greatest compensation earnable during a 24 consecutive month period	Average compensation earnable for the highest 60 consecutive months	Average compensation earnable for the highest 60 consecutive months
Credited Service	Monthly, based on hours worked each month (school yr. for edu. emplys.)	Monthly, based on hours worked each month (school yr. for edu. emplys.)	Monthly, based on hours worked each month (school yr. for edu. emplys.)
Vesting	5 years	5 years	10 years (5 under select circumstances)
Vested Benefits Upon Termination	Refund of employee contributions plus interest, or deferred retirement allowance	Refund of employee contributions plus interest, or deferred retirement allowance	Refund of employee contributions plus investment earnings and deferred retirement allowance
Early Retirement Eligibility (age/service)	n/a	55/20	55/10
Early Retirement Reduction Factors	n/a	3% or alternate subsidized ERF (5% if hired on or after 5/1/13) with 30 YOS, otherwise actuarial	3% or alternate subsidized ERF (5% if hired on or after 5/1/13) 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	\$2.00 per month/YOS* on 7/1/12	Lesser of CPI** or 3%	Lesser of CPI** or 3%
Minimum Benefit per Month	\$46.57* per YOS on 7/1/12, \$1,591.35* on 7/1/12 for select annuitants	n/a	n/a
Changes in Plan Provisions Since Last Valuation	Civil Marriages (C 3 L 12)	Civil Marriages (C 3 L 12); Pension Reform (C 7 L 12, 1 st Spec Ses); DFW Service Credit Transfer (C 248 L 12); WSP Service Credit Transfer (C 72 L 12)	Civil Marriages (C 3 L 12); Pension Reform (C 7 L 12, 1 st Spec Ses); DFW Service Credit Transfer (C 248 L 12)

*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 (5% if hired on or after 5/1/13) with 30 YOS, otherwise actuarial	3% or alternate subsidized ERF (5% if hired on or after 5/1/13) with 30 YOS, otherwise actuarial
Disability Retirement Benefit	Accrued benefit	Accrued benefit, actuarially reduced	Accrued benefit, actuarially reduced
COLA	\$2.00 per month/YOS* on 7/1/12	Lesser of CPI** or 3%	Lesser of CPI** or 3%
Minimum Benefit per Month	\$46.57* per YOS on 7/1/12, \$1,591.35* on 7/1/12 for select annuitants	n/a	n/a
Changes in Plan Provisions Since Last Valuation	Civil Marriages (C 3 L 12)	Civil Marriages (C 3 L 12); Pension Reform (C 7 L 12, 1 st Spec Ses)	Civil Marriages (C 3 L 12); Pension Reform (C 7 L 12, 1 st Spec Ses)

*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 <i>(Continued)</i>		
	Plan 2	Plan 3
Effective Date of Plan	9/1/00	9/1/00
Date Closed to New Entrants	Open	Open
Statutory Reference	Chapter 41.35 RCW	Chapter 41.35 RCW
Normal Retirement Eligibility (age/service)	65/5	65/10 or vested
Accrued Benefit Formula	2% x YOS x AFC	1% x YOS x AFC; 0.25% per month pre-retirement COLA with 20 years of service
Computation of AFC	Average compensation earnable for the highest 60 consecutive months	Average compensation earnable for the highest 60 consecutive months
Credited Service	Monthly, based on number of months and hours worked during school year	Monthly, based on number of months and hours worked during school year
Vesting	5 years	10 years (5 under select circumstances)
Vested Benefits Upon Termination	Refund of employee contributions plus interest, or deferred retirement allowance	Refund of employee contributions plus investment earnings and deferred retirement allowance
Early Retirement Eligibility (age/service)	55/20	55/10
Early Retirement Reduction Factors	3% or alternate subsidized ERF (5% if hired on or after 5/1/13) with 30 YOS, otherwise actuarial	3% or alternate subsidized ERF (5% if hired on or after 5/1/13) 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	Civil Marriages (C 3 L 12); Pension Reform (C 7 L 12, 1 st Spec Ses)	Civil Marriages (C 3 L 12); Pension Reform (C 7 L 12, 1 st Spec Ses)

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

Summary of Plan Provision - PSERS <i>(Continued)</i>	
Plan 2	
Effective Date of Plan	7/1/06
Date Closed to New Entrants	Open
Statutory Reference	Chapter 41.37 RCW
Normal Retirement Eligibility (age/service)	65/5 Total Service, 60/10 PSERS service
Accrued Benefit Formula	2% x YOS x AFC
Computation of AFS	Average compensation earnable for the highest 60 consecutive months
Credited Service	Monthly, based on hours worked each month
Vesting	5 years
Vested Benefits Upon Termination	Refund of employee contributions plus interest, or deferred retirement allowance
Early Retirement Eligibility (age/service)	53/20 Total Service
Early Retirement Reduction Factors	3% ERF with 20 YOS, otherwise actuarial
Disability Retirement Benefit	Accrued benefit, actuarially reduced from age 60
COLA	Lesser of CPI* or 3%
Minimum Benefit per Month per YOS**	n/a
Changes in Plan Provisions Since Last Valuation	Civil Marriages (C 3 L 12)

*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	Civil Marriages (C 3 L 12)	Civil Marriages (C 3 L 12); DFW Service Credit Transfer (C 248 L 12)

*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**	\$30.08 on 1/1/12	\$30.08 on 1/1/12
Changes in Plan Provisions Since Last Valuation	Civil Marriages (C 3 L 12); WSP Service Credit Transfer (C 72 L 12)	Civil Marriages (C 3 L 12); WSP Service Credit Transfer (C 72 L 12)

*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															
Attained Age	Attained Years of Service														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25-29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30-34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35-39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40-44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45-49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	2	8	4	4	6	37	30	36	47	54	84	37	0		349
	\$34,189	\$49,163	\$33,033	\$38,300	\$47,901	\$35,832	\$46,445	\$49,665	\$54,195	\$61,295	\$64,532	\$59,073	\$0		\$54,456
55-59	11	20	30	26	48	211	297	344	465	436	397	519	11		2,815
	\$43,665	\$38,792	\$43,972	\$46,374	\$36,424	\$42,596	\$44,939	\$50,198	\$51,950	\$58,679	\$66,793	\$64,405	\$54,811		\$55,211
60-64	16	25	40	40	47	257	341	347	534	479	379	654	156		3,315
	\$38,832	\$42,064	\$38,876	\$40,117	\$46,800	\$48,613	\$50,511	\$49,770	\$54,114	\$61,249	\$61,614	\$65,598	\$66,804		\$56,992
65-69	7	9	12	16	18	89	109	104	131	90	123	192	105		1,005
	\$41,733	\$33,962	\$29,073	\$39,886	\$34,528	\$43,712	\$50,546	\$55,301	\$58,227	\$64,455	\$60,877	\$61,072	\$64,489		\$56,489
70 & Over	1	3	3	4	6	27	25	29	27	23	20	48	33		249
	* \$36,291	\$26,667	\$48,772	\$32,572	\$24,167	\$43,826	\$50,427	\$53,042	\$57,178	\$45,370	\$46,344	\$60,424			\$47,002
Total	37	65	89	90	125	621	802	860	1,204	1,082	1,003	1,450	305		7,733
	\$40,609	\$40,543	\$38,598	\$42,188	\$40,418	\$44,042	\$48,092	\$50,628	\$53,705	\$60,396	\$63,494	\$63,768	\$64,884		\$55,842

Average: Age 60.8 Number of Participants: Vested 7,260 Males 2,938 Early Retirement Eligible: 0
 Service 23.7 Not Vested 473 Females 4,795 Normal Retirement Eligible: 5,815

*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													Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 25	647	550	231	156	88	51	0	0	0	0	0	0	0	1,723
	\$31,585	\$30,860	\$34,108	\$36,278	\$37,601	\$40,816	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,697
25-29	588	978	738	943	924	1,337	48	0	0	0	0	0	0	5,556
	\$35,212	\$38,211	\$41,244	\$44,131	\$45,522	\$47,720	\$50,963	\$0	\$0	\$0	\$0	\$0	\$0	\$42,915
30-34	475	826	672	1,018	1,173	3,576	1,392	21	0	0	0	0	0	9,153
	\$38,673	\$42,647	\$46,896	\$47,678	\$48,958	\$52,679	\$55,319	\$57,759	\$0	\$0	\$0	\$0	\$0	\$50,002
35-39	379	587	524	843	979	3,486	3,504	650	15	0	0	0	0	10,967
	\$39,284	\$44,658	\$48,391	\$49,887	\$51,576	\$55,864	\$58,421	\$60,239	\$59,013	\$0	\$0	\$0	\$0	\$54,573
40-44	395	652	493	833	945	3,646	4,196	2,431	913	18	0	0	0	14,522
	\$40,540	\$46,341	\$45,925	\$49,767	\$50,625	\$55,981	\$60,775	\$63,533	\$62,894	\$70,580	\$0	\$0	\$0	\$57,184
45-49	337	579	459	725	867	3,422	4,181	2,734	2,569	707	27	0	0	16,607
	\$39,940	\$44,466	\$47,876	\$49,923	\$51,190	\$55,710	\$59,461	\$63,498	\$65,442	\$64,475	\$59,289	\$0	\$0	\$58,404
50-54	303	558	487	736	777	3,338	4,318	3,017	3,554	2,269	953	0	0	20,310
	\$39,127	\$47,842	\$48,419	\$49,666	\$50,191	\$54,569	\$58,704	\$63,248	\$66,652	\$68,608	\$66,648	\$0	\$0	\$60,079
55-59	234	434	378	604	646	2,740	3,905	3,191	3,816	2,549	1,568	1	0	20,066
	\$38,566	\$48,561	\$49,117	\$48,204	\$51,641	\$54,769	\$58,458	\$62,161	\$65,375	\$69,438	\$74,343	*	\$0	\$61,344
60-64	118	241	216	308	382	1,754	2,530	2,312	2,770	1,903	1,100	1	1	13,636
	\$41,193	\$43,852	\$47,389	\$49,115	\$52,942	\$54,392	\$57,548	\$60,887	\$62,752	\$66,426	\$70,469	*	*	\$60,191
65-69	37	55	53	97	104	560	766	667	761	478	218	1	0	3,797
	\$35,998	\$39,679	\$42,630	\$42,823	\$51,519	\$52,158	\$56,161	\$58,743	\$61,202	\$65,020	\$65,469	*	\$0	\$57,616
70 & Over	22	25	20	30	33	134	173	95	132	60	35	0	0	759
	\$34,631	\$32,029	\$47,580	\$38,431	\$38,800	\$42,879	\$48,867	\$57,166	\$56,416	\$58,210	\$56,114	\$0	\$0	\$49,383
Total	3,535	5,485	4,271	6,293	6,918	24,044	25,013	15,118	14,530	7,984	3,901	3	1	117,096
	\$37,258	\$42,492	\$45,750	\$47,929	\$49,832	\$54,331	\$58,634	\$62,374	\$64,737	\$67,699	\$70,607	\$94,299	*	\$57,042

Average:	Age	48.1	Number of Participants:	Vested	87,495	Males	56,370	Early Retirement Eligible:	13,820
	Service	12.2		Not Vested	29,601	Females	60,726	Normal Retirement Eligible:	4,090

*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													Total	
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 25	396	374	146	83	53	15	0	0	0	0	0	0	0	0	1,067
	\$30,115	\$28,523	\$30,588	\$32,584	\$33,322	\$35,193	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,044
25-29	345	616	428	534	490	616	4	0	0	0	0	0	0	0	3,033
	\$34,039	\$36,588	\$38,800	\$42,481	\$44,281	\$46,909	\$49,455	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41,004
30-34	231	414	325	508	508	1,525	63	4	0	0	0	0	0	0	3,578
	\$37,467	\$40,508	\$43,040	\$48,189	\$48,010	\$52,981	\$56,769	\$59,451	\$0	\$0	\$0	\$0	\$0	\$0	\$48,321
35-39	159	301	225	328	400	1,326	379	102	6	0	0	0	0	0	3,226
	\$38,720	\$39,581	\$46,353	\$47,613	\$50,713	\$55,101	\$61,442	\$62,661	\$75,416	\$0	\$0	\$0	\$0	\$0	\$51,952
40-44	149	287	199	323	359	1,154	429	432	165	0	0	0	0	0	3,497
	\$38,461	\$41,925	\$46,907	\$49,660	\$52,631	\$55,877	\$64,769	\$65,452	\$70,239	\$0	\$0	\$0	\$0	\$0	\$55,523
45-49	118	230	189	261	307	942	338	487	543	131	4	0	0	0	3,550
	\$38,119	\$40,613	\$45,890	\$47,195	\$51,190	\$55,371	\$64,036	\$69,960	\$70,350	\$69,675	\$38,557	\$0	\$0	\$0	\$58,000
50-54	100	200	162	243	269	957	370	476	744	414	138	0	0	0	4,073
	\$36,905	\$44,220	\$44,283	\$47,492	\$51,440	\$55,533	\$62,831	\$65,065	\$68,225	\$73,503	\$70,231	\$0	\$0	\$0	\$59,742
55-59	73	148	124	177	200	707	280	386	552	385	229	0	0	0	3,261
	\$34,819	\$42,272	\$44,974	\$50,415	\$50,277	\$55,256	\$61,053	\$63,500	\$68,766	\$73,262	\$70,832	\$0	\$0	\$0	\$60,230
60-64	39	84	76	73	111	450	171	215	309	197	101	0	0	0	1,826
	\$42,164	\$37,697	\$49,541	\$48,666	\$50,995	\$54,466	\$58,668	\$61,380	\$62,415	\$69,820	\$78,486	\$0	\$0	\$0	\$58,322
65-69	11	37	25	24	23	125	33	38	36	25	13	0	0	0	390
	\$31,845	\$49,632	\$51,865	\$61,331	\$57,625	\$49,352	\$65,642	\$56,362	\$64,971	\$66,482	\$65,244	\$0	\$0	\$0	\$55,402
70 & Over	5	8	11	11	9	32	4	1	5	1	0	0	0	0	87
	\$36,653	\$21,283	\$32,245	\$39,564	\$55,788	\$57,893	\$40,957	*	\$49,825	*	\$0	\$0	\$0	\$0	\$47,244
Total	1,626	2,699	1,910	2,565	2,729	7,849	2,071	2,141	2,360	1,153	485	0	0	0	27,588
	\$35,129	\$38,361	\$42,756	\$46,693	\$49,149	\$54,105	\$62,383	\$65,364	\$68,150	\$72,186	\$71,839	\$0	\$0	\$0	\$53,245

Average: Age 43.3 Number of Participants: Vested 10,823 Males 12,992 Early Retirement Eligible: **2,896**
 Service 8.5 Not Vested 16,765 Females 14,596 Normal Retirement Eligible: **290**

*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														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25-29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30-34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35-39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40-44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45-49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	0	1	3	8	2	21	41	82	125	171	378	237	0		1,069
	\$0	*	\$65,923	\$57,871	\$49,984	\$63,867	\$67,002	\$69,348	\$73,066	\$78,314	\$77,488	\$79,157	\$0		\$75,928
60-64	0	1	3	1	6	51	92	144	306	314	427	586	104		2,035
	\$0	*	\$56,893	*	\$60,428	\$59,042	\$66,843	\$72,147	\$72,709	\$76,270	\$79,494	\$78,433	\$81,372		\$76,069
65-69	0	1	1	3	1	21	41	54	91	75	70	89	109		556
	\$0	*	*	\$63,600	*	\$65,809	\$69,279	\$70,774	\$73,588	\$76,819	\$79,811	\$83,871	\$78,882		\$76,402
70 & Over	1	1	1	0	1	5	3	6	11	3	9	11	28		80
	*	*	*	\$0	*	\$65,516	\$69,307	\$63,407	\$74,668	\$73,039	\$73,399	\$75,267	\$74,122		\$72,137
Total	1	4	8	12	10	98	177	286	533	563	884	923	241	3,740	
	*	\$54,076	\$63,227	\$63,162	\$54,575	\$61,856	\$67,486	\$70,902	\$72,983	\$76,947	\$78,599	\$79,106	\$79,403	\$75,994	

Average: Age 61.5 Number of Participants: Vested 3,700 Males 886 Early Retirement Eligible: 0
 Service 28.7 Not Vested 40 Females 2,854 Normal Retirement Eligible: 3,437

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

Age and Service Distribution of Active Members (Number of Actives and Average Annual Salary) (Continued) TRS Plan 2														
Attained Age	Attained Years of Service													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 25	18	132	27	1	0	0	0	0	0	0	0	0	0	178
	\$45,863	\$46,914	\$40,782	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,808
25-29	35	490	264	384	264	1	0	0	0	0	0	0	0	1,438
	\$47,860	\$50,975	\$45,713	\$45,596	\$46,599	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47,684
30-34	27	281	151	224	238	2	0	0	0	0	0	0	0	923
	\$60,370	\$53,316	\$49,284	\$48,344	\$50,212	\$54,528	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,858
35-39	11	149	97	132	115	7	17	26	0	0	0	0	0	554
	\$57,301	\$53,997	\$50,969	\$49,466	\$51,910	\$67,065	\$70,796	\$77,912	\$0	\$0	\$0	\$0	\$0	\$53,823
40-44	21	108	93	116	111	86	132	345	25	0	0	0	0	1,037
	\$55,516	\$56,558	\$50,147	\$51,660	\$52,751	\$55,518	\$64,790	\$75,100	\$69,792	\$0	\$0	\$0	\$0	\$62,456
45-49	17	111	90	99	79	143	158	351	231	21	0	0	0	1,300
	\$60,451	\$60,606	\$52,040	\$50,787	\$56,212	\$59,201	\$67,310	\$73,922	\$75,018	\$79,493	\$0	\$0	\$0	\$66,118
50-54	14	70	59	86	88	135	187	370	259	194	29	0	0	1,491
	\$56,783	\$58,162	\$56,507	\$52,443	\$55,610	\$60,492	\$66,343	\$73,204	\$75,630	\$77,150	\$83,685	\$0	\$0	\$68,574
55-59	9	45	45	52	60	81	181	474	341	222	168	0	0	1,678
	\$73,023	\$61,299	\$60,627	\$55,645	\$57,383	\$62,156	\$66,145	\$72,551	\$74,510	\$75,017	\$75,666	\$0	\$0	\$70,709
60-64	2	15	16	31	20	35	84	420	366	175	92	0	0	1,256
	\$73,815	\$67,092	\$82,875	\$58,647	\$64,187	\$62,469	\$68,534	\$73,047	\$74,010	\$74,024	\$76,783	\$0	\$0	\$72,700
65-69	3	4	0	7	2	7	24	128	130	51	31	0	0	387
	\$65,080	\$69,342	\$0	\$58,375	\$56,025	\$68,044	\$69,798	\$75,336	\$74,485	\$71,962	\$80,035	\$0	\$0	\$73,959
70 & Over	1	2	0	0	1	2	3	9	16	4	5	0	0	43
	* \$49,667	\$0	\$0	\$0	* \$60,869	\$66,671	\$71,420	\$78,777	\$85,682	\$81,262	\$0	\$0	\$0	\$74,051
Total	158	1,407	842	1,132	978	499	786	2,123	1,368	667	325	0	0	10,285
	\$55,701	\$53,480	\$50,227	\$49,075	\$51,442	\$59,804	\$66,668	\$73,633	\$74,635	\$75,348	\$77,201	\$0	\$0	\$63,025

Average: Age 46.4 Number of Participants: Vested 5,719 Males 2,501 Early Retirement Eligible: 1,444
 Service 11.4 Not Vested 4,566 Females 7,784 Normal Retirement Eligible: 410

*Annual Salary omitted for privacy reasons.

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

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

TRS Plan 3

Attained Age	Attained Years of Service													Total	
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 25	15	126	27	6	2	0	0	0	0	0	0	0	0	0	176
	\$49,731	\$47,514	\$42,120	\$42,483	\$42,702	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,649
25-29	55	537	397	570	587	865	0	0	0	0	0	0	0	0	3,011
	\$56,676	\$51,425	\$46,386	\$46,312	\$48,207	\$50,982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49,134
30-34	17	288	263	425	659	4,251	728	0	0	0	0	0	0	0	6,631
	\$56,675	\$54,930	\$49,857	\$49,645	\$50,761	\$54,889	\$62,081	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54,739
35-39	14	156	137	260	335	2,892	3,477	307	0	0	0	0	0	0	7,578
	\$58,253	\$54,697	\$50,485	\$51,355	\$52,185	\$58,002	\$66,651	\$76,833	\$0	\$0	\$0	\$0	\$0	\$0	\$62,045
40-44	20	124	111	195	287	1,993	2,798	2,168	323	0	0	0	0	0	8,019
	\$63,159	\$57,537	\$50,641	\$52,449	\$53,516	\$59,610	\$68,186	\$76,577	\$77,683	\$0	\$0	\$0	\$0	\$0	\$67,378
45-49	21	83	102	137	198	1,430	1,545	1,508	1,714	255	0	0	0	0	6,993
	\$61,171	\$55,013	\$52,850	\$51,052	\$53,495	\$58,428	\$68,419	\$75,514	\$78,206	\$82,626	\$0	\$0	\$0	\$0	\$69,652
50-54	10	73	53	82	161	1,299	1,517	1,255	1,484	1,411	273	0	0	0	7,618
	\$60,965	\$55,692	\$48,968	\$53,055	\$53,114	\$59,008	\$67,746	\$75,124	\$76,908	\$79,176	\$82,034	\$0	\$0	\$0	\$71,163
55-59	2	25	36	62	97	992	1,419	1,124	1,354	1,066	1,106	0	0	0	7,283
	\$67,521	\$62,344	\$53,544	\$54,832	\$54,224	\$59,420	\$67,942	\$74,636	\$75,879	\$77,886	\$79,428	\$0	\$0	\$0	\$72,105
60-64	2	14	11	20	36	500	859	827	925	528	403	0	0	0	4,125
	\$50,961	\$66,780	\$60,768	\$55,950	\$64,326	\$63,585	\$68,949	\$73,710	\$75,591	\$77,336	\$77,778	\$0	\$0	\$0	\$72,537
65-69	0	8	3	2	6	112	136	111	151	99	61	0	0	0	689
	\$0	\$55,357	\$47,535	\$103,552	\$64,386	\$64,489	\$69,713	\$75,221	\$73,084	\$77,231	\$79,811	\$0	\$0	\$0	\$72,253
70 & Over	0	0	0	1	0	15	15	10	6	4	4	0	0	0	55
	\$0	\$0	\$0	*	\$0	\$60,911	\$73,682	\$70,248	\$72,257	\$78,386	\$75,249	\$0	\$0	\$0	\$69,180
Total	156	1,434	1,140	1,760	2,368	14,349	12,494	7,310	5,957	3,363	1,847	0	0	0	52,178
	\$57,927	\$53,457	\$49,059	\$49,680	\$51,428	\$57,360	\$67,426	\$75,467	\$76,784	\$78,682	\$79,456	\$0	\$0	\$0	\$65,866

Average:	Age	45.2	Number of Participants:	Vested	33,040	Males	15,195	Early Retirement Eligible:	9,920
	Service	12.7		Not Vested	19,138	Females	36,983	Normal Retirement Eligible:	710

*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	46	125	48	30	15	0	0	0	0	0	0	0	0	0	264
	\$21,191	\$19,709	\$22,291	\$24,165	\$20,476	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,987
25-29	66	233	132	123	67	21	2	0	0	0	0	0	0	0	644
	\$21,175	\$19,259	\$23,258	\$26,404	\$30,467	\$30,677	\$43,740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,254
30-34	68	206	118	124	73	67	104	2	0	0	0	0	0	0	762
	\$19,824	\$22,341	\$26,097	\$30,390	\$29,799	\$34,139	\$36,941	\$32,817	\$0	\$0	\$0	\$0	\$0	\$0	\$27,780
35-39	86	238	154	156	118	121	234	65	2	0	0	0	0	0	1,174
	\$17,728	\$21,873	\$23,067	\$23,623	\$27,947	\$28,427	\$35,205	\$35,012	\$49,800	\$0	\$0	\$0	\$0	\$0	\$26,677
40-44	97	343	234	255	157	199	462	174	60	0	0	0	0	0	1,981
	\$17,409	\$20,376	\$21,804	\$25,348	\$25,535	\$29,705	\$34,069	\$35,768	\$42,351	\$0	\$0	\$0	\$0	\$0	\$27,596
45-49	102	317	242	254	193	308	994	390	168	32	1	0	0	0	3,001
	\$16,542	\$20,005	\$22,004	\$23,232	\$26,319	\$27,848	\$29,488	\$34,370	\$40,027	\$42,220	*	\$0	\$0	\$0	\$27,907
50-54	94	278	221	220	173	384	1,541	895	415	114	51	0	0	0	4,386
	\$16,586	\$20,086	\$23,090	\$24,963	\$25,523	\$25,260	\$28,767	\$31,229	\$34,933	\$45,360	\$50,573	\$0	\$0	\$0	\$28,814
55-59	65	183	156	169	136	298	1,294	1,072	666	185	96	0	0	0	4,320
	\$17,618	\$21,168	\$23,464	\$25,877	\$26,113	\$23,782	\$28,756	\$29,542	\$32,199	\$41,659	\$48,295	\$0	\$0	\$0	\$29,249
60-64	42	105	96	110	81	142	667	699	603	288	97	0	0	0	2,930
	\$16,831	\$18,238	\$22,118	\$22,844	\$24,616	\$26,318	\$30,517	\$29,676	\$32,059	\$37,236	\$43,901	\$0	\$0	\$0	\$30,171
65-69	17	38	33	46	33	51	214	208	213	129	56	0	0	0	1,038
	\$15,547	\$20,275	\$20,405	\$25,241	\$21,904	\$24,701	\$26,813	\$32,451	\$32,080	\$39,479	\$39,984	\$0	\$0	\$0	\$30,351
70 & Over	3	17	10	9	6	16	71	65	40	32	15	0	0	0	284
	\$12,781	\$16,784	\$16,826	\$15,451	\$19,699	\$14,615	\$25,669	\$28,086	\$28,987	\$31,993	\$32,255	\$0	\$0	\$0	\$25,698
Total	686	2,083	1,444	1,496	1,052	1,607	5,583	3,570	2,167	780	316	0	0	0	20,784
	\$17,981	\$20,412	\$22,803	\$25,046	\$26,342	\$26,681	\$29,854	\$31,066	\$33,517	\$39,833	\$45,075	\$0	\$0	\$0	\$28,453

Average: Age 51.1 Number of Participants: Vested 13,849 Males 4,733 Early Retirement Eligible: 1,957
 Service 11.1 Not Vested 6,935 Females 16,051 Normal Retirement Eligible: 1,113

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

Age and Service Distribution of Active Members (Number of Actives and Average Annual Salary) (Continued)														
SERS Plan 3														
Attained Age	Attained Years of Service													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 25	38	144	58	48	32	12	0	0	0	0	0	0	0	332
	\$17,640	\$19,146	\$20,218	\$23,397	\$24,599	\$29,623	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,680
25-29	60	264	153	156	142	293	12	0	0	0	0	0	0	1,080
	\$19,956	\$22,067	\$23,022	\$27,470	\$27,713	\$30,482	\$33,859	\$0	\$0	\$0	\$0	\$0	\$0	\$26,022
30-34	70	189	129	159	184	561	127	1	0	0	0	0	0	1,420
	\$18,561	\$22,613	\$23,513	\$25,743	\$27,611	\$32,120	\$37,049	*	\$0	\$0	\$0	\$0	\$0	\$28,557
35-39	65	248	161	200	252	810	230	50	2	0	0	0	0	2,018
	\$17,440	\$21,012	\$21,899	\$24,200	\$23,651	\$29,616	\$38,972	\$41,629	\$29,688	\$0	\$0	\$0	\$0	\$27,633
40-44	84	327	228	307	389	1,498	466	174	58	2	0	0	0	3,533
	\$16,452	\$19,906	\$19,676	\$21,029	\$23,663	\$26,744	\$34,299	\$43,331	\$46,364	\$31,071	\$0	\$0	\$0	\$26,713
45-49	80	296	243	365	461	2,267	999	407	194	75	4	0	0	5,391
	\$15,589	\$18,460	\$20,113	\$22,635	\$23,069	\$26,267	\$30,430	\$36,736	\$45,771	\$49,971	\$70,344	\$0	\$0	\$27,509
50-54	69	216	193	277	413	2,341	1,342	948	552	177	92	0	0	6,620
	\$16,901	\$18,843	\$19,778	\$21,354	\$22,993	\$26,322	\$29,521	\$32,275	\$39,663	\$51,290	\$49,797	\$0	\$0	\$28,981
55-59	33	121	102	168	224	1,563	1,162	1,124	1,038	333	119	0	0	5,987
	\$16,976	\$18,887	\$20,480	\$21,183	\$24,294	\$26,778	\$29,324	\$29,777	\$34,163	\$44,165	\$51,300	\$0	\$0	\$29,999
60-64	19	67	63	93	122	858	515	672	846	394	119	0	0	3,768
	\$15,956	\$20,790	\$18,974	\$22,488	\$24,656	\$27,430	\$29,492	\$29,947	\$33,064	\$38,910	\$38,460	\$0	\$0	\$30,445
65-69	8	17	18	29	51	357	154	144	200	133	45	0	0	1,156
	\$17,250	\$17,155	\$15,901	\$18,844	\$21,192	\$25,212	\$29,443	\$30,031	\$32,963	\$32,577	\$39,451	\$0	\$0	\$28,463
70 & Over	6	8	6	7	19	116	35	15	17	8	6	0	0	243
	\$12,295	\$17,582	\$18,804	\$16,496	\$20,199	\$21,576	\$24,331	\$28,210	\$30,357	\$37,736	\$21,727	\$0	\$0	\$22,849
Total	532	1,897	1,354	1,809	2,289	10,676	5,042	3,535	2,907	1,122	385	0	0	31,548
	\$17,239	\$20,148	\$20,774	\$22,823	\$24,034	\$27,109	\$30,687	\$32,124	\$35,798	\$42,389	\$45,324	\$0	\$0	\$28,483

Average:	Age	49.9	Number of Participants:	Vested	19,042	Males	6,861	Early Retirement Eligible:	6,359
	Service	9.9		Not Vested	12,506	Females	24,687	Normal Retirement Eligible:	1,161

*Annual Salary omitted for privacy reasons.

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

Age and Service Distribution of Active Members

(Number of Actives and Average Annual Salary)

(Continued)

PSERS Plan 2

Attained Age	Attained Years of Service														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 25	15	30	23	28	14	0	0	0	0	0	0	0	0	0	110
	\$38,512	\$40,442	\$49,472	\$52,005	\$50,321	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,267
25-29	45	66	59	209	234	78	0	0	0	0	0	0	0	0	691
	\$41,822	\$42,386	\$49,635	\$50,664	\$50,338	\$54,085	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49,485
30-34	24	42	49	166	211	189	0	0	0	0	0	0	0	0	681
	\$43,768	\$44,079	\$49,749	\$50,803	\$52,502	\$55,734	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51,959
35-39	25	37	50	112	139	269	0	0	0	0	0	0	0	0	632
	\$43,767	\$48,457	\$51,158	\$50,990	\$53,459	\$60,554	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55,183
40-44	12	36	37	105	122	421	0	0	0	0	0	0	0	0	733
	\$42,330	\$49,580	\$53,556	\$52,777	\$53,577	\$63,335	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58,686
45-49	9	25	29	83	92	374	0	0	0	0	0	0	0	0	612
	\$49,226	\$46,386	\$51,983	\$53,251	\$56,002	\$64,173	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59,939
50-54	5	17	14	43	56	302	0	0	0	0	0	0	0	0	437
	\$51,465	\$42,684	\$53,577	\$54,161	\$54,041	\$64,319	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,669
55-59	4	12	7	22	41	148	0	0	0	0	0	0	0	0	234
	\$45,076	\$48,191	\$59,259	\$51,163	\$53,264	\$63,865	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59,551
60-64	2	5	2	7	15	20	0	0	0	0	0	0	0	0	51
	\$47,398	\$66,968	\$47,751	\$50,195	\$54,684	\$55,787	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55,147
65-69	0	0	0	1	2	1	0	0	0	0	0	0	0	0	4
	\$0	\$0	\$0	*	\$47,466	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48,547
70 & Over	0	0	0	1	1	0	0	0	0	0	0	0	0	0	2
	\$0	\$0	\$0	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44,309
Total	141	270	270	777	927	1,802	0	0	0	0	0	0	0	0	4,187
	\$43,175	\$45,327	\$51,153	\$51,540	\$52,699	\$62,014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55,597

Average: Age 39.5 Number of Participants: Vested 167 Males 3,150 Early Retirement Eligible: 140
 Service 3.7 Not Vested 4,020 Females 1,037 Normal Retirement Eligible: 3

*Annual Salary omitted for privacy reasons.

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

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

LEOFF Plan 1															
Attained Age	Attained Years of Service														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25-29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30-34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35-39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40-44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45-49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	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	*
55-59	0	0	0	0	0	0	0	0	1	3	15	23	0	0	42
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$67,526	\$92,834	\$91,309	\$0	\$0	\$89,903
60-64	0	0	0	0	0	0	0	0	0	0	7	23	14	0	44
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$90,599	\$95,331	\$104,719	\$0	\$97,565
65-69	0	0	0	0	0	0	0	0	0	0	0	3	10	0	13
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88,500	\$96,654	\$0	\$94,772
70 & Over	0	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	*	\$0	*
Total	0	0	0	0	0	0	0	0	2	3	22	49	25	101	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75,565	\$67,526	\$92,123	\$93,025	\$101,769	\$93,890	

Average: Age 60.6 Number of Participants: Vested 101 Males 97 Early Retirement Eligible: N/A
 Service 36.4 Not Vested 0 Females 4 Normal Retirement Eligible: 101

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

Age and Service Distribution of Active Fire Fighters

(Number of Actives and Average Annual Salary)

(Continued)

LEOFF Plan 1

Attained Age	Attained Years of Service													Total	
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25-29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30-34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35-39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40-44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45-49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	0	0	0	0	0	0	0	0	0	10	0	0	0	10
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$110,357	\$0	\$0	\$0	\$110,357
55-59	0	0	0	0	0	0	0	0	0	0	21	33	0	0	54
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105,940	\$105,669	\$0	\$0	\$105,774
60-64	0	0	0	0	0	0	0	0	0	0	11	49	9	0	69
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$93,050	\$94,672	\$104,114	\$0	\$95,645
65-69	0	0	0	0	0	0	0	0	0	0	2	3	7	0	12
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$99,331	\$85,618	\$114,615	\$0	\$104,819
70 & Over	0	0	0	0	0	0	0	0	0	0	1	0	3	0	4
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$87,236	\$0	\$90,995
Total	0	0	0	0	0	0	0	0	0	0	45	85	19	0	149
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$103,396	\$98,622	\$105,318	\$100,917

Average: Age 60.2 Number of Participants: Vested 149 Males 148 Early Retirement Eligible: N/A
 Service 36.5 Not Vested 0 Females 1 Normal Retirement Eligible: 149

*Annual Salary omitted for privacy reasons.

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

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

LEOFF Plan 2

Attained Age	Attained Years of Service														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 25	6	18	11	8	0	1	0	0	0	0	0	0	0	0	44
	\$57,814	\$53,182	\$71,923	\$66,253	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61,425
25-29	23	75	84	184	159	146	0	0	0	0	0	0	0	0	671
	\$58,471	\$60,663	\$68,816	\$72,472	\$74,760	\$79,658	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,320
30-34	20	54	66	140	174	585	125	0	0	0	0	0	0	0	1,164
	\$60,137	\$63,158	\$72,178	\$73,135	\$76,112	\$82,544	\$84,596	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$78,799
35-39	17	31	38	80	98	524	668	131	0	0	0	0	0	0	1,587
	\$59,809	\$61,783	\$72,935	\$73,534	\$74,795	\$81,669	\$88,837	\$89,586	\$0	\$0	\$0	\$0	\$0	\$0	\$83,673
40-44	9	14	23	49	58	326	612	698	199	0	0	0	0	0	1,988
	\$61,531	\$63,989	\$73,845	\$71,551	\$73,872	\$82,942	\$86,936	\$94,020	\$96,812	\$0	\$0	\$0	\$0	\$0	\$88,569
45-49	5	13	6	16	20	134	301	404	663	112	0	0	0	0	1,674
	\$60,187	\$67,254	\$64,695	\$68,605	\$78,632	\$79,644	\$88,511	\$93,088	\$99,808	\$108,392	\$0	\$0	\$0	\$0	\$94,067
50-54	6	5	3	9	8	54	116	178	383	339	126	0	0	0	1,227
	\$57,917	\$97,582	\$91,753	\$87,618	\$74,439	\$78,325	\$86,205	\$91,496	\$96,742	\$103,376	\$112,969	\$0	\$0	\$0	\$97,263
55-59	5	5	2	4	4	33	46	88	141	156	239	0	0	0	723
	\$69,494	\$84,491	\$118,490	\$80,079	\$124,026	\$73,351	\$83,468	\$88,104	\$95,593	\$102,151	\$108,324	\$0	\$0	\$0	\$98,396
60-64	0	1	0	3	2	13	16	20	45	40	62	0	0	0	202
	\$0	*	\$0	\$57,124	\$67,529	\$79,790	\$82,220	\$90,163	\$93,226	\$98,083	\$103,633	\$0	\$0	\$0	\$94,466
65-69	0	1	0	0	0	3	1	3	8	7	7	0	0	0	30
	\$0	*	\$0	\$0	\$0	\$62,836	*	\$78,690	\$86,358	\$91,545	\$94,722	\$0	\$0	\$0	\$87,233
70 & Over	0	0	0	0	0	0	1	0	1	0	0	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	*	\$0	\$0	\$0	\$0	\$0	\$98,649
Total	91	217	233	493	523	1,819	1,886	1,522	1,440	654	434	0	0	0	9,312
	\$60,010	\$62,955	\$71,699	\$72,759	\$75,610	\$81,571	\$87,569	\$92,673	\$97,876	\$103,493	\$108,783	\$0	\$0	\$0	\$88,237

Average:	Age	42.6	Number of Participants:	Vested	7,531	Males	8,417	Early Retirement Eligible:	541
	Service	13.6		Not Vested	1,781	Females	895	Normal Retirement Eligible:	1,337

*Annual Salary omitted for privacy reasons.

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

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

LEOFF Plan 2

Attained Age	Attained Years of Service													Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 25	9	21	17	12	1	0	0	0	0	0	0	0	0	60
	\$49,817	\$51,846	\$60,021	\$75,325	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58,584
25-29	30	54	90	134	99	127	0	0	0	0	0	0	0	534
	\$52,511	\$58,438	\$65,291	\$73,933	\$79,801	\$85,464	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$73,536
30-34	27	35	63	111	111	463	146	0	0	0	0	0	0	956
	\$55,820	\$58,255	\$68,288	\$76,540	\$80,898	\$87,753	\$90,888	\$0	\$0	\$0	\$0	\$0	\$0	\$82,870
35-39	10	24	46	51	59	380	502	98	0	0	0	0	0	1,170
	\$53,305	\$65,149	\$67,008	\$74,649	\$76,492	\$88,321	\$94,918	\$101,554	\$0	\$0	\$0	\$0	\$0	\$89,455
40-44	14	8	23	31	34	271	520	485	167	1	0	0	0	1,554
	\$56,173	\$67,201	\$68,357	\$74,745	\$78,844	\$89,112	\$93,688	\$101,490	\$105,993	*	\$0	\$0	\$0	\$95,111
45-49	2	7	7	8	8	108	213	355	411	141	3	0	0	1,263
	\$58,000	\$88,279	\$68,272	\$80,218	\$86,820	\$88,402	\$91,907	\$102,493	\$108,368	\$114,341	\$107,962	\$0	\$0	\$102,171
50-54	2	0	4	2	4	46	91	202	311	286	183	0	0	1,131
	\$83,385	\$0	\$82,219	\$58,032	\$95,957	\$95,969	\$89,879	\$98,420	\$106,079	\$112,406	\$119,787	\$0	\$0	\$106,569
55-59	1	2	3	2	1	23	39	69	143	162	202	0	0	647
	*	\$76,013	\$113,611	\$115,575	*	\$91,362	\$87,652	\$97,435	\$104,521	\$113,990	\$116,474	\$0	\$0	\$108,244
60-64	0	1	0	1	1	14	11	14	34	31	50	0	0	157
	\$0	*	\$0	*	*	\$107,386	\$96,028	\$101,156	\$105,948	\$110,120	\$111,332	\$0	\$0	\$106,464
65-69	0	0	0	0	0	2	4	3	4	5	1	0	0	19
	\$0	\$0	\$0	\$0	\$0	\$102,952	\$106,550	\$94,510	\$113,232	\$102,953	*	\$0	\$0	\$104,922
70 & Over	0	0	0	0	0	1	0	1	0	0	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	*	\$0	*	\$0	\$0	\$0	\$0	\$0	\$108,488
Total	95	152	253	352	318	1,435	1,526	1,227	1,070	626	439	0	0	7,493
	\$54,580	\$60,485	\$67,197	\$75,217	\$79,688	\$88,517	\$93,245	\$101,081	\$106,759	\$113,071	\$117,197	\$0	\$0	\$95,156

Average: Age 42.8 Number of Participants: Vested 6,161 Males 7,062 Early Retirement Eligible: 473
 Service 14.1 Not Vested 1,332 Females 431 Normal Retirement Eligible: 1,239

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

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

WSPRS Plan 1

Attained Age	Attained Years of Service													Total	
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25-29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30-34	0	0	0	0	0	0	30	0	0	0	0	0	0	0	30
	\$0	\$0	\$0	\$0	\$0	\$0	\$75,670	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75,670
35-39	0	0	0	0	0	3	101	30	0	0	0	0	0	0	134
	\$0	\$0	\$0	\$0	\$0	\$74,005	\$75,260	\$77,761	\$0	\$0	\$0	\$0	\$0	\$0	\$75,792
40-44	0	0	0	0	0	3	68	83	69	0	0	0	0	0	223
	\$0	\$0	\$0	\$0	\$0	\$69,133	\$74,949	\$81,409	\$84,255	\$0	\$0	\$0	\$0	\$0	\$80,155
45-49	0	0	0	0	0	1	40	38	114	38	0	0	0	0	231
	\$0	\$0	\$0	\$0	\$0	*	\$72,542	\$80,266	\$83,103	\$91,396	\$0	\$0	\$0	\$0	\$82,239
50-54	0	0	0	0	0	1	18	6	38	34	5	0	0	0	102
	\$0	\$0	\$0	\$0	\$0	*	\$72,914	\$79,961	\$79,594	\$87,455	\$84,427	\$0	\$0	\$0	\$81,224
55-59	0	0	0	0	0	0	4	3	8	7	11	0	0	0	33
	\$0	\$0	\$0	\$0	\$0	\$0	\$72,643	\$73,548	\$77,499	\$87,392	\$84,953	\$0	\$0	\$0	\$81,134
60-64	0	0	0	0	0	0	4	2	2	3	1	1	1	1	14
	\$0	\$0	\$0	\$0	\$0	\$0	\$74,944	\$80,400	\$80,139	\$80,733	*	*	*	*	\$77,612
65-69	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	0	0	0	0	0	8	265	162	231	82	17	1	1	1	767
	\$0	\$0	\$0	\$0	\$0	\$75,061	\$74,613	\$80,254	\$82,650	\$89,030	\$84,431	*	*	*	\$79,983

Average:	Age	44.6	Number of Participants:	Vested	767	Males	704	Early Retirement Eligible:	N/A
	Service	17.8		Not Vested	0	Females	63	Normal Retirement Eligible:	129

*Annual Salary omitted for privacy reasons.

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

Age and Service Distribution of Active Members (Number of Actives and Average Annual Salary) (Continued)														
WSPRS Plan 2														
Attained Age	Attained Years of Service													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 25	1	5	6	3	2	0	0	0	0	0	0	0	0	17
	*	\$43,496	\$49,917	\$51,652	\$59,860	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49,192
25-29	0	7	11	28	23	26	0	0	0	0	0	0	0	95
	\$0	\$45,801	\$50,280	\$56,856	\$61,521	\$70,527	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,151
30-34	0	2	4	8	18	75	1	0	0	0	0	0	0	108
	\$0	\$44,728	\$47,964	\$58,386	\$62,289	\$70,724	*	\$0	\$0	\$0	\$0	\$0	\$0	\$67,120
35-39	0	3	1	6	7	48	0	0	0	0	0	0	0	65
	\$0	\$42,699	*	\$60,738	\$63,607	\$72,166	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$68,419
40-44	1	0	0	3	3	14	0	0	0	0	0	0	0	21
	*	\$0	\$0	\$61,489	\$60,008	\$71,125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66,907
45-49	0	1	1	0	0	4	0	0	0	0	0	0	0	6
	\$0	*	*	\$0	\$0	\$68,518	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61,916
50-54	1	0	0	0	0	1	0	0	0	0	0	0	0	2
	*	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54,847
55-59	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	*
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	3	18	23	49	53	168	1	0	0	0	0	0	0	315
	\$44,636	\$44,425	\$49,712	\$57,599	\$61,909	\$71,053	*	\$0	\$0	\$0	\$0	\$0	\$0	\$64,103

Average: Age 32.1 Number of Participants: Vested 145 Males 297 Early Retirement Eligible: N/A
 Service 5.1 Not Vested 170 Females 18 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)														
PERS Plan 1														
Attained Age	Attained Years Retired													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	9	17	17	27	55	26	0	0	0	0	0	0	0	151
	\$3,432	\$3,346	\$3,642	\$3,469	\$2,931	\$2,850	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,170
55-59	99	167	215	250	374	875	23	0	0	0	0	0	0	2,003
	\$3,394	\$3,137	\$3,364	\$3,108	\$3,102	\$2,953	\$2,407	\$0	\$0	\$0	\$0	\$0	\$0	\$3,075
60-64	343	638	587	544	600	2,979	922	73	0	0	0	0	0	6,686
	\$2,784	\$2,431	\$2,498	\$2,503	\$2,652	\$2,887	\$2,723	\$1,999	\$0	\$0	\$0	\$0	\$0	\$2,719
65-69	168	422	532	573	605	3,496	2,726	772	11	0	0	0	0	9,305
	\$2,889	\$2,310	\$2,328	\$2,119	\$2,075	\$2,143	\$2,505	\$2,255	\$1,858	\$0	\$0	\$0	\$0	\$2,284
70-74	25	59	78	110	173	2,151	3,233	1,721	263	23	0	0	0	7,836
	\$2,903	\$2,739	\$2,702	\$2,379	\$2,188	\$1,939	\$1,801	\$2,113	\$2,146	\$1,434	\$0	\$0	\$0	\$1,954
75-79	5	22	19	25	33	299	2,070	3,310	650	209	3	0	0	6,645
	\$3,649	\$2,100	\$2,320	\$2,248	\$2,124	\$2,017	\$1,686	\$1,515	\$2,144	\$1,933	\$1,892	\$0	\$0	\$1,677
80-84	3	3	4	6	4	59	329	2,148	2,549	571	110	6	0	5,792
	\$1,457	\$872	\$1,287	\$3,057	\$1,409	\$2,034	\$1,750	\$1,459	\$1,203	\$1,702	\$1,803	\$1,148	\$0	\$1,400
85-89	1	1	1	1	4	18	45	268	1,706	2,182	250	62	0	4,539
	*	*	*	*	\$2,790	\$1,882	\$1,825	\$1,587	\$1,141	\$963	\$1,746	\$1,498	\$0	\$1,132
90-94	0	0	0	1	1	7	11	37	183	1,070	940	88	3	2,341
	\$0	\$0	\$0	*	*	\$2,291	\$1,892	\$1,811	\$1,168	\$898	\$801	\$1,479	\$993	\$928
95 & Over	0	0	0	0	0	0	1	6	7	72	335	264	23	708
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$1,430	\$1,255	\$829	\$779	\$785	\$724	\$799
Total	653	1,329	1,453	1,537	1,849	9,910	9,360	8,335	5,369	4,127	1,638	420	26	46,006
	\$2,921	\$2,497	\$2,582	\$2,465	\$2,508	\$2,391	\$2,072	\$1,700	\$1,344	\$1,098	\$1,010	\$1,041	\$755	\$1,924

Average: Age 73.7
Years Retired 14.0

Males 21,284
Females 24,722

*Monthly benefit omitted for privacy reasons.

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

(Continued)

PERS Plan 2

Attained Age	Attained Years Retired														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	2	1	0	0	0	0	0	0	0	0	0	0	0	3
	\$0	\$109	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$97
55-59	102	123	63	28	10	1	0	0	0	0	0	0	0	0	327
	\$2,191	\$2,309	\$1,800	\$1,024	\$767	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,011
60-64	337	528	297	149	89	147	0	0	0	0	0	0	0	0	1,547
	\$2,331	\$2,130	\$1,985	\$1,748	\$967	\$780	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,914
65-69	803	1,728	1,568	1,569	981	556	71	0	0	0	0	0	0	0	7,276
	\$1,556	\$1,410	\$1,339	\$1,269	\$1,117	\$1,245	\$602	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,320
70-74	78	188	172	240	487	4,426	273	2	0	0	0	0	0	0	5,866
	\$1,615	\$1,384	\$1,309	\$1,319	\$1,310	\$1,061	\$1,010	\$130	\$0	\$0	\$0	\$0	\$0	\$0	\$1,114
75-79	10	34	46	52	67	597	2,832	10	0	0	0	0	0	0	3,648
	\$1,223	\$1,178	\$1,307	\$1,078	\$1,045	\$1,115	\$843	\$474	\$0	\$0	\$0	\$0	\$0	\$0	\$904
80-84	3	6	11	8	13	103	438	1,250	2	0	0	0	0	0	1,834
	\$1,008	\$1,000	\$783	\$518	\$696	\$878	\$779	\$695	\$474	\$0	\$0	\$0	\$0	\$0	\$726
85-89	0	1	0	2	2	28	64	187	355	1	0	0	0	0	640
	\$0	*	\$0	\$259	\$1,303	\$761	\$696	\$716	\$532	*	\$0	\$0	\$0	\$0	\$616
90-94	0	0	0	1	1	1	15	19	29	39	0	0	0	0	105
	\$0	\$0	\$0	*	*	*	\$615	\$696	\$572	\$392	\$0	\$0	\$0	\$0	\$534
95 & Over	0	0	0	0	0	1	1	3	3	2	0	0	0	0	10
	\$0	\$0	\$0	\$0	\$0	*	*	\$336	\$798	\$313	\$0	\$0	\$0	\$0	\$479
Total	1,333	2,610	2,158	2,049	1,650	5,860	3,694	1,471	389	42	0	0	0	0	21,256
	\$1,800	\$1,592	\$1,435	\$1,297	\$1,157	\$1,072	\$840	\$694	\$537	\$383	\$0	\$0	\$0	\$0	\$1,169

Average: Age 71.6
Years Retired 6.5

Males 9,535
Females 11,721

*Monthly benefit omitted for privacy reasons.

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

PERS Plan 3

Attained Age	Attained Years Retired														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	11	24	19	6	12	0	0	0	0	0	0	0	0	0	72
	\$595	\$565	\$610	\$480	\$257	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$523
60-64	50	81	70	30	31	91	0	0	0	0	0	0	0	0	353
	\$853	\$889	\$731	\$693	\$458	\$328	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$653
65-69	55	107	102	82	81	188	0	0	0	0	0	0	0	0	615
	\$854	\$903	\$690	\$747	\$639	\$495	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$683
70-74	3	2	9	7	21	133	0	0	0	0	0	0	0	0	175
	\$637	\$349	\$577	\$513	\$722	\$654	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$649
75-79	0	1	0	0	1	11	0	0	0	0	0	0	0	0	13
	\$0	*	\$0	\$0	*	\$910	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$838
80-84	0	0	0	0	0	3	0	0	0	0	0	0	0	0	3
	\$0	\$0	\$0	\$0	\$0	\$401	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$401
85-89	0	0	0	0	1	1	0	0	0	0	0	0	0	0	2
	\$0	\$0	\$0	\$0	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$232
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	119	215	200	125	147	427	0	0	0	0	0	0	0	0	1,233
	\$824	\$851	\$692	\$708	\$578	\$519	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$661

Average: Age 65.9
 Years Retired 3.6

Males 666
 Females 567

*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
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	3	113	123	152	252	277	1	0	0	0	0	0	0	0	921
	\$3,426	\$3,557	\$3,292	\$3,274	\$3,024	\$3,043	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,173
60-64	45	526	415	481	650	2,925	764	0	0	0	0	0	0	0	5,806
	\$1,964	\$2,956	\$2,566	\$2,450	\$2,335	\$2,681	\$2,358	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,592
65-69	10	247	193	297	392	3,080	3,305	653	0	0	0	0	0	0	8,177
	\$2,970	\$3,074	\$2,721	\$2,652	\$2,426	\$2,029	\$2,154	\$1,990	\$0	\$0	\$0	\$0	\$0	\$0	\$2,167
70-74	2	26	25	45	75	753	2,625	2,019	185	0	0	0	0	0	5,755
	\$3,594	\$2,590	\$2,883	\$2,812	\$2,686	\$2,360	\$1,793	\$2,099	\$2,100	\$0	\$0	\$0	\$0	\$0	\$2,013
75-79	0	5	4	5	7	94	780	2,360	1,213	178	0	0	0	0	4,646
	\$0	\$4,007	\$3,957	\$2,145	\$2,362	\$2,440	\$2,047	\$1,840	\$2,007	\$1,663	\$0	\$0	\$0	\$0	\$1,929
80-84	1	0	1	1	1	17	116	838	1,669	965	84	0	0	0	3,693
	*	\$0	*	*	*	\$2,098	\$2,078	\$2,005	\$1,516	\$1,730	\$1,816	\$0	\$0	\$0	\$1,713
85-89	0	0	0	0	0	1	4	74	511	1,110	431	7	0	0	2,138
	\$0	\$0	\$0	\$0	\$0	*	\$2,546	\$1,886	\$1,569	\$1,255	\$1,652	\$1,446	\$0	\$0	\$1,436
90-94	0	0	0	0	0	1	1	10	57	357	625	115	3	3	1,169
	\$0	\$0	\$0	\$0	\$0	*	*	\$1,949	\$1,556	\$1,348	\$1,179	\$1,372	\$1,160	\$1,160	\$1,277
95 & Over	0	0	0	0	0	0	0	0	2	28	133	232	34	34	429
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,344	\$1,401	\$1,218	\$1,182	\$974	\$974	\$1,197
Total	61	917	761	981	1,377	7,148	7,596	5,954	3,637	2,638	1,273	354	37	37	32,734
	\$2,276	\$3,058	\$2,745	\$2,657	\$2,507	\$2,376	\$2,038	\$1,968	\$1,718	\$1,470	\$1,385	\$1,249	\$989	\$989	\$2,067

Average: Age 72.4 Males 14,178
 Years Retired 14.1 Females 18,556

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Service Retired Members (Number of Service Retired Members and Average Monthly Benefit) <i>(Continued)</i> TRIS Plan 2																														
Attained Age	Attained Years Retired													Total																
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over																	
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0		
50-54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0		
55-59	3	11	11	5	0	0	0	0	0	0	0	0	0	0	\$1,918	\$1,737	\$1,762	\$1,065	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	30		
60-64	8	74	29	20	15	18	0	0	0	0	0	0	0	0	\$1,887	\$2,152	\$1,988	\$1,604	\$1,209	\$977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	164	
65-69	56	216	168	185	150	126	6	0	0	0	0	0	0	0	\$1,301	\$1,696	\$1,783	\$1,750	\$1,476	\$1,547	\$812	\$0	\$0	\$0	\$0	\$0	\$0	\$0	907	
70-74	1	15	18	17	55	611	59	4	0	0	0	0	0	0	\$1,301	\$1,696	\$1,783	\$1,750	\$1,476	\$1,547	\$812	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,636	
75-79	*	\$1,936	\$2,437	\$1,741	\$1,939	\$1,401	\$1,320	\$628	\$0	\$0	\$0	\$0	\$0	\$0	0	2	1	2	3	58	319	14	0	0	0	0	0	\$1,469		
80-84	0	\$1,192	*	\$2,328	\$2,447	\$1,703	\$1,232	\$1,093	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1	0	0	1	6	34	92	1	0	0	0	0	\$1,315		
85-89	0	0	0	0	0	1	4	11	16	0	0	0	0	0	\$0	*	\$0	\$0	*	\$1,849	\$1,194	\$1,077	*	\$0	\$0	\$0	\$0	\$1,125		
90-94	0	0	0	0	0	*	\$975	\$1,101	\$709	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$975	\$1,101	\$709	\$0	\$0	\$0	\$0	\$871		
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$488	\$0	*	*	\$0	\$0	\$0	\$0	\$542	
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	
	\$0	\$0	\$0	\$0	\$0	\$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	68	319	227	229	224	820	424	121	18	1	0	0	0	0	\$1,383	\$1,807	\$1,867	\$1,727	\$1,581	\$1,438	\$1,229	\$1,066	\$680	*	\$0	\$0	\$0	\$0	2,451	
																														\$1,504

Average: Age 70.8
Years Retired 6.1
Males 630
Females 1,821

*Monthly benefit omitted for privacy reasons.

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

TRS Plan 3

Attained Age	Attained Years Retired													Total	
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	6	40	21	15	8	0	0	0	0	0	0	0	0	0	90
	\$1,173	\$1,006	\$837	\$696	\$400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$872
60-64	47	205	95	63	52	104	0	0	0	0	0	0	0	0	566
	\$944	\$1,074	\$1,128	\$925	\$591	\$399	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$887
65-69	83	349	267	272	193	242	67	0	0	0	0	0	0	0	1,473
	\$812	\$952	\$889	\$861	\$783	\$604	\$358	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$810
70-74	0	15	10	23	44	332	79	1	0	0	0	0	0	0	504
	\$0	\$758	\$341	\$679	\$1,013	\$777	\$556	*	\$0	\$0	\$0	\$0	\$0	\$0	\$748
75-79	0	1	1	3	3	17	27	1	0	0	0	0	0	0	53
	\$0	*	*	\$697	\$792	\$641	\$704	*	\$0	\$0	\$0	\$0	\$0	\$0	\$685
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85-89	0	0	0	0	0	1	0	0	0	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	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	136	610	394	376	300	696	173	2	0	0	0	0	0	0	2,687
	\$874	\$992	\$930	\$852	\$773	\$657	\$502	\$330	\$0	\$0	\$0	\$0	\$0	\$0	\$814

Average: Age 66.7 Males 770
 Years Retired 3.8 Females 1,917

*Monthly benefit omitted for privacy reasons.

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

(Continued)

SERS Plan 2

Attained Age	Attained Years Retired													Total	
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	4	5	7	2	4	0	0	0	0	0	0	0	0	0	22
	\$773	\$980	\$901	\$943	\$238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$779
60-64	21	81	50	18	16	40	0	0	0	0	0	0	0	0	226
	\$1,313	\$1,048	\$944	\$607	\$616	\$497	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$886
65-69	119	325	283	303	234	152	2	0	0	0	0	0	0	0	1,418
	\$989	\$769	\$735	\$799	\$727	\$795	\$808	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$783
70-74	10	42	47	68	110	949	19	0	0	0	0	0	0	0	1,245
	\$744	\$739	\$660	\$782	\$741	\$710	\$784	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$717
75-79	3	18	16	18	21	216	138	0	0	0	0	0	0	0	430
	\$1,508	\$589	\$743	\$663	\$645	\$598	\$638	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$627
80-84	0	5	9	5	6	42	15	0	0	0	0	0	0	0	82
	\$0	\$400	\$494	\$801	\$569	\$445	\$597	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$506
85-89	0	1	1	0	1	13	4	0	0	0	0	0	0	0	20
	\$0	*	*	\$0	*	\$333	\$359	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$356
90-94	0	0	0	1	0	1	0	0	0	0	0	0	0	0	2
	\$0	\$0	\$0	*	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,543
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	157	477	413	415	392	1,413	178	0	0	0	0	0	0	0	3,445
	\$1,021	\$805	\$749	\$787	\$713	\$684	\$646	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$738

Average: Age 70.2
 Years Retired 4.5

Males 1,055
 Females 2,390

**Monthly benefit omitted for privacy reasons.*

Age and Years Retired Distribution of Service Retired Members															
(Number of Service Retired Members and Average Monthly Benefit)															
(Continued)															
SERS Plan 3															
Attained Age	Attained Years Retired													Total	
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	4	15	6	8	4	0	0	0	0	0	0	0	0	0	37
	\$781	\$273	\$412	\$387	\$171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$364
60-64	56	143	47	64	41	63	0	0	0	0	0	0	0	0	414
	\$513	\$498	\$347	\$285	\$283	\$222	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$387
65-69	91	275	197	242	199	313	31	0	0	0	0	0	0	0	1,348
	\$463	\$481	\$426	\$425	\$399	\$290	\$196	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$399
70-74	8	25	15	28	48	387	40	0	0	0	0	0	0	0	551
	\$586	\$326	\$286	\$336	\$394	\$365	\$269	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$358
75-79	2	9	5	5	3	39	16	0	0	0	0	0	0	0	79
	\$242	\$398	\$255	\$161	\$280	\$286	\$237	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$278
80-84	0	2	1	0	1	4	4	0	0	0	0	0	0	0	12
	\$0	\$157	*	\$0	*	\$275	\$374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$284
85-89	0	0	0	2	0	1	1	0	0	0	0	0	0	0	4
	\$0	\$0	\$0	\$158	\$0	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$260
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	161	469	271	349	296	807	92	0	0	0	0	0	0	0	2,445
	\$491	\$468	\$400	\$386	\$378	\$321	\$243	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$382

Average: Age 67.6
Years Retired 3.9

Males 561
Females 1,884

*Monthly benefit omitted for privacy reasons.

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

PSERS Plan 2														
Attained Age	Attained Years Retired													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	2	0	0	0	0	0	0	0	0	0	0	0	2
	\$0	\$256	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$256
60-64	2	3	1	0	0	0	0	0	0	0	0	0	0	6
	\$434	\$227	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$306
65-69	1	0	0	1	0	0	0	0	0	0	0	0	0	2
	*	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$236
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	3	5	1	1	0	0	0	0	0	0	0	0	0	10
	\$427	\$238	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$282

Average:	Age	61.5	Males	6
	Years Retired	1.0	Females	4

*Monthly benefit omitted for privacy reasons.

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

(Continued)

LEOFF Plan 1

Attained Age	Attained Years Retired													Total	
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	7	7	8	8	12	63	0	0	0	0	0	0	0	0	105
	\$6,486	\$6,179	\$5,644	\$5,233	\$5,136	\$4,223	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,794
60-64	8	15	15	20	26	147	163	0	0	0	0	0	0	0	394
	\$6,471	\$6,045	\$6,179	\$5,472	\$5,550	\$4,570	\$3,596	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,433
65-69	4	2	4	10	11	82	169	181	0	0	0	0	0	0	463
	\$8,222	\$6,590	\$5,970	\$5,272	\$5,467	\$5,309	\$4,307	\$3,106	\$0	\$0	\$0	\$0	\$0	\$0	\$4,121
70-74	4	0	1	1	2	15	58	103	122	0	0	0	0	0	306
	\$6,428	\$0	*	*	\$4,387	\$5,271	\$4,492	\$3,965	\$3,257	\$0	\$0	\$0	\$0	\$0	\$3,893
75-79	0	0	0	0	0	1	13	33	63	91	0	0	0	0	201
	\$0	\$0	\$0	\$0	\$0	*	\$5,066	\$4,464	\$3,774	\$3,049	\$0	\$0	\$0	\$0	\$3,669
80-84	0	0	0	0	0	0	1	7	29	56	67	0	0	0	160
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$4,524	\$4,198	\$3,320	\$3,168	\$0	\$0	\$0	\$3,482
85-89	0	0	0	0	0	0	0	1	8	14	40	31	0	0	94
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$3,435	\$3,351	\$3,825	\$3,267	\$0	\$0	\$3,558
90-94	0	0	0	0	0	0	0	0	0	3	4	11	3	3	21
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,193	\$2,591	\$3,299	\$2,538	\$0	\$2,897
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	*	*	\$2,732	\$0	\$3,621
Total	23	24	28	39	51	308	404	325	222	164	112	43	5	1,748	1,748
	\$6,773	\$6,129	\$5,986	\$5,376	\$5,389	\$4,744	\$4,074	\$3,555	\$3,533	\$3,152	\$3,407	\$3,270	\$2,616	\$0	\$4,035

Average: Age 70.1 Males 1,696
 Years Retired 15.9 Females 52

**Monthly benefit omitted for privacy reasons.*

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

LEOFF Plan 1															
Attained Age	Attained Years Retired													Total	
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	1	0	0	0	0	0	0	0	0	0	0	0	0	0	1
	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*
55-59	6	11	9	7	9	19	0	0	0	0	0	0	0	0	61
	\$6,883	\$7,380	\$6,315	\$6,463	\$5,211	\$5,060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,026
60-64	10	11	15	28	24	89	73	0	0	0	0	0	0	0	250
	\$6,772	\$7,510	\$6,262	\$5,994	\$6,311	\$5,203	\$3,730	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,196
65-69	1	5	3	6	7	60	85	65	0	0	0	0	0	0	232
	*	\$7,348	\$5,770	\$6,010	\$6,494	\$5,427	\$4,376	\$2,887	\$0	\$0	\$0	\$0	\$0	\$0	\$4,443
70-74	0	0	0	0	0	6	26	60	44	0	0	0	0	0	136
	\$0	\$0	\$0	\$0	\$0	\$6,301	\$4,570	\$4,252	\$3,041	\$0	\$0	\$0	\$0	\$0	\$4,011
75-79	0	0	1	0	0	0	11	15	31	38	0	0	0	0	96
	\$0	\$0	*	\$0	\$0	\$0	\$4,962	\$5,861	\$4,068	\$3,113	\$0	\$0	\$0	\$0	\$4,113
80-84	0	0	0	0	0	0	0	5	19	46	35	0	0	0	105
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,475	\$4,409	\$3,762	\$3,359	\$0	\$0	\$0	\$3,779
85-89	0	0	0	0	0	0	0	1	0	14	18	19	0	0	52
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$4,490	\$3,779	\$3,292	\$0	\$0	\$3,880
90-94	0	0	0	0	0	0	0	0	0	1	4	7	7	7	19
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$4,423	\$3,272	\$3,046	\$0	\$3,433
95 & Over	0	0	0	0	0	0	0	0	0	0	0	1	1	1	2
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	*	\$3,702
Total	18	27	28	41	40	174	195	146	94	99	57	27	8	954	
	\$6,983	\$7,427	\$6,285	\$6,076	\$6,096	\$5,302	\$4,193	\$3,845	\$3,656	\$3,612	\$3,566	\$3,292	\$3,163	\$4,524	

Average:	Age	70.1	Males	951
	Years Retired	14.9	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)														
<i>(Continued)</i>														
LEOFF Plan 2														
Attained Age	Attained Years Retired													Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	38	37	10	13	2	0	0	0	0	0	0	0	0	0
	\$3,359	\$3,061	\$3,587	\$3,242	\$3,154	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	38	96	77	87	73	119	0	0	0	0	0	0	0	0
	\$3,536	\$3,745	\$2,981	\$2,700	\$2,790	\$2,647	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60-64	20	29	15	28	29	149	26	0	0	0	0	0	0	0
	\$2,932	\$3,468	\$2,870	\$3,212	\$2,872	\$2,335	\$1,506	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65-69	5	7	11	5	11	56	49	0	0	0	0	0	0	0
	\$2,246	\$3,092	\$3,022	\$1,884	\$2,321	\$2,124	\$1,249	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70-74	0	1	1	1	2	21	17	3	0	0	0	0	0	0
	\$0	*	*	*	\$2,182	\$1,691	\$1,396	\$299	\$0	\$0	\$0	\$0	\$0	\$0
75-79	0	0	0	0	1	2	5	4	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	*	\$2,269	\$1,136	\$891	\$0	\$0	\$0	\$0	\$0	\$0
80-84	0	0	0	0	0	0	1	2	3	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$1,543	\$842	\$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	101	170	114	134	118	347	98	9	3	0	0	0	0	1,094
	\$3,286	\$3,525	\$2,998	\$2,829	\$2,753	\$2,369	\$1,340	\$838	\$842	\$0	\$0	\$0	\$0	\$2,687

Average: Age 60.2 Males 1,002
 Years Retired 4.5 Females 92

*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 2														Total
	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	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	16	19	5	4	5	0	0	0	0	0	0	0	0	49	
	\$4,183	\$3,354	\$3,840	\$2,981	\$2,957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,603	
55-59	34	43	42	23	31	36	0	0	0	0	0	0	0	209	
	\$4,908	\$4,094	\$3,327	\$3,540	\$2,971	\$2,507	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,571	
60-64	17	24	16	25	15	77	10	0	0	0	0	0	0	184	
	\$4,666	\$4,205	\$3,325	\$3,875	\$3,100	\$2,630	\$2,172	\$0	\$0	\$0	\$0	\$0	\$0	\$3,267	
65-69	2	5	7	7	10	25	14	0	0	0	0	0	0	70	
	\$4,407	\$2,426	\$3,056	\$2,292	\$2,489	\$2,380	\$2,075	\$0	\$0	\$0	\$0	\$0	\$0	\$2,455	
70-74	0	2	0	2	1	11	9	5	0	0	0	0	0	30	
	\$0	\$1,580	\$0	\$3,568	*	\$2,223	\$1,815	\$788	\$0	\$0	\$0	\$0	\$0	\$1,877	
75-79	0	0	0	0	0	0	7	8	0	0	0	0	0	15	
	\$0	\$0	\$0	\$0	\$0	\$0	\$1,666	\$1,064	\$0	\$0	\$0	\$0	\$0	\$1,345	
80-84	0	0	0	0	0	0	0	2	2	0	0	0	0	4	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,317	\$770	\$0	\$0	\$0	\$0	\$1,544	
85-89	0	0	0	0	0	0	0	0	1	0	0	0	0	1	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	*	
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	69	93	70	61	62	149	40	15	3	0	0	0	0	562	
	\$4,666	\$3,827	\$3,336	\$3,498	\$2,896	\$2,528	\$1,969	\$1,139	\$603	\$0	\$0	\$0	\$0	\$3,165	

Average: Age 61.0
 Years Retired 4.4

Males 541
 Females 21

*Monthly benefit omitted for privacy reasons.

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

WSPRS Plan 1															
Attained Age	Attained Years Retired													Total	
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50	7	9	0	0	0	0	0	0	0	0	0	0	0	0	16
	\$3,743	\$4,736	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,301
50-54	7	14	4	4	3	21	0	0	0	0	0	0	0	0	53
	\$4,192	\$4,818	\$4,088	\$3,461	\$4,583	\$4,114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,286
55-59	4	11	4	5	8	47	15	0	0	0	0	0	0	0	94
	\$4,150	\$4,131	\$4,532	\$4,815	\$4,139	\$4,162	\$3,835	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,154
60-64	1	2	3	2	9	45	83	28	0	0	0	0	0	0	173
	*	\$5,274	\$5,798	\$4,803	\$3,907	\$4,300	\$4,232	\$3,492	\$0	\$0	\$0	\$0	\$0	\$0	\$4,149
65-69	0	0	0	0	0	24	49	96	7	0	0	0	0	0	176
	\$0	\$0	\$0	\$0	\$0	\$4,024	\$4,581	\$3,738	\$3,391	\$0	\$0	\$0	\$0	\$0	\$3,998
70-74	0	0	0	0	0	0	11	68	42	3	0	0	0	0	124
	\$0	\$0	\$0	\$0	\$0	\$0	\$5,018	\$4,025	\$3,351	\$2,990	\$0	\$0	\$0	\$0	\$3,860
75-79	0	0	0	0	0	0	0	8	20	27	2	0	0	0	57
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,787	\$3,533	\$3,130	\$3,530	\$0	\$0	\$0	\$3,518
80-84	0	0	0	0	0	0	0	0	8	25	5	0	0	0	38
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,465	\$3,070	\$2,317	\$0	\$0	\$0	\$3,054
85-89	0	0	0	0	0	0	0	0	0	3	5	2	0	0	10
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,211	\$2,950	\$1,494	\$0	\$0	\$3,037
90-94	0	0	0	0	0	0	0	0	0	0	1	1	0	0	2
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	\$0	\$2,538
95 & Over	0	0	0	0	0	0	0	0	0	0	0	1	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	*
Total	19	36	11	11	20	137	158	200	77	58	13	4	0	744	
	\$3,927	\$4,613	\$4,716	\$4,320	\$4,101	\$4,176	\$4,357	\$3,843	\$3,414	\$3,153	\$2,785	\$1,838	\$0	\$3,952	

Average: Age 66.0 Males 731
 Years Retired 13.8 Females 13

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of All Members With Disabilities														
(Number of All Members With Disabilities and Average Monthly Benefit)														
PERS Plan 1														
Attained Age	Attained Years Retired													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	0	0	2	0	4	4	1	0	0	0	0	0	11
	\$0	\$0	\$0	\$1,610	\$0	\$908	\$587	*	\$0	\$0	\$0	\$0	\$0	\$884
55-59	6	10	9	5	7	65	32	12	5	2	3	0	0	156
	\$952	\$1,426	\$887	\$1,436	\$1,340	\$1,002	\$678	\$663	\$256	\$303	\$205	\$0	\$0	\$909
60-64	2	7	10	5	11	91	85	38	13	4	2	0	0	268
	\$1,408	\$1,365	\$1,021	\$1,568	\$1,509	\$1,167	\$1,122	\$727	\$541	\$193	\$436	\$0	\$0	\$1,063
65-69	0	0	1	0	1	56	116	46	29	16	3	1	1	270
	\$0	\$0	*	\$0	*	\$1,114	\$1,066	\$841	\$745	\$386	\$431	*	*	\$964
70-74	0	0	0	0	0	2	45	60	41	11	11	2	1	173
	\$0	\$0	\$0	\$0	\$0	\$1,446	\$1,213	\$1,060	\$724	\$628	\$382	\$411	*	\$943
75-79	0	0	0	0	0	0	0	27	71	30	14	10	0	152
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$867	\$945	\$652	\$429	\$297	\$0	\$783
80-84	0	0	0	0	0	0	0	0	41	61	32	12	2	148
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$954	\$648	\$612	\$412	\$297	\$701
85-89	0	0	0	0	0	0	0	0	0	19	44	20	2	85
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$668	\$615	\$482	\$463	\$592
90-94	0	0	0	0	0	0	0	0	0	0	23	24	2	49
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$571	\$492	\$502	\$529
95 & Over	0	0	0	0	0	0	0	0	0	0	0	6	0	6
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$642	\$0	\$642
Total	8	17	20	12	19	218	282	184	200	143	132	75	8	1,318
	\$1,066	\$1,401	\$1,164	\$1,520	\$1,417	\$1,102	\$1,055	\$879	\$829	\$603	\$551	\$459	\$410	\$882

Average: Age 70.5 Males 486
 Years Retired 18.1 Females 832

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of All Members With Disabilities														
(Number of All Members With Disabilities and Average Monthly Benefit)														
<i>(Continued)</i>														
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	3	5	4	3	2	14	5	0	0	0	0	0	0	36
	\$85	\$140	\$178	\$118	\$89	\$120	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$118
50-54	4	15	13	7	9	36	6	1	0	0	0	0	0	91
	\$409	\$316	\$237	\$214	\$321	\$172	\$78	*	\$0	\$0	\$0	\$0	\$0	\$227
55-59	11	31	24	19	29	95	27	2	0	0	0	0	0	238
	\$780	\$526	\$389	\$354	\$341	\$250	\$143	\$79	\$0	\$0	\$0	\$0	\$0	\$330
60-64	18	46	35	40	26	161	96	15	0	0	0	0	0	437
	\$707	\$711	\$639	\$497	\$527	\$399	\$224	\$130	\$0	\$0	\$0	\$0	\$0	\$433
65-69	4	6	16	18	34	225	135	26	1	0	0	0	0	465
	\$799	\$867	\$856	\$790	\$706	\$582	\$321	\$139	*	\$0	\$0	\$0	\$0	\$513
70-74	0	1	3	1	1	74	141	42	4	0	0	0	0	267
	\$0	*	\$281	*	*	\$812	\$505	\$232	\$115	\$0	\$0	\$0	\$0	\$543
75-79	0	0	0	0	0	0	56	67	15	1	0	0	0	139
	\$0	\$0	\$0	\$0	\$0	\$0	\$634	\$412	\$250	*	\$0	\$0	\$0	\$482
80-84	0	0	1	0	0	1	1	32	20	2	0	0	0	57
	\$0	\$0	*	\$0	\$0	*	*	\$596	\$264	\$333	\$0	\$0	\$0	\$445
85-89	0	0	0	0	0	0	1	0	7	3	0	0	0	11
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$406	\$152	\$0	\$0	\$0	\$318
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	40	104	96	88	101	606	468	185	47	6	0	0	0	1,741
	\$660	\$584	\$523	\$495	\$507	\$474	\$377	\$336	\$266	\$207	\$0	\$0	\$0	\$443

Average:

Age 65.4
Years Retired 8.6

Males 825
Females 916

*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													Total	
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50	0	1	0	0	0	0	0	0	0	0	0	0	0	0	1
	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*
50-54	2	1	1	2	1	2	0	0	0	0	0	0	0	0	9
	\$239	*	*	\$101	*	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$169
55-59	0	2	2	1	1	14	0	0	0	0	0	0	0	0	20
	\$0	\$268	\$269	*	*	\$233	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$241
60-64	3	2	2	2	1	11	0	0	0	0	0	0	0	0	21
	\$436	\$354	\$485	\$205	*	\$291	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$317
65-69	0	0	0	0	1	13	0	0	0	0	0	0	0	0	14
	\$0	\$0	\$0	\$0	*	\$252	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$247
70-74	0	0	0	0	0	3	0	0	0	0	0	0	0	0	3
	\$0	\$0	\$0	\$0	\$0	\$511	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$511
75-79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85-89	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	5	6	5	5	4	43	0	0	0	0	0	0	0	0	68
	\$357	\$260	\$330	\$184	\$163	\$267	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$265

Average:

Age 60.5
 Years Retired 4.7

Males 35
 Females 33

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of All Members With Disabilities														
(Number of All Members With Disabilities and Average Monthly Benefit)														
(Continued)														
TRS Plan 1														
Attained Age	Attained Years Retired													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	0	0	0	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	2	1	1	3	9	9	3	0	0	0	0	0	0
	\$0	\$2,464	*	*	\$2,615	\$1,824	\$1,500	\$1,369	\$0	\$0	\$0	\$0	\$0	\$1,837
60-64	0	0	2	0	5	38	53	32	11	3	2	0	0	0
	\$0	\$0	\$2,107	\$0	\$1,289	\$2,026	\$1,891	\$1,388	\$802	\$439	\$283	\$0	\$0	\$1,664
65-69	0	0	0	0	0	16	50	53	13	8	6	2	0	0
	\$0	\$0	\$0	\$0	\$0	\$1,562	\$1,635	\$1,575	\$1,128	\$634	\$482	\$325	\$0	\$1,443
70-74	0	0	0	0	0	0	15	18	35	15	5	4	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$1,620	\$1,426	\$1,373	\$1,038	\$684	\$315	\$0	\$1,286
75-79	0	0	0	0	0	0	0	6	32	36	25	10	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,438	\$1,339	\$1,224	\$752	\$425	\$0	\$1,088
80-84	0	0	0	0	0	0	0	0	3	42	35	4	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,701	\$1,212	\$935	\$642	\$0	\$1,087
85-89	0	0	0	0	0	0	0	0	0	3	39	5	1	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,276	\$841	\$782	*	\$861
90-94	0	0	0	0	0	0	0	0	0	0	1	5	1	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$702	*	\$643
95 & Over	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	*
Total	0	2	3	1	8	63	127	112	94	107	113	31	2	663
	\$0	\$2,464	\$2,021	*	\$1,786	\$1,880	\$1,730	\$1,485	\$1,271	\$1,129	\$813	\$549	\$551	\$1,332

Average: Age 71.4 Males 246
 Years Retired 20.6 Females 417

*Monthly benefit omitted for privacy reasons.

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

TRS Plan 2

Attained Age	Attained Years Retired													Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 50	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	*
50-54	0	0	1	0	0	0	2	1	0	0	0	0	0	4
	\$0	\$0	*	\$0	\$0	\$0	\$46	*	\$0	\$0	\$0	\$0	\$0	\$147
55-59	0	2	0	0	2	4	0	1	0	0	0	0	0	9
	\$0	\$787	\$0	\$0	\$649	\$286	\$0	*	\$0	\$0	\$0	\$0	\$0	\$467
60-64	1	1	1	1	0	11	6	2	0	0	0	0	0	23
	*	*	*	*	\$0	\$450	\$260	\$197	\$0	\$0	\$0	\$0	\$0	\$527
65-69	0	0	1	0	7	10	6	0	0	0	0	0	0	24
	\$0	\$0	*	\$0	\$935	\$825	\$466	\$0	\$0	\$0	\$0	\$0	\$0	\$775
70-74	0	0	0	0	0	2	13	1	0	0	0	0	0	16
	\$0	\$0	\$0	\$0	\$0	\$1,490	\$732	*	\$0	\$0	\$0	\$0	\$0	\$812
75-79	0	0	0	0	0	0	2	6	0	0	0	0	0	8
	\$0	\$0	\$0	\$0	\$0	\$0	\$1,515	\$785	\$0	\$0	\$0	\$0	\$0	\$968
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	3	3	1	9	28	29	12	0	0	0	0	0	86
	*	\$1,002	\$671	*	\$872	\$624	\$586	\$561	\$0	\$0	\$0	\$0	\$0	\$665

Average: Age 65.8
 Years Retired 9.0

Males 26
 Females 60

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of All Members With Disabilities														
(Number of All Members With Disabilities and Average Monthly Benefit)														
(Continued)														
TRS Plan 3														
Attained Age	Attained Years Retired													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 50	0	1	3	0	1	0	0	0	0	0	0	0	0	5
	\$0	*	\$72	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$91
50-54	0	1	1	0	0	4	0	0	0	0	0	0	0	6
	\$0	*	*	\$0	\$0	\$114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$174
55-59	1	3	0	1	1	3	3	0	0	0	0	0	0	12
	*	\$367	\$0	*	*	\$200	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$273
60-64	1	4	1	2	3	13	7	0	0	0	0	0	0	31
	*	\$767	*	\$241	\$101	\$319	\$184	\$0	\$0	\$0	\$0	\$0	\$0	\$326
65-69	0	0	1	1	3	7	4	0	0	0	0	0	0	16
	\$0	\$0	*	*	\$540	\$307	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$372
70-74	0	0	0	0	0	1	1	0	0	0	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$275
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	6	4	8	28	15	0	0	0	0	0	0	72
	\$480	\$513	\$159	\$561	\$276	\$272	\$186	\$0	\$0	\$0	\$0	\$0	\$0	\$297

Average:

Age 60.5
Years Retired 6.1

Males 27
Females 45

*Monthly benefit omitted for privacy reasons.

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

SERS Plan 2

Attained Age	Attained Years Retired													Total	
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50	0	0	2	0	0	1	0	0	0	0	0	0	0	0	3
	\$0	\$0	\$107	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$107
50-54	1	1	0	0	1	5	1	0	0	0	0	0	0	0	9
	*	*	\$0	\$0	*	\$98	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$101
55-59	2	7	7	4	6	13	0	0	0	0	0	0	0	0	39
	\$313	\$304	\$244	\$235	\$159	\$148	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$213
60-64	2	8	7	5	8	26	5	0	0	0	0	0	0	0	61
	\$512	\$470	\$345	\$329	\$229	\$241	\$192	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$293
65-69	2	0	4	5	7	46	11	0	0	0	0	0	0	0	75
	\$501	\$0	\$336	\$437	\$472	\$336	\$212	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$341
70-74	0	0	0	0	0	19	12	0	0	0	0	0	0	0	31
	\$0	\$0	\$0	\$0	\$0	\$562	\$351	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$480
75-79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-84	0	0	0	0	0	0	1	0	0	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*
85-89	0	0	0	0	1	0	0	0	0	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	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	7	16	20	14	23	110	30	0	0	0	0	0	0	0	220
	\$393	\$378	\$284	\$341	\$294	\$317	\$270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$314

Average: Age 63.7 Males 78
 Years Retired 5.8 Females 142

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of All Members With Disabilities														
(Number of All Members With Disabilities and Average Monthly Benefit)														
<i>(Continued)</i>														
SERS Plan 3														
Attained Age	Attained Years Retired													Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$109
55-59	1	1	0	0	4	2	0	0	0	0	0	0	0	8
	*	*	\$0	\$0	\$176	\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$230
60-64	0	3	1	3	2	21	1	0	0	0	0	0	0	31
	\$0	\$448	*	\$427	\$180	\$156	*	\$0	\$0	\$0	\$0	\$0	\$0	\$217
65-69	0	0	1	2	0	12	2	0	0	0	0	0	0	17
	\$0	\$0	*	\$219	\$0	\$255	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$225
70-74	0	0	0	0	0	4	4	0	0	0	0	0	0	8
	\$0	\$0	\$0	\$0	\$0	\$401	\$348	\$0	\$0	\$0	\$0	\$0	\$0	\$374
75-79	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85-89	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	1	5	3	5	7	40	7	0	0	0	0	0	0	68
	*	\$467	\$165	\$344	\$156	\$206	\$256	\$0	\$0	\$0	\$0	\$0	\$0	\$233

Average: Age 63.3 Males 26
 Years Retired 6.0 Females 42

*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)

PSERS Plan 2

Attained Age	Attained Years Retired													Total	
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	0	1	0	0	1	0	0	0	0	0	0	0	0	0	2
	\$0	*	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58
60-64	0	0	1	0	0	0	0	0	0	0	0	0	0	0	1
	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*
65-69	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70-74	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75-79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85-89	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	0	1	1	0	1	0	0	0	0	0	0	0	0	0	3
	\$0	*	*	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$106

Average: Age 56.7 Males 2
 Years Retired 2.5 Females 1

*Monthly benefit omitted for privacy reasons.

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

LEOFF Plan 1															
Attained Age	Attained Years Retired													Total	
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	0	0	0	1	4	24	40	36	20	15	4	0	0	0	144
	\$0	\$0	\$0	*	\$4,147	\$3,856	\$3,394	\$3,074	\$2,900	\$2,513	\$2,513	\$0	\$0	\$0	\$3,239
60-64	0	0	0	0	2	26	115	125	81	78	47	3	0	0	477
	\$0	\$0	\$0	\$0	\$3,773	\$3,562	\$3,427	\$3,047	\$2,825	\$2,588	\$2,510	\$2,255	\$0	\$0	\$2,999
65-69	0	0	0	1	0	15	88	181	118	82	96	26	2	0	609
	\$0	\$0	\$0	*	\$0	\$4,030	\$3,597	\$3,383	\$2,922	\$2,709	\$2,719	\$2,558	\$2,684	\$0	\$3,107
70-74	0	0	0	0	0	3	13	57	79	53	56	26	4	0	291
	\$0	\$0	\$0	\$0	\$0	\$3,159	\$3,322	\$3,516	\$3,247	\$2,905	\$2,882	\$2,661	\$2,485	\$0	\$3,107
75-79	0	0	0	0	0	0	2	12	17	31	45	22	3	0	132
	\$0	\$0	\$0	\$0	\$0	\$0	\$2,411	\$3,383	\$3,025	\$2,875	\$3,085	\$2,832	\$2,851	\$0	\$2,997
80-84	0	0	0	0	0	0	0	1	4	11	31	20	8	0	75
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,916	\$2,765	\$2,962	\$2,939	\$2,889	\$0	\$2,941
85-89	0	0	0	0	0	0	0	1	0	5	12	14	1	0	33
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,662	\$3,121	\$3,023	*	\$0	\$2,986
90-94	0	0	0	0	0	0	0	0	0	0	2	4	1	0	7
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,856	\$3,128	*	\$0	\$2,973
95 & Over	0	0	0	0	0	0	0	0	0	0	0	1	1	0	2
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	\$2,936
Total	0	0	0	2	6	68	258	413	319	275	293	116	20	1,770	
	\$0	\$0	\$0	\$4,048	\$4,022	\$3,751	\$3,467	\$3,274	\$2,982	\$2,722	\$2,813	\$2,773	\$2,743	\$3,070	

Average: Age 67.6 Males 1,717
 Years Retired 22.4 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)

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	1	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	*
55-59	0	0	0	4	1	24	33	17	16	5	4	0	0	0	104
	\$0	\$0	\$0	\$4,606	*	\$4,163	\$3,500	\$3,279	\$2,927	\$2,695	\$2,587	\$0	\$0	\$0	\$3,517
60-64	0	0	0	2	4	67	162	78	55	26	27	4	0	0	425
	\$0	\$0	\$0	\$3,952	\$3,834	\$4,124	\$3,718	\$3,467	\$3,116	\$2,679	\$2,579	\$2,533	\$0	\$0	\$3,513
65-69	0	0	0	0	1	35	162	214	129	52	40	22	3	3	658
	\$0	\$0	\$0	\$0	*	\$3,730	\$3,771	\$3,579	\$3,289	\$2,807	\$2,802	\$2,548	\$2,394	\$0	\$3,433
70-74	0	0	0	1	0	4	31	96	108	45	47	16	1	1	349
	\$0	\$0	\$0	*	\$0	\$4,243	\$3,816	\$3,567	\$3,486	\$2,990	\$3,008	\$2,680	\$2,394	*	\$3,384
75-79	0	0	0	0	0	0	3	10	54	39	42	22	2	2	172
	\$0	\$0	\$0	\$0	\$0	\$0	\$3,908	\$3,661	\$3,597	\$3,229	\$3,408	\$2,858	\$2,177	\$0	\$3,366
80-84	0	0	0	0	0	0	0	0	13	27	51	35	3	3	129
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,688	\$3,639	\$3,266	\$3,212	\$2,357	\$0	\$3,351
85-89	0	0	0	0	0	0	0	0	1	4	30	63	6	6	104
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$3,091	\$3,668	\$3,210	\$2,850	\$0	\$3,319
90-94	0	0	0	0	0	0	0	0	0	0	5	26	4	4	35
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,235	\$3,175	\$2,762	\$0	\$3,136
95 & Over	0	0	0	0	0	0	0	0	0	0	1	2	1	1	4
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$3,002	*	\$0	\$2,705
Total	0	0	0	7	6	130	391	415	377	198	247	190	20	20	1,981
	\$0	\$0	\$0	\$4,596	\$4,421	\$4,029	\$3,731	\$3,545	\$3,362	\$3,031	\$3,123	\$3,027	\$2,586	\$0	\$3,422

Average:

Age 69.7
 Years Retired 21.2

Males 1,977
 Females 4

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of All Law Enforcement Officers With Disabilities (Number of All Members With Disabilities and Average Monthly Benefit) (Continued)														
LEOFF Plan 2														
Attained Age	Attained Years Retired													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 50	2	6	4	6	1	10	1	0	0	0	0	0	0	30
	\$1,305	\$2,302	\$1,301	\$1,439	*	\$1,052	*	\$0	\$0	\$0	\$0	\$0	\$0	\$1,451
50-54	0	3	2	3	1	8	3	0	0	0	0	0	0	20
	\$0	\$2,135	\$3,539	\$3,227	*	\$1,646	\$522	\$0	\$0	\$0	\$0	\$0	\$0	\$1,957
55-59	2	2	2	7	6	18	4	0	0	0	0	0	0	41
	\$1,739	\$2,259	\$1,515	\$3,217	\$2,864	\$2,473	\$822	\$0	\$0	\$0	\$0	\$0	\$0	\$2,403
60-64	2	3	4	3	2	21	4	0	1	0	0	0	0	40
	\$2,010	\$3,296	\$3,386	\$2,274	\$1,950	\$2,563	\$1,536	\$0	*	\$0	\$0	\$0	\$0	\$2,457
65-69	0	0	0	0	1	5	1	0	0	0	0	0	0	7
	\$0	\$0	\$0	\$0	*	\$1,343	*	\$0	\$0	\$0	\$0	\$0	\$0	\$1,722
70-74	0	0	0	0	0	0	2	0	0	0	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	\$0	\$809	\$0	\$0	\$0	\$0	\$0	\$0	\$809
75-79	0	0	0	0	0	0	0	0	0	0	1	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	*
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85-89	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	6	14	12	19	11	62	15	0	1	0	1	0	0	141
	\$1,684	\$2,473	\$2,405	\$2,508	\$2,533	\$2,076	\$1,012	\$0	*	\$0	*	\$0	\$0	\$2,080

Average: Age 55.8
Years Retired 5.4

Males 116
Females 25

*Monthly benefit omitted for privacy reasons.

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

(Continued)

LEOFF Plan 2

Attained Age	Attained Years Retired													Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 50	0	2	0	0	2	5	0	0	0	0	0	0	0	9
	\$0	\$2,528	\$0	\$0	\$1,178	\$856	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,299
50-54	0	5	3	2	1	5	1	0	0	0	0	0	0	17
	\$0	\$2,565	\$3,610	\$2,671	*	\$1,854	*	\$0	\$0	\$0	\$0	\$0	\$0	\$2,393
55-59	1	5	3	6	4	9	2	0	0	0	0	0	0	30
	*	\$3,591	\$2,856	\$3,086	\$2,940	\$2,772	\$2,778	\$0	\$0	\$0	\$0	\$0	\$0	\$3,032
60-64	0	1	3	3	1	10	2	0	0	0	0	0	0	20
	\$0	*	\$3,322	\$3,877	*	\$2,582	\$1,443	\$0	\$0	\$0	\$0	\$0	\$0	\$2,838
65-69	0	2	0	1	0	5	1	2	0	0	0	0	0	11
	\$0	\$3,095	\$0	*	\$0	\$2,076	*	\$648	\$0	\$0	\$0	\$0	\$0	\$1,912
70-74	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75-79	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85-89	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	1	15	9	12	8	34	6	2	0	0	0	0	0	87
	*	\$3,094	\$3,263	\$3,078	\$2,154	\$2,197	\$1,920	\$648	\$0	\$0	\$0	\$0	\$0	\$2,541

Average: Age 56.8
Years Retired 4.9

Males 75
Females 12

*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														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50	0	1	0	0	0	0	1	0	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	0	1	2	0	0	3	0	0	0	0	0	6
	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	0	0	0	0	0	0	0	0	1	1	1	0	0	0	3
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	*	\$0	\$0	\$0	\$0
60-64	0	0	0	0	0	0	0	3	0	1	0	1	0	0	5
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	*	\$0	\$0	\$0
65-69	0	0	0	0	0	0	1	4	2	3	3	3	0	0	16
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70-74	0	0	0	0	0	0	0	0	3	2	5	1	0	0	11
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0
75-79	0	0	0	0	0	0	0	0	1	4	0	0	0	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	1	0	1	0	0	2
	\$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	1	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	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	0	1	0	0	1	2	2	7	10	12	9	6	1	0	51
	\$0	*	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0

Average: Age 66.6
Years Retired 24.6

Males 45
Females 6

Benefits not paid from retirement plan.
*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Survivors (Number of Survivors and Average Monthly Benefit)														
PERS Plan 1														
Attained Age	Attained Years Retired													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 50	0	4	6	8	5	23	32	17	4	5	6	3	1	114
	\$0	\$2,419	\$1,282	\$1,745	\$1,365	\$1,231	\$999	\$912	\$513	\$312	\$240	\$192	*	\$1,051
50-54	0	2	2	2	3	20	26	5	7	3	1	0	0	71
	\$0	\$1,512	\$1,291	\$1,932	\$2,077	\$1,739	\$900	\$1,018	\$457	\$546	*	\$0	\$0	\$1,184
55-59	3	6	5	4	7	30	37	26	14	8	4	4	0	148
	\$1,062	\$2,100	\$1,719	\$2,104	\$1,917	\$1,609	\$1,185	\$757	\$910	\$513	\$546	\$521	\$0	\$1,210
60-64	1	5	5	7	7	95	94	63	27	16	11	4	3	338
	*	\$3,580	\$2,234	\$1,737	\$2,925	\$1,775	\$1,340	\$907	\$700	\$522	\$291	\$275	\$561	\$1,326
65-69	0	1	4	10	7	94	134	147	61	28	14	7	5	512
	\$0	*	\$1,254	\$2,062	\$1,344	\$1,776	\$1,340	\$1,084	\$971	\$603	\$567	\$472	\$361	\$1,238
70-74	0	0	0	2	5	32	137	211	107	56	22	14	8	594
	\$0	\$0	\$0	\$2,640	\$1,259	\$1,594	\$1,471	\$1,286	\$1,091	\$782	\$614	\$506	\$404	\$1,212
75-79	0	0	1	1	0	23	87	246	233	183	63	23	10	870
	\$0	\$0	*	*	\$0	\$1,837	\$1,514	\$1,284	\$1,175	\$973	\$764	\$510	\$290	\$1,167
80-84	0	0	2	0	0	6	31	177	318	342	159	47	22	1,104
	\$0	\$0	\$2,643	\$0	\$0	\$1,691	\$1,638	\$1,290	\$1,169	\$1,025	\$907	\$703	\$418	\$1,090
85-89	0	0	0	0	2	2	8	38	186	469	334	105	18	1,162
	\$0	\$0	\$0	\$0	\$1,198	\$4,193	\$1,524	\$1,374	\$1,106	\$878	\$818	\$797	\$543	\$911
90-94	0	0	0	0	0	0	3	4	36	207	321	173	25	769
	\$0	\$0	\$0	\$0	\$0	\$0	\$1,594	\$1,409	\$1,185	\$821	\$758	\$825	\$562	\$810
95 & Over	0	0	0	0	0	0	0	1	4	16	81	113	43	258
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$1,032	\$956	\$770	\$756	\$725	\$771
Total	4	18	25	34	36	325	589	935	997	1,333	1,016	493	135	5,940
	\$1,146	\$2,605	\$1,932	\$1,981	\$1,807	\$1,719	\$1,368	\$1,209	\$1,114	\$902	\$787	\$752	\$549	\$1,058

Average: Age 79.0
 Years Retired 23.8
 Males 649
 Females 5,291

*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	2	5	4	12	2	11	8	4	1	0	0	0	0	49
	\$683	\$191	\$420	\$356	\$193	\$434	\$247	\$281	*	\$0	\$0	\$0	\$0	\$340
50-54	5	12	6	11	6	27	6	4	0	0	0	0	0	77
	\$576	\$787	\$916	\$572	\$499	\$470	\$426	\$224	\$0	\$0	\$0	\$0	\$0	\$562
55-59	6	18	23	20	17	59	17	6	1	0	0	0	0	167
	\$827	\$1,237	\$756	\$718	\$612	\$531	\$378	\$563	*	\$0	\$0	\$0	\$0	\$666
60-64	11	22	28	25	23	93	42	7	0	0	0	0	0	251
	\$1,413	\$894	\$899	\$914	\$584	\$658	\$429	\$626	\$0	\$0	\$0	\$0	\$0	\$718
65-69	2	10	19	12	20	111	84	22	3	0	0	0	0	283
	\$1,453	\$1,243	\$1,156	\$1,063	\$924	\$792	\$505	\$304	\$525	\$0	\$0	\$0	\$0	\$732
70-74	2	5	8	6	12	103	117	49	8	0	0	0	0	310
	\$496	\$1,056	\$852	\$645	\$1,370	\$806	\$612	\$364	\$367	\$0	\$0	\$0	\$0	\$674
75-79	1	0	2	3	4	46	116	88	19	0	0	0	0	279
	*	\$0	\$376	\$1,132	\$641	\$804	\$607	\$507	\$343	\$0	\$0	\$0	\$0	\$594
80-84	0	0	1	0	0	10	42	94	42	4	0	0	0	193
	\$0	\$0	*	\$0	\$0	\$816	\$705	\$538	\$482	\$334	\$0	\$0	\$0	\$571
85-89	0	0	0	2	0	1	7	29	38	8	0	0	0	85
	\$0	\$0	\$0	\$593	\$0	*	\$853	\$694	\$508	\$165	\$0	\$0	\$0	\$584
90-94	0	0	1	0	0	1	2	4	1	9	0	0	0	18
	\$0	\$0	*	\$0	\$0	*	\$456	\$392	*	\$284	\$0	\$0	\$0	\$329
95 & Over	0	0	0	0	0	0	0	0	1	1	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	\$0	\$0	\$416
Total	29	72	92	91	84	462	441	307	114	22	0	0	0	1,714
	\$1,004	\$973	\$870	\$758	\$770	\$710	\$567	\$492	\$459	\$244	\$0	\$0	\$0	\$642

Average: Age 69.5
Years Retired 10.3

Males 325
Females 1,389

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Survivors (Number of Survivors and Average Monthly Benefit) (Continued) PERS Plan 3														
Attained Age	Attained Years Retired													Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 50	1	0	1	2	0	3	0	0	0	0	0	0	0	7
	*	\$0	*	\$257	\$0	\$233	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$251
50-54	2	3	2	0	1	5	0	0	0	0	0	0	0	13
	\$344	\$461	\$328	\$0	*	\$168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$284
55-59	0	4	3	2	4	7	0	0	0	0	0	0	0	20
	\$0	\$737	\$328	\$263	\$343	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$362
60-64	1	2	4	1	4	11	0	0	0	0	0	0	0	23
	*	\$97	\$810	*	\$656	\$262	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$444
65-69	1	0	2	1	3	8	0	0	0	0	0	0	0	15
	*	\$0	\$333	*	\$348	\$319	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$305
70-74	0	0	1	0	1	5	0	0	0	0	0	0	0	7
	\$0	\$0	*	\$0	*	\$459	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$401
75-79	0	0	0	0	0	2	0	0	0	0	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	\$566	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$566
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85-89	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	5	9	13	6	13	41	0	0	0	0	0	0	0	87
	\$290	\$503	\$465	\$351	\$421	\$288	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$361

Average:

Age 60.1
Years Retired 4.5

Males 16
Females 71

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Survivors (Number of Survivors and Average Monthly Benefit) (Continued) TRS Plan 1															
Attained Age	Attained Years Retired														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50	0	0	1	1	1	7	7	3	0	2	0	0	0	22	
	\$0	\$0	*	*	*	\$1,842	\$1,202	\$1,407	\$0	\$612	\$0	\$0	\$0	\$1,626	
50-54	0	1	0	0	0	4	4	4	1	1	1	0	0	16	
	\$0	*	\$0	\$0	\$0	\$2,160	\$1,259	\$855	*	*	*	\$0	\$0	\$1,370	
55-59	0	1	2	2	2	15	15	17	5	5	3	1	1	69	
	\$0	*	\$2,206	\$3,051	\$2,412	\$1,757	\$1,481	\$1,225	\$701	\$583	\$953	*	*	\$1,426	
60-64	0	2	1	1	10	41	45	40	16	7	3	2	5	173	
	\$0	\$1,445	*	*	\$2,034	\$2,321	\$1,479	\$1,044	\$923	\$511	\$464	\$694	\$1,096	\$1,484	
65-69	0	1	2	0	9	38	82	68	30	17	7	6	6	266	
	\$0	*	\$4,737	\$0	\$2,146	\$1,684	\$1,610	\$1,453	\$951	\$538	\$463	\$615	\$797	\$1,411	
70-74	0	0	0	0	1	16	46	116	74	34	13	11	2	313	
	\$0	\$0	\$0	\$0	*	\$1,803	\$1,621	\$1,626	\$1,392	\$920	\$572	\$467	\$697	\$1,413	
75-79	0	0	0	2	0	10	30	108	137	103	31	13	5	439	
	\$0	\$0	\$0	\$1,230	\$0	\$2,222	\$1,622	\$1,588	\$1,402	\$1,159	\$874	\$718	\$926	\$1,361	
80-84	0	0	0	0	0	2	14	57	140	181	134	30	2	560	
	\$0	\$0	\$0	\$0	\$0	\$1,494	\$1,541	\$1,666	\$1,295	\$1,191	\$1,077	\$794	\$557	\$1,224	
85-89	0	0	0	1	0	0	0	13	66	158	191	51	2	482	
	\$0	\$0	\$0	*	\$0	\$0	\$0	\$1,907	\$1,228	\$1,107	\$1,043	\$1,033	\$881	\$1,113	
90-94	0	0	0	0	0	0	0	3	10	56	110	96	6	281	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$808	\$1,141	\$926	\$952	\$1,077	\$926	\$994	
95 & Over	0	0	0	0	0	0	0	1	1	5	22	53	18	100	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$814	\$848	\$1,184	\$1,112	\$1,092	
Total	0	5	6	7	23	133	243	430	480	569	515	263	47	2,721	
	\$0	\$2,378	\$3,529	\$1,852	\$2,134	\$1,963	\$1,560	\$1,520	\$1,287	\$1,080	\$989	\$999	\$962	\$1,264	

Average: Age 78.6 Males 502
 Years Retired 24.2 Females 2,219

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Survivors (Number of Survivors and Average Monthly Benefit) (Continued) TRS Plan 2														
Attained Age	Attained Years Retired													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 50	1	0	0	0	1	2	1	0	0	0	0	0	0	5
	*	\$0	\$0	\$0	*	\$599	*	\$0	\$0	\$0	\$0	\$0	\$0	\$653
50-54	0	1	0	1	0	0	1	1	0	0	0	0	0	4
	\$0	*	\$0	*	\$0	\$0	*	*	\$0	\$0	\$0	\$0	\$0	\$538
55-59	0	1	0	2	1	4	1	3	0	0	0	0	0	12
	\$0	*	\$0	\$637	*	\$451	*	\$545	\$0	\$0	\$0	\$0	\$0	\$536
60-64	0	1	1	4	3	8	3	2	0	0	0	0	0	22
	\$0	*	*	\$868	\$655	\$514	\$353	\$513	\$0	\$0	\$0	\$0	\$0	\$731
65-69	0	1	2	1	1	9	2	3	1	0	0	0	0	20
	\$0	*	\$1,042	*	*	\$948	\$452	\$765	*	\$0	\$0	\$0	\$0	\$967
70-74	2	0	1	0	1	8	8	4	1	0	0	0	0	25
	\$1,391	\$0	*	\$0	*	\$1,208	\$654	\$560	*	\$0	\$0	\$0	\$0	\$959
75-79	0	0	0	0	0	7	8	2	1	0	0	0	0	18
	\$0	\$0	\$0	\$0	\$0	\$1,108	\$644	\$567	*	\$0	\$0	\$0	\$0	\$801
80-84	0	0	0	0	0	1	5	4	1	0	0	0	0	11
	\$0	\$0	\$0	\$0	\$0	*	\$877	\$681	*	\$0	\$0	\$0	\$0	\$765
85-89	0	0	0	0	0	0	2	0	1	0	0	0	0	3
	\$0	\$0	\$0	\$0	\$0	\$0	\$1,442	\$0	*	\$0	\$0	\$0	\$0	\$1,061
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	4	4	8	7	39	31	19	5	0	0	0	0	120
	\$1,145	\$1,668	\$1,268	\$831	\$876	\$870	\$694	\$607	\$466	\$0	\$0	\$0	\$0	\$810

Average:

Age 68.3
Years Retired 9.5

Males 56
Females 64

*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	3	1	0	0	1	5	0	0	0	0	0	0	0	10
	\$412	*	\$0	\$0	*	\$464	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$410
50-54	0	3	2	4	1	5	0	0	0	0	0	0	0	15
	\$0	\$891	\$241	\$262	*	\$192	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$403
55-59	4	3	7	3	2	10	2	0	0	0	0	0	0	31
	\$622	\$296	\$311	\$420	\$220	\$302	\$168	\$0	\$0	\$0	\$0	\$0	\$0	\$342
60-64	4	6	9	6	4	17	10	0	0	0	0	0	0	56
	\$544	\$712	\$467	\$409	\$220	\$416	\$232	\$0	\$0	\$0	\$0	\$0	\$0	\$417
65-69	0	4	7	4	4	20	4	0	0	0	0	0	0	43
	\$0	\$460	\$680	\$707	\$896	\$332	\$243	\$0	\$0	\$0	\$0	\$0	\$0	\$480
70-74	1	2	2	1	0	6	0	0	0	0	0	0	0	12
	*	\$586	\$1,077	*	\$0	\$504	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$621
75-79	0	1	1	1	1	2	2	0	0	0	0	0	0	8
	\$0	*	*	*	*	\$505	\$708	\$0	\$0	\$0	\$0	\$0	\$0	\$591
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	12	20	28	19	13	65	18	0	0	0	0	0	0	175
	\$545	\$606	\$508	\$437	\$513	\$370	\$280	\$0	\$0	\$0	\$0	\$0	\$0	\$440

Average: Age 61.6
Years Retired 4.7

Males 94
Females 81

*Monthly benefit omitted for privacy reasons.

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

SERS Plan 2

Attained Age	Attained Years Retired													Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 50	0	0	1	0	0	4	0	0	0	0	0	0	0	5
	\$0	\$0	*	\$0	\$0	\$317	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$496
50-54	0	3	0	4	0	4	1	0	0	0	0	0	0	12
	\$0	\$344	\$0	\$407	\$0	\$195	*	\$0	\$0	\$0	\$0	\$0	\$0	\$301
55-59	0	1	4	1	2	4	0	0	0	0	0	0	0	12
	\$0	*	\$438	*	\$306	\$310	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$334
60-64	2	0	9	2	6	10	2	0	0	0	0	0	0	31
	\$517	\$0	\$604	\$905	\$378	\$310	\$203	\$0	\$0	\$0	\$0	\$0	\$0	\$454
65-69	0	2	5	4	0	26	2	0	0	0	0	0	0	39
	\$0	\$526	\$914	\$331	\$0	\$485	\$299	\$0	\$0	\$0	\$0	\$0	\$0	\$517
70-74	0	4	0	6	1	22	7	0	0	0	0	0	0	40
	\$0	\$457	\$0	\$277	*	\$593	\$405	\$0	\$0	\$0	\$0	\$0	\$0	\$488
75-79	0	0	0	0	1	6	8	0	0	0	0	0	0	15
	\$0	\$0	\$0	\$0	*	\$671	\$372	\$0	\$0	\$0	\$0	\$0	\$0	\$475
80-84	0	0	0	0	1	0	2	0	0	0	0	0	0	3
	\$0	\$0	\$0	\$0	*	\$0	\$376	\$0	\$0	\$0	\$0	\$0	\$0	\$487
85-89	0	0	0	1	0	0	0	0	0	0	0	0	0	1
	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	2	10	19	18	11	76	22	0	0	0	0	0	0	158
	\$517	\$414	\$683	\$473	\$351	\$475	\$351	\$0	\$0	\$0	\$0	\$0	\$0	\$471

Average: Age 66.0
 Years Retired 5.8

Males 72
 Females 86

**Monthly benefit omitted for privacy reasons.*

Age and Years Retired Distribution of Survivors (Number of Survivors and Average Monthly Benefit) <i>(Continued)</i>														
PSERS Plan 2														
Attained Age	Attained Years Retired													Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 50	0	0	1	0	0	0	0	0	0	0	0	0	0	1
	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*
50-54	0	0	0	0	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	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	*
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	1	0	0	0	0	0	0	0	0	0	0	2
	\$0	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72

Average:

Age 50.6
Years Retired 1.2

Males 0
Females 2

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Survivors of Law Enforcement Officers (Number of Survivors and Average Monthly Benefit) (Continued) LEOFF Plan 1														
Attained Age	Attained Years Retired													Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 50	0	0	0	0	0	0	1	2	1	0	0	1	0	5
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$2,405	*	\$0	\$0	*	\$0	\$2,480
50-54	0	0	0	0	0	2	2	3	1	2	1	0	0	11
	\$0	\$0	\$0	\$0	\$0	\$4,394	\$2,870	\$2,773	*	\$2,869	*	\$0	\$0	\$2,960
55-59	0	0	0	2	0	3	15	10	4	5	6	2	0	47
	\$0	\$0	\$0	\$3,794	\$0	\$5,512	\$3,663	\$3,161	\$2,798	\$2,522	\$2,865	\$2,160	\$0	\$3,319
60-64	0	0	0	0	0	3	7	19	15	19	13	3	2	81
	\$0	\$0	\$0	\$0	\$0	\$5,198	\$4,001	\$3,456	\$3,291	\$2,911	\$2,859	\$3,208	\$1,976	\$3,268
65-69	0	0	0	0	1	4	15	22	17	33	19	8	3	122
	\$0	\$0	\$0	\$0	*	\$4,386	\$4,015	\$3,393	\$3,408	\$2,942	\$2,810	\$3,381	\$2,531	\$3,279
70-74	0	0	0	0	0	0	1	17	37	26	31	17	3	132
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$3,682	\$3,317	\$2,792	\$3,115	\$3,011	\$2,336	\$3,175
75-79	0	0	0	0	0	0	2	5	20	42	54	30	7	160
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,815	\$3,520	\$3,361	\$3,116	\$2,878	\$2,851	\$2,977
80-84	0	0	0	0	0	0	0	1	7	22	59	46	5	140
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$4,354	\$3,303	\$3,205	\$2,906	\$2,627	\$3,160
85-89	0	0	0	0	0	0	0	0	2	7	32	31	15	87
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,183	\$2,120	\$3,221	\$2,764	\$2,609	\$2,910
90-94	0	0	0	0	0	0	0	0	1	2	9	26	9	47
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$2,262	\$3,628	\$2,648	\$3,297	\$2,947
95 & Over	0	0	0	0	0	0	0	0	0	0	0	8	7	15
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,325	\$2,322	\$2,324
Total	0	0	0	2	1	12	43	79	105	158	224	172	51	847
	\$0	\$0	\$0	\$3,794	*	\$4,872	\$3,839	\$3,400	\$3,400	\$2,951	\$3,065	\$2,820	\$2,566	\$3,105

Average:

Age 74.7
Years Retired 28.6

Males 9
Females 838

*Monthly benefit omitted for privacy reasons.

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

LEOFF Plan 1

Attained Age	Attained Years Retired													Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 50	0	0	0	0	0	0	1	0	1	0	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	*	\$0	\$0	\$0	\$0	\$2,666
50-54	0	0	0	0	0	1	2	2	0	0	1	2	0	8
	\$0	\$0	\$0	\$0	\$0	*	\$2,612	\$2,767	\$0	\$0	*	\$891	\$0	\$2,311
55-59	0	0	0	0	0	3	6	6	3	2	2	0	0	22
	\$0	\$0	\$0	\$0	\$0	\$4,359	\$3,982	\$3,264	\$3,664	\$2,604	\$2,069	\$0	\$0	\$3,495
60-64	0	0	0	0	0	3	15	8	12	4	6	0	0	48
	\$0	\$0	\$0	\$0	\$0	\$4,403	\$3,596	\$3,708	\$3,176	\$2,780	\$2,917	\$0	\$0	\$3,407
65-69	0	0	0	0	0	3	7	23	18	11	11	6	0	79
	\$0	\$0	\$0	\$0	\$0	\$3,527	\$4,541	\$3,494	\$3,229	\$3,299	\$2,770	\$3,007	\$0	\$3,363
70-74	0	0	0	0	0	0	3	13	18	13	17	7	3	74
	\$0	\$0	\$0	\$0	\$0	\$0	\$4,129	\$3,991	\$3,750	\$2,934	\$2,788	\$3,684	\$2,317	\$3,379
75-79	0	0	0	0	0	0	0	4	9	37	30	25	6	111
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,038	\$4,105	\$3,062	\$3,112	\$3,214	\$2,624	\$3,206
80-84	0	0	0	0	0	0	0	0	3	23	45	47	7	125
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,530	\$3,836	\$3,555	\$3,238	\$2,730	\$3,465
85-89	0	0	0	0	0	0	0	0	1	5	29	61	9	105
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$3,582	\$3,726	\$3,450	\$2,824	\$3,529
90-94	0	0	0	0	0	0	0	0	0	2	11	22	12	47
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,180	\$3,405	\$3,402	\$2,830	\$3,290
95 & Over	0	0	0	0	0	0	0	0	0	0	1	7	3	11
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$3,707	\$3,564	\$3,683
Total	0	0	0	0	0	10	34	56	65	97	153	177	40	632
	\$0	\$0	\$0	\$0	\$0	\$4,044	\$3,828	\$3,629	\$3,637	\$3,284	\$3,298	\$3,330	\$2,797	\$3,378

Average:

Age 77.0
 Years Retired 29.5

Males 4
 Females 628

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Survivors of Law Enforcement Officers (Number of Survivors and Average Monthly Benefit) (Continued)														
LEOFF Plan 2														
Attained Age	Attained Years Retired													Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 50	0	15	5	3	2	4	0	0	0	0	0	0	0	29
	\$0	\$892	\$1,467	\$2,268	\$943	\$2,081	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,301
50-54	3	9	3	1	1	9	0	0	0	0	0	0	0	26
	\$3,318	\$716	\$1,529	*	*	\$1,682	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,617
55-59	0	4	2	1	2	9	0	0	0	0	0	0	0	18
	\$0	\$249	\$2,496	*	\$1,530	\$1,770	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,403
60-64	0	2	2	0	1	4	1	0	0	0	0	0	0	10
	\$0	\$179	\$1,123	\$0	*	\$2,359	*	\$0	\$0	\$0	\$0	\$0	\$0	\$1,498
65-69	0	1	0	0	0	1	2	0	0	0	0	0	0	4
	\$0	*	\$0	\$0	\$0	*	\$1,542	\$0	\$0	\$0	\$0	\$0	\$0	\$1,895
70-74	0	1	0	0	0	0	2	2	0	0	0	0	0	5
	\$0	*	\$0	\$0	\$0	\$0	\$1,367	\$564	\$0	\$0	\$0	\$0	\$0	\$802
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	3	32	12	5	6	27	5	2	0	0	0	0	0	92
	\$3,318	\$773	\$1,597	\$2,052	\$1,659	\$1,849	\$1,295	\$564	\$0	\$0	\$0	\$0	\$0	\$1,430

Average: Age 52.3 Males 3
 Years Retired 4.1 Females 89

*Monthly benefit omitted for privacy reasons.

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

LEOFF Plan 2

Attained Age	Attained Years Retired													Total	
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50	1	3	2	2	0	3	0	0	0	0	0	0	0	0	11
	*	\$716	\$2,627	\$3,800	\$0	\$1,788	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,080
50-54	0	3	1	1	0	3	0	0	0	0	0	0	0	0	8
	\$0	\$3,320	*	*	\$0	\$2,641	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,141
55-59	0	1	2	1	0	3	1	1	0	0	0	0	0	0	9
	\$0	*	\$2,714	*	\$0	\$1,979	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$1,765
60-64	0	1	0	0	1	3	0	0	0	0	0	0	0	0	5
	\$0	*	\$0	\$0	*	\$2,602	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,001
65-69	0	0	1	0	0	1	0	1	0	0	0	0	0	0	3
	\$0	\$0	*	\$0	\$0	*	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$2,980
70-74	0	0	0	0	0	0	0	1	0	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	*
75-79	0	0	0	0	0	0	0	1	0	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	*
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85-89	0	0	0	0	0	0	0	1	0	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	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	1	8	6	4	1	13	1	5	0	0	0	0	0	0	39
	*	\$2,100	\$2,836	\$3,991	*	\$2,296	*	\$660	\$0	\$0	\$0	\$0	\$0	\$0	\$2,312

Average: Age 54.9
 Years Retired 5.4

Males 1
 Females 38

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Survivors (Number of Survivors and Average Monthly Benefit) (Continued)															
WSPRS Plan 1															
Attained Age	Attained Years Retired														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50	0	0	1	1	1	3	2	1	0	0	0	0	0	9	
	\$0	\$0	*	*	*	\$2,821	\$2,973	*	\$0	\$0	\$0	\$0	\$0	\$2,948	
50-54	0	0	1	0	0	1	0	0	1	0	0	0	0	3	
	\$0	\$0	*	\$0	\$0	*	\$0	\$0	*	\$0	\$0	\$0	\$0	\$2,592	
55-59	0	0	0	0	1	1	0	2	2	0	0	0	0	6	
	\$0	\$0	\$0	\$0	*	*	\$0	\$2,400	\$1,941	\$0	\$0	\$0	\$0	\$2,687	
60-64	0	0	0	0	0	3	1	5	2	0	1	1	0	13	
	\$0	\$0	\$0	\$0	\$0	\$3,486	*	\$3,105	\$2,357	\$0	*	*	\$0	\$2,977	
65-69	0	1	0	0	0	1	0	10	6	1	1	1	0	21	
	\$0	*	\$0	\$0	\$0	*	\$0	\$2,701	\$1,858	*	*	*	\$0	\$2,227	
70-74	0	0	0	0	0	0	2	4	4	7	1	0	1	19	
	\$0	\$0	\$0	\$0	\$0	\$0	\$2,964	\$2,176	\$2,576	\$1,769	*	\$0	*	\$2,054	
75-79	0	0	0	0	2	2	0	1	3	10	3	1	0	22	
	\$0	\$0	\$0	\$0	\$2,757	\$2,794	\$0	*	\$2,050	\$1,947	\$1,467	*	\$0	\$2,055	
80-84	1	0	0	0	0	0	1	0	1	2	5	3	0	13	
	*	\$0	\$0	\$0	\$0	\$0	*	\$0	*	\$2,131	\$1,238	\$1,035	\$0	\$1,726	
85-89	0	0	0	0	0	1	1	0	0	2	2	2	2	10	
	\$0	\$0	\$0	\$0	\$0	*	*	\$0	\$0	\$2,179	\$2,106	\$1,066	\$899	\$1,845	
90-94	0	0	0	0	0	0	0	0	1	0	0	6	5	12	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$1,087	\$737	\$992	
95 & Over	0	0	0	0	0	0	0	0	0	0	0	1	2	3	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$971	\$1,022	
Total	1	1	2	1	4	12	7	23	20	22	13	15	10	131	
	*	*	\$2,262	*	\$3,575	\$3,025	\$3,445	\$2,678	\$2,129	\$1,901	\$1,385	\$1,020	\$806	\$2,107	

Average: Age 72.2 Males 0
 Years Retired 23.2 Females 131

*Monthly benefit omitted for privacy reasons.

Historical Data

Historical Data												
(Dollars in millions)	2011		2010		2009		2008		2007 ¹		2006	
PERS	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	9.03%	9.03%	8.41%	8.41%	8.45%	8.45%	5.84%	5.84%	7.84%	7.84%	7.72%	7.72%
Employee Rate	6.00%	4.92%	6.00%	4.91%	6.00%	4.59%	6.00%	4.45%	6.00%	4.61%	6.00%	4.62%
Funded Status												
Projected Unit Credit Liability	\$12,567	\$18,815	\$12,531	\$17,272	\$13,945	\$15,701	\$13,915	\$14,065	\$13,705	\$12,418	\$12,989	\$11,152
Market Value of Assets	\$8,178	\$20,097	\$7,624	\$16,367	\$7,565	\$14,177	\$10,646	\$17,661	\$11,522	\$17,559	\$10,458	\$14,881
Actuarial Value of Assets	\$8,883	\$20,997	\$9,293	\$19,474	\$9,776	\$18,260	\$9,853	\$16,693	\$9,715	\$14,888	\$9,591	\$13,529
Unfunded Liability	\$3,684	(\$2,182)	\$3,238	(\$2,202)	\$4,169	(\$2,560)	\$4,062	(\$2,627)	\$3,990	(\$2,470)	\$3,398	(\$2,377)
Funded Ratio	70.7%	111.6%	74.2%	112.7%	70.1%	116.3%	70.8%	118.7%	70.9%	119.9%	73.8%	121.3%
Participant Data												
Number of Actives	7,733	144,684	9,007	147,519	10,354	148,881	11,663	150,005	12,975	145,047	14,213	140,814
Total Annual Salaries	\$432	\$8,148	\$507	\$8,206	\$580	\$8,132	\$639	\$7,869	\$676	\$7,157	\$726	\$6,771
Number of Terminated Vested	1,789	28,136	1,979	26,881	2,125	25,949	2,271	24,996	2,656	23,927	2,675	22,935
Number of Terminated, Not Vested	4,225	94,340	4,412	92,421	4,563	90,339	4,696	87,437	4,839	84,461	5,006	83,220
Number of Retirees and Beneficiaries	53,264	26,099	53,742	23,157	54,147	20,710	54,581	18,541	54,686	16,558	54,834	15,367
Total Annual Benefits	\$1,152	\$331	\$1,113	\$268	\$1,074	\$219	\$1,036	\$179	\$990	\$150	\$967	\$135
Assumptions												
Valuation Interest Rate	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	5.94%	5.94%	8.00%	8.00%
Salary Increase	4.31%	5.35%	4.32%	5.48%	4.33%	5.57%	4.58%	5.81%	3.59%	4.48%	4.80%	6.00%
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%	1.25%	1.25%	0.94%	0.94%	1.25%	1.25%
Actuarial Experience												
Return on Market Value	21.37%	21.16%	13.81%	13.13%	(23.16%)	(22.70%)	(1.08%)	(1.27%)	16.55%	16.63%	15.79%	15.80%
Return on Actuarial Value	6.36%	6.43%	4.71%	4.84%	6.63%	5.85%	9.62%	9.82%	7.87%	8.44%	8.10%	8.80%
Salary Increase	0.89%	1.93%	1.72%	2.66%	3.82%	4.72%	6.27%	8.46%	3.24%	4.40%	4.90%	6.10%
Inflation	0.78%	0.78%	0.44%	0.44%	4.48%	4.48%	3.79%	3.79%	3.73%	3.73%	3.02%	3.02%
Growth in Membership	(2.63%)	(2.63%)	(3.18%)	(3.18%)	(1.50%)	(1.50%)	2.31%	2.31%	1.93%	1.93%	(0.35%)	(0.35%)
COLA ⁴	\$1.94	0.78%-3%	\$1.88	0.44%-3%	\$1.83	3.00%	\$1.73	3.00%	\$1.33	3.00%	\$1.29	3.00%

Note: See footnotes at the end of this section.

Historical Data (Continued)												
(Dollars in millions)	2011		2010		2009		2008		2007 ¹		2006	
TRS	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	10.21%	10.21%	9.18%	9.18%	11.95%	11.95%	6.77%	6.77%	10.79%	10.79%	9.63%	9.63%
Employee Rate	6.00%	4.96%	6.00%	4.80%	6.00%	4.68%	6.00%	3.96%	6.00%	4.93%	6.00%	4.27%
Funded Status												
Projected Unit Credit Liability	\$9,258	\$6,299	\$9,231	\$5,708	\$10,838	\$5,213	\$10,794	\$4,529	\$10,854	\$4,048	\$10,324	\$3,624
Market Value of Assets	\$6,902	\$6,839	\$6,402	\$5,547	\$6,312	\$4,789	\$8,936	\$6,035	\$9,733	\$6,190	\$8,818	\$5,253
Actuarial Value of Assets	\$7,485	\$7,141	\$7,791	\$6,593	\$8,146	\$6,160	\$8,262	\$5,681	\$8,302	\$5,277	\$8,275	\$4,835
Unfunded Liability	\$1,773	(\$842)	\$1,439	(\$886)	\$2,692	(\$947)	\$2,532	(\$1,152)	\$2,552	(\$1,229)	\$2,048	(\$1,212)
Funded Ratio	80.8%	113.4%	84.4%	115.5%	75.2%	118.2%	76.5%	125.4%	76.5%	130.4%	80.2%	133.4%
Participant Data												
Number of Actives	3,740	62,463	4,591	61,734	5,204	62,184	6,061	60,463	6,331	58,608	7,382	60,354
Total Annual Salaries	\$284	\$4,085	\$344	\$3,966	\$389	\$3,957	\$432	\$3,621	\$426	\$3,318	\$478	\$3,225
Number of Terminated Vested	581	8,623	700	8,249	841	7,817	959	7,739	2,036	7,392	1,223	6,587
Number of Terminated, Not Vested	530	4,288	558	4,018	590	3,804	615	3,585	639	3,486	657	3,598
Number of Retirees and Beneficiaries	36,118	5,591	36,015	4,555	36,032	3,895	35,879	3,271	35,384	2,707	35,745	2,507
Total Annual Benefits	\$864	\$74	\$830	\$57	\$805	\$46	\$774	\$37	\$736	\$29	\$741	\$27
Assumptions												
Valuation Interest Rate	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	5.94%	5.94%	8.00%	8.00%
Salary Increase	4.21%	5.62%	4.21%	5.76%	4.22%	5.84%	4.49%	6.14%	4.74%	6.35%	4.80%	6.40%
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	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.67%	0.67%	0.90%	0.90%
Actuarial Experience												
Return on Market Value	21.35%	21.17%	13.71%	13.11%	(23.15%)	(22.79%)	(1.06%)	(1.20%)	16.56%	16.64%	15.78%	15.80%
Return on Actuarial Value	6.39%	6.47%	4.74%	4.90%	6.66%	5.94%	8.33%	9.28%	6.53%	7.72%	6.60%	8.00%
Salary Increase	1.53%	2.44%	0.41%	1.14%	5.43%	6.80%	5.92%	6.49%	4.41%	6.05%	2.60%	3.80%
Inflation	0.78%	0.78%	0.44%	0.44%	4.48%	4.48%	3.79%	3.79%	3.73%	3.73%	3.02%	3.02%
Growth in Membership	(0.18%)	(0.18%)	(0.30%)	(0.30%)	1.30%	1.30%	2.44%	2.44%	(4.13%)	(4.13%)	0.69%	0.69%
COLA ⁴	\$1.94	0.78%-3%	\$1.88	0.44%-3%	\$1.83	3.00%	\$1.73	3.00%	\$1.33	3.00%	\$1.29	3.00%

Note: See footnotes at the end of this section.

Historical Data (Continued)												
(Dollars in millions)	2011		2010		2009		2008		2007 ¹		2006	
SERS	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	9.64%	N/A	8.76%	N/A	8.83%	N/A	5.79%	N/A	8.12%	N/A	8.08%
Employee Rate	N/A	4.64%	N/A	4.37%	N/A	4.08%	N/A	3.51%	N/A	4.00%	N/A	4.20%
Funded Status												
Projected Unit Credit Liability	N/A	\$2,607	N/A	\$2,368	N/A	\$2,163	N/A	\$1,906	N/A	\$1,691	N/A	\$1,543
Market Value of Assets	N/A	\$2,746	N/A	\$2,237	N/A	\$1,944	N/A	\$2,443	N/A	\$2,512	N/A	\$2,123
Actuarial Value of Assets	N/A	\$2,872	N/A	\$2,664	N/A	\$2,503	N/A	\$2,303	N/A	\$2,133	N/A	\$1,934
Unfunded Liability	N/A	(\$265)	N/A	(\$296)	N/A	(\$340)	N/A	(\$397)	N/A	(\$443)	N/A	(\$392)
Funded Ratio	N/A	110.2%	N/A	112.5%	N/A	115.7%	N/A	120.8%	N/A	126.2%	N/A	125.4%
Participant Data												
Number of Actives	N/A	52,332	N/A	52,339	N/A	52,474	N/A	51,774	N/A	50,825	N/A	50,818
Total Annual Salaries	N/A	\$1,490	N/A	\$1,475	N/A	\$1,467	N/A	\$1,380	N/A	\$1,283	N/A	\$1,243
Number of Terminated Vested	N/A	10,262	N/A	9,700	N/A	9,193	N/A	8,600	N/A	7,674	N/A	6,894
Number of Terminated, Not Vested	N/A	7,317	N/A	6,668	N/A	5,976	N/A	5,383	N/A	4,906	N/A	4,911
Number of Retirees and Beneficiaries	N/A	6,428	N/A	5,384	N/A	4,629	N/A	3,873	N/A	3,141	N/A	2,758
Total Annual Benefits	N/A	\$44	N/A	\$35	N/A	\$29	N/A	\$23	N/A	\$18	N/A	\$16
Assumptions												
Valuation Interest Rate	N/A	8.00%	N/A	8.00%	N/A	8.00%	N/A	8.00%	N/A	5.94%	N/A	8.00%
Salary Increase	N/A	5.37%	N/A	5.50%	N/A	5.59%	N/A	5.84%	N/A	5.90%	N/A	5.90%
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	1.25%	N/A	0.94%	N/A	1.25%
Actuarial Experience												
Return on Market Value	N/A	21.19%	N/A	13.14%	N/A	(22.85%)	N/A	(1.26%)	N/A	16.62%	N/A	15.80%
Return on Actuarial Value	N/A	6.42%	N/A	4.87%	N/A	5.99%	N/A	9.85%	N/A	8.32%	N/A	8.60%
Salary Increase	N/A	3.02%	N/A	2.47%	N/A	7.27%	N/A	8.34%	N/A	5.13%	N/A	4.40%
Inflation	N/A	0.78%	N/A	0.44%	N/A	4.48%	N/A	3.79%	N/A	3.73%	N/A	3.02%
Growth in Membership	N/A	(0.01%)	N/A	1.09%	N/A	1.35%	N/A	1.87%	N/A	0.01%	N/A	0.93%
COLA ⁴	N/A	0.78%-3%	N/A	0.44%-3%	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)	2011		2010		2009		2008		2007 ¹		2006		
PSERS	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2	
Contribution Information													
Employer Rate	N/A	10.22%	N/A	9.71%	N/A	10.11%	N/A	7.73%	N/A	10.06%	N/A	9.96%	
Employee Rate	N/A	6.22%	N/A	6.32%	N/A	6.36%	N/A	6.45%	N/A	6.94%	N/A	6.96%	
Funded Status													
Projected Unit Credit Liability	N/A	\$107	N/A	\$80	N/A	\$54	N/A	\$30	N/A	\$11	N/A	\$1	
Market Value of Assets	N/A	\$143	N/A	\$93	N/A	\$56	N/A	\$37	N/A	\$14	N/A	\$1	
Actuarial Value of Assets	N/A	\$141	N/A	\$103	N/A	\$69	N/A	\$39	N/A	\$14	N/A	\$1	
Unfunded Liability	N/A	(\$34)	N/A	(\$23)	N/A	(\$15)	N/A	(\$8)	N/A	(\$2)	N/A	\$0	
Funded Ratio	N/A	131.7%	N/A	128.5%	N/A	128.1%	N/A	127.4%	N/A	120.0%	N/A	99.0%	
Participant Data													
Number of Actives	N/A	4,187	N/A	4,210	N/A	4,340	N/A	3,981	N/A	2,755	N/A	2,073	
Total Annual Salaries	N/A	\$233	N/A	\$227	N/A	\$223	N/A	\$200	N/A	\$134	N/A	\$103	
Number of Terminated Vested	N/A	1	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	
Number of Terminated, Not Vested	N/A	1,210	N/A	1,075	N/A	762	N/A	397	N/A	135	N/A	10	
Number of Retirees and Beneficiaries	N/A	15	N/A	7	N/A	2	N/A	1	N/A	0	N/A	0	
Total Annual Benefits	N/A	\$0	N/A	\$0	N/A	\$0	N/A	\$0	N/A	\$0	N/A	\$0	
Assumptions													
Valuation Interest Rate	N/A	8.00%	N/A	8.00%	N/A	8.00%	N/A	8.00%	N/A	5.94%	N/A	8.00%	
Salary Increase	N/A	6.39%	N/A	6.83%	N/A	7.02%	N/A	6.65%	N/A	4.53%	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	3.50%	
Growth in Membership	N/A	1.25%	N/A	1.25%	N/A	1.25%	N/A	1.25%	N/A	0.94%	N/A	1.25%	
Actuarial Experience													
Return on Market Value	N/A	20.35%	N/A	10.82%	N/A	(19.25%)	N/A	(3.73%)	N/A	13.37%	N/A	9.10%	
Return on Actuarial Value	N/A	7.38%	N/A	4.91%	N/A	3.69%	N/A	6.64%	N/A	6.48%	N/A	0.50%	
Salary Increase	N/A	3.28%	N/A	4.63%	N/A	4.86%	N/A	12.52%	N/A	4.82%	N/A	N/A	
Inflation	N/A	0.78%	N/A	0.44%	N/A	4.48%	N/A	3.79%	N/A	3.73%	N/A	3.02%	
Growth in Membership	N/A	(0.55%)	N/A	5.75%	N/A	9.02%	N/A	44.50%	N/A	32.90%	N/A	N/A	
COLA ⁴	N/A	0.78%-3%	N/A	0.44%-3%	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)	2011		2010 ⁵		2009		2008		2007 ¹		2006	
LEOFF	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%	4.54%	0.00%	4.54%	0.00%	4.44%	0.00%	4.34%	0.00%	4.56%	0.00%	4.66%
State Rate	0.00%	3.03%	0.00%	3.03%	0.00%	2.96%	0.00%	2.89%	0.00%	3.04%	0.00%	3.11%
Employee Rate	0.00%	7.57%	0.00%	7.57%	0.00%	7.40%	0.00%	7.23%	0.00%	7.60%	0.00%	7.77%
Funded Status												
Projected Unit Credit Liability	\$4,135	\$5,576	\$4,381	\$5,078	\$4,477	\$4,349	\$4,354	\$3,786	\$4,323	\$3,386	\$4,280	\$3,323
Market Value of Assets	\$5,185	\$6,366	\$4,585	\$5,081	\$4,355	\$4,309	\$6,035	\$5,315	\$6,416	\$5,185	\$5,720	\$4,339
Actuarial Value of Assets	\$5,565	\$6,621	\$5,561	\$6,043	\$5,612	\$5,564	\$5,592	\$5,053	\$5,298	\$4,360	\$5,018	\$3,844
Unfunded Liability	(\$1,430)	(\$1,044)	(\$1,180)	(\$965)	(\$1,135)	(\$1,215)	(\$1,238)	(\$1,266)	(\$975)	(\$974)	(\$738)	(\$521)
Funded Ratio	134.6%	118.7%	126.9%	119.0%	125.4%	127.9%	128.4%	133.4%	122.5%	128.8%	117.3%	115.7%
Participant Data												
Number of Actives	250	16,805	301	16,775	356	16,951	421	16,626	513	16,099	596	15,718
Total Annual Salaries	\$25	\$1,535	\$29	\$1,490	\$33	\$1,443	\$37	\$1,345	\$43	\$1,234	\$48	\$1,172
Number of Terminated Vested	1	655	1	781	2	672	1	649	4	629	5	597
Number of Terminated, Not Vested	44	1,617	46	1,707	54	1,663	55	1,531	56	1,433	57	1,362
Number of Retirees and Beneficiaries	7,932	2,015	8,008	1,639	8,087	1,367	8,134	1,134	8,161	924	8,172	779
Total Annual Benefits	\$340	\$65	\$339	\$49	\$338	\$38	\$322	\$29	\$309	\$22	\$297	\$17
Assumptions												
Valuation Interest Rate	8.00%	7.50%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	5.94%	5.94%	8.00%	8.00%
Salary Increase	4.00%	5.61%	4.01%	6.55%	4.01%	6.61%	4.26%	6.61%	4.39%	5.49%	5.90%	7.40%
Inflation ³	3.50%	3.00%	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%	1.25%	1.25%	0.94%	0.94%	1.25%	1.25%
Actuarial Experience												
Return on Market Value	21.29%	21.08%	13.59%	12.99%	(23.14%)	(22.64%)	(1.11%)	(1.33%)	16.59%	16.61%	15.80%	15.77%
Return on Actuarial Value	6.35%	6.15%	5.24%	4.84%	6.38%	5.72%	11.82%	11.04%	10.38%	10.03%	10.90%	10.80%
Salary Increase	1.31%	3.48%	3.45%	5.35%	5.27%	6.69%	4.66%	7.65%	3.13%	4.31%	3.90%	5.50%
Inflation	0.78%	0.78%	0.44%	0.44%	4.48%	4.48%	3.79%	3.79%	3.73%	3.73%	3.02%	3.02%
Growth in Membership	(0.12%)	(0.12%)	0.17%	0.17%	1.53%	1.53%	2.62%	2.62%	1.83%	1.83%	2.66%	2.66%
COLA ⁴	0.78%	0.78%-3%	0.44%	0.44%-3%	4.48%	3.00%	3.79%	3.00%	3.73%	3.00%	3.02%	3.00%

Note: See footnotes at the end of this section.

Historical Data (Continued)												
(Dollars in millions)	2011		2010		2009		2008		2007 ¹		2006	
WSPRS	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2
Contribution Information												
Employer Rate	7.63%	7.63%	7.71%	7.71%	7.93%	7.93%	6.27%	6.27%	8.57%	8.57%	7.30%	7.30%
Employee Rate	6.31%	6.31%	6.39%	6.39%	6.61%	6.61%	4.95%	4.95%	6.95%	6.95%	5.98%	5.98%
Funded Status												
Projected Unit Credit Liability	\$829	N/A	\$782	N/A	\$759	N/A	\$719	N/A	\$679	N/A	\$654	N/A
Market Value of Assets	\$895	N/A	\$764	N/A	\$698	N/A	\$932	N/A	\$964	N/A	\$846	N/A
Actuarial Value of Assets	\$949	N/A	\$920	N/A	\$900	N/A	\$870	N/A	\$800	N/A	\$743	N/A
Unfunded Liability	(\$120)	N/A	(\$137)	N/A	(\$142)	N/A	(\$150)	N/A	(\$121)	N/A	(\$89)	N/A
Funded Ratio	114.5%	N/A	117.5%	N/A	118.7%	N/A	120.9%	N/A	117.9%	N/A	113.6%	N/A
Participant Data												
Number of Actives	767	315	806	281	830	264	851	234	885	152	906	116
Total Annual Salaries	\$61	\$20	\$65	\$18	\$67	\$17	\$65	\$13	\$64	\$8	\$63	\$6
Number of Terminated Vested	66	6	66	6	69	4	61	2	55	1	53	0
Number of Terminated, Not Vested	19	11	20	8	22	10	22	7	23	4	23	1
Number of Disabled Members ⁵	51	0	53	0	53	0	55	0	57	0	57	0
Number of Retirees and Beneficiaries	875	0	851	0	834	0	831	0	821	0	808	0
Total Annual Benefits	\$39	\$0	\$37	\$0	\$35	\$0	\$33	\$0	\$32	\$0	\$31	\$0
Assumptions												
Valuation Interest Rate	8.00%	N/A	8.00%	N/A	8.00%	N/A	8.00%	N/A	5.94%	N/A	8.00%	N/A
Salary Increase	5.22%	N/A	5.26%	N/A	5.35%	N/A	5.47%	N/A	4.70%	N/A	6.60%	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	1.25%	N/A	0.94%	N/A	1.25%	N/A
Actuarial Experience												
Return on Market Value	21.23%	N/A	13.39%	N/A	(22.98%)	N/A	(1.17%)	N/A	16.61%	N/A	15.80%	N/A
Return on Actuarial Value	6.38%	N/A	5.07%	N/A	6.18%	N/A	11.60%	N/A	10.30%	N/A	10.90%	N/A
Salary Increase	1.20%	N/A	1.23%	N/A	5.86%	N/A	7.86%	N/A	3.80%	N/A	7.20%	N/A
Inflation	0.78%	N/A	0.44%	N/A	4.48%	N/A	3.79%	N/A	3.73%	N/A	3.02%	N/A
Growth in Membership	(1.21%)	N/A	0.18%	N/A	0.83%	N/A	4.63%	N/A	1.47%	N/A	0.00%	N/A
COLA ⁴	0.78%-3%	N/A	0.44%-3%	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.

⁵LEOFF 2 values for 2010 were updated after the 2010 Actuarial Valuation Report was published.

⁶WSPRS 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.

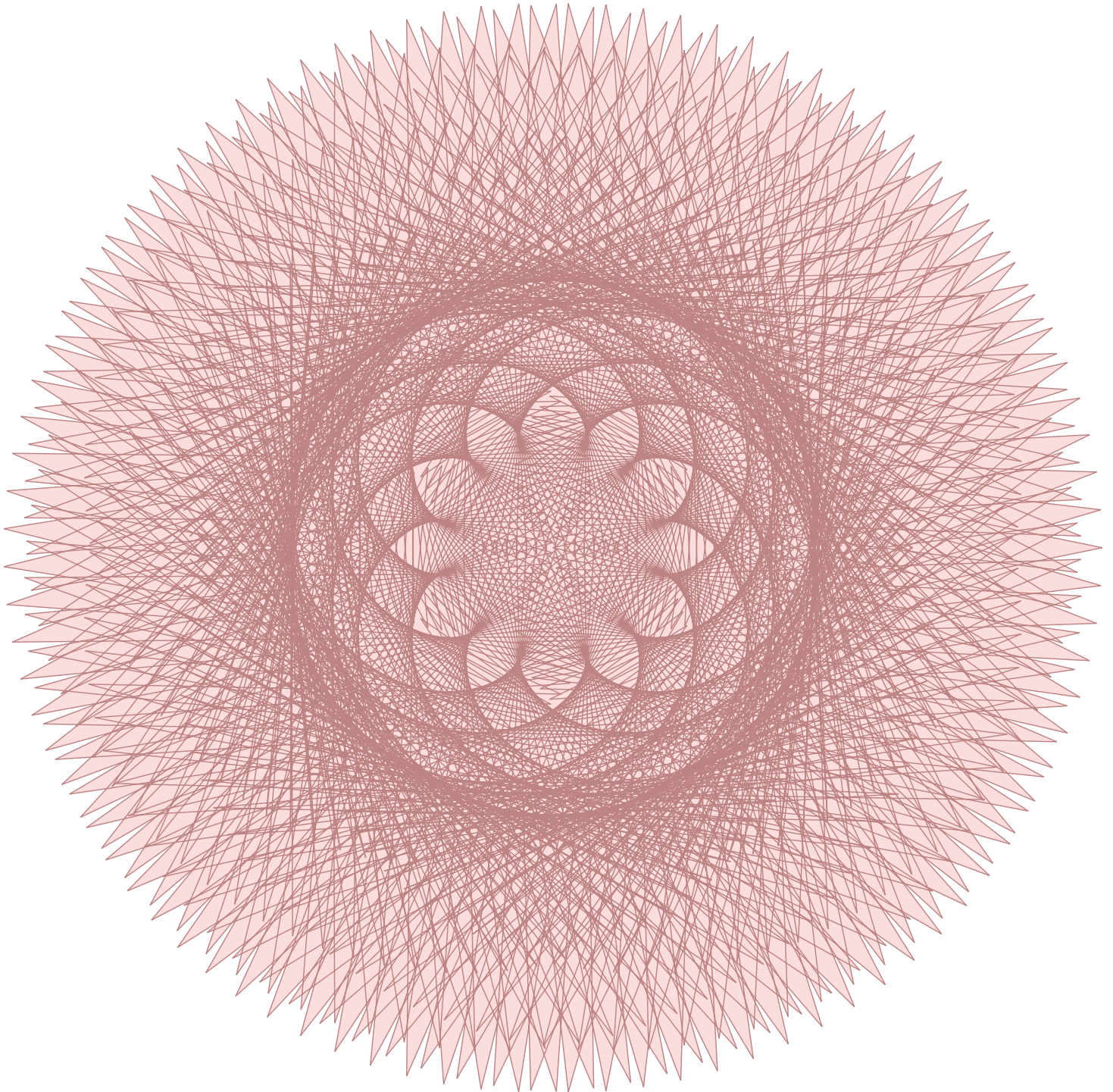
The PUC normal cost is the estimated present value of projected benefits current plan members will earn in the year following the valuation date. It represents today's value of one year of earned benefits.

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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