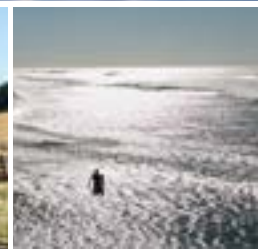


Office of the State Actuary

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Washington State | 2015 Actuarial Valuation



**August
2016**



Office of the State Actuary

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Tacoma Narrows Bridge



South Fork Skokomish River – High Steel Bridge

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Letter of Introduction Report of the Combined Actuarial Valuation As of June 30, 2015

August 2016

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 2017-2019 biennium based on a June 30, 2015, measurement date and 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 access to 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.

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

Lisa A. Won, ASA, FCA, MAAA
Deputy State Actuary



I. Summary of Key Results

Intended Use

The purpose of this report is to develop contribution rates required to fund the Washington State retirement systems for the 2017-2019 biennium based on a June 30, 2015, measurement date and 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 (GASB) rules.

Contribution Rates

The Office of the State Actuary (OSA) determined the member and employer contribution rates as a percentage of salary. The summary table below shows contribution rates based on the 2015 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

Contribution Rates				
	Plan 1		Plan 2/3	
	2015	2014	2015	2014
PERS				
Member*	6.00%	6.00%	7.92%	7.26%
Total Employer	13.25%	12.48%	13.25%	12.48%
TRS				
Member*	6.00%	6.00%	7.48%	6.92%
Total Employer	15.85%	14.78%	15.85%	14.78%
SERS				
Member*	N/A	N/A	7.80%	6.96%
Total Employer	N/A	N/A	14.02%	13.07%
PSERS				
Member	N/A	N/A	6.98%	6.81%
Total Employer	N/A	N/A	12.20%	11.92%
LEOFF				
Member	0.00%	0.00%	7.88%	7.91%
Employer	0.00%	0.00%	4.73%	4.74%
State	0.00%	0.00%	3.15%	3.17%
WSPRS				
Member	7.34%	7.34%	7.34%	7.34%
Employer (State)	14.90%	10.82%	14.90%	10.82%

Employer rates exclude administrative expense rate.
**Plan 3 members do not contribute to the defined benefit plan.*

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 became effective at the beginning of the 2015-17 Biennium.

Contribution Rate-Setting Cycle

Under current Washington State law, in July of even-numbered years, the Pension Funding Council (PFC) reviews the basic contribution rates 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.

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 Washington State Patrol Retirement System (WSPRS), as provided by law.
- Fully amortize the total cost of LEOFF Plan 1 not later than June 30, 2024.
- Fully amortize the 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 Plans 2 and 3 members over the working lives of those members so that the taxpayers who receive the benefit of those members' service pay the cost of those benefits.

Based on the funding policy, the same contribution rate is charged to employers 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.

If all actuarial assumptions are realized and all future contributions required under this funding policy are made, we expect the funding policy to accumulate sufficient assets to provide for all future benefits for current members when due.

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 2015 Results

Many factors can influence how actuarial valuation results change from one measurement date to the next. Those factors include changes in the covered population, changes in plan provisions, assumptions, and methods, and experience that varies from our expectations.

For this valuation, one assumption change explains most of the change from last year's report. Consistent with state law, we lowered the long-term assumed rate of investment return from 7.8 to 7.7 percent for all systems except LEOFF 2, which remains at 7.5 percent. This assumption change led to lower funded status and higher calculated contribution rates than calculated last valuation.

We observed no significant changes in the covered population. We also made no significant changes to our actuarial methods. Plan provisions changed for some survivors of LEOFF and WSPRS members; otherwise, plan provisions were unchanged.

In terms of annual plan experience, the actual rate of investment return on the Market Value of Assets



Big Heart Lake, Alpine Lakes Wilderness—near Skykomish

was 4.93 percent and below the assumed rate. With the exception of PSERS, the rate of investment return on the actuarial (or smoothed) value of assets was lower than expected for the plan year. SERS 2/3 and LEOFF 2 salaries grew more than expected; all others increased less than expected.

Detailed gain and loss information by system can be found in the **Actuarial Exhibits** section of this report. Please see the **Actuarial Certification Letter** for additional comments on the valuation results.

Actuarial Liabilities

The next table 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

Actuarial Liabilities		
(Dollars in Millions)	2015	2014
All Systems		
Future Value of Fully Projected Benefits	\$616,416	\$587,020
Present Value of Fully Projected Benefits	99,441	93,654
Accrued Liability*	83,477	78,800
Unfunded Actuarial Accrued Liability**	\$7,214	\$6,500
Valuation Interest Rate***	7.70%	7.80%

*Calculated using Entry Age Normal (EAN) cost method.
 **For PERS 1, TRS 1, and LEOFF 1.
 ***7.50% in LEOFF 2.

Value of Fully Projected Benefits as a lump sum amount at the valuation date and earn the valuation interest rate each year, there would be enough money to pay all expected future benefit payments for current members.

The Actuarial Accrued Liability identifies the portion of the present value of future benefits that has been accrued as of the valuation date based on the Entry Age Normal (EAN)

actuarial cost method. The UAAL represents the excess, if any, of the Actuarial Accrued Liability at the valuation date over the Actuarial Value of Assets. In other words, the UAAL equals the actuarial accrued liability 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 our website for **Projected Benefit Payments** by year for each system and plan. Also, see the **Glossary** on our website for brief explanations of the actuarial terms.

Assets

The following 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 fluctuations, we smooth (or defer recognition of) 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)	2015	2014
All Systems		
Market Value of Assets	\$74,490	\$72,553
Actuarial Value of Assets	71,460	68,777
Contributions*	2,301	2,193
Disbursements	3,695	3,504
Investment Return	3,276	11,597
Other**	\$56	\$54
Rate of Return on Assets***	4.93%	18.89%

*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. WSIB revised the asset return during the 2014 valuation.

Funded Status

Funded Status		
(Dollars in Millions)	2015	2014
All Systems		
a. Accrued Liability*	\$83,477	\$78,800
b. Market Value of Assets**	74,476	72,553
c. Deferred Gains/(Losses)	3,016	3,776
d. Actuarial Value of Assets (b-c)	71,460	68,777
Unfunded Liability (a-d)	\$12,017	\$10,023
Funded Ratio (d/a)	86%	87%

Note: Totals may not agree due to rounding.
 *Liabilities valued using Entry Age Normal cost method.
 **2015 Market Value of Assets reduced by a \$15.799 million payable to the LEOFF 2 Benefit Improvement Account due by 6/30/2016, discounted to 6/30/2015 at 7.5% (C 4 L 15).

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 actuarial accrued liability covered by today's actuarial assets. A plan with a 100 percent funded status has one dollar in actuarial assets for each dollar of accrued liability at the valuation date. A plan with a funded status of at least 100 percent is generally

considered to be on target with its financing plan. However, a plan more/less than 100 percent funded is not automatically considered over-funded/at-risk.

In this report, we present funded status based on the EAN cost method only. Prior reports included funded status results based on the Projected Unit Credit (PUC) cost method.

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

Participant Data

The next table summarizes participant data used in the actuarial valuation for the plan year ending June 30, 2015, 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	2015	2014
Active Members		
Number	301,260	296,293
Total Salaries (in Millions)	\$17,823	\$17,211
Average Annual Salary	\$59,160	\$58,087
Average Attained Age	47.3	47.6
Average Service	12.0	12.2
Retirees and Beneficiaries		
Number	163,788	156,992
Average Annual Benefit	\$22,187	\$21,941
Terminated Members		
Number Vested	57,981	55,426
Number "Non-Vested"	125,114	120,732

Key Assumptions

This table displays key economic assumptions used in the actuarial valuation. With this valuation, we lowered the assumed valuation interest rate from 7.8 percent to 7.7 percent for all plans except LEOFF 2, which remains at 7.5 percent.

Key Assumptions	
All Systems	
Valuation Interest Rate*	7.70%
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.



II. Actuarial Exhibits



Office of the State Actuary

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Actuarial Certification Letter Report of the Combined Actuarial Valuation As of June 30, 2015

August 2016

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 for the 2017-2019 biennium based on a June 30, 2015, measurement 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.

Future actuarial measurements may differ significantly from the current measurements presented in this report if plan experience differs from that anticipated by the assumptions or changes occur in the methods, assumptions, plan provisions or applicable law. We have not performed analysis of the potential range of such future measurements for the purposes of this valuation. Please see the risk assessment on our website for stochastic analysis of possible future outcomes.

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. Please see our latest [Economic Experience Study](#) report for further information on the economic assumptions. We developed the demographic assumptions used in this valuation during the [2007-2012 Demographic Experience Study](#). The Legislature prescribed the actuarial cost and asset valuation methods. In our opinion, all

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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 members of PERS and TRS Plans 2/3, as well as projected payroll from future new members. For PERS, the projected payroll includes payroll from retirement systems previously covered under PERS. This is a non-standard amortization method since it includes payroll outside the plan. Additionally, the 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. Failure to make all future required contributions may result in premature plan insolvency.

The Plan 1 funding method for PERS 1 and TRS 1 is also non-standard in its use of the employer normal cost rate from the Plans 2/3 instead of the underlying Plan 1 employer normal cost rate. However, we find this method reasonable and appropriate given the limited remaining future salary in Plan 1 and the relatively



short period for amortizing the UAAL. Furthermore, Plan 1 employee normal cost rates are fixed in statute at 6 percent and the use of the Plan 2/3 employer normal cost for Plan 1 allows the Legislature to charge all employers the same contribution rate regardless of the plan in which employees hold membership (except for LEOFF).

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
Deputy State Actuary

Contribution Rates

Member and Employer Rate Summary				
	Plan 1		Plan 2/3	
	2015	2014	2015	2014
PERS				
Member*	6.00%	6.00%	7.92%	7.26%
Employer (Normal Cost)	8.03%	7.37%	8.03%	7.37%
Employer (Plan 1 UAAL)	5.22%	5.11%	5.22%	5.11%
Total Employer	13.25%	12.48%	13.25%	12.48%
TRS				
Member*	6.00%	6.00%	7.48%	6.92%
Employer (Normal Cost)	8.25%	7.69%	8.25%	7.69%
Employer (Plan 1 UAAL)	7.60%	7.09%	7.60%	7.09%
Total Employer	15.85%	14.78%	15.85%	14.78%
SERS				
Member*	N/A	N/A	7.80%	6.96%
Employer (Normal Cost)	N/A	N/A	8.80%	7.96%
Employer (PERS Plan 1 UAAL)	N/A	N/A	5.22%	5.11%
Total Employer	N/A	N/A	14.02%	13.07%
PSERS				
Member	N/A	N/A	6.98%	6.81%
Employer (Normal Cost)	N/A	N/A	6.98%	6.81%
Employer (PERS Plan 1 UAAL)	N/A	N/A	5.22%	5.11%
Total Employer	N/A	N/A	12.20%	11.92%
LEOFF				
Member	0.00%	0.00%	7.88%	7.91%
Employer	0.00%	0.00%	4.73%	4.74%
State (Normal Cost)	0.00%	0.00%	3.15%	3.17%
State (Plan 1 UAAL)	0.00%	0.00%	0.00%	0.00%
Total State	0.00%	0.00%	3.15%	3.17%
WSPRS				
Member	7.34%	7.34%	7.34%	7.34%
Employer (State)	14.90%	10.82%	14.90%	10.82%

Note: Employer rates exclude administrative expense rate.
 *Plan 3 members do not contribute to the defined benefit plan.

Development of 2015 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	14.03%	15.95%	14.25%	15.73%	16.60%	13.96%	0.00%	15.76%	22.24%
b. Member Normal Cost*	6.00%	7.92%	6.00%	7.48%	7.80%	6.98%	0.00%	7.88%	7.34%
c. Employer Contribution (a-b)	8.03%	8.03%	8.25%	8.25%	8.80%	6.98%	0.00%	7.88%	14.90%
d. Cost to Amortize UAAL	5.22%	5.22%	7.60%	7.60%	5.22%	5.22%	0.00%	0.00%	N/A
e. Total Employer Rate (c+d)**	13.25%	13.25%	15.85%	15.85%	14.02%	12.20%	0.00%	4.73%	14.90%

Note: 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 7.88% to 4.73%.

TRS Plan 2 Maximum Member Contribution Rates

Valuation Year	Prior Max	Supplemental	Source	Description	New Max
2010 - 2015	8.63%	0.01%	C 5 L 11	AFC protection against reduced salaries	8.64%
2007 - 2009	8.55%	0.08%	C 101 L 08	Out-of-state service credit purchases	8.63%
2006	7.76%	0.79%	C 491 L 07	Improved Subsidized ERFs for certain Plan 2/3 members	8.55%
2005	7.75%	0.01%	C 33 L 06	Lowered vesting requirements for certain Plan 3 members	7.76%
1999 - 2004	6.59%	1.16%	C 247 L 00	Subsidized ERFs for Plan 2/3 members	7.75%
1997 - 1998	N/A	N/A	N/A		6.59%

Note: Maximum member contribution rates change each year by 50% of benefit improvements, except as stated in RCW 41.45.070.

WSPRS Plan 1/2 Maximum Member Contribution Rates

Valuation Year	Prior Max	Supplemental	Source	Description	New Max
2014 - 2015	7.19%	0.15%	C 78 L 15	L&I duty-related death benefits paid from pension trust fund on remarriage	7.34%
2009 - 2013	7.18%	0.01%	C 261 L 10	Increased duty-related death benefits	7.19%
2008	6.95%	0.23%	C 522 L 09	Survivor benefits for registered domestic partners	7.18%
2006* - 2007	N/A	N/A	N/A		6.95%

Note: Maximum member contribution rates change each year by 50% of benefit improvements, except as stated in RCW 41.45.070.

*The original maximum contribution rate of 7% was decreased by 0.05% for C 87 L 07 (Raised maximum retirement age, 0.14% decrease) and C 488 L 07 (Provided medical premium reimbursements for certain survivors, 0.09% increase).

II. Actuarial Exhibits

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 is 70 percent for WSPRS Plans 1 and 2, 90 percent for LEOFF Plan 2, and 80 percent for all other plans. Please see the [Glossary](#) for a more detailed explanation of EAN.

Development of Normal Cost Rates						
<i>(Dollars in Millions)</i>						
	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	\$271,927	\$135,350	\$33,999	\$11,230	\$95,769	\$7,427
b. Present Value of Fully Projected Benefits	\$39,236	\$14,509	\$5,411	\$780	\$12,152	\$1,240
c. Valuation Assets	28,292	9,953	3,901	338	9,320	1,067
d. Unfunded Fully Projected Benefits (b - c)	10,944	4,556	1,510	442	2,832	173
e. Past Liability Balance	41	167	41	0	0	9
f. Adjusted Unfunded (d - e)	\$10,903	\$4,389	\$1,469	\$442	\$2,832	\$164
Present Value of Projected Salaries to Current Members (PVS)						
g. Plan 1 PVS	N/A	N/A	N/A	N/A	N/A	\$303
h. Plan 2 PVS	60,446	10,812	5,716	3,165	18,977	481
i. Plan 3 PVS	16,784	37,019	7,391	N/A	N/A	N/A
j. Weighted PVS (2g + 2h + i)	\$137,675	\$58,644	\$18,823	\$6,330	\$37,954	\$1,569
k. Employee Normal Cost (f / j)	7.92%	7.48%	7.80%	6.98%	7.46%	10.46%
l. Employee Minimum Contribution Rate	4.33%	5.13%	4.53%	5.65%	7.88%	6.79%
m. Prior Year Employee Maximum Contribution Rate*	N/A	8.64%	N/A	N/A	N/A	7.34%
n. Employee Contribution Rate with Max/Min	7.92%	7.48%	7.80%	6.98%	7.88%	7.34%
o. Change In Plan Provisions (Laws of 2016)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
p. Employee Contribution Rate (n + o)**	7.92%	7.48%	7.80%	6.98%	7.88%	7.34%
2. Calculation of Employer Normal Cost Rate						
a. Present Value of Fully Projected Benefits	\$39,236	\$14,509	\$5,411	\$780	\$12,152	\$1,240
b. Valuation Assets	28,292	9,953	3,901	338	9,320	1,067
c. Unfunded Benefits (a - b)	10,944	4,556	1,510	442	2,832	173
d. Present Value of Employee Contributions	4,787	809	446	221	1,416	82
e. Past Liability Balance	41	167	41	0	0	9
f. Employer Responsibility (c - d - e)	\$6,116	\$3,580	\$1,023	\$221	\$1,416	\$82
Present Value of Projected Salaries to Current Members (PVS)						
g. Plan 1 PVS	N/A	N/A	N/A	N/A	N/A	303
h. Plan 2 PVS	60,446	10,812	5,716	3,165	18,977	481
i. Plan 3 PVS	16,784	37,019	7,391	N/A	N/A	N/A
j. Total PVS (g + h + i)	\$77,229	\$47,832	\$13,107	\$3,165	\$18,977	\$784
k. Employer Normal Cost (f / j)	7.92%	7.48%	7.80%	6.98%	7.46%	10.46%
l. Employer Minimum Contribution Rate	4.33%	5.13%	4.53%	5.65%	7.88%	6.79%
m. Employer Contribution Rate with Minimum	7.92%	7.48%	7.80%	6.98%	7.88%	10.46%
n. Excess Employer Rate1	N/A	0.00%	N/A	N/A	N/A	3.12%
o. Rate to Amortize Past Liability Balance***	0.11%	0.77%	1.00%	N/A	N/A	1.32%
p. Change In Plan Provisions (Laws of 2016)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
q. Employer Contribution Rate (m + n + o + p)	8.03%	8.25%	8.80%	6.98%	7.88%	14.90%
3. Normal Cost Rates Adopted for 2017-19⁴						
a. Employee Contribution Rate ⁵	7.38%	7.06%	7.27%	6.73%	8.75%	7.34%
b. Employer Contribution Rate ⁵	7.49%	7.83%	8.27%	6.73%	5.25%	12.81%
c. State Contribution Rate ⁵	N/A	N/A	N/A	N/A	3.50%	N/A
d. Total Contribution Rate (a + b + c)	14.87%	14.89%	15.54%	13.46%	17.50%	20.15%

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 For all plans except LEOFF Plan 2, the adopted rates include the second step of a three-biennial phase-in of the cost associated with the mortality improvement assumption change from the 2013 AVR. LEOFF 2 rates adopted by LEOFF 2 Board; all others adopted by PFC.

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

Amortization of the Plan 1 Unfunded Actuarial Accrued Liability (UAAL)			
<i>(Dollars in Millions)</i>	PERS 1	TRS 1	LEOFF 1
a. Future Value of Fully Projected Benefits	\$29,215	\$20,865	\$10,633
b. Present Value of Fully Projected Benefits (PVFB)	\$12,655	\$9,144	\$4,313
c. Valuation Assets	\$7,315	\$5,870	\$5,404
d. Actuarial Present Value of Future Normal Costs	\$103	\$40	\$0
e. Balance of Plan 1 Benefit Improvements After 2009	\$114	\$51	N/A
f. UAAL (b - c - d - e)	\$5,122	\$3,183	(\$1,090)
g. Expected UAAL Contributions to 2017	N/A	N/A	\$0
h. Remaining UAAL (f - g)	\$5,122	\$3,183	(\$1,090)
i. Amortization Date	N/A	N/A	6/30/2024
j. Present Value of Projected Salaries*	\$100,848	\$42,703	\$11,025
k. Contribution Rate Before Adjustments (h / j)	5.08%	7.45%	(9.89%)
l. Minimum Contribution Rate	3.50%	5.75%	N/A
m. Preliminary Contribution Rate**	5.08%	7.45%	(9.89%)
n. Plan 1 Benefit Improvements After 2009	0.14%	0.15%	N/A
o. Change In Plan Provisions (Laws of 2016)	0.00%	0.00%	0.00%
p. Contribution Rate to Amortize the UAAL (m + n + o)**	5.22%	7.60%	(9.89%)
Plan 1 UAAL Contribution Rates Adopted by PFC			
Contribution Rate Adopted for 2017-19***	5.03%	7.19%	0.00%
<i>Note: Totals may not agree due to rounding.</i>			
<i>*Measured under the plan's amortization method.</i>			
<i>**No LEOFF 1 UAAL contributions are required when the plan is fully funded under current methods and assumptions.</i>			
<i>***Adopted rates include the second step of a three-biennial phase-in of the cost associated with the mortality improvement assumption change from the 2013 AVR. Adopted TRS 1 UAAL contribution rate includes a change to the Growth in Membership assumption from 0.80% to 1.25%.</i>			

II. Actuarial Exhibits

Actuarial Liabilities

Present Value of Fully Projected Benefits												
(Dollars in Millions)	PERS			TRS			SERS	PSERS	LEOFF		WSPRS	
	Plan 1	Plans 2/3	Total	Plan 1	Plans 2/3	Total	Plans 2/3	Plan 2	Plan 1	Plan 2		Total
Active Members												
Retirement	\$1,178	\$25,895	\$27,073	\$570	\$10,547	\$11,117	\$3,362	\$666	\$100	\$8,500	\$8,599	\$474
Termination	1	869	870	0	362	362	195	44	0	151	151	3
Death	14	263	277	4	89	93	36	5	1	125	126	5
Disability	1	149	150	0	11	11	15	4	0	391	391	2
ROC* on Termination	0	288	288	0	31	31	31	22	0	95	95	2
ROC* on Death	21	231	252	8	24	32	20	9	0	143	143	2
Total Active	\$1,215	\$27,694	\$28,909	\$582	\$11,065	\$11,647	\$3,659	\$750	\$101	\$9,405	\$9,506	\$488
Inactive Members												
Terminated	\$138	\$2,726	\$2,865	\$39	\$965	\$1,004	\$535	\$23	\$0	\$189	\$189	\$14
Service Retired	10,517	8,370	18,887	8,070	2,411	10,482	1,171	6	1,888	2,289	4,177	676
Disability Retired	115	138	253	83	11	94	16	0	1,729	160	1,889	6
Survivors	670	307	977	371	56	427	30	0	595	108	703	56
Total Inactive	\$11,440	\$11,542	\$22,982	\$8,563	\$3,444	\$12,006	\$1,751	\$29	\$4,212	\$2,747	\$6,959	\$752
Laws of 2016	0	0	0	0	2	2	0	0	0	0	0	0
2015 Total	\$12,655	\$39,236	\$51,891	\$9,144	\$14,511	\$23,655	\$5,411	\$780	\$4,313	\$12,152	\$16,465	\$1,240
2014 Total	\$12,833	\$36,119	\$48,952	\$9,297	\$13,131	\$22,427	\$4,881	\$672	\$4,332	\$11,205	\$15,537	\$1,184

Note: Totals may not agree due to rounding.

*Return of Contributions

Entry Age Normal Accrued Liability*												
(Dollars in Millions)	PERS			TRS			SERS	PSERS	LEOFF		WSPRS	
	Plan 1	Plans 2/3	Total	Plan 1	Plans 2/3	Total	Plans 2/3	Plan 2	Plan 1	Plan 2		Total
Active Members												
Retirement	\$1,103	\$19,919	\$21,022	\$540	\$7,218	\$7,759	\$2,538	\$310	\$98	\$5,737	\$5,835	\$336
Termination	(11)	286	275	(4)	104	99	57	15	(0)	32	32	1
Death	12	198	210	3	60	63	26	2	1	46	47	2
Disability	(2)	78	75	(1)	4	4	6	2	(3)	217	214	1
ROC** on Termination	(8)	(172)	(180)	(1)	(11)	(12)	(10)	(5)	0	(28)	(28)	(1)
ROC** on Death	20	157	177	7	11	18	13	3	0	87	88	1
Total Active	\$1,114	\$20,466	\$21,579	\$545	\$7,386	\$7,931	\$2,630	\$327	\$95	\$6,092	\$6,187	\$341
Inactive Members												
Terminated	\$138	\$2,726	\$2,865	\$39	\$965	\$1,004	\$535	\$23	\$0	\$189	\$189	\$14
Service Retired	10,517	8,370	18,887	8,070	2,411	10,482	1,171	6	1,888	2,289	4,177	676
Disability Retired	115	138	253	83	11	94	16	0	1,729	160	1,889	6
Survivors	670	307	977	371	56	427	30	0	595	108	703	56
Total Inactive	\$11,440	\$11,542	\$22,982	\$8,563	\$3,444	\$12,006	\$1,751	\$29	\$4,212	\$2,747	\$6,959	\$752
Laws of 2016	0	0	0	0	1	1	0	0	0	0	0	0
2015 Total	\$12,553	\$32,008	\$44,561	\$9,107	\$10,831	\$19,939	\$4,381	\$357	\$4,307	\$8,838	\$13,146	\$1,093
2014 Total	\$12,720	\$29,321	\$42,042	\$9,250	\$9,819	\$19,069	\$3,965	\$291	\$4,323	\$8,069	\$12,392	\$1,042

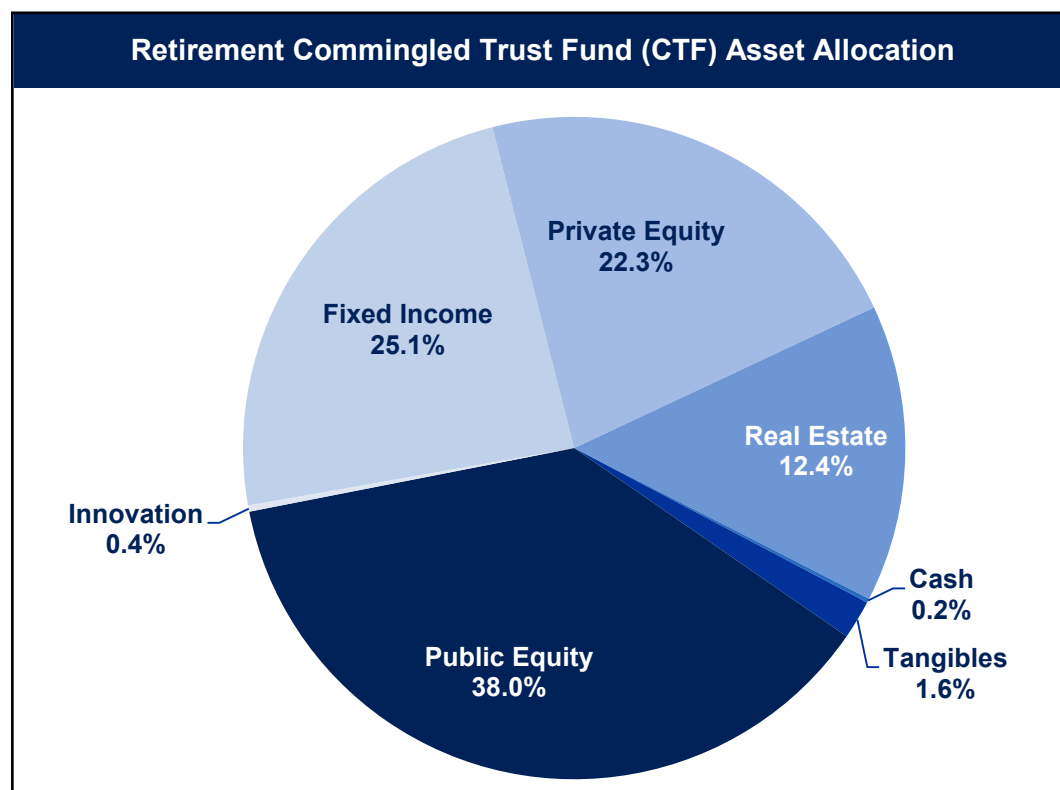
Note: Totals may not agree due to rounding.

*Calculated using the Entry Age Normal (EAN) cost method. This method was not used to determine contribution requirements.

**Return of Contributions

In prior reports, we included the projected benefit payments by year and by plan under the statutorily assumed interest rate. We now report these projections on our website along with projections that vary by interest rate assumptions. For more information or to view the projected benefits, please visit our website: [Projected Benefit Payments](#).

Plan Assets



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.

II. Actuarial Exhibits

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
2014 Market Value	\$7,942	\$28,099	\$36,040	\$6,494	\$9,790	\$16,285
Revenue						
Contributions						
Employee	16	355	371	7	47	54
Employer/State	462	446	908	224	267	491
Total Contributions	478	801	1,279	231	314	545
Investment Return	336	1,295	1,632	270	454	723
Restorations	6	19	25	3	6	9
Transfers In	0	0	0	0	0	0
Miscellaneous	0	(0)	0	0	0	0
Total Revenue	\$820	\$2,116	\$2,937	\$504	\$773	\$1,277
Disbursements						
Monthly Benefits**	\$1,199	\$665	\$1,864	\$927	\$183	\$1,110
Refunds	4	35	40	2	3	4
Total Benefits	1,203	701	1,904	929	186	1,115
Transfers Out	0	2	2	0	1	1
Expenses	0	1	1	0	0	0
Total Disbursements	\$1,203	\$703	\$1,907	\$929	\$187	\$1,115
Payables	\$0	\$0	\$0	\$0	\$0	\$0
2015 Market Value	\$7,558	\$29,512	\$37,070	\$6,070	\$10,377	\$16,447
2015 Actuarial Value	\$7,315	\$28,292	\$35,607	\$5,870	\$9,953	\$15,823
Ratio (AV/MV)	97%	96%	96%	97%	96%	96%

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							
<i>(Continued)</i>							
<i>(Dollars in Millions)</i>	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	
2014 Market Value	\$3,856	\$303	\$5,719	\$9,251	\$14,970	\$1,098	\$72,553
Revenue							
Contributions							
Employee	35	19	0	147	147	6	631
Employer/State	97	19	0	147	148	7	1,669
Total Contributions	132	37	0	294	294	12	2,301
Investment Return	178	15	249	430	679	49	3,276
Restorations	1	0	1	19	20	1	56
Transfers In	0	0	0	0	0	0	1
Miscellaneous	0	0	0	0	0	0	0
Total Revenue	\$311	\$52	\$250	\$744	\$994	\$62	\$5,633
Disbursements							
Monthly Benefits	96	0	358	151	510	50	3,631
Refunds	3	3	0	9	9	0	59
Total Benefits	99	3	359	160	519	50	3,690
Transfers Out	1	0	0	0	0	0	3
Expenses	0	0	0	2	2	0	3
Total Disbursements	\$100	\$3	\$359	\$162	\$521	\$50	\$3,695
Payables	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015 Market Value	\$4,067	\$353	\$5,610	\$9,833	\$15,443	\$1,111	\$74,490
2015 Actuarial Value	\$3,901	\$338	\$5,404	\$9,320	\$14,724	\$1,067	\$71,460
Ratio (AV/MV)	96%	96%	96%	95%	95%	96%	96%

Note: Totals may not agree due to rounding.

*Defined Benefit portion only.

II. Actuarial Exhibits

Calculation of Actuarial Value of Assets							
<i>(Dollars in Millions)</i>		PERS 1	PERS 2/3 ¹	TRS 1	TRS 2/3 ¹	SERS 2/3 ¹	
a.	Market Value at 6/30/2015	\$7,558	\$29,512	\$6,070	\$10,377	\$4,067	
b.	Deferred Gains and (Losses)						
Plan Year Ending	Years Deferred	Years Remaining					
6/30/2015	4	3	(\$191)	(\$669)	(\$157)	(\$232)	(\$91)
6/30/2014	8	6	574	1,958	472	679	268
6/30/2013	5	2	126	368	105	126	50
6/30/2012	7	3	(225)	(561)	(189)	(191)	(77)
6/30/2011	8	3	358	810	300	275	111
6/30/2010	6	0	0	0	0	0	0
6/30/2009	8	1	(399)	(686)	(333)	(233)	(95)
Total Deferral			\$243	\$1,220	\$199	\$424	\$167
c.	Market Value less Deferral (a-b)		\$7,315	\$28,292	\$5,870	\$9,953	\$3,901
d.	70% of Market Value of Assets		\$5,291	\$20,658	\$4,249	\$7,264	\$2,847
e.	130% of Market Value of Assets		\$9,826	\$38,366	\$7,890	\$13,490	\$5,287
f.	Actuarial Value of Assets²		\$7,315	\$28,292	\$5,870	\$9,953	\$3,901

Note: Totals may not agree due to rounding.

¹ Defined Benefit portion only.

² Actuarial Value of Assets can never be less than 70% or greater than 130% of the market value of assets.

Calculation of Actuarial Value of Assets							
<i>(Continued)</i>							
<i>(Dollars in Millions)</i>		PSERS 2	LEOFF 1	LEOFF 2 ¹	WSPRS	Total	
a.	Market Value at 6/30/2015	\$353	\$5,610	\$9,818	\$1,111	\$74,476	
b.	Deferred Gains and (Losses)						
Plan Year Ending	Years Deferred	Years Remaining					
6/30/2015	4,3 ²	3,2 ²	(\$7)	(\$137)	(\$177)	(\$26)	(\$1,687)
6/30/2014	8	6	20	410	658	78	5,117
6/30/2013	5	2	3	85	129	15	1,008
6/30/2012	7	3	(4)	(143)	(167)	(25)	(1,582)
6/30/2011	8	3	5	220	262	37	2,377
6/30/2010	3, 5, 6 ³	0 ³	0	0	0	0	0
6/30/2009	8	1	(2)	(228)	(207)	(35)	(2,218)
Total Deferral			\$15	\$207	\$498	\$44	\$3,016
c.	Market Value less Deferral (a-b)		\$338	\$5,404	\$9,320	\$1,067	\$71,460
d.	70% of Market Value of Assets		\$247	\$3,927	\$6,873	\$777	\$52,133
e.	130% of Market Value of Assets		\$459	\$7,293	\$12,763	\$1,444	\$96,818
f.	Actuarial Value of Assets⁴		\$338	\$5,404	\$9,320	\$1,067	\$71,460

Note: Totals may not agree due to rounding

¹ LEOFF Plan 2 Market Value of Assets reduced by a \$15.799 million payable to the LEOFF 2 Benefit Improvement Account due by 6/30/2016, discounted to 6/30/2015 at 7.5% (C 4 L 15).

² LEOFF Plan 2 = 3 years deferred, 2 years remaining; all other plans = 4 years deferred, 3 years remaining.

³ PSERS Plan 2 = 3 years deferred, 0 year remaining; LEOFF Plan 2 = 5 years deferred, 0 years remaining; all other plans = 6 years deferred, 0 years remaining.

⁴ 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					
(Dollars in Millions)	PERS 1	PERS 2/3*	TRS 1	TRS 2/3*	SERS 2/3*
a. 2014 Market Value (at WSIB)	\$7,941	\$28,037	\$6,495	\$9,749	\$3,838
b. Total Cash Flow	(721)	117	(695)	134	34
c. 2015 Market Value (at WSIB)	7,558	29,454	6,071	10,339	4,051
d. Actual Return (c - b - a)	\$338	\$1,300	\$271	\$456	\$179
e. Weighted Asset Amount	\$7,587	\$28,101	\$6,147	\$9,816	\$3,855
f. Expected Return (7.8% x e)	592	2,192	479	766	301
g. Investment Gain/(Loss) for Prior Year (d - f)	(254)	(892)	(209)	(309)	(122)
h. Dollar-Weighted Rate of Return	4.45%	4.63%	4.41%	4.65%	4.64%

Note: Totals may not agree due to rounding.
*Defined Benefit portion only.

Investment Gains and (Losses) for Prior Year (Continued)					
(Dollars in Millions)	PSERS 2	LEOFF 1	LEOFF 2	WSPRS	Total
a. 2014 Market Value (at WSIB)	\$301	\$5,718	\$9,226	\$1,098	\$72,400
b. Total Cash Flow	34	(358)	146	(37)	(1,346)
c. 2015 Market Value (at WSIB)	350	5,609	9,804	1,110	74,344
d. Actual Return (c - b - a)	\$15	\$250	\$431	\$49	\$3,289
e. Weighted Asset Amount	\$317	\$5,542	\$9,299	\$1,080	\$71,744
f. Expected Return (7.8% x e)*	25	432	697	84	5,568
g. Investment Gain/(Loss) for Prior Year (d - f)	(10)	(183)	(266)	(35)	(2,279)
h. Dollar-Weighted Rate of Return	4.76%	4.51%	4.64%	4.56%	4.58%

Note: Totals may not agree due to rounding.
*The expected return for LEOFF 2 is (7.5% x e).

Funded Status

In our actuarial valuation report, we calculate a plan's funded status by comparing (a) the plan's current assets, determined under an asset valuation method, to (b) the actuarial accrued liability of its members calculated under an actuarial cost method. Funded status can vary significantly from plan to plan, depending on the purpose of the measurement and the assumptions and methods used to determine the funded status.

Based on the purpose of the measurement, actuaries can select from several acceptable actuarial cost methods when measuring a plan's funded status. The cost methods vary in the manner they allocate benefits to past and future time periods. Generally speaking, benefits allocated to past service are considered accrued (or earned). Please see the [Glossary](#) for an explanation of the actuarial cost methods we use in this actuarial valuation.

For actuarial valuation reports prior to 2014, we relied on the Projected Unit Credit (PUC) actuarial cost method when reporting funded status. Due to changes in financial reporting from the Governmental Accounting Standards Board (GASB), we now report funded status using the Entry Age Normal (EAN) actuarial cost method only and discontinued use of the PUC method. We believe this change will lessen the confusion that can result from the reporting of multiple funded status measurements in various reports. However, the funded status measures we share in this report may still vary from those presented in the Department of Retirement Systems (DRS) Comprehensive Annual Financial Report (CAFR). These differences occur because the assumptions and methods that apply for determining contribution requirements (under a funding valuation) may not apply for financial reporting under GASB accounting standards (an accounting valuation). Put another way, these measurements still represent distinct measurements for distinct purposes and the results may vary between the two reports.

II. Actuarial Exhibits

To determine the present value (today's value) of accrued benefits we discount future benefits to the valuation date using the valuation interest rate. The valuation interest rate is prescribed by the Legislature under RCW 41.45.035 and is consistent with the long-term expected return under the plan's funding policy. (Note: This discount rate may vary from the rate used for financial reporting under GASB accounting standards).

In addition to the valuation interest rate, we use the same long-term assumptions to develop the funded status measure in this report as we use 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.

For reporting funding status and calculating contribution requirements, we also use an asset valuation method to determine the Actuarial Value of Assets (AVA). This asset valuation method smooths the inherent volatility in the Market Value of Assets (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 2015 investment gains or losses, we used an investment return assumption of 7.8 percent (7.5 percent for the Law Enforcement Officers' and Fire Fighters' Retirement System [LEOFF] Plan 2). The AVA provides a more stable measure of the plan's assets on an ongoing basis.

With this background in mind, we display the funded status on an "actuarial value" basis for each plan in the table below. For the actuarial value basis, we use the assumed long-term rate of return and actuarial value of assets consistent with the plan's funding policy.

It's also reasonable and acceptable to report funded status using other assumptions and methods. The resulting funded status will change with the use of assumptions and methods that vary from what we present in this report. Please visit our website: [Funded Status Tables](#) for funded status measures that vary by interest rate assumptions and asset valuation methods.

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		
Accrued Liability	\$12,553	\$32,008	\$9,107	\$10,831	\$4,381	\$357	\$4,307	\$8,838	\$1,093	\$83,477
Valuation Assets	\$7,315	\$28,292	\$5,870	\$9,953	\$3,901	\$338	\$5,404	\$9,320	\$1,067	\$71,460
Unfunded Liability	\$5,239	\$3,715	\$3,237	\$879	\$481	\$19	(\$1,097)	(\$482)	\$26	\$12,017
Funded Ratio										
2015	58%	88%	64%	92%	89%	95%	125%	105%	98%	86%
2014	61%	90%	69%	94%	91%	96%	127%	107%	100%	87%

Note: Totals may not agree due to rounding.

*Liabilities valued using the EAN cost method at an interest rate of 7.7% (7.5% for LEOFF 2). All assets have been valued under the actuarial asset method.

Generally speaking, under current funding policy, when a plan is less/more than 100 percent funded, we expect higher/lower contribution requirements in the near term to return the plan to a 100 percent funded status over time. A plan with a funded status above 100 percent will require future contributions if the plan has not yet accumulated sufficient assets to pay both the expected cost of benefits that have been earned today and the expected cost of benefits that will be earned by current members in the future. As of this valuation date, and under the data, assumptions and methods used for this actuarial valuation, only LEOFF Plan 1 has sufficient assets to cease ongoing contributions.

The funded status measures presented in this report are not sufficient to determine whether a plan has enough assets to terminate or settle the plan obligations.

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.
- ❖ 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
2014 Contribution Rate Before Laws of 2015	12.48%	14.78%	13.07%	11.92%	(8.31%)	10.67%
Remove Rate Floor / Ceiling	0.00%	0.00%	0.00%	0.00%	(0.33%)	0.00%
Remove Plan 1 Benefit Improvements After 2009	(0.14%)	(0.15%)	(0.14%)	(0.14%)	N/A	N/A
Remove Prior Liability and Fixed Amortization Date Adjustment	(0.11%)	(0.77%)	(1.00%)	0.00%	0.29%	(2.40%)
2014 Adjusted Contribution Rate	12.23%	13.86%	11.93%	11.78%	(8.35%)	8.27%
Liability Gains/Losses	0.30%	0.49%	0.94%	0.69%	0.09%	(0.17%)
Asset Gains/Losses	0.94%	1.44%	0.59%	(0.01%)	1.44%	1.55%
Present Value of Future Salaries Gains/Losses	(0.94%)	(1.40%)	(1.08%)	(0.72%)	(0.23%)	(0.36%)
Incremental Changes	0.55%	0.61%	0.51%	0.26%	0.43%	1.27%
Other Gains/Losses	(0.08%)	(0.07%)	(0.01%)	0.06%	(0.29%)	(0.10%)
Total Change	0.77%	1.07%	0.95%	0.28%	1.44%	2.19%
2015 Preliminary Contribution Rate	13.00%	14.93%	12.88%	12.06%	(6.91%)	10.46%
Increase from Applied Rate Floor	0.00%	0.00%	0.00%	0.00%	0.17%	0.00%
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	3.12%
Laws of 2016	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2015 Adjusted Contribution Rate	13.25%	15.85%	14.02%	12.20%	(6.74%)	14.90%

*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.

II. Actuarial Exhibits

Change in Employer and State Plan 2/3 Normal Cost Rate by Source						
Change in Normal Costs	PERS	TRS	SERS	PSERS	LEOFF*	WSPRS**
2014 Normal Cost Before Laws of 2015	7.37%	7.69%	7.96%	6.81%	3.13%	10.67%
Remove Rate Floor / Ceiling	0.00%	0.00%	0.00%	0.00%	(0.33%)	0.00%
Remove Prior Employer Liability	(0.11%)	(0.77%)	(1.00%)	0.00%	0.00%	(2.40%)
2014 Adjusted Normal Cost Rate	7.26%	6.92%	6.96%	6.81%	2.80%	8.27%
Liabilities						
Salaries	(0.26%)	(0.44%)	0.04%	(0.09%)	0.00%	(0.48%)
Termination	(0.15%)	(0.38%)	(0.19%)	(0.17%)	(0.01%)	(0.38%)
Retirement	0.03%	0.04%	0.05%	0.00%	0.00%	(0.37%)
Disability	0.01%	0.00%	0.01%	0.01%	0.00%	0.02%
Mortality	0.02%	0.04%	0.04%	0.02%	0.01%	(0.01%)
Growth / Return to Work	0.55%	1.19%	0.93%	0.93%	0.27%	0.90%
Other Liabilities	0.08%	0.04%	0.06%	(0.01%)	0.03%	0.15%
Total Liability Gains/Losses	0.28%	0.49%	0.94%	0.69%	0.30%	(0.17%)
Asset Gains/Losses	0.46%	0.38%	0.59%	(0.01%)	0.05%	1.55%
Present Value of Future Salaries Gains/Losses	(0.51%)	(0.72%)	(1.08%)	(0.72%)	(0.20%)	(0.36%)
Incremental Changes						
Plan Change	0.00%	0.00%	0.00%	0.00%	0.05%	0.15%
Method Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Assumption Change	0.49%	0.48%	0.51%	0.26%	0.00%	1.12%
Correction Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Experience Study Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Incremental Changes Gains/Losses	0.49%	0.48%	0.51%	0.26%	0.05%	1.27%
Other Gains/Losses	(0.06%)	(0.07%)	(0.12%)	(0.05%)	(0.02%)	(0.10%)
Total Change	0.66%	0.56%	0.84%	0.17%	0.18%	2.19%
2015 Preliminary Normal Cost	7.92%	7.48%	7.80%	6.98%	2.98%	10.46%
Increase from Applied Rate Floor	0.00%	0.00%	0.00%	0.00%	0.17%	0.00%
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	3.12%
Laws of 2016	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2015 Adjusted Normal Cost	8.03%	8.25%	8.80%	6.98%	3.15%	14.90%

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

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

Change in Employer and State Plan 1 UAAL Rate by Source						
Change in UAAL Rate	PERS	TRS	SERS*	PSERS*	LEOFF**	WSPRS
2014 UAAL Rate Before Laws of 2015	5.11%	7.09%	5.11%	5.11%	(11.44%)	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	(0.14%)	(0.15%)	(0.14%)	(0.14%)	N/A	N/A
Fixed Amortization Date Adjustment	N/A	N/A	N/A	N/A	0.29%	N/A
2014 Adjusted UAAL Rate	4.97%	6.94%	4.97%	4.97%	(11.15%)	N/A
Liabilities						
Salaries	(0.01%)	(0.03%)	N/A	N/A	(0.01%)	N/A
Termination	0.00%	0.00%	N/A	N/A	0.00%	N/A
Retirement	(0.01%)	0.00%	N/A	N/A	0.02%	N/A
Disability	0.00%	0.00%	N/A	N/A	0.00%	N/A
Mortality	(0.01%)	0.02%	N/A	N/A	0.02%	N/A
Return to Work	0.00%	0.00%	N/A	N/A	0.00%	N/A
Inflation (CPI)	0.00%	0.00%	N/A	N/A	(0.40%)	N/A
Other Liabilities	0.05%	0.01%	N/A	N/A	0.16%	N/A
Total Liability Gains/Losses	0.02%	0.00%	N/A	N/A	(0.21%)	N/A
Asset Gains/Losses	0.48%	1.06%	N/A	N/A	1.39%	N/A
Present Value of Future Salaries Gains/Losses	(0.43%)	(0.68%)	N/A	N/A	(0.03%)	N/A
Incremental Changes						
Plan Change	0.00%	0.00%	N/A	N/A	0.00%	N/A
Method Change	(0.02%)	(0.02%)	N/A	N/A	0.00%	N/A
Assumption Change	0.08%	0.15%	N/A	N/A	0.38%	N/A
Correction Change	0.00%	0.00%	N/A	N/A	0.00%	N/A
Experience Study Change	0.00%	0.00%	N/A	N/A	2.26%	N/A
Total Incremental Changes Gains/Losses	0.06%	0.13%	N/A	N/A	0.38%	N/A
Other Gains/Losses	(0.02%)	(0.00%)	N/A	N/A	(0.27%)	N/A
Total Change	0.11%	0.51%	0.11%	0.11%	1.26%	N/A
2015 Preliminary UAAL Rate	5.08%	7.45%	5.08%	5.08%	(9.89%)	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 2016	0.00%	0.00%	0.00%	0.00%	0.00%	N/A
2015 Adjusted UAAL Rate	5.22%	7.60%	5.22%	5.22%	(9.89%)	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.



III. Participant Data

Overview of System Membership

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

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 2015 valuation period, OSA performed valuations for certain retirement provisions under Higher Education Retirement Plans. These plans are offered to certain employees of colleges and universities in Washington and are not administered by the Department of Retirement Systems. The results of these valuations are provided in separate reports.

III. Participant Data

Active Membership by Employer and Plan as of June 30, 2015							
Employer	All	PERS			TRS		
	Systems	Plan 1	Plan 2	Plan 3	Plan 1	Plan 2	Plan 3
State Agencies	59,134	1,222	42,325	11,466	9	27	45
Higher Education	22,127	406	14,258	7,145	8	8	188
Community Colleges	6,320	135	4,340	1,488	40	33	284
K-12	122,977	973	0	0	1,290	15,189	51,392
Counties	34,471	594	24,243	4,795	0	0	0
County Sub Divisions	13,245	187	10,274	2,412	0	0	0
First Class Cities	8,248	62	2,462	647	0	0	0
Other Cities	17,970	191	10,655	2,001	0	0	0
Ports	2,461	34	1,883	362	0	0	0
Education Service District	2,003	24	0	0	6	85	216
Fire Districts	4,382	6	689	96	0	0	0
Public Utility District	4,671	54	4,017	600	0	0	0
Water Districts	2,086	32	1,802	252	0	0	0
Energy Northwest	1,160	2	820	338	0	0	0
Unions	5	5	0	0	0	0	0
Total	301,260	3,927	117,768	31,602	1,353	15,342	52,125

Active Membership by Employer and Plan as of June 30, 2015 (Continued)							
Employer	SERS		PSERS	LEOFF		WSPRS	
	Plan 2	Plan 3	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2
State Agencies	0	0	2,875	0	130	560	475
Higher Education	0	0	0	0	114	0	0
Community Colleges	0	0	0	0	0	0	0
K-12	23,641	30,492	0	0	0	0	0
Counties	0	0	2,034	10	2,795	0	0
County Sub Divisions	0	0	110	0	262	0	0
First Class Cities	0	0	27	44	5,006	0	0
Other Cities	0	0	156	17	4,950	0	0
Ports	0	0	0	0	182	0	0
Education Service District	838	834	0	0	0	0	0
Fire Districts	0	0	0	11	3,580	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	24,479	31,326	5,202	82	17,019	560	475

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
2014 Actives	4,782	116,985	30,694	152,461	1,824	13,632	51,837	67,293
Transfers	0	(179)	4,421	4,242	0	(31)	2,558	2,527
Hires/Rehires	101	11,740	739	12,580	20	3,097	1,830	4,947
New Retirees	(833)	(2,764)	(354)	(3,951)	(466)	(261)	(817)	(1,544)
Deaths	(29)	(187)	(36)	(252)	(6)	(14)	(35)	(55)
Terminations	(94)	(7,827)	(3,862)	(11,783)	(19)	(1,081)	(3,248)	(4,348)
2015 Actives	3,927	117,768	31,602	153,297	1,353	15,342	52,125	68,820
2014 Annuitants	51,070	35,142	2,634	88,846	35,639	3,894	6,094	45,627
New Retirees	1,097	4,096	549	5,742	543	431	1,361	2,335
Annuitant Deaths	(2,215)	(807)	(28)	(3,050)	(1,134)	(41)	(44)	(1,219)
New Survivors	330	292	32	654	202	21	50	273
Other	(12)	(30)	(1)	(43)	(11)	0	(8)	(19)
2015 Annuitants	50,270	38,693	3,186	92,149	35,239	4,305	7,453	46,997
Ratio Actives to Annuitants	0.08	3.04	9.92	1.66	0.04	3.56	6.99	1.46

Reconciliation of Participant Data											
	SERS			PSERS		LEOFF		WSPRS			All Systems
	Plan 2	Plan 3	Total	Plan 2	Plan 1	Plan 2	Total	Plan 1	Plan 2	Total	
2014 Actives	22,950	30,832	53,782	4,820	120	16,773	16,893	609	435	1,044	296,293
Transfers	(53)	3,191	3,138	0	0	0	0	0	0	0	9,907
Hires/Rehires	4,090	735	4,825	808	3	986	989	2	68	70	24,219
New Retirees	(533)	(600)	(1,133)	(15)	(40)	(418)	(458)	(45)	0	(45)	(7,146)
Deaths	(34)	(34)	(68)	(2)	(1)	(10)	(11)	(1)	0	(1)	(389)
Terminations	(1,941)	(2,798)	(4,739)	(409)	0	(312)	(312)	(5)	(28)	(33)	(21,624)
2015 Actives	24,479	31,326	55,805	5,202	82	17,019	17,101	560	475	1,035	301,260
2014 Annuitants	5,796	4,825	10,621	62	7,605	3,235	10,840	996	0	996	156,992
New Retirees	825	947	1,772	18	41	478	519	48	0	48	10,434
Annuitant Deaths	(97)	(55)	(152)	(1)	(248)	(18)	(266)	(23)	0	(23)	(4,711)
New Survivors	40	34	74	1	112	19	131	12	0	12	1,145
Other	(2)	(1)	(3)	0	(3)	(4)	(7)	0	0	0	(72)
2015 Annuitants	6,562	5,750	12,312	80	7,507	3,710	11,217	1,033	0	1,033	163,788
Ratio Actives to Annuitants	3.73	5.45	4.53	65.03	0.01	4.59	1.52	0.54	N/A	1.00	1.84

Summary of Plan Participants

Summary of Plan Participants								
PERS	2015				2014			
	Plan 1	Plan 2	Plan 3	Total	Plan 1	Plan 2	Plan 3	Total
Active Members								
Number	3,927	117,768	31,602	153,297	4,782	116,985	30,694	152,461
Total Salaries (<i>Dollars in Millions</i>)	\$231	\$7,205	\$1,780	\$9,215	\$277	\$7,023	\$1,695	\$8,996
Average Age	63.6	48.3	43.4	47.7	62.9	48.4	43.4	47.8
Average Service	25.3	12.5	8.6	12.0	24.9	12.6	8.6	12.2
Average Salary	\$58,748	\$61,176	\$56,320	\$60,113	\$57,884	\$60,036	\$55,235	\$59,002
Terminated Members								
Number Vested	999	26,830	4,961	32,790	1,178	25,963	4,575	31,716
Number "Non-Vested"	3,373	101,538	0	104,911	3,577	98,841	0	102,418
Retirees (including L&I disabled)								
Number of Retirees (All)	50,270	38,693	3,186	92,149	51,070	35,142	2,634	88,846
Average Monthly Benefit, All Retirees	\$1,968	\$1,435	\$823	\$1,704	\$1,931	\$1,359	\$785	\$1,671
Number of New "Service Retirees"	1,078	3,985	534	5,597	1,103	4,113	492	5,708
Avg. Monthly Benefit, New "Service Retirees"	\$2,216	\$1,928	\$980	\$1,893	\$2,292	\$1,911	\$983	\$1,904

Summary of Plan Participants (Continued)								
TRS	2015				2014			
	Plan 1	Plan 2	Plan 3	Total	Plan 1	Plan 2	Plan 3	Total
Active Members								
Number	1,353	15,342	52,125	68,820	1,824	13,632	51,837	67,293
Total Salaries (<i>Dollars in Millions</i>)	\$108	\$945	\$3,722	\$4,775	\$143	\$839	\$3,612	\$4,594
Average Age	64.5	42.4	46.2	45.7	63.7	43.3	46.2	46.1
Average Service	31.3	8.4	14.0	13.1	30.7	9.2	13.9	13.4
Average Salary	\$79,603	\$61,610	\$71,403	\$69,381	\$78,549	\$61,538	\$69,670	\$68,263
Terminated Members								
Number Vested	267	2,428	8,259	10,954	323	2,357	7,655	10,335
Number "Non-Vested"	381	5,413	0	5,794	410	4,981	0	5,391
Temporarily Disabled	0	0	0	0	0	0	0	0
Retirees								
Number of Retirees (All)	35,239	4,305	7,453	46,997	35,639	3,894	6,094	45,627
Average Monthly Benefit, All Retirees	\$2,122	\$1,787	\$1,041	\$1,920	\$2,092	\$1,712	\$984	\$1,912
Number of New "Service Retirees"	536	429	1,344	2,309	642	470	1,229	2,341
Avg. Monthly Benefit, New "Service Retirees"	\$3,052	\$2,248	\$1,257	\$1,858	\$3,081	\$2,124	\$1,225	\$1,914

Summary of Plan Participants (Continued)						
SERS	2015			2014		
	Plan 2	Plan 3	Total	Plan 2	Plan 3	Total
Active Members						
Number	24,479	31,326	55,805	22,950	30,832	53,782
Total Salaries (<i>Dollars in Millions</i>)	\$734	\$963	\$1,697	\$670	\$921	\$1,591
Average Age	50.2	50.4	50.3	50.7	50.5	50.6
Average Service	9.7	10.6	10.2	10.3	10.7	10.5
Average Salary	\$29,998	\$30,725	\$30,406	\$29,195	\$29,861	\$29,577
Terminated Members						
Number Vested	5,572	7,491	13,063	5,357	6,963	12,320
Number "Non-Vested"	10,940	0	10,940	9,716	0	9,716
Retirees						
Number of Retirees (All)	6,562	5,750	12,312	5,796	4,825	10,621
Average Monthly Benefit, All Retirees	\$836	\$454	\$658	\$815	\$435	\$642
Number of New "Service Retirees"	808	928	1,736	736	823	1,559
Average Monthly Benefit, New "Service Retirees"	\$912	\$529	\$707	\$940	\$509	\$712

Summary of Plan Participants (Continued)		
PSERS	2015	2014
	Plan 2	Plan 2
Active Members		
Number	5,202	4,820
Total Salaries (<i>Dollars in Millions</i>)	\$302	\$275
Average Age	40.3	40.4
Average Service	5.4	5.2
Average Salary	\$58,115	\$57,115
Terminated Members		
Number Vested	294	213
Number "Non-Vested"	1,694	1,519
Retirees		
Number of Retirees (All)	80	62
Average Monthly Benefit, All Retirees	\$486	\$438
Number of New "Service Retirees"	17	15
Average Monthly Benefit, New "Service Retirees"	\$668	\$667

III. Participant Data

Summary of Plan Participants (Continued)						
LEOFF	2015			2014		
	Plan 1	Plan 2	Total	Plan 1	Plan 2	Total
Active Members						
Number	82	17,019	17,101	120	16,773	16,893
Total Salaries (<i>Dollars in Millions</i>)	\$9	\$1,743	\$1,752	\$13	\$1,661	\$1,674
Average Age	63.6	43.6	43.7	62.8	43.6	43.7
Average Service	39.6	14.7	14.8	39.0	14.7	14.9
Average Salary	\$106,683	\$102,411	\$102,431	\$105,385	\$99,048	\$99,093
Terminated Members						
Number Vested	0	785	785	2	749	751
Number "Non-Vested"	32	1,693	1,725	35	1,618	1,653
Retirees						
Number of Retirees (All)	7,507	3,710	11,217	7,605	3,235	10,840
Average Monthly Benefit, All Retirees	\$4,008	\$3,529	\$3,850	\$3,904	\$3,360	\$3,742
Number of New "Service Retirees"*	41	452	493	24	431	455
Average Monthly Benefit, New "Service Retirees"*	\$7,980	\$4,430	\$4,726	\$7,617	\$4,209	\$4,389

*Includes disabled retirees for Plan 1 only.

Summary of Plan Participants (Continued)						
WSPRS	2015			2014		
	Plan 1	Plan 2	Total	Plan 1	Plan 2	Total
Active Members						
Number	560	475	1,035	609	435	1,044
Total Salaries (<i>Dollars in Millions</i>)	\$49	\$33	\$82	\$52	\$30	\$82
Average Age	47.0	33.2	40.7	46.2	33.0	40.7
Average Service	20.1	6.5	13.9	19.5	6.2	14.0
Average Salary	\$86,535	\$70,238	\$79,056	\$84,804	\$69,226	\$78,313
Terminated Members						
Number Vested	75	20	95	76	15	91
Number "Non-Vested"	17	33	50	18	17	35
Disabled Members*	48	0	48	48	0	48
Retirees						
Number of Retirees (All)	1,033	0	1,033	996	0	996
Average Monthly Benefit, All Retirees	\$4,088	\$0	\$4,088	\$4,002	\$0	\$4,002
Number of New "Service Retirees"	48	0	48	40	0	40
Average Monthly Benefit, New "Service Retirees"	\$4,091	\$0	\$4,091	\$3,943	\$0	\$3,943

*Benefits provided outside of pension funds.



IV. Appendices

Actuarial Methods and Assumptions

To calculate the contribution rates necessary to pre-fund the plan's benefits, an actuary uses an actuarial cost method, asset valuation method, economic assumptions, and demographic assumptions. This section, together with the web pages linked below, lists the actuarial methods and assumptions used for this valuation.

Actuarial Methods

Please see the [Actuarial Methods](#) web page for descriptions of the actuarial cost methods and asset valuation method we use for this valuation.

Actuarial Assumptions

Assumptions that change regularly, along with new assumption and method changes since the last actuarial valuation report, are listed within this section. Otherwise, please see the [Actuarial Assumptions](#) web page for descriptions of all remaining assumptions.

Economic Assumptions

We adjust the general salary growth 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
2015	3.77%	3.77%
2016	3.75%	3.75%
2017	3.75%	3.75%
2018	3.85%	3.85%
2019	3.84%	3.84%
2020	3.83%	3.83%
2021	3.83%	3.82%
2022	3.82%	3.82%
2023	3.81%	3.81%
2024	3.80%	3.80%
2025	3.79%	3.79%
2026	3.78%	3.78%
2027	3.77%	3.77%
2028	3.77%	3.77%
2029+	3.75%	3.75%

Note: Includes inflation.

Demographic Assumptions

Employee Contribution Rates for Savings Fund Accrual	
System/Plans	Contribution Rate*
PERS 2	5.26%
TRS 2	6.24%
SERS 2	5.48%
PSERS 2	6.96%
LEOFF 2	8.68%
WSPRS 1/2	7.34%

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.*

New Miscellaneous Assumptions

Remarriage Assumptions for Duty-Related Death Survivors in LEOFF 2 and WSPRS	
Percent of Survivors Assumed to Remarry	40%
Assumed Time Period Until Remarriage	
	Years
Current Survivors	2
Future Survivors	4
Benefit COLA Assumption*	3.75%

Survivors of duty-related deaths may qualify for a death benefit paid by Labor and Industries (L&I). Upon remarriage the death benefit is paid from the respective system's pension trust fund.

Note: We assume all duty-related death survivors could qualify for the remarriage benefit.

**The benefit COLA changes with the state average wage.*

Changes in Methods and Assumptions since the Last Valuation

- ❖ For all systems, except LEOFF 2, we lowered the assumed valuation interest rate from 7.8 percent to 7.7 percent. The LEOFF 2 assumed valuation interest rate remains at 7.5 percent.
- ❖ We updated assumed administrative factors.
- ❖ We corrected how our valuation software calculates non-duty disability benefits for LEOFF 2 active members.
- ❖ We added new LEOFF 2 and WSPRS benefit definitions within our valuation software to model legislation signed into law during the 2015 Legislative Session. The law now pays the Labor and Industries (L&I) duty-related death survivor benefit from each system's respective trust fund upon remarriage of the survivor. Prior to this legislation, the L&I survivor benefit ended when the survivor of a duty-related death remarried.
- ❖ We changed how we value the Basic Minimum COLA in PERS 1 and TRS 1. Calculation of this COLA is now included within our valuation software instead of using an external model.

Summary of Plan Provisions

The summary of key plan provisions used in the actuarial valuation are provided in two sets of tables. The tables below contain plan provisions that can change frequently while the provisions that change less frequently can be found on our website: [Summary of General Plan Provisions](#).

These tables present high-level summaries and are not meant to be exhaustive lists. For complete details of plan provisions, please refer to the statutes governing the systems or contact the plan administrator, Department of Retirement Systems (DRS). In the unlikely event that information contained in these summary tables conflicts with state law, the law takes precedence.

Summary of Frequently Changing Plan Provisions - PERS			
	Plan 1	Plan 2	Plan 3
COLA	\$2.25 per month/YOS ¹ on 7/1/16	Lesser of CPI ² or 3%	Lesser of CPI ² or 3%
Minimum Benefit per Month	\$55.18 ¹ per YOS on 7/1/16, \$1,791.08 ¹ for select annuitants	N/A	N/A
Changes in Plan Provisions Since Last Valuation	Emergency Medical Service Employee System Membership, (C 236 L 16)	Emergency Medical Service Employee System Membership, (C 236 L 16)	Emergency Medical Service Employee System Membership, (C 236 L 16)
Material Benefits not Included in this Valuation	Past service for new members entering the system as a result of <i>Dolan v. King County</i> ³	Past service for new members entering the system as a result of <i>Dolan v. King County</i> ³ ; Portability with first class cities ⁴	Past service for new members entering the system as a result of <i>Dolan v. King County</i> ³ ; Portability with first class cities ⁴
¹ Minimum COLA payable to qualified members only; increases by 3% annually. The Uniform COLA was removed under C 362 L 11. ² CPI: Urban Wage Earners & Clerical Workers, Seattle-Tacoma-Bremerton, WA - All Items. ³ Once the courts rule on the amount of assets King County must pay for the past service benefits granted to the Dolan class members, future valuations will include both the assets and past service liabilities. ⁴ Data is not available to assess the amount of liability or whether these portability benefits are material.			

IV. Appendices

Summary of Frequently Changing Plan Provisions - TRS			
	Plan 1	Plan 2	Plan 3
COLA	\$2.25 per month/YOS* on 7/1/16	Lesser of CPI** or 3%	Lesser of CPI** or 3%
Minimum Benefit per Month	\$55.18* per YOS on 7/1/16, \$1,791.08* for select annuitants	N/A	N/A
Changes in Plan Provisions Since Last Valuation	Charter School Employee System Membership, (C 241 L 16)	Charter School Employee System Membership, (C 241 L 16); Substitute Teacher Rehire, (C 233 L 16)	Charter School Employee System Membership, (C 241 L 16); Substitute Teacher Rehire, (C 233 L 16)
Material Benefits not Included in this Valuation	None	None	None

**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 Frequently Changing Plan Provisions - SERS		
	Plan 2	Plan 3
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	Charter School Employee System Membership, (C 241 L 16)	Charter School Employee System Membership, (C 241 L 16)
Material Benefits not Included in this Valuation	None	None

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

Summary of Frequently Changing Plan Provision - PSERS	
	Plan 2
COLA	Lesser of CPI* or 3%
Minimum Benefit per Month per YOS	N/A
Changes in Plan Provisions Since Last Valuation	None
Material Benefits not Included in this Valuation	None

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

Summary of Frequently Changing Plan Provisions - LEOFF		
	Plan 1	Plan 2
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	Retiree Beneficiary Designation, (C 120 L 16)	Emergency Services Benefits, (C 115 L 16); Retiree Annuity Purchase, (C 222 L 16)
Material Benefits not Included in this Valuation	None	None
<i>*CPI: Urban Wage Earners & Clerical Workers, Seattle-Tacoma-Bremerton, WA - All Items.</i>		

Summary of Frequently Changing Plan Provision - WSPRS		
	Plan 1	Plan 2
COLA	Lesser of CPI* or 3%	Lesser of CPI* or 3%
Minimum Benefit per Month per YOS**	\$33.86 on 1/1/16	\$33.86 on 1/1/16
Changes in Plan Provisions Since Last Valuation	Recruitment and Retention, (C 28 L 16); Retiree Annuity Purchase, (C 222 L 16)	Recruitment and Retention, (C 28 L 16); Retiree Annuity Purchase, (C 222 L 16)
Material Benefits not Included in this Valuation	None	None
<i>*CPI: Urban Wage Earners & Clerical Workers, Seattle-Tacoma-Bremerton, WA - All Items.</i>		
<i>**Amount increases by 3% annually.</i>		

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

(Continued)

PERS Plan 2

Attained Age	Attained Years of Service													Total	
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 25	1,088	825	268	114	36	17	0	0	0	0	0	0	0	0	2,348
	\$36,061	\$33,839	\$36,201	\$38,944	\$43,276	\$41,160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,584
25-29	1,098	1,687	1,198	794	406	848	32	0	0	0	0	0	0	0	6,063
	\$38,202	\$40,788	\$43,327	\$46,711	\$49,883	\$52,171	\$49,970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,847
30-34	930	1,548	1,274	944	651	3,061	894	38	0	0	0	0	0	0	9,340
	\$42,188	\$44,721	\$48,892	\$50,829	\$53,883	\$57,873	\$59,408	\$60,987	\$0	\$0	\$0	\$0	\$0	\$0	\$52,076
35-39	685	1,205	983	813	526	3,303	2,785	1,068	16	0	0	0	0	0	11,384
	\$43,756	\$47,847	\$50,423	\$54,632	\$58,374	\$61,007	\$63,696	\$63,637	\$70,572	\$0	\$0	\$0	\$0	\$0	\$58,003
40-44	535	952	863	665	520	2,953	3,117	2,880	615	35	0	0	0	0	13,135
	\$43,303	\$48,759	\$50,375	\$54,176	\$57,531	\$61,518	\$65,927	\$67,262	\$69,001	\$65,681	\$0	\$0	\$0	\$0	\$61,257
45-49	564	862	747	667	518	2,883	3,155	3,469	2,188	778	17	0	0	0	15,848
	\$43,593	\$48,184	\$49,915	\$55,901	\$58,386	\$60,429	\$66,081	\$68,681	\$71,894	\$68,786	\$66,362	\$0	\$0	\$0	\$63,342
50-54	485	769	638	543	445	2,751	3,067	3,457	2,705	2,283	690	40	0	0	17,873
	\$44,709	\$49,728	\$51,014	\$55,631	\$56,968	\$60,562	\$64,715	\$67,332	\$71,071	\$72,772	\$71,266	\$71,414	\$0	\$0	\$64,695
55-59	340	567	572	516	383	2,445	2,903	3,700	2,959	3,061	1,896	671	0	0	20,013
	\$43,379	\$49,127	\$52,607	\$58,587	\$58,189	\$60,126	\$62,847	\$65,408	\$70,948	\$73,673	\$74,953	\$72,380	\$0	\$0	\$66,097
60-64	202	332	299	360	244	1,827	2,203	2,909	2,594	2,695	1,463	681	0	0	15,809
	\$43,788	\$45,631	\$51,509	\$63,541	\$55,989	\$59,601	\$62,012	\$63,817	\$69,044	\$71,719	\$76,050	\$79,451	\$0	\$0	\$66,091
65-69	60	85	63	109	96	679	805	959	825	751	390	164	0	0	4,986
	\$43,831	\$46,926	\$55,978	\$57,538	\$50,991	\$58,965	\$60,934	\$64,583	\$68,104	\$70,646	\$71,457	\$72,662	\$0	\$0	\$64,453
70 & Over	24	26	18	20	24	178	167	181	126	124	56	25	0	0	969
	\$35,634	\$34,902	\$44,423	\$38,228	\$44,569	\$49,084	\$55,388	\$57,339	\$62,091	\$68,644	\$69,020	\$72,039	\$0	\$0	\$56,515
Total	6,011	8,858	6,923	5,545	3,849	20,945	19,128	18,661	12,028	9,727	4,512	1,581	0	0	117,768
	\$41,075	\$44,898	\$48,619	\$53,668	\$55,863	\$59,716	\$63,881	\$66,180	\$70,349	\$72,203	\$74,337	\$75,425	\$0	\$0	\$61,176

Average: Age 48.3 Service 12.5 Number of Participants: Vested 85,172 Not Vested 32,596 Males 56,351 Females 61,417 Early Retirement Eligible: 16,232 Normal Retirement Eligible: 5,440

*Annual Salary omitted for privacy reasons.

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

Age and Service Distribution of Active Members (Number of Actives and Average Annual Salary) (Continued)														
PERS Plan 3														
Attained Age	Attained Years of Service													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 25	698	603	209	64	20	8	0	0	0	0	0	0	0	1,602
	\$32,856	\$31,636	\$34,633	\$34,265	\$40,655	\$39,996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,818
25-29	588	895	657	436	219	402	4	0	0	0	0	0	0	3,201
	\$35,676	\$36,899	\$40,896	\$45,826	\$46,675	\$48,554	\$46,072	\$0	\$0	\$0	\$0	\$0	\$0	\$40,855
30-34	407	685	582	443	325	1,452	341	2	0	0	0	0	0	4,237
	\$41,078	\$42,147	\$45,550	\$51,888	\$52,345	\$56,720	\$59,883	\$54,786	\$0	\$0	\$0	\$0	\$0	\$50,740
35-39	258	457	383	316	248	1,385	849	76	1	0	0	0	0	3,973
	\$42,163	\$44,613	\$50,505	\$52,040	\$55,230	\$59,176	\$64,520	\$64,107	*	\$0	\$0	\$0	\$0	\$55,992
40-44	189	380	319	245	180	1,134	835	332	109	3	0	0	0	3,726
	\$41,636	\$45,625	\$47,530	\$49,025	\$53,253	\$61,894	\$65,270	\$71,236	\$69,024	\$102,085	\$0	\$0	\$0	\$58,544
45-49	157	309	263	202	180	1,052	695	406	436	132	0	0	0	3,832
	\$42,363	\$50,379	\$49,150	\$50,550	\$55,778	\$59,828	\$65,445	\$75,936	\$74,735	\$75,852	\$0	\$0	\$0	\$61,912
50-54	147	247	240	198	142	868	603	331	512	452	124	11	0	3,875
	\$47,280	\$44,382	\$50,810	\$51,051	\$55,031	\$59,628	\$63,836	\$71,713	\$77,612	\$77,574	\$79,177	\$74,511	\$0	\$63,859
55-59	103	174	155	139	114	756	607	348	478	566	323	85	0	3,848
	\$42,389	\$48,038	\$48,684	\$50,508	\$51,341	\$58,736	\$63,212	\$65,608	\$71,864	\$76,261	\$81,618	\$72,511	\$0	\$64,655
60-64	62	83	101	112	59	490	404	230	274	376	182	73	0	2,446
	\$42,472	\$45,764	\$49,154	\$54,656	\$53,085	\$57,693	\$62,268	\$66,333	\$71,675	\$71,731	\$79,887	\$78,836	\$0	\$63,874
65-69	35	37	29	36	38	171	145	60	46	69	35	12	0	713
	\$48,938	\$40,898	\$51,668	\$46,083	\$55,034	\$57,379	\$60,989	\$61,218	\$75,637	\$69,929	\$81,615	\$74,036	\$0	\$60,101
70 & Over	12	8	9	8	7	49	29	9	8	6	2	2	0	149
	\$34,689	\$34,984	\$50,514	\$33,238	\$35,586	\$56,301	\$60,697	\$90,666	\$54,663	\$71,665	\$162,714	\$58,848	\$0	\$55,780
Total	2,656	3,878	2,947	2,199	1,532	7,767	4,512	1,794	1,864	1,604	666	183	0	31,602
	\$38,444	\$41,046	\$45,710	\$49,569	\$52,552	\$58,489	\$63,827	\$70,110	\$73,952	\$75,294	\$80,934	\$75,105	\$0	\$56,320
Average:	Age	43.4	Number of Participants:		Vested	13,246	Males	14,702	Early Retirement Eligible:	4,049				
	Service	8.6	Not Vested		18,356	Females	16,900	Normal Retirement Eligible:	619					

*Annual Salary omitted for privacy reasons.

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

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

Attained Age	TRS Plan 1													Total	
	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		
Under 25	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
30-34	\$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
40-44	\$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
50-54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60-64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65-69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70 & Over	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	1	3	1	3	4	25	62	90	143	208	151	394	268	1,353	\$79,603
	* \$52,507	* \$66,001	* \$69,996	* \$59,407	* \$74,168	* \$68,905	* \$77,798	* \$84,980	* \$83,034	* \$81,802	* \$82,777	* \$83,038	* \$82,777	* \$80,394	* \$80,394

Average: Age 64.5 Number of Participants: Vested 1,341 Males 334 Early Retirement Eligible: 0
 Service 31.3 Not Vested 12 Females 1,019 Normal Retirement Eligible: 1,342

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

Age and Service Distribution of Active Members (Number of Actives and Average Annual Salary) (Continued)															
TRS Plan 2															
Attained Age	Attained Years of Service														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 25	27	250	56	5	1	0	0	0	0	0	0	0	0	0	339
		\$53,235	\$50,067	\$43,805	\$44,109	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49,216
25-29	32	825	697	490	250	233	0	0	0	0	0	0	0	0	2,527
		\$52,437	\$53,651	\$47,241	\$49,490	\$50,430	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,572
30-34	45	503	446	446	298	1,102	0	0	0	0	0	0	0	0	2,840
		\$54,566	\$57,241	\$50,253	\$52,794	\$53,473	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54,563
35-39	28	338	280	217	183	579	1	0	0	0	0	0	0	0	1,626
		\$59,296	\$57,205	\$52,770	\$53,562	\$55,632	\$59,773	*	\$0	\$0	\$0	\$0	\$0	\$0	\$56,726
40-44	27	275	203	138	98	379	18	51	49	0	0	0	0	0	1,238
		\$63,922	\$60,111	\$53,695	\$54,881	\$55,617	\$67,839	\$83,500	\$81,718	\$0	\$0	\$0	\$0	\$0	\$60,342
45-49	27	206	168	117	98	393	123	171	330	23	0	0	0	0	1,656
		\$59,683	\$60,887	\$56,116	\$55,740	\$57,491	\$68,746	\$78,067	\$82,414	\$74,352	\$0	\$0	\$0	\$0	\$66,474
50-54	12	145	106	105	78	347	142	168	345	189	29	0	0	0	1,666
		\$58,197	\$59,948	\$57,119	\$55,164	\$57,145	\$69,888	\$76,944	\$79,115	\$78,517	\$85,246	\$0	\$0	\$0	\$68,957
55-59	12	82	76	64	50	239	151	196	359	241	165	41	0	0	1,676
		\$66,728	\$58,456	\$58,926	\$56,492	\$59,879	\$69,715	\$75,719	\$78,273	\$79,998	\$82,682	\$89,153	\$0	\$0	\$72,439
60-64	7	48	39	20	35	141	71	140	385	230	126	75	0	0	1,317
		\$59,800	\$68,761	\$58,654	\$73,913	\$58,631	\$72,528	\$74,552	\$77,956	\$78,492	\$78,349	\$80,031	\$0	\$0	\$74,469
65-69	0	10	6	5	8	45	14	44	142	80	41	13	0	0	408
		\$0	\$72,692	\$66,241	\$50,267	\$59,316	\$72,359	\$78,978	\$76,804	\$79,005	\$76,216	\$77,722	\$0	\$0	\$75,877
70 & Over	0	1	2	1	1	6	1	5	18	9	4	1	0	0	49
		\$0	* \$43,758		*	\$54,883	*	\$69,887	\$77,103	\$74,615	\$78,064	*	\$0	\$0	\$70,152
Total	217	2,683	2,079	1,608	1,100	3,464	521	775	1,628	772	365	130	0	0	15,342
	\$57,539	\$56,483	\$51,083	\$52,825	\$54,445	\$58,942	\$69,860	\$76,951	\$79,179	\$78,853	\$80,613	\$82,671	\$0	\$0	\$61,610
Average:	Age	42.4	Number of Participants:		Vested	6,805	Males	3,505	Early Retirement Eligible:	1,676					
	Service	8.4	Not Vested		8,537	Females	11,837	Normal Retirement Eligible:	425						

*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	21	250	55	4	1	0	0	0	0	0	0	0	0	0	331
	\$51,086	\$49,781	\$43,795	\$46,981	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48,843
25-29	44	828	729	465	253	284	1	0	0	0	0	0	0	0	2,604
	\$54,249	\$53,829	\$47,354	\$49,074	\$49,952	\$52,674	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,673
30-34	51	533	505	398	334	2,422	588	0	0	0	0	0	0	0	4,831
	\$63,924	\$57,395	\$51,495	\$53,650	\$54,463	\$58,926	\$66,771	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58,245
35-39	35	368	293	233	242	2,210	3,523	548	0	0	0	0	0	0	7,452
	\$63,867	\$59,050	\$53,605	\$54,328	\$56,074	\$61,676	\$70,528	\$79,923	\$0	\$0	\$0	\$0	\$0	\$0	\$66,354
40-44	29	263	240	197	184	1,415	2,671	2,981	251	0	0	0	0	0	8,231
	\$60,548	\$61,715	\$55,196	\$54,947	\$58,097	\$62,045	\$72,500	\$81,415	\$87,364	\$0	\$0	\$0	\$0	\$0	\$72,751
45-49	31	210	155	165	130	1,018	1,856	2,302	1,931	286	0	0	0	0	8,084
	\$64,083	\$60,891	\$54,784	\$56,794	\$57,762	\$63,025	\$72,213	\$80,491	\$83,614	\$84,328	\$0	\$0	\$0	\$0	\$75,359
50-54	21	155	133	104	92	743	1,348	1,323	1,411	1,593	251	0	0	0	7,174
	\$62,221	\$62,820	\$57,440	\$57,921	\$56,285	\$63,413	\$71,100	\$77,810	\$82,512	\$84,471	\$87,105	\$0	\$0	\$0	\$76,476
55-59	7	82	73	49	44	496	1,198	1,284	1,160	1,235	1,172	315	0	0	7,115
	\$68,486	\$68,739	\$58,338	\$58,178	\$60,054	\$63,473	\$71,055	\$77,112	\$81,687	\$82,037	\$84,162	\$84,645	\$0	\$0	\$77,703
60-64	7	31	29	30	26	274	774	991	865	869	589	469	0	0	4,954
	\$73,884	\$68,023	\$61,701	\$67,727	\$65,701	\$64,563	\$70,397	\$76,940	\$78,938	\$81,137	\$81,898	\$85,494	\$0	\$0	\$77,453
65-69	5	12	9	4	5	63	211	323	244	214	102	50	0	0	1,242
	\$69,354	\$70,208	\$59,841	\$66,009	\$62,627	\$66,856	\$73,023	\$76,174	\$79,270	\$80,541	\$84,777	\$103,073	\$0	\$0	\$78,026
70 & Over	0	2	3	0	2	8	27	27	18	13	2	5	0	0	107
	\$0	\$64,909	\$59,709	\$0	\$48,455	\$52,892	\$74,796	\$76,454	\$74,588	\$79,316	\$70,479	\$76,951	\$0	\$0	\$73,011
Total	251	2,734	2,224	1,649	1,313	8,933	12,197	9,779	5,880	4,210	2,116	839	0	0	52,125
	\$61,146	\$57,356	\$51,612	\$53,599	\$55,285	\$61,218	\$71,193	\$79,421	\$82,234	\$82,843	\$83,898	\$86,172	\$0	\$0	\$71,403

Average: Age 46.2 Number of Participants: Vested 35,846 Males 14,845 Early Retirement Eligible: 11,093
 Service 14.0 Not Vested 16,279 Females 37,280 Normal Retirement Eligible: 1,297

*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	104	257	92	20	10	4	0	0	0	0	0	0	0	0	487
	\$22,391	\$21,580	\$23,551	\$30,822	\$28,021	\$32,797	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,730
25-29	156	468	221	112	59	106	0	0	0	0	0	0	0	0	1,122
	\$22,742	\$23,573	\$27,833	\$30,001	\$28,703	\$31,810	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,986
30-34	134	407	213	152	104	227	14	7	0	0	0	0	0	0	1,258
	\$21,807	\$24,383	\$30,635	\$31,569	\$36,099	\$35,616	\$44,577	\$55,147	\$0	\$0	\$0	\$0	\$0	\$0	\$29,427
35-39	176	486	301	182	121	327	57	91	5	0	0	0	0	0	1,746
	\$20,569	\$22,367	\$27,366	\$28,775	\$30,842	\$35,664	\$39,841	\$43,480	\$37,025	\$0	\$0	\$0	\$0	\$0	\$28,506
40-44	149	550	373	239	163	498	100	242	43	4	0	0	0	0	2,361
	\$19,251	\$22,540	\$24,758	\$27,032	\$28,075	\$30,068	\$37,232	\$41,193	\$40,079	\$65,808	\$0	\$0	\$0	\$0	\$28,034
45-49	158	549	392	283	223	691	199	460	150	52	0	0	0	0	3,157
	\$20,006	\$21,894	\$25,879	\$27,036	\$28,084	\$29,545	\$36,869	\$39,376	\$40,111	\$46,733	\$0	\$0	\$0	\$0	\$29,633
50-54	141	437	307	253	223	773	311	1,014	342	149	27	6	0	0	3,983
	\$19,896	\$22,917	\$27,090	\$26,751	\$27,940	\$29,735	\$31,972	\$33,362	\$39,142	\$43,911	\$40,680	\$53,317	\$0	\$0	\$30,691
55-59	132	334	278	193	185	683	400	1,425	769	296	98	32	0	0	4,825
	\$20,250	\$23,272	\$28,557	\$30,219	\$29,727	\$28,228	\$30,341	\$32,539	\$34,062	\$38,734	\$55,644	\$52,518	\$0	\$0	\$31,563
60-64	71	191	171	145	133	473	246	1,019	794	422	132	36	0	0	3,833
	\$17,942	\$22,210	\$26,296	\$31,956	\$28,290	\$29,005	\$27,976	\$32,649	\$33,048	\$35,146	\$45,885	\$53,330	\$0	\$0	\$31,654
65-69	24	65	56	50	44	195	70	293	252	168	80	14	0	0	1,311
	\$18,333	\$21,328	\$23,358	\$22,984	\$21,968	\$26,160	\$31,458	\$33,575	\$31,109	\$34,914	\$42,057	\$54,351	\$0	\$0	\$30,680
70 & Over	7	19	17	18	19	64	24	81	61	43	33	10	0	0	396
	\$14,000	\$17,334	\$20,173	\$20,369	\$22,774	\$28,789	\$21,541	\$31,685	\$32,835	\$37,738	\$30,781	\$34,439	\$0	\$0	\$28,993
Total	1,252	3,763	2,421	1,647	1,284	4,041	1,421	4,632	2,416	1,134	370	98	0	0	24,479
	\$20,558	\$22,730	\$26,792	\$28,460	\$28,965	\$30,083	\$32,115	\$34,174	\$34,598	\$37,938	\$45,915	\$51,282	\$0	\$0	\$29,998
Average:	Age	50.2	Number of Participants:		Vested	13,457	Males	5,766	Early Retirement Eligible:	2,626					
	Service	9.7	Not Vested		11,022	Females	18,713	Normal Retirement Eligible:	1,400						

*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	101	298	76	34	12	4	0	0	0	0	0	0	0	525
	\$21,646	\$20,577	\$24,391	\$25,205	\$24,355	\$28,611	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,782
25-29	148	433	250	146	68	149	1	0	0	0	0	0	0	1,195
	\$22,135	\$23,439	\$26,762	\$28,887	\$31,732	\$31,440	*	\$0	\$0	\$0	\$0	\$0	\$0	\$26,127
30-34	131	406	246	128	100	438	178	2	0	0	0	0	0	1,629
	\$20,748	\$23,279	\$28,111	\$29,636	\$31,666	\$34,762	\$38,768	\$37,183	\$0	\$0	\$0	\$0	\$0	\$29,616
35-39	135	431	262	161	103	535	346	63	0	0	0	0	0	2,036
	\$18,974	\$21,683	\$26,065	\$29,616	\$27,346	\$34,425	\$38,644	\$50,941	\$0	\$0	\$0	\$0	\$0	\$30,117
40-44	126	484	317	225	157	830	598	146	57	1	0	0	0	2,941
	\$19,061	\$21,762	\$25,283	\$26,511	\$26,597	\$29,612	\$36,298	\$47,851	\$47,815	*	\$0	\$0	\$0	\$29,632
45-49	139	484	346	277	221	1,295	1,101	332	165	50	2	0	0	4,412
	\$19,321	\$21,936	\$24,685	\$24,371	\$26,369	\$28,308	\$32,361	\$40,610	\$47,714	\$50,806	\$52,022	\$0	\$0	\$29,626
50-54	86	321	277	198	194	1,550	1,865	667	407	175	69	4	0	5,813
	\$19,179	\$21,743	\$26,101	\$25,481	\$24,791	\$27,623	\$31,627	\$34,053	\$42,820	\$52,370	\$58,295	\$85,056	\$0	\$31,168
55-59	71	233	166	141	155	1,118	1,761	987	883	440	163	62	0	6,180
	\$18,685	\$22,383	\$25,259	\$25,866	\$24,595	\$27,694	\$31,153	\$33,082	\$36,803	\$45,259	\$53,183	\$50,611	\$0	\$32,506
60-64	40	111	70	96	64	656	1,067	709	913	675	169	63	0	4,633
	\$17,951	\$22,539	\$26,226	\$24,952	\$29,125	\$28,424	\$30,665	\$32,736	\$32,644	\$38,540	\$46,711	\$54,757	\$0	\$32,604
65-69	14	52	37	28	23	251	383	170	251	257	82	21	0	1,569
	\$15,857	\$20,267	\$27,367	\$23,721	\$22,947	\$26,719	\$29,829	\$30,952	\$34,175	\$34,563	\$43,746	\$41,486	\$0	\$31,098
70 & Over	8	12	17	13	7	87	126	32	37	32	17	5	0	393
	\$15,625	\$22,648	\$17,184	\$22,372	\$20,953	\$23,513	\$27,602	\$30,966	\$31,260	\$30,348	\$33,966	\$28,142	\$0	\$26,684
Total	999	3,265	2,064	1,447	1,104	6,913	7,426	3,108	2,713	1,630	502	155	0	31,326
	\$19,890	\$22,129	\$25,876	\$26,534	\$26,809	\$29,055	\$32,200	\$34,935	\$36,882	\$41,441	\$49,510	\$51,224	\$0	\$30,725
Average:	Age 50.4	Number of Participants:	Vested	19,719	Males	7,078	Early Retirement Eligible:	7,932						
	Service 10.6	Number of Participants:	Not Vested	11,607	Females	24,248	Normal Retirement Eligible:	1,729						

*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	87	95	39	8	0	2	0	0	0	0	0	0	0	0	231
	\$40,147	\$43,732	\$48,161	\$47,541	\$0	\$57,390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,380
25-29	128	207	152	68	47	112	0	0	0	0	0	0	0	0	\$43,380
	\$41,956	\$46,001	\$47,121	\$50,429	\$54,961	\$57,495	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48,329
30-34	51	131	108	77	70	463	0	0	0	0	0	0	0	0	\$48,329
	\$42,611	\$45,413	\$48,874	\$49,775	\$57,860	\$58,999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54,000
35-39	38	76	53	51	39	488	0	0	0	0	0	0	0	0	\$54,000
	\$41,589	\$45,785	\$48,605	\$52,986	\$60,830	\$61,570	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,392
40-44	36	58	39	36	29	512	0	0	0	0	0	0	0	0	\$57,392
	\$43,603	\$46,014	\$48,637	\$52,053	\$56,574	\$65,393	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71,000
45-49	25	49	38	27	22	596	0	0	0	0	0	0	0	0	\$71,000
	\$43,296	\$49,310	\$49,797	\$50,014	\$53,935	\$67,831	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63,877
50-54	5	17	22	18	18	503	0	0	0	0	0	0	0	0	\$63,877
	\$42,725	\$50,227	\$51,764	\$55,883	\$61,596	\$68,029	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66,105
55-59	4	11	8	10	17	355	0	0	0	0	0	0	0	0	\$66,105
	\$44,339	\$57,610	\$53,051	\$64,257	\$55,161	\$67,660	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66,260
60-64	4	4	4	2	1	122	0	0	0	0	0	0	0	0	\$66,260
	\$38,649	\$46,325	\$50,295	\$68,457	*	\$63,382	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61,721
65-69	0	1	1	1	1	15	0	0	0	0	0	0	0	0	\$61,721
	\$0	*	*	*	*	\$54,938	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55,807
70 & Over	0	0	0	0	0	1	0	0	0	0	0	0	0	0	\$55,807
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
															*
Total	378	649	464	298	244	3,169	0	0	0	0	0	0	0	0	5,202
	\$41,837	\$46,075	\$48,583	\$51,675	\$57,305	\$64,586	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58,115

Average:	Age	40.3	Number of Participants:	Vested	3,052	Males	3,911	Early Retirement Eligible:	272
	Service	5.4		Not Vested	2,150	Females	1,291	Normal Retirement Eligible:	17

*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)**

Attained Age	LEOFF Plan 1													Total	
	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		
Under 25	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
30-34	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
40-44	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
50-54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55-59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60-64	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
65-69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	1	2	1	17	16	37
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$93,526	\$0	\$96,576	\$103,322	\$0	\$97,837

Average: Age 64.1 Number of Participants: Vested 37 Males 36 Early Retirement Eligible: N/A
 Service 38.9 Not Vested 0 Females 1 Normal Retirement Eligible: 37

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

Age and Service Distribution of Active Fire Fighters (Number of Actives and Average Annual Salary) (Continued)														
LEOFF Plan 1														
Attained Age	Attained Years of Service													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25-29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30-34	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35-39	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40-44	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45-49	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	0	0	0	0	0	0	0	0	0	0	0	8	1	9
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$110,660	*	\$111,719
60-64	0	0	0	0	0	0	0	0	0	0	0	10	10	20
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$117,255	\$109,874	\$113,565
65-69	0	0	0	0	0	0	0	0	0	0	0	4	11	15
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$109,635	\$110,565	\$110,317
70 & Over	0	0	0	0	0	0	0	0	0	0	0	0	1	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*
Total	0	0	0	0	0	0	0	0	0	0	0	22	23	45
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$113,471	\$114,421	\$113,956
Average: Age	63.1													
Service	40.3													
Number of Participants:	45													
	0													
	45													
	0													
Early Retirement Eligible:	N/A													
Normal Retirement Eligible:	45													

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

Age and Service Distribution of Active Law Enforcement Officers (Number of Actives and Average Annual Salary) (Continued)														
LEOFF Plan 2														
Attained Age	Attained Years of Service													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 25	43	41	11	1	0	0	0	0	0	0	0	0	0	96
	\$60,322	\$65,621	\$73,722	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$64,782
25-29	106	181	136	62	37	74	1	0	0	0	0	0	0	597
	\$61,651	\$66,928	\$75,661	\$77,502	\$79,800	\$92,362	*	\$0	\$0	\$0	\$0	\$0	\$0	\$73,102
30-34	80	117	109	60	50	600	100	0	0	0	0	0	0	1,116
	\$64,304	\$69,076	\$78,840	\$78,781	\$80,483	\$95,155	\$98,306	\$0	\$0	\$0	\$0	\$0	\$0	\$87,360
35-39	34	72	44	33	32	493	478	100	0	0	0	0	0	1,286
	\$65,163	\$67,972	\$79,736	\$84,783	\$87,914	\$94,387	\$96,978	\$103,250	\$0	\$0	\$0	\$0	\$0	\$92,879
40-44	22	39	31	33	22	302	487	596	142	0	0	0	0	1,674
	\$62,395	\$71,238	\$78,512	\$78,037	\$83,233	\$92,130	\$97,694	\$104,015	\$109,319	\$0	\$0	\$0	\$0	\$97,914
45-49	8	16	18	14	9	157	264	558	581	171	0	0	0	1,796
	\$64,577	\$75,123	\$84,252	\$79,728	\$94,563	\$90,946	\$97,626	\$104,960	\$109,749	\$115,191	\$0	\$0	\$0	\$104,278
50-54	7	8	4	4	3	59	103	257	353	515	84	0	0	1,397
	\$96,545	\$79,696	\$98,560	\$99,769	\$86,255	\$90,568	\$96,128	\$102,902	\$110,393	\$117,708	\$129,234	\$0	\$0	\$110,594
55-59	5	2	2	3	5	28	36	77	132	212	183	61	0	746
	\$55,996	\$74,747	\$72,977	\$70,003	\$86,354	\$94,506	\$87,956	\$103,024	\$106,411	\$114,707	\$122,854	\$129,129	\$0	\$112,179
60-64	0	0	1	0	1	8	10	39	48	64	68	76	0	315
	\$0	\$0	*	\$0	*	\$105,359	\$84,189	\$93,597	\$102,512	\$111,945	\$120,845	\$127,831	\$0	\$112,926
65-69	0	1	0	1	0	2	6	6	3	13	5	12	0	49
	\$0	*	\$0	*	\$0	\$61,818	\$104,975	\$90,990	\$109,755	\$109,986	\$116,646	\$128,783	\$0	\$109,129
70 & Over	0	0	0	0	0	0	1	1	0	0	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	\$0	\$0	\$0	\$0	\$84,946
Total	305	477	356	211	159	1,723	1,486	1,634	1,259	975	340	149	0	9,074
	\$63,390	\$68,417	\$78,045	\$79,750	\$83,592	\$93,743	\$97,068	\$103,777	\$109,255	\$116,133	\$123,937	\$128,439	\$0	\$98,883
Average:	Age	43.4	Number of Participants:		Vested	7,489	Males	8,197	Early Retirement Eligible:	616				
	Service	14.3	Not Vested		1,585	Females	877	Normal Retirement Eligible:	1,563					

*Annual Salary omitted for privacy reasons.

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

Age and Service Distribution of Active Fire Fighters (Number of Actives and Average Annual Salary) (Continued)															
LEOFF Plan 2															
Attained Age	Attained Years of Service														
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total	
Under 25	16	36	14	6	1	0	0	0	0	0	0	0	0	73	
	\$59,947	\$60,662	\$67,525	\$74,922	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63,313	
25-29	46	116	75	48	41	119	0	0	0	0	0	0	0	445	
	\$64,690	\$63,341	\$71,732	\$82,182	\$86,982	\$90,785	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76,444	
30-34	42	100	72	66	68	500	99	0	0	0	0	0	0	947	
	\$59,166	\$65,501	\$76,520	\$83,969	\$87,992	\$96,870	\$105,354	\$0	\$0	\$0	\$0	\$0	\$0	\$89,689	
35-39	18	42	39	38	46	439	466	120	0	0	0	0	0	1,208	
	\$63,460	\$68,625	\$75,304	\$82,445	\$89,308	\$96,915	\$104,392	\$107,084	\$0	\$0	\$0	\$0	\$0	\$97,885	
40-44	8	18	19	10	15	219	437	516	121	0	0	0	0	1,363	
	\$60,144	\$65,868	\$75,202	\$80,175	\$86,710	\$97,581	\$106,413	\$112,865	\$116,484	\$0	\$0	\$0	\$0	\$106,679	
45-49	6	12	9	8	12	105	276	478	503	146	1	0	0	1,556	
	\$57,448	\$73,876	\$77,740	\$73,178	\$86,017	\$95,044	\$104,058	\$113,987	\$120,422	\$125,504	*	\$0	\$0	\$112,983	
50-54	2	6	4	4	6	38	96	217	363	386	132	6	0	1,260	
	\$151,866	\$90,691	\$120,642	\$84,142	\$112,808	\$92,949	\$103,597	\$110,397	\$119,062	\$124,810	\$130,432	\$155,401	\$0	\$118,510	
55-59	1	2	0	4	2	15	38	77	181	211	177	85	0	793	
	* \$111,589	\$0	\$107,850	\$144,705	\$98,141	\$105,770	\$102,591	\$114,851	\$123,840	\$133,948	\$140,095	\$0	\$0	\$122,319	
60-64	0	0	1	1	1	6	15	22	44	68	62	41	0	261	
	\$0	\$0	*	*	*	\$119,708	\$98,230	\$102,240	\$113,934	\$120,564	\$133,024	\$134,367	\$0	\$120,964	
65-69	0	0	0	0	0	1	7	2	2	10	10	3	0	35	
	\$0	\$0	\$0	\$0	\$0	*	\$136,233	\$118,240	\$122,068	\$130,932	\$117,763	\$116,401	\$0	\$123,940	
70 & Over	0	0	0	0	0	0	0	1	1	0	2	0	0	4	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	\$118,202	\$0	\$0	\$105,394	
Total	139	332	233	185	192	1,442	1,434	1,433	1,215	821	384	135	0	7,945	
	\$63,458	\$65,672	\$74,846	\$82,573	\$89,038	\$96,341	\$105,084	\$111,654	\$118,544	\$124,407	\$132,185	\$138,509	\$0	\$106,441	
Average:	Age	43.9	Number of Participants:											Early Retirement Eligible:	527
	Service	15.1	Vested				Not Vested				Males	7,471	Normal Retirement Eligible:		1,567
			6,807				1,138				Females	474			

*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
25-29	\$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
35-39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40-44	\$0	\$0	\$0	\$0	\$0	\$0	\$86,742	\$84,274	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45-49	\$0	\$0	\$0	\$0	\$0	\$0	\$82,617	\$82,950	\$87,301	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	\$0	\$0	\$0	\$0	\$0	\$0	\$78,217	\$83,048	\$92,863	\$96,980	\$0	\$0	\$0	\$0	\$0	\$0
55-59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$81,100	\$86,036	\$92,209	\$98,416	\$0	\$0	\$0	\$0	\$0
60-64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77,751	\$81,683	\$84,742	\$84,832	\$80,143	\$0	\$0	\$0	\$0
65-69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77,622	\$73,550	\$0	\$101,127	\$83,111	\$0	\$0	\$0	\$0
70 & Over	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	0	0	0	0	0	0	34	261	163	77	17	8	0	0	560	\$86,535
	\$0	\$0	\$0	\$0	\$0	\$0	\$82,745	\$82,608	\$90,087	\$93,028	\$92,898	\$82,369	\$0	\$0	\$84,430	\$84,852

Average: Age 47.0 Number of Participants: Vested 560 Males 513 Early Retirement Eligible: N/A
 Service 20.1 Not Vested 0 Females 47 Normal Retirement Eligible: 135

*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	0	10	22	5	1	0	0	0	0	0	0	0	38
	\$0	\$48,396	\$54,036	\$58,798	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53,475
25-29	1	7	28	30	17	33	0	0	0	0	0	0	116
	*	\$47,777	\$55,016	\$60,434	\$63,460	\$72,555	\$0	\$0	\$0	\$0	\$0	\$0	\$62,303
30-34	0	4	6	21	4	81	20	0	0	0	0	0	136
	\$0	\$48,326	\$55,407	\$62,796	\$69,497	\$75,678	\$80,713	\$0	\$0	\$0	\$0	\$0	\$72,549
35-39	0	2	6	1	4	42	54	1	0	0	0	0	110
	\$0	\$58,199	\$60,322	*	\$65,391	\$75,795	\$81,361	*	\$0	\$0	\$0	\$0	\$76,917
40-44	0	0	0	2	2	18	31	0	0	0	0	0	53
	\$0	\$0	\$0	\$61,929	\$65,389	\$78,122	\$81,475	\$0	\$0	\$0	\$0	\$0	\$78,992
45-49	1	0	1	0	1	6	5	0	0	0	0	0	14
	*	\$0	*	\$0	*	\$76,932	\$75,221	\$0	\$0	\$0	\$0	\$0	\$72,136
50-54	0	0	0	0	2	1	3	0	0	0	0	0	6
	\$0	\$0	\$0	\$0	\$66,496	*	\$71,580	\$0	\$0	\$0	\$0	\$0	\$71,399
55-59	0	0	0	0	0	0	1	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	*
60-64	0	0	0	0	0	1	0	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*
65-69	0	0	0	0	0	0	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
Total	2	23	63	59	31	182	114	1	0	0	0	0	475
	\$54,536	\$49,048	\$55,306	\$61,223	\$65,033	\$75,453	\$80,697	*	\$0	\$0	\$0	\$0	\$70,238
Average:	Age	33.2	Number of Participants:		Vested	293	Males	433	Early Retirement Eligible:	N/A			
	Service	6.5	Not Vested		182	Females	42	Normal Retirement Eligible:	2				

*Annual Salary omitted for privacy reasons.

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

Age/Years Retired Distributions

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

PERS Plan 1

Attained Age	Attained Years Retired													Total				
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over					
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
50-54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
55-59	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
55-59	14	28	42	49	38	257	34	0	0	0	0	0	0	0	0	0	462	
60-64	\$2,899	\$3,298	\$3,119	\$3,375	\$3,727	\$3,080	\$2,848	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,159
60-64	176	423	379	273	303	1,645	891	41	0	0	0	0	0	0	0	0	0	4,131
65-69	\$2,575	\$2,317	\$2,614	\$2,464	\$2,870	\$3,135	\$2,931	\$2,605	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,867
65-69	209	491	536	636	737	3,203	3,078	875	97	0	0	0	0	0	0	0	0	9,862
70-74	\$2,428	\$2,249	\$2,380	\$2,235	\$2,507	\$2,358	\$2,781	\$2,681	\$2,125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,517
70-74	29	82	91	119	232	2,318	3,322	2,107	763	18	0	0	0	0	0	0	0	9,081
75-79	\$2,763	\$2,945	\$2,779	\$2,752	\$2,700	\$2,147	\$2,130	\$2,470	\$2,231	\$1,942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,260
75-79	5	16	20	29	38	448	1,913	2,863	1,520	209	21	0	0	0	0	0	0	7,082
80-84	\$2,022	\$2,610	\$1,941	\$2,409	\$2,522	\$2,299	\$1,876	\$1,801	\$2,031	\$2,224	\$1,699	\$0	\$0	\$0	\$0	\$0	\$0	\$1,923
80-84	2	2	3	11	12	84	232	1,792	2,639	482	184	3	0	0	0	0	0	5,446
85-89	\$1,289	\$1,972	\$1,925	\$3,378	\$2,579	\$2,243	\$2,075	\$1,654	\$1,516	\$2,174	\$1,957	\$1,616	\$0	\$0	\$0	\$0	\$0	\$1,676
85-89	0	0	1	2	2	13	45	275	1,545	1,787	453	61	9	9	9	9	9	4,193
90-94	\$0	\$0	*	\$1,081	\$1,942	\$1,857	\$2,136	\$1,750	\$1,435	\$1,261	\$1,569	\$1,840	\$1,373	\$1,410	\$1,410	\$1,410	\$1,410	\$1,410
90-94	0	0	0	0	1	5	13	27	163	961	1,192	119	16	2,497	2,497	2,497	2,497	2,497
95 & Over	\$0	\$0	\$0	\$0	\$0	\$1,793	\$1,850	\$2,077	\$1,494	\$1,146	\$1,070	\$1,839	\$1,494	\$1,184	\$1,184	\$1,184	\$1,184	\$1,184
95 & Over	0	0	0	0	0	0	3	4	10	62	377	313	60	829	829	829	829	829
95 & Over	\$0	\$0	\$0	\$0	\$0	\$0	\$1,979	\$1,091	\$2,021	\$1,248	\$945	\$897	\$1,210	\$986	\$986	\$986	\$986	\$986
Total	435	1,042	1,072	1,119	1,363	7,973	9,531	7,984	6,737	3,519	2,227	496	85	43,583	43,583	43,583	43,583	43,583
Total	\$2,515	\$2,365	\$2,515	\$2,410	\$2,657	\$2,474	\$2,365	\$2,044	\$1,703	\$1,415	\$1,230	\$1,243	\$1,281	\$2,090	\$2,090	\$2,090	\$2,090	\$2,090

Average: Age 74.9
Years Retired 15.0
Males 19,664
Females 23,919

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Service Retired Members (Number of Service Retired Members and Average Monthly Benefit)														
(Continued)														
PERS Plan 2														
Attained Age	Attained Years Retired													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 50	0	0	0	0	1	0	0	0	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	2	2	0	0	0	0	0	0	0	0	0	0	*
	\$0	\$324	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	4
55-59	95	196	177	82	49	5	0	0	0	0	0	0	0	\$220
	\$2,646	\$2,574	\$2,755	\$1,939	\$2,161	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	604
60-64	425	702	702	292	238	337	1	0	0	0	0	0	0	\$2,499
	\$2,724	\$2,457	\$2,891	\$2,475	\$2,541	\$1,996	*	\$0	\$0	\$0	\$0	\$0	\$0	2,697
65-69	1,228	2,541	2,561	2,475	1,809	1,391	121	0	0	0	0	0	0	\$2,563
	\$1,890	\$1,704	\$1,641	\$1,610	\$1,704	\$2,059	\$828	\$0	\$0	\$0	\$0	\$0	\$0	12,126
70-74	116	304	386	503	783	6,629	430	59	0	0	0	0	0	\$1,722
	\$1,953	\$1,839	\$1,850	\$1,698	\$1,729	\$1,323	\$1,332	\$648	\$0	\$0	\$0	\$0	\$0	9,210
75-79	17	47	56	79	94	1,042	3,748	203	1	0	0	0	0	\$1,421
	\$1,679	\$1,307	\$1,533	\$1,589	\$1,509	\$1,449	\$1,091	\$1,092	*	\$0	\$0	\$0	\$0	5,287
80-84	6	9	19	20	17	164	416	2,195	10	0	0	0	0	\$1,185
	\$2,739	\$1,227	\$1,277	\$1,084	\$1,689	\$1,187	\$1,176	\$875	\$424	\$0	\$0	\$0	\$0	2,856
85-89	2	2	1	2	6	23	64	307	716	0	0	0	0	\$949
	\$1,216	\$1,880	*	\$899	\$928	\$943	\$788	\$809	\$757	\$0	\$0	\$0	\$0	1,123
90-94	0	0	0	0	0	5	13	30	95	167	1	0	0	\$781
	\$0	\$0	\$0	\$0	\$0	\$840	\$904	\$925	\$682	\$552	*	\$0	\$0	311
95 & Over	0	0	0	0	0	1	1	6	5	6	9	0	0	\$646
	\$0	\$0	\$0	\$0	\$0	*	*	\$628	\$567	\$549	\$374	\$0	\$0	28
Total	1,889	3,803	3,904	3,453	2,997	9,597	4,794	2,800	827	173	10	0	0	34,247
	\$2,119	\$1,892	\$1,933	\$1,700	\$1,776	\$1,463	\$1,109	\$878	\$742	\$552	\$356	\$0	\$0	\$1,532
Average:	Years Retired	Age	71.5											
		Years Retired	6.6											
		Males	15,456											
		Females	18,791											

*Monthly benefit omitted for privacy reasons.

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

Attained Age	PERS Plan 3													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
50-54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60-64	20	39	38	12	6	0	0	0	0	0	0	0	0	0	0	115
65-69	\$1,212	\$1,112	\$1,110	\$1,032	\$624	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,095
70-74	63	134	107	48	42	81	0	0	0	0	0	0	0	0	0	475
75-79	\$1,130	\$1,131	\$1,155	\$1,179	\$869	\$581	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,024
80-84	136	318	278	220	198	282	79	0	0	0	0	0	0	0	0	1,511
85-89	\$987	\$920	\$935	\$906	\$962	\$747	\$353	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$870
90-94	12	27	19	43	41	407	114	0	0	0	0	0	0	0	0	663
95 & Over	\$807	\$678	\$485	\$689	\$853	\$790	\$564	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$736
	1	7	2	5	2	30	84	0	0	0	0	0	0	0	0	131
	* \$532	\$294	\$294	\$333	\$953	\$731	\$728	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$698
	0	1	0	1	1	1	6	0	0	0	0	0	0	0	0	10
	\$0	* \$0	\$0	* \$0	* \$0	* \$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$797
	0	0	0	0	0	2	1	0	0	0	0	0	0	0	0	3
	\$0	\$0	\$0	\$0	\$0	\$172	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$367
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	0	0	0	0	0	0	0	0	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	232	526	444	329	290	803	284	0	0	0	0	0	0	0	0	2,908
	\$1,034	\$969	\$981	\$912	\$923	\$750	\$564	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$865

Average: Age 67.4
 Years Retired 4.2

Males 1,549
 Females 1,359

Defined benefit portion only.
 *Monthly benefit omitted for privacy reasons.

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

Attained Age	TRS Plan 1													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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	0	0	0	0	0	2	0	0	0	0	0	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	\$4,679	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,679
60-64	10	222	247	217	260	1,160	339	0	0	0	0	0	0	0	2,455
	\$2,450	\$3,069	\$3,024	\$2,892	\$2,637	\$3,106	\$2,975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,005
65-69	9	246	297	367	432	2,862	3,236	727	13	0	0	0	0	0	8,189
	\$2,383	\$3,238	\$3,342	\$3,166	\$3,138	\$2,420	\$2,574	\$2,216	\$1,919	\$0	\$0	\$0	\$0	\$0	\$2,591
70-74	0	34	55	78	112	1,165	2,939	2,753	677	0	0	0	0	0	7,813
	\$0	\$3,532	\$3,690	\$2,956	\$2,889	\$2,577	\$1,932	\$2,145	\$1,977	\$0	\$0	\$0	\$0	\$0	\$2,151
75-79	0	7	6	5	8	152	727	2,265	1,809	152	1	0	0	0	5,132
	\$0	\$4,291	\$4,321	\$3,138	\$3,294	\$2,696	\$2,290	\$1,773	\$2,104	\$2,063	*	\$0	\$0	\$0	\$2,009
80-84	0	0	3	2	1	15	101	693	1,966	942	181	0	0	0	3,904
	\$0	\$0	\$2,975	\$4,943	*	\$3,124	\$2,287	\$2,086	\$1,842	\$1,950	\$1,691	\$0	\$0	\$0	\$1,924
85-89	0	0	0	1	1	5	10	86	617	1,212	724	40	0	0	2,696
	\$0	\$0	\$0	*	*	\$2,987	\$1,793	\$2,040	\$1,927	\$1,466	\$1,717	\$1,786	\$0	\$0	\$1,668
90-94	0	0	0	0	0	0	1	2	55	301	617	171	3	1,150	
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$1,985	\$1,883	\$1,559	\$1,316	\$1,697	\$1,709	\$1,469	
95 & Over	0	0	0	0	0	0	1	0	5	26	170	236	73	511	
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$1,929	\$1,536	\$1,447	\$1,268	\$1,503	\$1,382	
Total	19	509	608	670	814	5,361	7,354	6,526	5,142	2,633	1,693	447	76	31,852	
	\$2,418	\$3,198	\$3,252	\$3,062	\$2,945	\$2,614	\$2,303	\$2,016	\$1,963	\$1,685	\$1,541	\$1,478	\$1,511	\$2,201	
Average:	Years Retired	Age													
	15.8	74.4													
			Males												
			18,725												
			Females												
			13,127												

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Service Retired Members (Number of Service Retired Members and Average Monthly Benefit)														
(Continued)														
TRS Plan 2														
Attained Age	Attained Years Retired													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	2	16	15	6	5	0	0	0	0	0	0	0	0	44
	\$692	\$2,859	\$2,838	\$2,293	\$3,188	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,713
60-64	6	81	75	34	22	41	0	0	0	0	0	0	0	259
	\$2,320	\$2,795	\$2,906	\$2,497	\$2,332	\$1,738	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,571
65-69	50	290	338	334	241	198	18	0	0	0	0	0	0	1,469
	\$1,680	\$2,046	\$1,980	\$1,891	\$1,858	\$2,134	\$1,023	\$0	\$0	\$0	\$0	\$0	\$0	\$1,951
70-74	3	26	30	45	101	865	92	7	0	0	0	0	0	1,169
	\$1,631	\$2,458	\$2,751	\$2,288	\$2,339	\$1,745	\$1,630	\$660	\$0	\$0	\$0	\$0	\$0	\$1,843
75-79	0	4	4	4	9	92	526	49	2	0	0	0	0	690
	\$0	\$2,366	\$2,197	\$2,315	\$2,493	\$2,207	\$1,458	\$1,494	\$691	\$0	\$0	\$0	\$0	\$1,586
80-84	0	1	2	0	0	11	47	241	6	0	0	0	0	308
	\$0	\$1,367	\$0	\$0	\$0	\$1,913	\$1,751	\$1,256	\$821	\$0	\$0	\$0	\$0	\$1,353
85-89	0	0	0	0	0	1	6	27	57	0	0	0	0	91
	\$0	\$0	\$0	\$0	\$0	\$1,692	\$1,378	\$1,378	\$1,097	\$0	\$0	\$0	\$0	\$1,217
90-94	0	0	0	0	0	0	0	4	7	6	0	0	0	17
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$849	\$1,356	\$658	\$0	\$0	\$0	\$990
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	61	418	464	423	378	1,208	689	328	72	6	0	0	0	4,047
	\$1,708	\$2,253	\$2,207	\$1,991	\$2,047	\$1,844	\$1,492	\$1,284	\$1,088	\$658	\$0	\$0	\$0	\$1,840
Average:	Years Retired	Age												
	6.8	71.5												

*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													
	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	13	62	39	28	12	0	0	0	0	0	0	0	0	154
	\$1,171	\$1,529	\$1,326	\$1,443	\$1,159	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,403
60-64	43	392	266	112	101	123	0	0	0	0	0	0	0	1,037
	\$1,306	\$1,511	\$1,491	\$1,233	\$1,238	\$982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,378
65-69	176	832	784	739	553	587	95	0	0	0	0	0	0	3,766
	\$988	\$1,157	\$1,160	\$1,089	\$1,066	\$1,005	\$393	\$0	\$0	\$0	\$0	\$0	\$0	\$1,080
70-74	1	43	58	99	123	1,142	181	50	0	0	0	0	0	1,697
	\$0	\$1,074	\$1,080	\$1,227	\$1,101	\$914	\$640	\$375	\$0	\$0	\$0	\$0	\$0	\$910
75-79	0	3	5	4	8	75	214	50	0	0	0	0	0	359
	\$0	\$755	\$929	\$712	\$553	\$743	\$824	\$611	\$0	\$0	\$0	\$0	\$0	\$771
80-84	0	0	0	0	0	8	6	13	0	0	0	0	0	27
	\$0	\$0	\$0	\$0	\$0	\$866	\$589	\$845	\$0	\$0	\$0	\$0	\$0	\$794
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	1	0	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	*
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	233	1,332	1,152	982	797	1,935	497	113	0	0	0	0	0	7,041
	\$1,057	\$1,275	\$1,237	\$1,128	\$1,089	\$939	\$671	\$534	\$0	\$0	\$0	\$0	\$0	\$1,073
Average:	Years Retired	Age												
	4.3	67.8												
			Males											
			Females											
				1,999										
				5,042										

Defined benefit portion only.
*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Service Retired Members (Number of Service Retired Members and Average Monthly Benefit)														
(Continued)														
SERS Plan 2														
Attained Age	Attained Years Retired													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	9	12	15	7	5	1	0	0	0	0	0	0	0	49
	\$1,700	\$1,317	\$1,191	\$778	\$668	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,183
60-64	42	105	69	37	18	28	0	0	0	0	0	0	0	299
	\$1,307	\$1,101	\$1,130	\$1,233	\$824	\$812	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,109
65-69	171	547	482	468	326	244	30	0	0	0	0	0	0	2,268
	\$832	\$879	\$896	\$981	\$945	\$1,025	\$530	\$0	\$0	\$0	\$0	\$0	\$0	\$920
70-74	15	77	91	116	169	1,367	130	1	0	0	0	0	0	1,966
	\$1,472	\$969	\$1,092	\$1,121	\$993	\$797	\$886	*	\$0	\$0	\$0	\$0	\$0	\$864
75-79	6	17	27	27	33	267	731	4	0	0	0	0	0	1,112
	\$1,370	\$748	\$944	\$903	\$729	\$777	\$753	\$737	\$0	\$0	\$0	\$0	\$0	\$770
80-84	1	3	4	8	8	58	158	12	0	0	0	0	0	252
	*	\$1,092	\$645	\$767	\$1,472	\$691	\$624	\$601	\$0	\$0	\$0	\$0	\$0	\$675
85-89	0	3	0	1	2	23	35	0	0	0	0	0	0	64
	\$0	\$550	\$0	*	\$886	\$688	\$450	\$0	\$0	\$0	\$0	\$0	\$0	\$552
90-94	0	0	0	0	0	3	4	0	0	0	0	0	0	7
	\$0	\$0	\$0	\$0	\$0	\$314	\$330	\$0	\$0	\$0	\$0	\$0	\$0	\$323
95 & Over	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	*
Total	244	764	688	664	561	1,992	1,088	17	0	0	0	0	0	6,018
	\$997	\$922	\$952	\$1,010	\$947	\$818	\$733	\$648	\$0	\$0	\$0	\$0	\$0	\$871
Average:	Years Retired	Age	71.1						Males	1,656				
		Years Retired	5.5						Females	4,362				

*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													
	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	11	14	17	2	1	0	0	0	0	0	0	0	0	45
	\$710	\$649	\$633	\$564	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$671
60-64	56	180	119	57	32	54	0	0	0	0	0	0	0	498
	\$549	\$549	\$566	\$409	\$506	\$347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$513
65-69	177	590	569	507	377	429	55	0	0	0	0	0	0	2,704
	\$580	\$532	\$503	\$467	\$512	\$422	\$214	\$0	\$0	\$0	\$0	\$0	\$0	\$490
70-74	14	74	81	96	154	1,011	277	0	0	0	0	0	0	1,707
	\$544	\$482	\$459	\$485	\$456	\$452	\$312	\$0	\$0	\$0	\$0	\$0	\$0	\$434
75-79	3	17	16	9	21	107	278	0	0	0	0	0	0	451
	\$457	\$229	\$291	\$282	\$464	\$328	\$389	\$0	\$0	\$0	\$0	\$0	\$0	\$367
80-84	1	5	4	1	3	16	29	0	0	0	0	0	0	59
	*	\$275	\$250	*	\$368	\$279	\$292	\$0	\$0	\$0	\$0	\$0	\$0	\$284
85-89	0	1	2	0	0	0	3	0	0	0	0	0	0	6
	\$0	*	\$373	\$0	\$0	\$0	\$281	\$0	\$0	\$0	\$0	\$0	\$0	\$286
90-94	0	0	0	0	0	2	0	0	0	0	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	\$173	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$173
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	262	881	808	672	588	1,619	642	0	0	0	0	0	0	5,472
	\$574	\$525	\$505	\$462	\$496	\$430	\$336	\$0	\$0	\$0	\$0	\$0	\$0	\$463
Average:	Years Retired	Age												
	4.6	69.0												
			Males											
			Females											
				1,280										
				4,192										

Defined benefit portion only.
*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	1	0	0	0	0	0	0	0	0	0	0	0	1
	\$0	\$0*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0*
55-59	2	2	4	0	0	0	0	0	0	0	0	0	0	8
	\$660	\$997	\$559	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$694
60-64	1	8	7	1	5	3	0	0	0	0	0	0	0	25
	\$742*	\$730	\$730	\$466	\$564	\$239	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$633
65-69	1	8	7	6	5	4	0	0	0	0	0	0	0	31
	\$613*	\$456	\$456	\$466	\$153	\$272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$429
70-74	0	0	0	1	1	1	0	0	0	0	0	0	0	3
	\$0	\$0	\$0	\$0*	\$0*	\$0*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$230
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	4	19	18	8	11	8	0	0	0	0	0	0	0	68
	\$644	\$718	\$585	\$456	\$355	\$233	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$532
Average:	Years Retired	Age												
	2.5	64.1												
*Monthly benefit omitted for privacy reasons.														
Males 39														
Females 29														

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

(Continued)

LEOFF Plan 1

Attained Age	Attained Years Retired													Total		
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over			
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	0	0	0	0	0	0	0	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	1	1	0	0	0	0	0	0	0	0	0	0	4
	\$0	\$5,988	\$0	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,901
60-64	2	9	7	10	11	70	77	0	0	0	0	0	0	0	0	186
	\$5,948	\$6,919	\$6,634	\$6,550	\$7,027	\$5,784	\$4,261	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,357
65-69	2	12	6	8	10	100	157	176	0	0	0	0	0	0	0	471
	\$6,657	\$8,764	\$7,336	\$7,431	\$8,132	\$5,943	\$5,009	\$3,823	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,004
70-74	2	1	0	1	4	27	67	150	157	0	0	0	0	0	0	409
	\$9,867	*	\$0	*	\$9,077	\$6,120	\$5,711	\$4,683	\$3,391	\$0	\$0	\$0	\$0	\$0	\$0	\$4,542
75-79	0	0	0	1	4	2	10	46	82	101	0	0	0	0	0	246
	\$0	\$0	\$0	*	\$7,016	\$5,357	\$5,366	\$4,826	\$4,293	\$3,638	\$0	\$0	\$0	\$0	\$0	\$4,245
80-84	0	0	0	0	0	1	0	9	27	52	66	0	0	0	0	155
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$5,380	\$4,888	\$4,106	\$3,083	\$0	\$0	\$0	\$0	\$3,918
85-89	0	0	0	0	0	0	0	0	7	18	32	44	0	0	0	101
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,286	\$4,246	\$4,043	\$3,691	\$0	\$0	\$0	\$3,943
90-94	0	0	0	0	0	0	0	0	1	2	3	17	17	17	40	40
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$1,865	\$3,711	\$4,086	\$3,679	\$3,679	\$3,794	\$3,794
95 & Over	0	0	0	0	0	0	0	0	0	0	2	2	3	3	7	7
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,058	\$4,798	\$3,748	\$3,748	\$3,851	\$3,851
Total	6	24	13	21	30	200	311	381	274	173	103	63	20	20	1,619	\$4,607
	\$7,491	\$7,989	\$6,958	\$6,916	\$7,570	\$5,926	\$4,986	\$4,320	\$3,837	\$3,821	\$3,399	\$3,833	\$3,689	\$3,689	\$4,607	\$4,607

Average: Age 72.7
Years Retired 18.0
*Monthly benefit omitted for privacy reasons.

Males 1,571
Females 48

**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	\$0	\$0	\$0	\$0
50-54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	3	4	1	1	4	3	0	0	0	0	0	0	0	0	0	0	16
	\$7,305	\$7,899	*	*	\$7,544	\$6,252	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,700
60-64	6	5	6	11	13	55	25	0	0	0	0	0	0	0	0	0	121
	\$9,699	\$8,588	\$7,610	\$8,083	\$7,080	\$6,663	\$4,945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,759
65-69	4	6	7	14	21	90	100	75	0	0	0	0	0	0	0	0	317
	\$7,401	\$8,473	\$8,839	\$7,220	\$7,155	\$6,807	\$5,221	\$4,135	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,800
70-74	0	0	0	2	2	16	43	69	60	0	0	0	0	0	0	0	192
	\$0	\$0	\$0	\$9,112	\$10,412	\$7,038	\$5,832	\$4,719	\$3,142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,774
75-79	1	0	0	0	1	2	6	35	39	42	0	0	0	0	0	0	126
	\$0	\$0	\$0	\$0	\$7,062	\$7,062	\$6,859	\$5,053	\$4,932	\$3,108	\$0	\$0	\$0	\$0	\$0	\$0	\$4,551
80-84	0	0	0	0	1	0	1	5	12	26	22	0	0	0	0	0	67
	\$0	\$0	\$0	\$0	\$0	\$0	\$5,706	\$5,706	\$5,732	\$4,305	\$3,917	\$0	\$0	\$0	\$0	\$0	\$4,592
85-89	0	0	0	0	0	0	0	0	5	23	30	16	0	0	0	0	74
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,884	\$4,671	\$3,851	\$3,455	\$0	\$0	\$0	\$0	\$4,090
90-94	0	0	0	0	0	0	0	0	0	0	6	6	8	0	0	0	20
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,782	\$4,269	\$3,269	\$0	\$0	\$0	\$4,323
95 & Over	0	0	0	0	0	0	0	0	0	0	0	3	2	0	0	0	5
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,490	\$4,483	\$0	\$0	\$0	\$4,487
Total	14	15	14	28	42	166	175	184	116	91	58	25	10	938			
	\$8,316	\$8,358	\$8,524	\$7,756	\$7,428	\$6,775	\$5,388	\$4,571	\$4,087	\$3,845	\$4,076	\$3,774	\$3,511	\$5,319			

Average: Age 71.9
Years Retired 15.9
*Monthly benefit omitted for privacy reasons.

Males 933
Females 5

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

(Continued)

LEOFF Plan 2

Attained Age	Attained Years Retired													Total		
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over			
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	35	59	18	11	6	0	0	0	0	0	0	0	0	0	0	0
	\$3,268	\$3,623	\$3,451	\$2,926	\$3,242	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	58	100	106	93	81	130	0	0	0	0	0	0	0	0	0	0
	\$4,516	\$4,591	\$3,915	\$3,498	\$3,876	\$3,319	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60-64	33	61	70	48	53	364	87	0	0	0	0	0	0	0	0	0
	\$4,497	\$4,285	\$4,430	\$4,448	\$4,104	\$3,236	\$2,686	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65-69	10	19	29	22	38	106	131	16	0	0	0	0	0	0	0	0
	\$3,447	\$3,192	\$3,726	\$3,735	\$3,032	\$3,236	\$2,179	\$1,306	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70-74	1	1	4	4	6	32	38	30	0	0	0	0	0	0	0	0
	\$*	\$2,912	\$3,595	\$2,392	\$2,372	\$2,303	\$2,303	\$1,202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75-79	0	0	0	0	1	3	14	11	3	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$*	\$3,140	\$1,733	\$1,528	\$324	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-84	0	0	0	0	0	1	0	4	3	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$*	\$0	\$1,101	\$638	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85-89	0	0	0	0	0	0	0	1	1	2	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$*	\$*	\$973	\$0	\$0	\$0	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	137	240	227	178	185	636	270	62	7	2	0	0	0	0	0	1,944
	\$4,114	\$4,173	\$3,995	\$3,750	\$3,694	\$3,207	\$2,337	\$1,289	\$888	\$973	\$0	\$0	\$0	\$0	\$0	\$3,385

Average: Age 61.8
Years Retired 5.5
*Monthly benefit omitted for privacy reasons.

Males 1,770
Females 174

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

(Continued)

LEOFF Plan 2

Attained Age	Attained Years Retired													Total		
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over			
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	24	29	2	0	0	0	0	0	0	0	0	0	0	0	0	55
	\$4,528	\$3,812	\$4,797	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,160
55-59	57	90	75	69	45	67	0	0	0	0	0	0	0	0	0	403
	\$5,242	\$5,163	\$4,715	\$4,801	\$4,515	\$3,483	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,677
60-64	25	63	76	44	55	153	38	0	0	0	0	0	0	0	0	454
	\$5,163	\$4,855	\$4,934	\$5,079	\$4,976	\$3,727	\$2,476	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,342
65-69	5	17	12	22	20	79	51	6	0	0	0	0	0	0	0	212
	\$4,629	\$4,158	\$4,348	\$4,255	\$4,857	\$3,791	\$2,767	\$2,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,724
70-74	0	2	2	4	5	25	24	4	0	0	0	0	0	0	0	66
	\$0	\$2,040	\$5,472	\$2,514	\$3,454	\$2,438	\$2,447	\$2,236	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,590
75-79	0	0	0	0	0	3	8	7	5	0	0	0	0	0	0	23
	\$0	\$0	\$0	\$0	\$0	\$2,430	\$2,402	\$1,557	\$1,082	\$0	\$0	\$0	\$0	\$0	\$0	\$1,862
80-84	0	0	0	0	0	0	0	6	5	0	0	0	0	0	0	11
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,950	\$984	\$0	\$0	\$0	\$0	\$0	\$0	\$1,511
85-89	0	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	\$0	\$0	\$0	\$1,985
90-94	0	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	\$0	\$0	*
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	111	201	167	139	125	327	121	24	11	1	0	0	0	0	1,227	
	\$5,042	\$4,755	\$4,798	\$4,737	\$4,730	\$3,582	\$2,588	\$1,951	\$966	*	\$0	\$0	\$0	\$0	\$4,164	

Average: Age 61.8
Years Retired 4.7
*Monthly benefit omitted for privacy reasons.

Males 1,157
Females 70

Age and Years Retired Distribution of Service Retired Members (Number of Service Retired Members and Average Monthly Benefit)														
(Continued)														
WSPRS Plan 1														
Attained Age	Attained Years Retired													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 50	11	10	1	0	0	0	0	0	0	0	0	0	0	22
	\$4,508	\$4,261	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,337
50-54	8	23	26	23	22	15	0	0	0	0	0	0	0	117
	\$4,178	\$4,246	\$4,140	\$4,590	\$4,756	\$5,002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,478
55-59	6	8	12	9	20	33	23	0	0	0	0	0	0	111
	\$4,646	\$3,388	\$4,571	\$4,556	\$4,022	\$4,698	\$4,565	\$0	\$0	\$0	\$0	\$0	\$0	\$4,426
60-64	1	3	4	9	3	29	49	21	0	0	0	0	0	119
	*	\$3,374	\$3,861	\$4,014	\$1,946	\$4,684	\$4,655	\$4,064	\$0	\$0	\$0	\$0	\$0	\$4,369
65-69	0	0	6	1	1	18	46	84	26	0	0	0	0	182
	\$0	\$0	\$3,779	*	\$4,784	\$4,766	\$4,345	\$3,726	\$0	\$0	\$0	\$0	\$0	\$4,364
70-74	0	0	0	0	0	0	29	47	82	9	0	0	0	167
	\$0	\$0	\$0	\$0	\$0	\$0	\$5,103	\$4,758	\$4,218	\$3,315	\$0	\$0	\$0	\$4,475
75-79	0	0	0	0	0	0	0	11	55	27	3	0	0	96
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,034	\$4,383	\$3,818	\$3,168	\$0	\$0	\$4,261
80-84	0	0	0	0	0	0	0	0	4	15	16	0	0	35
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,935	\$4,241	\$3,596	\$0	\$0	\$4,025
85-89	0	0	0	0	0	0	0	0	0	5	14	3	0	22
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,962	\$3,702	\$2,264	\$0	\$3,565
90-94	0	0	0	0	0	0	0	0	0	0	1	3	1	5
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$2,646	*	\$2,794
95 & Over	0	0	0	0	0	0	0	0	0	0	0	1	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	*
Total	26	44	49	42	46	95	147	163	167	56	34	7	1	877
	\$4,386	\$4,034	\$4,160	\$4,389	\$4,208	\$4,758	\$4,764	\$4,475	\$4,213	\$3,863	\$3,632	\$2,556	*	\$4,353
Average:	Years Retired	Age												
	13.9	66.0												
			Males											
			852											
			Females											
			25											

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of All Members With Disabilities (Number of All Members With Disabilities and Average Monthly Benefit)														
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
50-54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60-64	2	0	2	1	2	9	8	6	1	0	0	0	0	31
	\$430	\$0	\$1,366	*	\$1,406	\$1,659	\$1,239	\$596	*	\$0	\$0	\$0	\$0	\$1,172
65-69	0	0	4	4	5	37	55	25	11	5	1	0	0	147
	\$0	\$0	\$1,382	\$1,661	\$935	\$1,211	\$1,139	\$950	\$878	\$341	*	\$0	\$0	\$1,086
70-74	0	0	1	0	2	28	89	60	32	11	3	3	0	229
	\$0	\$0	*	\$0	\$1,329	\$1,400	\$1,167	\$1,107	\$758	\$627	\$303	\$503	\$0	\$1,078
75-79	0	0	0	0	0	2	46	95	35	24	11	0	3	216
	\$0	\$0	\$0	\$0	\$0	\$3,523	\$1,051	\$1,217	\$890	\$774	\$452	\$0	\$304	\$1,049
80-84	0	0	0	0	0	0	0	35	46	38	7	9	3	138
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,178	\$1,034	\$856	\$659	\$413	\$599	\$953
85-89	0	0	0	0	0	0	0	0	18	54	20	11	4	107
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,078	\$987	\$716	\$414	\$353	\$869
90-94	0	0	0	0	0	0	0	0	0	20	45	18	5	88
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,017	\$659	\$527	\$328	\$695
95 & Over	0	0	0	0	0	0	0	0	0	0	13	15	9	37
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$855	\$672	\$429	\$677
	0	0	0	0	0	0	0	0	0	0	0	4	2	6
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$980	\$521	\$827
Total	2	0	7	5	9	76	198	221	143	152	100	60	26	999
	\$430	\$0	\$1,336	\$1,501	\$1,127	\$1,394	\$1,135	\$1,134	\$928	\$877	\$659	\$555	\$410	\$986
Average:	Years Retired	Age												
	20.5	72.8												
			Males											
			Females											
			350											
			649											

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of All Members With Disabilities (Number of All Members With Disabilities and Average Monthly Benefit)														
(Continued)														
PERS Plan 2														
Attained Age	Attained Years Retired													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 50	5	3	0	2	6	2	1	0	0	0	0	0	0	19
	\$222	\$198	\$0	\$150	\$109	\$72	*	\$0	\$0	\$0	\$0	\$0	\$0	\$154
50-54	1	11	7	6	7	22	11	4	0	0	0	0	0	69
	*	\$464	\$377	\$333	\$321	\$196	\$112	\$86	\$0	\$0	\$0	\$0	\$0	\$270
55-59	4	21	27	23	15	67	39	8	0	0	0	0	0	204
	\$485	\$640	\$594	\$433	\$488	\$305	\$167	\$97	\$0	\$0	\$0	\$0	\$0	\$375
60-64	13	39	42	30	43	139	90	25	4	0	0	0	0	425
	\$1,093	\$748	\$857	\$722	\$956	\$459	\$266	\$161	\$105	\$0	\$0	\$0	\$0	\$551
65-69	1	5	19	25	52	191	137	79	10	0	0	0	0	519
	*	\$1,150	\$979	\$768	\$862	\$674	\$404	\$246	\$130	\$0	\$0	\$0	\$0	\$569
70-74	0	0	1	0	2	68	178	95	10	1	0	0	0	355
	\$0	\$0	*	\$0	\$234	\$812	\$665	\$327	\$151	*	\$0	\$0	\$0	\$588
75-79	0	0	0	0	1	4	47	108	32	2	0	0	0	194
	\$0	\$0	\$0	\$0	*	\$652	\$825	\$507	\$306	\$122	\$0	\$0	\$0	\$550
80-84	0	0	0	0	0	1	0	38	41	6	0	0	0	86
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$702	\$410	\$244	\$0	\$0	\$0	\$524
85-89	0	0	0	0	0	0	0	0	16	12	0	0	0	28
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$586	\$331	\$0	\$0	\$0	\$476
90-94	0	0	0	0	0	0	0	0	0	3	0	0	0	3
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$290	\$0	\$0	\$0	\$290
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	24	79	96	86	126	494	503	357	113	24	0	0	0	1,902
	\$842	\$684	\$784	\$618	\$770	\$557	\$486	\$384	\$347	\$280	\$0	\$0	\$0	\$527
Average:	Years Retired	Age	67.1						Males	925				
		Years Retired	10.3						Females	977				

*Monthly benefit omitted for privacy reasons.

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

Attained Age	PERS Plan 3													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	1	0	0	0	0	0	0	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	1	0	0	0	1	1	0	0	0	0	0	0	0	0	3
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$194
55-59	0	2	2	0	3	8	2	0	0	0	0	0	0	0	17
	\$0	\$244	\$264	\$0	\$289	\$168	\$159	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$209
60-64	1	1	3	5	6	11	10	0	0	0	0	0	0	0	37
	\$0	\$230	\$440	\$445	\$445	\$331	\$241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$355
65-69	0	1	0	2	3	9	3	0	0	0	0	0	0	0	18
	\$0	\$0	\$0	\$332	\$479	\$327	\$422	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$361
70-74	0	0	0	1	0	3	10	0	0	0	0	0	0	0	14
	\$0	\$0	\$0	\$0	\$0	\$207	\$323	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$288
75-79	0	0	0	0	0	0	2	0	0	0	0	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	\$0	\$528	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$528
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	2	4	6	8	13	32	27	0	0	0	0	0	0	0	92
	\$262	\$500	\$230	\$381	\$400	\$268	\$307	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$315

Average: Age 63.3
 Years Retired 6.8

Defined benefit portion only.
 *Monthly benefit omitted for privacy reasons.

Males 47
 Females 45

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
50-54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60-64	0	1	0	0	0	11	17	13	6	0	0	0	0	48
65-69	\$0	*	\$0	\$0	\$2,206	\$2,075	\$1,557	\$1,280	\$1,280	\$0	\$0	\$0	\$0	\$1,895
70-74	0	0	0	0	0	12	41	59	32	10	1	2	0	157
75-79	\$0	\$0	\$0	\$0	\$0	\$1,876	\$1,858	\$1,758	\$1,321	\$818	*	\$339	\$0	\$1,618
80-84	0	0	0	0	0	0	11	38	31	10	8	6	0	104
85-89	\$0	\$0	\$0	\$0	\$0	\$0	\$1,553	\$1,620	\$1,539	\$1,202	\$794	\$525	\$0	\$1,422
90-94	0	0	0	0	0	0	0	13	12	26	16	9	5	81
95 & Over	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,595	\$1,517	\$1,407	\$1,092	\$629	\$402	\$1,243
	0	0	0	0	0	0	0	0	8	28	29	15	3	83
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,530	\$1,432	\$1,415	\$780	\$745	\$1,293
	0	0	0	0	0	0	0	0	0	3	31	27	3	64
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,338	\$1,309	\$1,148	\$764	\$1,217
	0	0	0	0	0	0	0	0	0	0	6	12	2	20
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,106	\$658	\$822	\$809
	0	0	0	0	0	0	0	0	0	0	0	0	3	3
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200	\$1,200
Total	0	1	0	0	0	23	69	123	89	77	91	71	16	560
	\$0	*	\$0	\$0	\$0	\$2,034	\$1,863	\$1,677	\$1,439	\$1,310	\$1,237	\$846	\$736	\$1,426
Average:		Age	74.5						Males	204				
		Years Retired	23.8						Females	356				

*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													
	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	2	2	0	0	0	0	0	0	4
	\$0	\$0	\$0	\$0	\$0	\$325	\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$219
55-59	0	0	0	0	0	1	0	1	1	0	0	0	0	3
	\$0	\$0	\$0	\$0	\$0	*	\$0	*	*	\$0	\$0	\$0	\$0	\$166
60-64	0	0	1	1	2	3	5	3	2	0	0	0	0	17
	\$0	\$0	*	*	\$968	\$675	\$362	\$290	\$178	\$0	\$0	\$0	\$0	\$506
65-69	0	0	0	0	1	10	7	1	1	0	0	0	0	20
	\$0	\$0	\$0	\$0	*	\$1,063	\$500	*	*	\$0	\$0	\$0	\$0	\$815
70-74	0	0	0	0	0	5	7	8	0	0	0	0	0	20
	\$0	\$0	\$0	\$0	\$0	\$1,012	\$1,001	\$495	\$0	\$0	\$0	\$0	\$0	\$801
75-79	0	0	0	0	0	0	5	9	1	0	0	0	0	15
	\$0	\$0	\$0	\$0	\$0	\$0	\$1,017	\$851	*	\$0	\$0	\$0	\$0	\$917
80-84	0	0	0	0	0	0	0	3	1	0	0	0	0	4
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,417	*	\$0	\$0	\$0	\$0	\$1,196
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	0	0	1	1	3	21	26	25	7	0	0	0	0	84
	\$0	\$0	\$0	\$0	\$1,184	\$891	\$678	\$682	\$458	\$0	\$0	\$0	\$0	\$735
Average:	Age	69.0												
	Years Retired	12.4												
*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	0	1	0	1	0	0	0	0	0	0	0	3
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$136
50-54	0	0	1	2	0	3	0	0	0	0	0	0	0	6
	\$0	\$0	\$150	\$0	\$0	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$131
55-59	0	0	0	2	1	4	5	0	0	0	0	0	0	12
	\$0	\$0	\$266	\$0	\$0	\$330	\$167	\$0	\$0	\$0	\$0	\$0	\$0	\$253
60-64	0	3	0	1	1	6	5	1	0	0	0	0	0	17
	\$0	\$377	\$0	\$0	\$0	\$308	\$126	*	\$0	\$0	\$0	\$0	\$0	\$270
65-69	0	0	0	1	2	12	12	6	0	0	0	0	0	33
	\$0	\$0	\$0	\$0	\$741	\$512	\$350	\$202	\$0	\$0	\$0	\$0	\$0	\$404
70-74	0	0	0	0	0	3	4	3	0	0	0	0	0	10
	\$0	\$0	\$0	\$0	\$0	\$590	\$432	\$256	\$0	\$0	\$0	\$0	\$0	\$427
75-79	0	0	0	0	0	0	0	1	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	*
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85-89	0	0	0	0	0	0	0	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	4	1	7	4	29	26	11	0	0	0	0	0	82
	\$0	\$329	*	\$218	\$573	\$399	\$284	\$226	\$0	\$0	\$0	\$0	\$0	\$326
Average:	Years Retired	Age											Males	Females
		63.5											32	50
	Years Retired	8.7												
Defined benefit portion only.														
*Monthly benefit omitted for privacy reasons.														

Age and Years Retired Distribution of All Members With Disabilities (Number of All Members With Disabilities and Average Monthly Benefit)														
(Continued)														
SERS Plan 2														
Attained Age	Attained Years Retired													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 50	0	0	1	0	0	0	0	0	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	1	2	1	0	1	2	0	0	0	0	0	0	7
	\$0	\$449	\$0	\$0	\$0	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$238
55-59	1	2	0	2	6	12	4	0	0	0	0	0	0	27
	\$293	\$0	\$82	\$0	\$205	\$192	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$178
60-64	3	5	9	10	4	25	11	0	0	0	0	0	0	67
	\$419	\$620	\$445	\$369	\$311	\$265	\$168	\$0	\$0	\$0	\$0	\$0	\$0	\$325
65-69	0	0	3	5	10	31	30	2	0	0	0	0	0	81
	\$0	\$0	\$937	\$668	\$618	\$413	\$276	\$131	\$0	\$0	\$0	\$0	\$0	\$416
70-74	0	0	0	0	0	14	40	0	0	0	0	0	0	54
	\$0	\$0	\$0	\$0	\$0	\$487	\$360	\$0	\$0	\$0	\$0	\$0	\$0	\$393
75-79	0	0	0	0	0	0	16	0	0	0	0	0	0	16
	\$0	\$0	\$0	\$0	\$0	\$0	\$560	\$0	\$0	\$0	\$0	\$0	\$0	\$560
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85-89	0	0	0	0	0	0	0	1	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	4	8	15	18	20	83	103	3	0	0	0	0	0	254
	\$343	\$475	\$525	\$417	\$433	\$346	\$331	\$273	\$0	\$0	\$0	\$0	\$0	\$365
Average:	Years Retired	Age	66.0						Males	88				
		Years Retired	8.0						Females	166				

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of All Members With Disabilities (Number of All Members With Disabilities and Average Monthly Benefit)														
(Continued)														
SERS Plan 3														
Attained Age	Attained Years Retired													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 50	0	0	0	0	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	0	1	1	1	0	0	0	0	0	0	0	5
	\$0	\$38	\$0	*	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$93
55-59	0	0	1	2	1	4	0	0	0	0	0	0	0	8
	\$0	\$0	*	\$109	*	\$123	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$143
60-64	1	1	5	4	3	8	3	0	0	0	0	0	0	25
	*	\$502	\$214	\$218	\$218	\$244	\$112	\$0	\$0	\$0	\$0	\$0	\$0	\$275
65-69	0	0	1	1	0	13	17	0	0	0	0	0	0	32
	\$0	\$0	*	*	\$0	\$308	\$147	\$0	\$0	\$0	\$0	\$0	\$0	\$216
70-74	0	0	0	0	0	2	8	0	0	0	0	0	0	10
	\$0	\$0	\$0	\$0	\$0	\$304	\$273	\$0	\$0	\$0	\$0	\$0	\$0	\$279
75-79	0	0	0	0	0	0	6	0	0	0	0	0	0	6
	\$0	\$0	\$0	\$0	\$0	\$0	\$480	\$0	\$0	\$0	\$0	\$0	\$0	\$480
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85-89	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	1	3	7	8	5	\$253	34	0	0	0	0	0	0	\$86
	*	\$86	\$404	\$191	\$217	\$232	\$232	\$0	\$0	\$0	\$0	\$0	\$0	\$245
Average:	Age	65.0						Males	30					
	Years Retired	7.8						Females	56					

Defined benefit portion only.
*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													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	1	1	0	0	0	0	0	0	0	0	0	0	2
	\$0	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67
55-59	0	0	0	0	0	2	0	0	0	0	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63
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	1	0	1	0	0	0	0	0	0	0	2
	\$0	\$0	\$0	*	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$248
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	1	0	3	0	0	0	0	0	0	0	6
	\$0	*	*	*	\$0	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$126
Average:		Age	58.5						Males	5				
		Years Retired	4.3						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
50-54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60-64	\$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
70-74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75-79	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-84	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85-89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90-94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	0	0	0	0	0	12	98	301	361	284	240	221	83	1,600	\$0	\$0
						\$4,038	\$4,021	\$3,738	\$3,499	\$3,208	\$2,951	\$3,041	\$2,933	\$3,354		

Average: Age 70.8
Years Retired 25.9
*Monthly benefit omitted for privacy reasons.

Males 1,549
Females 51

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

Attained Age	LEOFF Plan 1											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
50-54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60-64	\$0	\$0	\$0	\$0	\$0	\$4,993	\$3,950	\$4,030	\$0	\$2,983	\$0	\$0	\$0	\$0	\$0	\$3,881
65-69	\$0	\$0	\$0	\$0	\$0	\$5,065	\$4,265	\$3,882	\$3,506	\$3,265	\$2,747	\$2,732	\$0	\$0	\$0	\$3,796
70-74	\$0	\$0	\$0	\$0	\$0	\$4,726	\$4,321	\$4,004	\$3,735	\$3,296	\$2,869	\$2,834	\$2,807	\$0	\$0	\$3,832
75-79	\$0	\$0	\$0	\$0	\$0	\$0	\$3,975	\$4,048	\$3,869	\$3,573	\$3,049	\$3,046	\$2,803	\$0	\$0	\$566
80-84	\$0	\$0	\$0	\$0	\$0	\$0	\$5,057	\$3,950	\$3,968	\$3,816	\$3,189	\$3,305	\$2,909	\$0	\$0	\$269
85-89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,771	\$3,943	\$3,631	\$3,595	\$3,127	\$0	\$0	\$133
90-94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,326	\$3,787	\$3,553	\$3,300	\$0	\$0	\$3,659
95 & Over	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,133	\$3,943	\$3,505	\$0	\$0	\$81
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
Total	\$0	\$0	\$0	\$0	\$1	\$4,880	\$4,248	\$4,007	\$3,828	\$3,627	\$3,230	\$3,312	\$3,214	\$109	\$168	\$1,765
Average:	Age	72.6														
	Years Retired	24.2														
												Males	1,760			
												Females	5			

*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										Total			
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29		30-34	35-39	40 & Over
Under 50	0	3	5	8	2	12	7	0	0	0	0	0	0	37
	\$0	\$2,682	\$1,534	\$1,753	\$2,816	\$1,666	\$983	\$0	\$0	\$0	\$0	\$0	\$0	\$1,682
50-54	1	9	4	2	3	9	1	0	0	0	0	0	0	29
	* \$4,014	\$1,946	\$2,910	\$3,279	\$2,097	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$2,817
55-59	0	2	3	4	1	21	7	3	0	0	0	0	0	41
	\$0	\$3,479	\$3,204	\$3,825	*	\$2,651	\$1,647	\$760	\$0	\$0	\$0	\$0	\$0	\$2,546
60-64	0	4	2	4	2	20	11	1	0	0	0	0	0	44
	\$0	\$4,124	\$3,927	\$4,895	\$2,146	\$3,011	\$2,758	*	\$0	\$0	\$0	\$0	\$0	\$3,163
65-69	0	0	0	0	2	14	17	3	0	1	0	0	0	37
	\$0	\$0	\$0	\$0	\$2,235	\$2,990	\$2,542	\$2,062	\$0	*	\$0	\$0	\$0	\$2,592
70-74	0	0	0	1	0	1	3	2	0	0	0	0	0	7
	\$0	\$0	\$0	*	\$0	*	\$1,334	\$877	\$0	\$0	\$0	\$0	\$0	\$1,992
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	1	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	18	14	19	10	77	46	9	0	1	1	0	0	196
	* \$3,757	\$2,352	\$3,126	\$3,126	\$2,724	\$2,599	\$2,126	\$1,178	\$0	*	*	\$0	\$0	\$2,538

Average: Age 57.7
Years Retired 7.3
*Monthly benefit omitted for privacy reasons.

Males 160
Females 36

Age and Years Retired Distribution of All Fire Fighters With Disabilities (Number of All Members With Disabilities and Average Monthly Benefit)														
(Continued)														
LEOFF Plan 2														
Attained Age	Attained Years Retired													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 50														
	\$3,868	\$2,802	\$0	\$0	\$0	\$1,193	\$959	\$0	\$0	\$0	\$0	\$0	\$0	\$2,084
50-54	\$0	\$0	\$0	\$0	\$0	\$1,242	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,469
55-59	\$0	\$0	\$0	\$0	\$0	\$3,464	\$1,666	\$0	\$0	\$0	\$0	\$0	\$0	\$3,882
60-64	\$0	\$0	\$0	\$0	\$0	\$3,627	\$2,197	\$0	\$0	\$0	\$0	\$0	\$0	\$3,846
65-69	\$0	\$0	\$0	\$0	\$0	\$3,448	\$2,931	\$0	\$0	\$0	\$0	\$0	\$0	\$3,207
70-74	\$0	\$0	\$0	\$0	\$0	\$1,287	\$1,810	\$0	\$707	\$0	\$0	\$0	\$0	\$1,352
75-79	\$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
85-89	\$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
95 & Over	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$3,868	\$4,536	\$4,064	\$4,185	\$5,006	\$3,135	\$2,168	\$1,562	\$707	\$0	\$0	\$0	\$0	\$3,385
Average:		Age	59.9						Males	130				
		Years Retired	6.2						Females	16				
		*Monthly benefit omitted for privacy reasons.												

Age and Years Retired Distribution of All Members With Disabilities (Number of All Members With Disabilities and Average Monthly Benefit)														
(Continued)														
WSPRS Plan 1														
Attained Age	Attained Years Retired													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 50	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	\$0
50-54	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	0	0	0	0	0	1	2	0	1	2	0	0	0	6
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60-64	0	0	0	0	0	0	0	0	0	1	1	0	0	2
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65-69	0	0	0	0	0	0	0	3	0	0	1	0	0	5
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70-74	0	0	0	0	0	0	0	1	5	1	7	1	2	17
	\$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	3	0	11
	\$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	4	0	0	5
	\$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	4	0	0	5
	\$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	0	0	0	0	1	2	5	7	7	17	4	5	48
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Average:	Age	71.2	Males	43
	Years Retired	28.8	Females	5

Disability benefits for WSPRS are paid out of a separate fund and are not reported as benefit payments from the 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	2	5	4	7	4	31	19	23	11	11	3	6	0	116
	\$933	\$1,528	\$1,642	\$1,643	\$1,381	\$1,562	\$1,142	\$968	\$739	*	\$333	\$259	\$0	\$1,176
50-54	0	0	1	0	1	11	16	16	5	0	4	0	2	56
	\$0	\$0	*	\$0	*	\$1,755	\$1,324	\$840	\$1,043	\$0	\$475	\$0	\$305	\$1,179
55-59	3	3	0	2	2	28	24	31	5	8	4	2	0	112
	\$2,053	\$2,121	\$0	\$1,422	\$3,111	\$1,866	\$1,606	\$903	\$644	\$726	\$590	\$425	\$0	\$1,363
60-64	1	3	11	5	10	56	72	55	33	15	7	7	3	278
	*	\$2,362	\$1,788	\$1,694	\$1,959	\$2,114	\$1,656	\$1,086	\$826	\$860	\$578	\$729	\$542	\$1,463
65-69	0	4	9	4	12	65	147	133	83	27	13	8	5	510
	\$0	\$1,688	\$1,746	\$1,681	\$2,138	\$2,028	\$1,822	\$1,283	\$982	\$698	\$612	\$422	\$593	\$1,451
70-74	0	1	2	0	5	60	110	170	164	47	32	16	14	621
	\$0	*	\$6,061	\$0	\$3,177	\$1,921	\$1,625	\$1,419	\$1,202	\$870	\$785	\$580	\$541	\$1,364
75-79	0	1	0	0	3	18	72	207	273	143	61	17	14	809
	\$0	*	\$0	\$0	\$3,766	\$2,196	\$1,822	\$1,407	\$1,306	\$1,202	\$845	\$658	\$618	\$1,332
80-84	0	0	0	1	0	6	26	132	298	276	185	53	31	1,008
	\$0	\$0	\$0	*	\$0	\$1,794	\$1,960	\$1,451	\$1,349	\$1,139	\$1,009	\$873	\$454	\$1,211
85-89	0	0	0	0	0	2	3	31	195	325	318	143	48	1,065
	\$0	\$0	\$0	\$0	\$0	\$4,612	\$1,551	\$1,564	\$1,333	\$1,122	\$1,004	\$950	\$684	\$1,103
90-94	0	0	0	0	0	4	2	5	30	140	330	192	71	774
	\$0	\$0	\$0	\$0	\$0	\$2,569	\$2,097	\$1,707	\$1,528	\$1,059	\$931	\$856	\$773	\$961
95 & Over	0	0	0	0	0	0	0	0	3	15	86	152	83	339
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$996	\$1,030	\$853	\$776	\$905	\$841
Total	6	17	27	19	37	281	491	803	1,100	997	1,043	596	271	5,688
	\$1,944	\$2,089	\$2,017	\$1,788	\$2,381	\$1,976	\$1,707	\$1,339	\$1,264	\$1,097	\$940	\$832	\$732	\$1,204
Average:	Age	79.5							Males	692				
	Years Retired	24.8							Females	4,996				

*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Survivors (Number of Survivors and Average Monthly Benefit) (Continued)														
Attained Age	PERS 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	2	10	8	4	4	18	5	3	6	0	0	0	0	60
	\$1,345	\$578	\$720	\$440	\$211	\$502	\$596	\$165	\$241	\$0	\$0	\$0	\$0	\$513
50-54	4	6	15	16	9	27	11	4	1	0	0	0	0	93
	\$1,508	\$1,510	\$1,007	\$815	\$897	\$487	\$328	\$307	*	\$0	\$0	\$0	\$0	\$752
55-59	6	15	20	28	20	61	36	7	4	0	0	0	0	197
	\$879	\$976	\$1,031	\$1,001	\$840	\$763	\$586	\$356	\$198	\$0	\$0	\$0	\$0	\$793
60-64	10	28	37	38	32	128	59	18	7	1	0	0	0	358
	\$1,081	\$1,184	\$1,151	\$1,161	\$1,175	\$915	\$499	\$490	\$900	*	\$0	\$0	\$0	\$924
65-69	1	19	25	27	39	173	98	55	7	2	0	0	0	446
	*	\$1,495	\$1,353	\$1,110	\$1,190	\$988	\$665	\$468	\$531	\$635	\$0	\$0	\$0	\$911
70-74	1	3	10	9	15	147	139	104	28	2	0	0	0	458
	*	\$2,919	\$1,492	\$1,396	\$1,184	\$1,105	\$872	\$516	\$370	\$297	\$0	\$0	\$0	\$881
75-79	0	0	2	6	6	58	146	144	50	5	0	0	0	417
	\$0	\$0	\$1,264	\$1,663	\$1,247	\$1,007	\$939	\$608	\$438	\$364	\$0	\$0	\$0	\$783
80-84	0	0	0	0	2	13	42	142	86	11	0	0	0	296
	\$0	\$0	\$0	\$0	\$1,130	\$663	\$842	\$688	\$527	\$438	\$0	\$0	\$0	\$656
85-89	0	0	0	0	0	2	15	44	79	25	2	0	0	167
	\$0	\$0	\$0	\$0	\$0	\$1,130	\$856	\$698	\$582	\$528	\$470	\$0	\$0	\$635
90-94	0	0	0	0	0	3	3	6	10	26	0	0	0	48
	\$0	\$0	\$0	\$0	\$0	\$1,024	\$518	\$740	\$902	\$495	\$0	\$0	\$0	\$645
95 & Over	0	0	0	0	0	1	0	1	1	1	0	0	0	4
	\$0	\$0	\$0	\$0	\$0	*	\$0	*	*	*	\$0	\$0	\$0	\$421
Total	24	81	117	128	127	631	554	528	279	73	2	0	0	2,544
	\$1,134	\$1,232	\$1,157	\$1,090	\$1,080	\$938	\$777	\$593	\$524	\$489	\$470	\$0	\$0	\$809
Average:	Years Retired	Age												
	11.5	70.6												
*Monthly benefit omitted for privacy reasons.														

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

(Continued)

PERS Plan 3

Attained Age	Attained Years Retired													Total	
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50	0	2	0	2	2	5	2	0	0	0	0	0	0	0	13
	\$0	\$252	\$0	\$482	\$289	\$323	\$203	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$313
50-54	2	4	2	4	2	2	0	0	0	0	0	0	0	0	16
	\$169	\$598	\$589	\$261	\$344	\$193	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$377
55-59	2	1	8	4	2	12	4	0	0	0	0	0	0	0	33
	\$870	*	\$327	\$282	\$613	\$345	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$361
60-64	1	4	6	2	5	17	8	0	0	0	0	0	0	0	43
	*	\$862	\$513	\$253	\$456	\$406	\$213	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$471
65-69	2	5	6	4	3	15	13	0	0	0	0	0	0	0	48
	\$337	\$569	\$254	\$428	\$562	\$610	\$276	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$441
70-74	0	0	2	1	3	11	5	0	0	0	0	0	0	0	22
	\$0	\$0	\$294	*	\$353	\$315	\$405	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$363
75-79	0	1	0	0	0	2	5	0	0	0	0	0	0	0	8
	\$0	*	\$0	\$0	\$0	\$565	\$497	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$538
80-84	0	0	0	0	0	0	4	0	0	0	0	0	0	0	4
	\$0	\$0	\$0	\$0	\$0	\$0	\$613	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$613
85-89	0	0	0	0	0	2	0	0	0	0	0	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	\$336	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$336
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	17	24	17	17	66	41	0	0	0	0	0	0	0	189
	\$725	\$603	\$374	\$365	\$442	\$416	\$326	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$417

Average: Age 62.9
Years Retired 5.9

Males 47
Females 142

Defined benefit portion only.
*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Survivors (Number of Survivors and Average Monthly Benefit) (Continued)														
TRS Plan 1														
Attained Age	Attained Years Retired													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 50	0	0	1	0	2	3	6	4	2	1	0	0	0	19
	\$0	\$0	\$2,480	\$0	\$2,480	\$3,283	\$1,177	\$1,163	\$1,350	*	\$0	\$0	\$0	\$1,676
50-54	0	1	0	0	0	2	5	8	1	1	1	0	0	19
	\$0	\$0	\$0	\$0	\$0	\$2,029	\$2,103	\$1,265	*	*	*	\$0	\$0	\$1,663
55-59	0	1	0	1	0	2	5	6	8	3	0	1	0	27
	\$0	\$0	\$0	\$0	\$0	\$4,421	\$2,241	\$1,347	\$994	\$513	\$0	*	\$0	\$1,626
60-64	1	0	1	4	2	21	29	23	20	9	6	3	3	122
	\$0	\$0	\$3,447	\$1,667	\$1,667	\$2,337	\$1,919	\$1,259	\$1,034	\$775	\$1,014	\$829	\$1,120	\$1,611
65-69	0	0	2	5	1	39	66	73	43	15	6	4	5	259
	\$0	\$0	\$2,979	\$3,603	*	\$2,458	\$1,955	\$1,507	\$1,122	\$971	\$650	\$608	\$1,217	\$1,694
70-74	0	1	1	1	1	24	79	109	85	33	16	9	12	371
	\$0	\$0	\$0	\$0	\$0	\$2,078	\$1,584	\$1,686	\$1,407	\$1,043	\$811	\$666	\$1,028	\$1,496
75-79	0	1	0	1	1	4	26	87	150	101	49	15	10	445
	\$0	\$0	\$0	\$0	\$0	\$1,975	\$1,850	\$1,522	\$1,581	\$1,367	\$942	\$595	\$638	\$1,424
80-84	0	0	1	0	0	1	11	45	161	151	118	32	11	531
	\$0	\$0	\$0	\$0	\$0	*	\$2,004	\$1,509	\$1,683	\$1,348	\$1,148	\$870	\$743	\$1,392
85-89	0	0	0	0	0	0	1	6	62	138	194	131	17	549
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$1,047	\$1,646	\$1,316	\$1,141	\$1,028	\$916	\$1,210
90-94	0	0	0	0	0	1	0	0	17	50	146	121	39	374
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$1,494	\$1,170	\$1,082	\$1,060	\$1,009	\$1,100
95 & Over	0	0	0	0	0	0	0	0	1	1	31	40	38	111
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$834	\$1,014	\$1,186	\$1,028
Total	1	4	6	12	7	97	228	361	550	503	567	356	135	2,827
	* \$4,289	\$2,435	\$2,385	\$2,358	\$1,805	\$1,530	\$1,523	\$1,276	\$987	\$1,076	\$1,010	\$1,010	\$1,010	\$1,366
Average:	Age	79.9												
	Years Retired	25.7												

*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	0	1	0	0	1	1	1	0	0	0	0	0	0	4
	\$0	* \$0	\$0	\$0	*	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$776
50-54	0	0	0	0	0	1	1	3	0	0	0	0	0	5
	\$0	\$0	\$0	\$0	\$0	*	*	\$597	\$0	\$0	\$0	\$0	\$0	\$509
55-59	0	1	2	2	1	2	4	0	0	0	0	0	0	12
	\$0	* \$2,395	\$2,801	\$2,801	*	\$832	\$467	\$0	\$0	\$0	\$0	\$0	\$0	\$1,318
60-64	2	0	2	0	1	8	1	3	1	0	0	0	0	18
	\$1,336	\$0	\$909	\$0	*	\$1,048	*	\$694	*	\$0	\$0	\$0	\$0	\$937
65-69	0	0	1	4	2	18	9	4	0	0	0	0	0	38
	\$0	\$0	* \$1,838	\$1,838	\$1,296	\$1,118	\$761	\$330	\$0	\$0	\$0	\$0	\$0	\$1,060
70-74	1	2	2	0	2	9	9	6	4	0	0	0	0	35
	* \$1,655	\$3,486	\$0	\$0	\$985	\$1,023	\$1,145	\$731	\$852	\$0	\$0	\$0	\$0	\$1,174
75-79	0	0	0	0	2	6	14	7	4	0	0	0	0	33
	\$0	\$0	\$0	\$0	\$1,490	\$2,272	\$1,084	\$663	\$364	\$0	\$0	\$0	\$0	\$1,148
80-84	0	0	0	0	0	0	7	10	1	1	0	0	0	19
	\$0	\$0	\$0	\$0	\$0	\$0	\$983	\$874	*	*	\$0	\$0	\$0	\$871
85-89	0	0	0	0	0	0	2	1	4	0	0	0	0	7
	\$0	\$0	\$0	\$0	\$0	\$0	\$1,251	*	\$743	\$0	\$0	\$0	\$0	\$896
90-94	0	0	0	0	0	0	0	3	0	0	0	0	0	3
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,333	\$0	\$0	\$0	\$0	\$0	\$1,333
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	7	6	9	45	48	37	14	1	0	0	0	174
	\$1,406	\$1,031	\$2,235	\$2,159	\$1,283	\$1,195	\$942	\$750	\$623	*	\$0	\$0	\$0	\$1,060
Average:	Years Retired	Age												
	11.1	70.4												
*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	2	2	2	5	3	5	2	0	0	0	0	0	0	21
	\$188	\$441	\$334	\$366	\$265	\$422	\$591	\$0	\$0	\$0	\$0	\$0	\$0	\$374
50-54	0	5	3	2	6	4	1	0	0	0	0	0	0	21
	\$0	\$514	\$487	\$399	\$638	\$519	*	\$0	\$0	\$0	\$0	\$0	\$0	\$549
55-59	4	9	3	6	7	13	6	0	0	0	0	0	0	48
	\$406	\$642	\$1,032	\$905	\$285	\$432	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$519
60-64	0	6	11	17	8	25	8	4	0	0	0	0	0	79
	\$0	\$896	\$566	\$503	\$765	\$416	\$286	\$137	\$0	\$0	\$0	\$0	\$0	\$500
65-69	1	2	12	6	10	40	24	6	0	0	0	0	0	101
	*	\$315	\$685	\$527	\$681	\$619	\$291	\$253	\$0	\$0	\$0	\$0	\$0	\$531
70-74	0	0	2	1	0	24	13	4	0	0	0	0	0	44
	\$0	\$0	\$1,238	*	\$0	\$644	\$447	\$263	\$0	\$0	\$0	\$0	\$0	\$578
75-79	1	0	0	0	1	4	2	0	0	0	0	0	0	8
	*	\$0	\$0	\$0	*	\$847	\$542	\$0	\$0	\$0	\$0	\$0	\$0	\$791
80-84	0	0	0	0	0	5	1	2	0	0	0	0	0	8
	\$0	\$0	\$0	\$0	\$0	\$568	*	\$817	\$0	\$0	\$0	\$0	\$0	\$674
85-89	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	8	24	33	37	35	120	57	16	0	0	0	0	0	330
	\$591	\$635	\$671	\$551	\$578	\$556	\$359	\$297	\$0	\$0	\$0	\$0	\$0	\$529
Average:	Years Retired	Age												Males
	6.3	63.1												169
	6.3	63.1												Females
														161

Defined benefit portion only.
*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	1	0	1	1	2	2	0	0	0	0	0	0	7
	\$0	*	\$0	*	*	\$230	\$320	\$0	\$0	\$0	\$0	\$0	\$0	\$441
50-54	2	2	1	0	0	1	3	0	0	0	0	0	0	9
	\$385	\$254	*	\$0	\$0	*	\$289	\$0	\$0	\$0	\$0	\$0	\$0	\$422
55-59	1	4	2	1	4	9	6	0	0	0	0	0	0	27
	*	\$315	\$571	*	\$189	\$357	\$225	\$0	\$0	\$0	\$0	\$0	\$0	\$317
60-64	4	5	2	7	3	10	6	0	0	0	0	0	0	37
	\$871	\$397	\$543	\$334	\$615	\$547	\$327	\$0	\$0	\$0	\$0	\$0	\$0	\$491
65-69	0	2	4	10	11	34	16	0	0	0	0	0	0	77
	\$0	\$717	\$851	\$512	\$494	\$588	\$353	\$0	\$0	\$0	\$0	\$0	\$0	\$533
70-74	0	0	2	3	3	30	25	3	0	0	0	0	0	66
	\$0	\$0	\$669	\$865	\$803	\$557	\$587	\$315	\$0	\$0	\$0	\$0	\$0	\$586
75-79	0	0	0	1	0	17	30	1	0	0	0	0	0	49
	\$0	\$0	\$0	*	\$0	\$484	\$548	*	\$0	\$0	\$0	\$0	\$0	\$523
80-84	0	0	1	0	0	1	9	2	0	0	0	0	0	13
	\$0	\$0	*	\$0	\$0	*	\$600	\$644	\$0	\$0	\$0	\$0	\$0	\$778
85-89	0	0	0	0	0	3	0	1	0	0	0	0	0	4
	\$0	\$0	\$0	\$0	\$0	\$606	\$0	*	\$0	\$0	\$0	\$0	\$0	\$554
90-94	0	0	0	0	0	0	1	0	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	*
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	7	14	12	23	22	107	98	7	0	0	0	0	0	290
	\$626	\$424	\$854	\$522	\$490	\$539	\$480	\$465	\$0	\$0	\$0	\$0	\$0	\$522
Average:	Years Retired	Age	68.1	Males	125	Females	165							
		Years Retired	7.8											
		*Monthly benefit omitted for privacy reasons.												

Age and Years Retired Distribution of Survivors (Number of Survivors and Average Monthly Benefit)														
(Continued)														
SERS Plan 3														
Attained Age	Attained Years Retired													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 50	0	0	1	0	0	2	1	0	0	0	0	0	0	4
	\$0	\$0	*	\$0	\$0	\$144	*	\$0	\$0	\$0	\$0	\$0	\$0	\$181
50-54	1	2	2	2	0	0	0	0	0	0	0	0	0	7
	\$217	\$736	\$225	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$382
55-59	1	4	6	1	3	6	2	0	0	0	0	0	0	23
	\$415	\$285	\$285	*	\$239	\$280	\$186	\$0	\$0	\$0	\$0	\$0	\$0	\$290
60-64	3	5	3	1	2	14	4	0	0	0	0	0	0	32
	\$301	\$260	\$229	*	\$160	\$235	\$222	\$0	\$0	\$0	\$0	\$0	\$0	\$236
65-69	2	3	3	2	5	22	8	0	0	0	0	0	0	45
	\$200	\$305	\$494	\$373	\$366	\$311	\$197	\$0	\$0	\$0	\$0	\$0	\$0	\$306
70-74	0	3	3	7	3	29	11	0	0	0	0	0	0	56
	\$0	\$192	\$317	\$302	\$345	\$325	\$266	\$0	\$0	\$0	\$0	\$0	\$0	\$304
75-79	0	0	1	1	1	3	12	0	0	0	0	0	0	18
	\$0	\$0	*	*	*	\$319	\$215	\$0	\$0	\$0	\$0	\$0	\$0	\$238
80-84	0	0	0	1	0	3	3	0	0	0	0	0	0	7
	\$0	\$0	\$0	*	\$0	\$281	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$249
85-89	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	7	17	19	15	14	79	41	0	0	0	0	0	0	192
	\$254	\$287	\$357	\$303	\$294	\$295	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$284
Average:	Years Retired	Age	67.0					Males	95					
	Years Retired	Age	67.0					Females	97					

Defined benefit portion only.
*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Survivors (Number of Survivors and Average Monthly Benefit)															
(Continued)															
PSERS Plan 2															
Attained Age	Attained Years Retired														
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total	
Under 50	0	0	0	0	0	1	0	0	0	0	0	0	0	1	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
50-54	0	1	0	1	0	0	0	0	0	0	0	0	0	*	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
55-59	0	*	0	0	0	0	0	0	0	0	0	0	0	2	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$472	
60-64	0	1	0	0	0	1	0	0	0	0	0	0	0	0	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
65-69	0	*	0	0	0	*	0	0	0	0	0	0	0	2	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$262	
70-74	0	1	0	0	0	0	0	0	0	0	0	0	0	1	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
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	
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	3	0	1	0	2	0	0	0	0	0	0	0	6	
	\$0	\$475	\$0	\$0	\$0	\$78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$320	
Average:		Age	57.2											Males	0
		Years Retired	2.9											Females	6

*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	0	0	1	0	1	1	0	3
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	*	*	*	\$0
50-54	0	0	0	0	1	1	0	1	2	1	1	0	0	7
	\$0	\$0	\$0	\$0	*	*	\$0	\$2,839	\$2,839	*	*	\$0	\$0	\$3,870
55-59	0	0	0	0	0	0	3	8	5	5	2	1	0	24
	\$0	\$0	\$0	\$0	\$0	\$0	\$3,646	\$3,406	\$3,576	\$3,010	\$2,914	*	\$0	\$3,301
60-64	0	0	0	1	0	2	8	10	17	11	10	6	2	67
	\$0	\$0	\$0	*	\$0	\$4,141	\$4,680	\$4,102	\$3,342	\$2,989	\$2,910	\$2,819	\$1,996	\$3,441
65-69	0	0	0	1	0	2	6	21	36	20	19	20	3	128
	\$0	\$0	\$0	*	\$0	\$8,391	\$4,020	\$3,853	\$3,783	\$3,316	\$3,325	\$3,155	\$4,085	\$3,652
70-74	0	0	0	0	0	2	4	16	32	30	45	20	9	158
	\$0	\$0	\$0	\$0	\$0	\$5,914	\$5,338	\$4,507	\$3,694	\$3,467	\$3,065	\$2,954	\$3,021	\$3,492
75-79	0	0	0	0	0	0	0	5	16	35	40	31	22	149
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,982	\$4,540	\$4,225	\$2,942	\$3,427	\$3,039	\$3,598
80-84	0	0	0	0	0	0	0	3	8	22	43	49	26	151
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,528	\$3,374	\$4,089	\$3,108	\$3,364	\$2,752	\$3,315
85-89	0	0	0	0	0	0	0	0	0	6	21	50	38	115
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,517	\$3,469	\$3,643	\$3,028	\$3,454
90-94	0	0	0	0	0	0	0	0	0	3	9	23	25	60
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,319	\$3,264	\$3,407	\$2,995	\$3,210
95 & Over	0	0	0	0	0	0	0	0	0	1	1	5	11	18
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$3,255	\$2,982	\$3,077
Total	0	0	0	2	1	7	21	64	117	134	192	206	136	880
	\$0	\$0	\$0	\$4,328	\$6,038	\$4,469	\$4,130	\$3,733	\$3,727	\$3,107	\$3,348	\$2,975	\$2,975	\$3,456

Average: Age 76.3
Years Retired 30.9
*Monthly benefit omitted for privacy reasons.

Males 8
Females 872

**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	0	0	2	1	0	0	0	3
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,202	*	\$0	\$0	\$0	\$1,676
50-54	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	5	3	6	0	0	4	2	20
	\$0	\$0	\$0	\$0	\$0	\$4,390	\$2,907	\$3,433	\$3,433	\$0	\$0	\$2,362	\$972	\$3,133
60-64	0	0	0	0	1	2	5	11	6	4	3	1	0	33
	\$0	\$0	\$0	\$0	\$0	\$7,731	\$3,848	\$4,050	\$3,501	\$3,655	\$3,173	*	\$0	\$4,069
65-69	0	0	0	0	0	0	7	23	11	15	12	7	4	79
	\$0	\$0	\$0	\$0	\$0	\$0	\$4,339	\$4,291	\$3,997	\$3,352	\$3,361	\$3,425	\$2,840	\$3,785
70-74	0	0	0	0	1	1	4	8	38	24	14	12	9	111
	\$0	\$0	\$0	\$0	\$0	\$3,737	\$4,117	\$4,081	\$4,081	\$3,408	\$3,716	\$2,868	\$3,151	\$3,727
75-79	0	0	0	0	0	0	0	7	20	19	27	15	15	103
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,732	\$3,988	\$3,998	\$3,469	\$3,308	\$3,469	\$3,730
80-84	0	0	0	0	0	0	0	1	3	18	38	40	37	137
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$4,137	\$3,874	\$3,528	\$3,576	\$3,329	\$3,550
85-89	0	0	0	0	0	0	0	0	0	8	21	57	41	127
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,999	\$4,054	\$3,959	\$3,277	\$3,820
90-94	0	0	0	0	0	0	0	0	0	1	8	16	44	69
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$4,114	\$4,188	\$3,641	\$3,908
95 & Over	0	0	0	0	0	0	0	0	0	0	0	10	12	22
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,719	\$3,419	\$3,555
Total	0	0	0	0	2	3	21	54	86	90	123	162	164	705
	\$0	\$0	\$0	\$0	\$7,077	\$7,608	\$4,120	\$4,170	\$3,898	\$3,828	\$3,639	\$3,660	\$3,369	\$3,718

Average: Age 78.5
Years Retired 31.8

*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	3	0	1	3	21	2	0	0	0	0	0	0	0	30
	\$0	\$971	\$0	*	\$1,063	\$954	\$2,763	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,088
50-54	0	2	1	1	2	8	2	0	0	0	0	0	0	0	16
	\$0	\$2,300	*	*	\$5,385	\$1,833	\$1,776	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,295
55-59	0	1	2	3	2	19	9	0	0	0	0	0	0	0	36
	\$0	*	\$3,343	\$1,813	\$2,845	\$1,681	\$1,658	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,926
60-64	0	0	0	1	0	9	8	1	0	0	0	0	0	0	19
	\$0	\$0	\$0	*	\$0	\$1,223	\$1,838	*	\$0	\$0	\$0	\$0	\$0	\$0	\$1,629
65-69	0	0	0	0	1	6	5	0	0	0	0	0	0	0	12
	\$0	\$0	\$0	\$0	*	\$2,380	\$1,765	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,069
70-74	0	0	0	0	0	1	2	2	0	0	0	0	0	0	5
	\$0	\$0	\$0	\$0	\$0	*	\$1,549	\$1,670	\$0	\$0	\$0	\$0	\$0	\$0	\$1,784
75-79	0	0	0	0	0	1	1	1	1	*	0	0	0	0	4
	\$0	\$0	\$0	\$0	\$0	*	*	*	*	\$0	\$0	\$0	\$0	\$0	\$882
80-84	0	0	0	0	0	0	1	1	0	0	0	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$1,710
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	6	3	6	8	65	30	5	1	0	0	0	0	0	124
	\$0	\$2,027	\$2,777	\$2,075	\$2,671	\$1,455	\$1,798	\$1,424	*	\$0	\$0	\$0	\$0	\$0	\$1,696

Average: Age 56.2
Years Retired 7.3

*Monthly benefit omitted for privacy reasons.

Males 3
Females 121

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

(Continued)

LEOFF Plan 2

Attained Age	Attained Years Retired											Total		
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34		35-39	40 & Over
Under 50	0	1	2	1	3	4	0	0	0	0	0	0	0	11
	\$0	\$2,983	\$1,610	\$2,254	\$2,254	\$2,254	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,166
50-54	1	1	2	0	2	5	2	0	0	0	0	0	0	13
	\$1,795	\$1,795	\$2,948	\$0	\$2,432	\$2,432	\$2,115	\$0	\$0	\$0	\$0	\$0	\$0	\$2,133
55-59	1	1	0	1	2	8	2	0	0	0	0	0	0	15
	\$0	\$0	\$0	\$3,832	\$3,800	\$3,800	\$1,613	\$0	\$0	\$0	\$0	\$0	\$0	\$3,569
60-64	1	1	2	1	0	6	4	1	1	0	0	0	0	17
	\$4,180	\$4,180	\$0	\$2,456	\$2,456	\$2,728	\$2,728	\$0	\$0	\$0	\$0	\$0	\$0	\$2,902
65-69	0	1	0	0	2	3	2	0	0	0	0	0	0	8
	\$0	\$0	\$0	\$6,032	\$3,983	\$3,983	\$3,052	\$0	\$0	\$0	\$0	\$0	\$0	\$4,008
70-74	0	0	0	0	1	1	0	0	1	0	0	0	0	3
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,503
75-79	0	0	1	0	0	0	0	0	2	1	0	0	0	4
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$841	\$0	\$0	\$0	\$0	\$1,368
80-84	0	0	0	0	0	0	0	0	1	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	1	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	3	5	7	3	10	27	10	1	6	1	0	0	0	73
	\$3,286	\$2,998	\$2,979	\$2,771	\$3,140	\$3,015	\$2,447	\$0	\$824	\$0	\$0	\$0	\$0	\$2,722

Average: Age 58.3
Years Retired 7.1
*Monthly benefit omitted for privacy reasons.

Males 1
Females 72

Age and Years Retired Distribution of Survivors (Number of Survivors and Average Monthly Benefit)														
(Continued)														
WSPRS Plan 1														
Attained Age	Attained Years Retired													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 50	1	0	1	0	1	2	1	2	0	0	0	0	0	8
	*	\$0	*	\$0	\$3,148	*	\$3,221	\$0	\$0	\$0	\$0	\$0	\$0	\$3,253
50-54	0	0	0	0	0	3	0	0	1	1	0	0	0	5
	\$0	\$0	\$0	\$0	\$4,097	\$0	\$0	\$0	*	*	\$0	\$0	\$0	\$3,291
55-59	0	0	0	0	0	2	1	0	0	1	0	0	0	4
	\$0	\$0	\$0	\$0	\$4,045	*	\$0	\$0	\$0	*	\$0	\$0	\$0	\$3,374
60-64	0	0	0	0	0	1	1	1	3	2	1	0	0	9
	\$0	\$0	\$0	\$0	\$0	*	*	*	\$2,381	\$2,419	*	\$0	\$0	\$2,874
65-69	0	0	0	0	0	0	8	3	12	3	1	2	1	30
	\$0	\$0	\$0	\$0	\$0	\$0	\$3,884	\$2,710	\$3,241	\$3,602	*	\$1,210	*	\$3,123
70-74	0	0	0	1	0	1	0	2	10	3	3	0	1	21
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$2,504	\$2,715	\$1,890	\$2,130	\$0	*	\$2,423
75-79	0	0	0	0	0	1	0	3	5	5	11	3	1	29
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$2,886	\$3,035	\$3,015	\$2,282	\$1,391	*	\$2,481
80-84	0	0	0	0	0	1	1	1	0	8	12	0	1	24
	\$0	\$0	\$0	\$0	\$0	*	*	*	\$0	\$2,857	\$2,346	\$0	*	\$2,544
85-89	0	0	0	0	1	0	1	0	1	0	4	4	2	13
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	*	\$0	\$2,705	\$1,243	\$1,080	\$2,130
90-94	0	0	0	0	0	0	0	0	0	0	1	4	1	6
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$1,799	*	\$1,825
95 & Over	0	0	0	0	0	0	0	0	0	1	0	0	6	7
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$872	\$1,020
Total	1	0	1	1	2	11	13	12	32	24	33	13	13	156
	*	\$0	*	*	\$3,148	\$3,575	\$3,740	\$2,895	\$2,945	\$2,695	\$2,343	\$1,443	\$911	\$2,598
Average:	Age	73.4							Males	2				
	Years Retired	25.3							Females	154				

*Monthly benefit omitted for privacy reasons.

Historical Data

Please see the [Historical Data](#) web page for tables summarizing valuation statistics by retirement system and valuation period.

Glossary

See the [Glossary](#) on our website.



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2015 Actuarial Valuation