

Historical Data

Historical Data												
(Dollars in millions)	2013		2012		2011		2010		2009		2008	
PERS	Plan 1	Plan 2/3 ¹										
Contribution Information												
Employer Rate	12.29%	12.29%	9.15%	9.15%	9.03%	9.03%	8.41%	8.41%	8.45%	8.45%	5.84%	5.84%
Employee Rate	6.00%	7.00%	6.00%	4.83%	6.00%	4.92%	6.00%	4.91%	6.00%	4.59%	6.00%	4.45%
Funded Status												
Projected Unit Credit Liability	\$12,884	\$23,798	\$12,368	\$20,347	\$12,567	\$18,815	\$12,531	\$17,272	\$13,945	\$15,701	\$13,915	\$14,065
Market Value of Assets	\$7,347	\$23,459	\$7,374	\$20,678	\$8,178	\$20,097	\$7,624	\$16,367	\$7,565	\$14,177	\$10,646	\$17,661
Actuarial Value of Assets	\$8,053	\$24,335	\$8,521	\$22,653	\$8,883	\$20,997	\$9,293	\$19,474	\$9,776	\$18,260	\$9,853	\$16,693
Unfunded Liability	\$4,831	(\$537)	\$3,847	(\$2,306)	\$3,684	(\$2,182)	\$3,238	(\$2,202)	\$4,169	(\$2,560)	\$4,062	(\$2,627)
Funded Ratio	62.5%	102.3%	68.9%	111.3%	70.7%	111.6%	74.2%	112.7%	70.1%	116.3%	70.8%	118.7%
Participant Data												
Number of Actives	5,653	145,053	6,635	143,955	7,733	144,684	9,007	147,519	10,354	148,881	11,663	150,005
Total Annual Salaries	\$318	\$8,339	\$371	\$8,193	\$432	\$8,148	\$507	\$8,206	\$580	\$8,132	\$639	\$7,869
Number of Terminated Vested	1,384	29,663	1,594	28,921	1,789	28,136	1,979	26,881	2,125	25,949	2,271	24,996
Number of Terminated, Not Vested	3,810	97,381	4,042	95,834	4,225	94,340	4,412	92,421	4,563	90,339	4,696	87,437
Number of Retirees and Beneficiaries	51,860	33,468	52,672	29,570	53,264	26,099	53,742	23,157	54,147	20,710	54,581	18,541
Total Annual Benefits	\$1,177	\$491	\$1,169	\$401	\$1,152	\$331	\$1,113	\$268	\$1,074	\$219	\$1,036	\$179
Assumptions												
Valuation Interest Rate	7.90%	7.90%	7.90%	7.90%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
Salary Increase	4.03%	4.95%	4.05%	4.99%	4.31%	5.35%	4.32%	5.48%	4.33%	5.57%	4.58%	5.81%
Inflation ²	3.00%	3.00%	3.00%	3.00%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Growth in Membership	0.95%	0.95%	0.95%	0.95%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Actuarial Experience												
Return on Market Value	12.45%	12.34%	1.13%	1.42%	21.37%	21.16%	13.81%	13.13%	(23.16%)	(22.70%)	(1.08%)	(1.27%)
Return on Actuarial Value	5.24%	6.40%	6.25%	6.43%	6.36%	6.43%	4.71%	4.84%	6.63%	5.85%	9.62%	9.82%
Salary Increase	1.89%	2.86%	1.00%	2.00%	0.89%	1.93%	1.72%	2.66%	3.82%	4.72%	6.27%	8.46%
Inflation	2.54%	2.54%	3.17%	3.17%	0.78%	0.78%	0.44%	0.44%	4.48%	4.48%	3.79%	3.79%
Growth in Membership	(1.12%)	(1.12%)	(1.20%)	(1.20%)	(2.63%)	(2.63%)	(3.18%)	(3.18%)	(1.50%)	(1.50%)	2.31%	2.31%
COLA ³	\$2.06	2.54%-3%	\$2.00	3.00%	\$1.94	0.78%-3%	\$1.88	0.44%-3%	\$1.83	3.00%	\$1.73	3.00%

Note: See footnotes at the end of this section.

Historical Data
(Continued)

(Dollars in millions)

	2013		2012		2011		2010		2009		2008	
TRS	Plan 1	Plan 2/3 ¹	Plan 1	Plan 2/3 ¹	Plan 1	Plan 2/3 ¹						
Contribution Information												
Employer Rate	14.47%	14.47%	10.68%	10.68%	10.21%	10.21%	9.18%	9.18%	11.95%	11.95%	6.77%	6.77%
Employee Rate	6.00%	6.79%	6.00%	4.95%	6.00%	4.96%	6.00%	4.80%	6.00%	4.68%	6.00%	3.96%
Funded Status												
Projected Unit Credit Liability	\$9,449	\$8,016	\$9,058	\$6,799	\$9,258	\$6,299	\$9,231	\$5,708	\$10,838	\$5,213	\$10,794	\$4,529
Market Value of Assets	\$6,127	\$8,109	\$6,189	\$7,087	\$6,902	\$6,839	\$6,402	\$5,547	\$6,312	\$4,789	\$8,936	\$6,035
Actuarial Value of Assets	\$6,717	\$8,406	\$7,145	\$7,758	\$7,485	\$7,141	\$7,791	\$6,593	\$8,146	\$6,160	\$8,262	\$5,681
Unfunded Liability	\$2,732	(\$390)	\$1,914	(\$959)	\$1,773	(\$842)	\$1,439	(\$886)	\$2,692	(\$947)	\$2,532	(\$1,152)
Funded Ratio	71.1%	104.9%	78.9%	114.1%	80.8%	113.4%	84.4%	115.5%	75.2%	118.2%	76.5%	125.4%
Participant Data												
Number of Actives	2,393	63,542	3,019	62,338	3,740	62,463	4,591	61,734	5,204	62,184	6,061	60,463
Total Annual Salaries	\$183	\$4,223	\$229	\$4,077	\$284	\$4,085	\$344	\$3,966	\$389	\$3,957	\$432	\$3,621
Number of Terminated Vested	391	9,432	477	9,068	581	8,623	700	8,249	841	7,817	959	7,739
Number of Terminated, Not Vested	453	4,812	505	4,626	530	4,288	558	4,018	590	3,804	615	3,585
Number of Retirees and Beneficiaries	35,912	8,308	36,054	6,864	36,118	5,591	36,015	4,555	36,032	3,895	35,879	3,271
Total Annual Benefits	\$888	\$119	\$877	\$94	\$864	\$74	\$830	\$57	\$805	\$46	\$774	\$37
Assumptions												
Valuation Interest Rate	7.90%	7.90%	7.90%	7.90%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
Salary Increase	3.93%	5.27%	3.95%	5.33%	4.21%	5.62%	4.21%	5.76%	4.22%	5.84%	4.49%	6.14%
Inflation ²	3.00%	3.00%	3.00%	3.00%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Growth in Membership	0.80%	0.80%	0.80%	0.80%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%
Actuarial Experience												
Return on Market Value	12.43%	12.35%	1.14%	1.43%	21.35%	21.17%	13.71%	13.11%	(23.15%)	(22.79%)	(1.06%)	(1.20%)
Return on Actuarial Value	5.26%	6.43%	6.28%	6.46%	6.39%	6.47%	4.74%	4.90%	6.66%	5.94%	8.33%	9.28%
Salary Increase	1.35%	2.55%	(0.43%)	0.54%	1.53%	2.44%	0.41%	1.14%	5.43%	6.80%	5.92%	6.49%
Inflation	2.54%	2.54%	3.17%	3.17%	0.78%	0.78%	0.44%	0.44%	4.48%	4.48%	3.79%	3.79%
Growth in Membership	(0.40%)	(0.40%)	(1.28%)	(1.28%)	(0.18%)	(0.18%)	(0.30%)	(0.30%)	1.30%	1.30%	2.44%	2.44%
COLA ³	\$2.06	2.54%-3%	\$2.00	3.00%	\$1.94	0.78%-3%	\$1.88	0.44%-3%	\$1.83	3.00%	\$1.73	3.00%

Note: See footnotes at the end of this section.

Historical Data
(Continued)

(Dollars in millions)

	2013		2012		2011		2010		2009		2008	
SERS	Plan 1	Plan 2/3 ¹										
Contribution Information												
Employer Rate	N/A	12.88%	N/A	9.80%	N/A	9.64%	N/A	8.76%	N/A	8.83%	N/A	5.79%
Employee Rate	N/A	6.70%	N/A	4.59%	N/A	4.64%	N/A	4.37%	N/A	4.08%	N/A	3.51%
Funded Status												
Projected Unit Credit Liability	N/A	\$3,273	N/A	\$2,820	N/A	\$2,607	N/A	\$2,368	N/A	\$2,163	N/A	\$1,906
Market Value of Assets	N/A	\$3,212	N/A	\$2,827	N/A	\$2,746	N/A	\$2,237	N/A	\$1,944	N/A	\$2,443
Actuarial Value of Assets	N/A	\$3,335	N/A	\$3,100	N/A	\$2,872	N/A	\$2,664	N/A	\$2,503	N/A	\$2,303
Unfunded Liability	N/A	(\$62)	N/A	(\$280)	N/A	(\$265)	N/A	(\$296)	N/A	(\$340)	N/A	(\$397)
Funded Ratio	N/A	101.9%	N/A	109.9%	N/A	110.2%	N/A	112.5%	N/A	115.7%	N/A	120.8%
Participant Data												
Number of Actives	N/A	52,295	N/A	51,558	N/A	52,332	N/A	52,339	N/A	52,474	N/A	51,774
Total Annual Salaries	N/A	\$1,514	N/A	\$1,479	N/A	\$1,490	N/A	\$1,475	N/A	\$1,467	N/A	\$1,380
Number of Terminated Vested	N/A	11,588	N/A	10,920	N/A	10,262	N/A	9,700	N/A	9,193	N/A	8,600
Number of Terminated, Not Vested	N/A	8,861	N/A	8,143	N/A	7,317	N/A	6,668	N/A	5,976	N/A	5,383
Number of Retirees and Beneficiaries	N/A	9,079	N/A	7,651	N/A	6,428	N/A	5,384	N/A	4,629	N/A	3,873
Total Annual Benefits	N/A	\$67	N/A	\$54	N/A	\$44	N/A	\$35	N/A	\$29	N/A	\$23
Assumptions												
Valuation Interest Rate	N/A	7.90%	N/A	7.90%	N/A	8.00%	N/A	8.00%	N/A	8.00%	N/A	8.00%
Salary Increase	N/A	5.05%	N/A	5.07%	N/A	5.37%	N/A	5.50%	N/A	5.59%	N/A	5.84%
Inflation ²	N/A	3.00%	N/A	3.00%	N/A	3.50%	N/A	3.50%	N/A	3.50%	N/A	3.50%
Growth in Membership	N/A	0.95%	N/A	0.95%	N/A	1.25%	N/A	1.25%	N/A	1.25%	N/A	1.25%
Actuarial Experience												
Return on Market Value	N/A	12.36%	N/A	1.42%	N/A	21.19%	N/A	13.14%	N/A	(22.85%)	N/A	(1.26%)
Return on Actuarial Value	N/A	6.37%	N/A	6.42%	N/A	6.42%	N/A	4.87%	N/A	5.99%	N/A	9.85%
Salary Increase	N/A	3.72%	N/A	2.26%	N/A	3.02%	N/A	2.47%	N/A	7.27%	N/A	8.34%
Inflation	N/A	2.54%	N/A	3.17%	N/A	0.78%	N/A	0.44%	N/A	4.48%	N/A	3.79%
Growth in Membership	N/A	(0.07%)	N/A	(1.48%)	N/A	(0.01%)	N/A	1.09%	N/A	1.35%	N/A	1.87%
COLA ³	N/A	2.54%-3%	N/A	3.00%	N/A	0.78%-3%	N/A	0.44%-3%	N/A	3.00%	N/A	3.00%

Note: See footnotes at the end of this section.

Historical Data (Continued)												
(Dollars in millions)	2013		2012		2011		2010		2009		2008	
PSERS	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2
Contribution Information												
Employer Rate	N/A	12.07%	N/A	10.28%	N/A	10.22%	N/A	9.71%	N/A	10.11%	N/A	7.73%
Employee Rate	N/A	6.89%	N/A	6.07%	N/A	6.22%	N/A	6.32%	N/A	6.36%	N/A	6.45%
Funded Status												
Projected Unit Credit Liability	N/A	\$180	N/A	\$135	N/A	\$107	N/A	\$80	N/A	\$54	N/A	\$30
Market Value of Assets	N/A	\$226	N/A	\$174	N/A	\$143	N/A	\$93	N/A	\$56	N/A	\$37
Actuarial Value of Assets	N/A	\$224	N/A	\$180	N/A	\$141	N/A	\$103	N/A	\$69	N/A	\$39
Unfunded Liability	N/A	(\$44)	N/A	(\$45)	N/A	(\$34)	N/A	(\$23)	N/A	(\$15)	N/A	(\$8)
Funded Ratio	N/A	124.4%	N/A	133.6%	N/A	131.7%	N/A	128.5%	N/A	128.1%	N/A	127.4%
Participant Data												
Number of Actives	N/A	4,513	N/A	4,250	N/A	4,187	N/A	4,210	N/A	4,340	N/A	3,981
Total Annual Salaries	N/A	\$253	N/A	\$238	N/A	\$233	N/A	\$227	N/A	\$223	N/A	\$200
Number of Terminated Vested	N/A	119	N/A	60	N/A	1	N/A	0	N/A	0	N/A	0
Number of Terminated, Not Vested	N/A	1,383	N/A	1,329	N/A	1,210	N/A	1,075	N/A	762	N/A	397
Number of Retirees and Beneficiaries	N/A	43	N/A	27	N/A	15	N/A	7	N/A	2	N/A	1
Total Annual Benefits	N/A	\$0	N/A	\$0	N/A	\$0	N/A	\$0	N/A	\$0	N/A	\$0
Assumptions												
Valuation Interest Rate	N/A	7.90%	N/A	7.90%	N/A	8.00%	N/A	8.00%	N/A	8.00%	N/A	8.00%
Salary Increase	N/A	5.58%	N/A	5.78%	N/A	6.39%	N/A	6.83%	N/A	7.02%	N/A	6.65%
Inflation ²	N/A	3.00%	N/A	3.00%	N/A	3.50%	N/A	3.50%	N/A	3.50%	N/A	3.50%
Growth in Membership	N/A	0.95%	N/A	0.95%	N/A	1.25%	N/A	1.25%	N/A	1.25%	N/A	1.25%
Actuarial Experience												
Return on Market Value	N/A	12.06%	N/A	1.80%	N/A	20.35%	N/A	10.82%	N/A	(19.25%)	N/A	(3.73%)
Return on Actuarial Value	N/A	7.48%	N/A	7.22%	N/A	7.38%	N/A	4.91%	N/A	3.69%	N/A	6.64%
Salary Increase	N/A	2.96%	N/A	2.16%	N/A	3.28%	N/A	4.63%	N/A	4.86%	N/A	12.52%
Inflation	N/A	2.54%	N/A	3.17%	N/A	0.78%	N/A	0.44%	N/A	4.48%	N/A	3.79%
Growth in Membership	N/A	7.79%	N/A	1.50%	N/A	(0.55%)	N/A	5.75%	N/A	9.02%	N/A	44.50%
COLA ³	N/A	2.54%-3%	N/A	3.00%	N/A	0.78%-3%	N/A	0.44%-3%	N/A	3.00%	N/A	3.00%

Note: See footnotes at the end of this section.

Historical Data
(Continued)

<i>(Dollars in millions)</i>	2013		2012		2011		2010 ⁴		2009		2008	
LEOFF	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2
Contribution Information												
Employer Rate	0.00%	4.78%	0.00%	4.64%	0.00%	4.54%	0.00%	4.54%	0.00%	4.44%	0.00%	4.34%
State Rate	0.00%	3.19%	0.00%	3.10%	0.00%	3.03%	0.00%	3.03%	0.00%	2.96%	0.00%	2.89%
Employee Rate	0.00%	7.97%	0.00%	7.74%	0.00%	7.57%	0.00%	7.57%	0.00%	7.40%	0.00%	7.23%
Funded Status												
Projected Unit Credit Liability	\$4,410	\$6,859	\$4,121	\$6,071	\$4,135	\$5,576	\$4,381	\$5,078	\$4,477	\$4,349	\$4,354	\$3,786
Market Value of Assets	\$5,140	\$7,637	\$4,903	\$6,640	\$5,185	\$6,366	\$4,585	\$5,081	\$4,355	\$4,309	\$6,035	\$5,315
Actuarial Value of Assets	\$5,516	\$7,862	\$5,562	\$7,222	\$5,565	\$6,621	\$5,561	\$6,043	\$5,612	\$5,564	\$5,592	\$5,053
Unfunded Liability	(\$1,107)	(\$1,003)	(\$1,440)	(\$1,150)	(\$1,430)	(\$1,044)	(\$1,180)	(\$965)	(\$1,135)	(\$1,215)	(\$1,238)	(\$1,266)
Funded Ratio	125.1%	114.6%	134.9%	118.9%	134.6%	118.7%	126.9%	119.0%	125.4%	127.9%	128.4%	133.4%
Participant Data												
Number of Actives	143	16,687	186	16,720	250	16,805	301	16,775	356	16,951	421	16,626
Total Annual Salaries	\$15	\$1,597	\$19	\$1,560	\$25	\$1,535	\$29	\$1,490	\$33	\$1,443	\$37	\$1,345
Number of Terminated Vested	1	698	0	689	1	655	1	781	2	672	1	649
Number of Terminated, Not Vested	35	1,565	41	1,558	44	1,617	46	1,707	54	1,663	55	1,531
Number of Retirees and Beneficiaries	7,729	2,782	7,845	2,344	7,932	2,015	8,008	1,639	8,087	1,367	8,134	1,134
Total Annual Benefits	\$356	\$105	\$350	\$82	\$340	\$65	\$339	\$49	\$338	\$38	\$322	\$29
Assumptions												
Valuation Interest Rate	7.90%	7.50%	7.90%	7.50%	8.00%	7.50%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
Salary Increase	3.75%	5.30%	3.75%	5.43%	4.00%	5.61%	4.01%	6.55%	4.01%	6.61%	4.26%	6.61%
Inflation ²	3.00%	3.00%	3.00%	3.00%	3.50%	3.00%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Growth in Membership	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Actuarial Experience												
Return on Market Value	12.41%	12.31%	1.23%	1.45%	21.29%	21.08%	13.59%	12.99%	(23.14%)	(22.64%)	(1.11%)	(1.33%)
Return on Actuarial Value	5.66%	6.41%	6.28%	6.25%	6.35%	6.15%	5.24%	4.84%	6.38%	5.72%	11.82%	11.04%
Salary Increase	1.37%	3.91%	1.48%	3.22%	1.31%	3.48%	3.45%	5.35%	5.27%	6.69%	4.66%	7.65%
Inflation	2.54%	2.54%	3.17%	3.17%	0.78%	0.78%	0.44%	0.44%	4.48%	4.48%	3.79%	3.79%
Growth in Membership	(1.32%)	(1.32%)	(0.87%)	(0.87%)	(0.12%)	(0.12%)	0.17%	0.17%	1.53%	1.53%	2.62%	2.62%
COLA ³	2.54%	2.54%-3%	3.17%	3.00%	0.78%	0.78%-3%	0.44%	0.44%-3%	4.48%	3.00%	3.79%	3.00%

Note: See footnotes at the end of this section.

Historical Data
(Continued)

<i>(Dollars in millions)</i>	2013		2012		2011		2010		2009		2008	
WSPRS	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2
Contribution Information												
Employer Rate	8.79%	8.79%	7.76%	7.76%	7.63%	7.63%	7.71%	7.71%	7.93%	7.93%	6.27%	6.27%
Employee Rate	7.19%	7.19%	6.44%	6.44%	6.31%	6.31%	6.39%	6.39%	6.61%	6.61%	4.95%	4.95%
Funded Status												
Projected Unit Credit Liability	\$959	N/A	\$859	N/A	\$829	N/A	\$782	N/A	\$759	N/A	\$719	N/A
Market Value of Assets	\$956	N/A	\$879	N/A	\$895	N/A	\$764	N/A	\$698	N/A	\$932	N/A
Actuarial Value of Assets	\$1,009	N/A	\$982	N/A	\$949	N/A	\$920	N/A	\$900	N/A	\$870	N/A
Unfunded Liability	(\$50)	N/A	(\$123)	N/A	(\$120)	N/A	(\$137)	N/A	(\$142)	N/A	(\$150)	N/A
Funded Ratio	105.3%	N/A	114.3%	N/A	114.5%	N/A	117.5%	N/A	118.7%	N/A	120.9%	N/A
Participant Data												
Number of Actives	657	409	712	354	767	315	806	281	830	264	851	234
Total Annual Salaries	\$54	\$27	\$57	\$23	\$61	\$20	\$65	\$18	\$67	\$17	\$65	\$13
Number of Terminated Vested	70	10	71	8	66	6	66	6	69	4	61	2
Number of Terminated, Not Vested	18	14	18	13	19	11	20	8	22	10	22	7
Number of Disabled Members ⁵	49	0	49	0	51	0	53	0	53	0	55	0
Number of Retirees and Beneficiaries	964	0	915	0	875	0	851	0	834	0	831	0
Total Annual Benefits	\$45	\$0	\$41	\$0	\$39	\$0	\$37	\$0	\$35	\$0	\$33	\$0
Assumptions												
Valuation Interest Rate	7.90%	N/A	7.90%	N/A	8.00%	N/A	8.00%	N/A	8.00%	N/A	8.00%	N/A
Salary Increase	5.09%	N/A	5.01%	N/A	5.22%	N/A	5.26%	N/A	5.35%	N/A	5.47%	N/A
Inflation ²	3.00%	N/A	3.00%	N/A	3.50%	N/A	3.50%	N/A	3.50%	N/A	3.50%	N/A
Growth in Membership	0.95%	N/A	0.95%	N/A	1.25%	N/A	1.25%	N/A	1.25%	N/A	1.25%	N/A
Actuarial Experience												
Return on Market Value	12.37%	N/A	1.31%	N/A	21.23%	N/A	13.39%	N/A	(22.98%)	N/A	(1.17%)	N/A
Return on Actuarial Value	5.99%	N/A	6.34%	N/A	6.38%	N/A	5.07%	N/A	6.18%	N/A	11.60%	N/A
Salary Increase	3.10%	N/A	2.33%	N/A	1.20%	N/A	1.23%	N/A	5.86%	N/A	7.86%	N/A
Inflation	2.54%	N/A	3.17%	N/A	0.78%	N/A	0.44%	N/A	4.48%	N/A	3.79%	N/A
Growth in Membership	(1.72%)	N/A	(1.60%)	N/A	(1.21%)	N/A	0.18%	N/A	0.83%	N/A	4.63%	N/A
COLA ³	2.54%-3%	N/A	3.00%	N/A	0.78%-3%	N/A	0.44%-3%	N/A	3.00%	N/A	3.00%	N/A

Note: See footnotes at the end of this section.

Footnotes for Historical Data Section

¹Plan 3 members do not contribute to the defined benefit plan.

²Based on the assumption for prior year's CPI: Urban Wage Earners & Clerical Workers, Seattle- Tacoma-Bremerton, WA - All Items.

³Eligible PERS 1 and TRS 1 members receive a Basic Minimum COLA that is a flat dollar amount per month, per year of service. The Uniform COLA was repealed under Chapter 362, Laws of 2011. The COLA for all other plans is a percentage increase in their monthly pension. For LEOFF 1, the COLA is exactly the CPI. All others are based on the CPI with a 3% maximum per year.

⁴LEOFF 2 values for 2010 were updated after the 2010 Actuarial Valuation Report was published.

⁵WSPRS Disability Benefits for members are provided outside of pension funds.