

# Washington State 2014 Actuarial Valuation



September  
2015





# Office of the State Actuary

*"Securing tomorrow's pensions today."*

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Letter of Introduction . . . . .	1
<b>I. Summary of Key Results . . . . .</b>	<b>3</b>
Intended Use . . . . .	5
Contribution Rates . . . . .	5
Contribution Rate-Setting Cycle . . . . .	6
Funding Policy . . . . .	6
Comments on 2014 Results . . . . .	7
Actuarial Liabilities . . . . .	7
Assets . . . . .	8
Funded Status . . . . .	8
Participant Data . . . . .	9
Key Assumptions . . . . .	9
<b>II. Actuarial Exhibits . . . . .</b>	<b>11</b>
Actuarial Certification Letter . . . . .	13
Contribution Rates . . . . .	15
Actuarial Liabilities . . . . .	18
Plan Assets . . . . .	25
Funded Status . . . . .	28
Actuarial Gains/Losses . . . . .	31
<b>III. Participant Data . . . . .</b>	<b>35</b>
Overview of System Membership . . . . .	37
Summary of Plan Participants . . . . .	40
<b>IV. Appendices . . . . .</b>	<b>43</b>
Actuarial Methods and Assumptions . . . . .	45
Summary of Plan Provisions . . . . .	46
Age/Service Distribution . . . . .	48
Age/Years Retired Distribution . . . . .	56
Historical Data . . . . .	77
Glossary . . . . .	80





# Office of the State Actuary

*"Securing tomorrow's pensions today."*

## **Letter of Introduction Report of the Combined Actuarial Valuation As of June 30, 2014**

September 2015

As required under Chapter 41.45 RCW, this report documents the results of an actuarial valuation of the following Washington State retirement systems.

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

The primary purpose of this valuation is to determine contribution requirements for the systems listed above for the plan year ending June 30, 2014, under the funding policy established by the Legislature. These contribution requirements are purely informational since, according to state law, this "off-cycle" valuation is not used to determine contribution rates. This valuation also provides information on the funding progress and developments in the plans over the past year.

This report is organized in the following four sections.

- ❖ Summary of Key Results.
- ❖ Actuarial Exhibits.
- ❖ Participant Data.
- ❖ Appendices.

The Summary of Key Results section provides a high-level summary of the valuation results for all systems combined. The next two sections of the report provide detailed actuarial asset and liability information and participant data for each system and plan separately. The Appendices provide 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](mailto:state.actuary@leg.wa.gov). We also invite you to visit our website ([osa.leg.wa.gov](http://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

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# I. Summary of Key Results

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## Intended Use

The purpose of this report is to develop contribution rates required to fund the Washington State retirement systems based on the funding policy described in this section. However, consistent with current law, this is not a rate-setting valuation so these results are informational only. This report provides information on the contribution rates, funding progress, and developments in the plans over the past year. This report also discloses the data, assumptions, and methods we used to develop the contribution rates. This report is not intended to satisfy the accounting requirements under the Governmental Accounting Standards Board (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 to the left shows contribution rates based on the 2014 valuation along with rates from the previous valuation. The **Actuarial Exhibits** section of this report shows how we developed these rates.

Contribution Rates				
	Plan 1		Plan 2/3	
	2014	2013	2014	2013
<b>PERS</b>				
Member*	6.00%	6.00%	7.26%	7.00%
Total Employer	12.48%	12.29%	12.48%	12.29%
<b>TRS</b>				
Member*	6.00%	6.00%	6.92%	6.79%
Total Employer	14.78%	14.47%	14.78%	14.47%
<b>SERS</b>				
Member*	N/A	N/A	6.96%	6.70%
Total Employer	N/A	N/A	13.07%	12.88%
<b>PSERS</b>				
Member	N/A	N/A	6.81%	6.89%
Total Employer	N/A	N/A	11.92%	12.07%
<b>LEOFF</b>				
Member	0.00%	0.00%	7.91%	7.97%
Employer	0.00%	0.00%	4.74%	4.78%
State	0.00%	0.00%	3.17%	3.19%
<b>WSPRS</b>				
Member	7.34%	7.19%	7.34%	7.19%
Employer (State)	10.82%	8.79%	10.82%	8.79%

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

No member or employer/state contributions are required for the Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) Plan 1 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.

During the 2014 Interim, the Pension Funding Council (PFC) and LEOFF Plan 2 Retirement Board (LEOFF 2 Board) adopted different rates than those calculated in the 2013 valuation. The PFC adopted contribution rates lower than the rates calculated in this valuation as part of a three-biennium phase-in. The LEOFF 2 Board adopted higher contribution rates that match the contribution rates collected over the 2013-15 Biennium. The adopted rates are shown in the **Actuarial Exhibits** section of this report and further information is available in the **Actuarial Certification Letter**.

## Contribution Rate-Setting Cycle

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

The PFC may adopt changes to contribution rates by an affirmative vote of at least four members. The basic rates adopted by the PFC will remain in place for

the ensuing biennium, subject to revision by the Legislature. The LEOFF 2 Board performs these duties for LEOFF 2 under the same cycle.

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

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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.

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 2014 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.

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 (MVA) was 18.89 percent and above the assumed rate. However, with the exception of PSERS and LEOFF 2, the rate of investment return on the actuarial (or smoothed) value of assets was lower than expected for the plan year. PERS 1, SERS 2/3, LEOFF 2, and WSPRS 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 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 Present Value of Accrued (Earned) Benefits identifies the portion of the present value of future benefits that has been "earned" as of the valuation date based on the Entry Age Normal (EAN) actuarial cost method. The UAAL represents the excess, if any, of the Present Value of Accrued Benefits at the valuation date over the Actuarial Value of Assets. In other words, the UAAL equals the present value

Actuarial Liabilities		
(Dollars in Millions)	2014	2013
<b>All Systems</b>		
Future Value of Fully Projected Benefits	\$587,020	\$559,013
Present Value of Fully Projected Benefits	93,654	88,888
Present Value of Accrued (Earned) Benefits*	78,800	74,050
Unfunded Actuarial Accrued Liability**	\$6,500	\$6,245
Valuation Interest Rate***	7.80%	7.80%
*Calculated using Entry Age Normal (EAN) cost method.		
**For PERS 1, TRS 1, and LEOFF 1.		
***7.50% in LEOFF 2.		

## I. Summary of Key Results

of benefits earned at the valuation date not covered by current actuarial assets.

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

Assets		
(Dollars in Millions)	2014	2013
<b>All Systems</b>		
Market Value of Assets	\$72,553	\$62,213
Actuarial Value of Assets	68,777	65,458
Contributions*	2,193	1,807
Disbursements	3,504	3,302
Investment Return	11,597	6,907
Other**	\$54	\$48
Rate of Return on Assets***	18.89%	12.36%

*\*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. Revised return for 2014.*

## 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) 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.

## Funded Status

The funded status helps readers evaluate the health of a pension plan. A history of funded status measured consistently over a defined period helps readers evaluate a plan's funding progress over time. The funded status represents the portion of the present value of earned benefits covered by today's actuarial assets. A plan with a 100 percent funded status has one dollar in actuarial assets for each dollar of earned (or accrued) liability at the valuation date. A plan 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 both Projected Unit Credit (PUC) and EAN cost methods. Please see the **Actuarial Exhibits** section of this report for more information on this reporting change.

The following table displays the funded status for all the systems combined. We provide

Funded Status		
(Dollars in Millions)	2014	2013
<b>All Systems</b>		
a. Entry Age Normal Liability	\$78,800	\$74,050
b. Projected Unit Credit Liability	73,793	\$69,828
c. Market Value of Assets	72,553	62,213
d. Deferred Gains/(Losses)	3,776	(3,245)
e. Actuarial Value of Assets (c-d)	68,777	65,458
Unfunded Liability - Entry Age Normal (a-e)	\$10,023	\$8,592
Entry Age Normal Funded Ratio (e/a)	87%	88%
Unfunded Liability - Projected Unit Credit (b-e)	\$5,016	\$4,370
Projected Unit Credit Funded Ratio (e/b)	93%	94%

*Note: Totals may not agree due to rounding.*

this table for summarization purposes only. Assets from an individual qualified retirement plan may not be used to fund benefits from another plan. See the **Actuarial Exhibits** section of this report for the funded status by system and plan. We also provide a history of PUC funded status in the **Actuarial Exhibits** section.

## Participant Data

The next table summarizes participant data used in the actuarial valuation for the plan year ending June 30, 2014, 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	2014	2013
<b>Active Members</b>		
Number	296,293	291,345
Total Salaries (in Millions)	\$17,211	\$16,522
Average Annual Salary	\$58,087	\$56,710
Average Attained Age	47.6	47.7
Average Service	12.2	12.4
<b>Retirees and Beneficiaries</b>		
Number	156,992	150,145
Average Annual Benefit	\$21,941	\$21,637
<b>Terminated Members</b>		
Number Vested	55,426	53,356
Number "Non-Vested"	120,732	118,332

Key Assumptions	
<b>All Systems</b>	
Valuation Interest Rate*	7.80%
Salary Increase	3.75%
Inflation	3.00%
Growth in Membership**	0.95%
*7.50% in LEOFF 2.	
**0.80% in TRS; 1.25% in LEOFF. Used for the amortization of PERS 1, TRS 1, and LEOFF 1 UAAL only.	

## Key Assumptions

This table displays key economic assumptions used in the actuarial valuation. These assumptions remain unchanged since the last valuation report.



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## II. Actuarial Exhibits

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# Office of the State Actuary

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## **Actuarial Certification Letter Report of the Combined Actuarial Valuation As of June 30, 2014**

September 2015

This report documents the results of an actuarial valuation of the retirement plans defined under Chapters 41.26, 41.32, 41.35, 41.37, 41.40, and 43.43 of the Revised Code of Washington. The primary purpose of this valuation is to determine contribution requirements for the retirement plans as of the June 30, 2014, valuation date consistent with the prescribed funding policies. These contribution requirements are purely informational since, according to state law, this “off-cycle” valuation is not used to determine contribution rates. This valuation also provides information on the funding progress and developments in the plans over the past year. This valuation report should not be used for other purposes. Please replace this report with a more recent report when available.

The valuation results summarized in this report involve calculations that require assumptions about future economic and demographic events. We believe that the assumptions and methods used in the underlying valuation are reasonable and appropriate for the primary purpose stated above. The use of another set of assumptions and methods, however, could also be reasonable and could produce materially different results. Actual results may vary from our expectations.

The assumptions used in this valuation for investment return, inflation, salary growth, and membership growth were prescribed by the Legislature. 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 was responsible for the selection of the actuarial cost and asset valuation methods. In our opinion, all methods, assumptions, and calculations are reasonable and are in conformity with generally accepted actuarial principles and standards of practice as of the date of this publication.

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

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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 near the previous target date of June 30, 2024. Failure to make all future required contributions may result in premature plan insolvency.

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.

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

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

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

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

# Contribution Rates

Member and Employer Rate Summary				
	Plan 1		Plan 2/3	
	2014	2013	2014	2013
<b>PERS</b>				
Member*	6.00%	6.00%	7.26%	7.00%
Employer (Normal Cost)	7.37%	7.11%	7.37%	7.11%
Employer (Plan 1 UAAL)	5.11%	5.18%	5.11%	5.18%
Total Employer	12.48%	12.29%	12.48%	12.29%
<b>TRS</b>				
Member*	6.00%	6.00%	6.92%	6.79%
Employer (Normal Cost)	7.69%	7.56%	7.69%	7.56%
Employer (Plan 1 UAAL)	7.09%	6.91%	7.09%	6.91%
Total Employer	14.78%	14.47%	14.78%	14.47%
<b>SERS</b>				
Member*	N/A	N/A	6.96%	6.70%
Employer (Normal Cost)	N/A	N/A	7.96%	7.70%
Employer (PERS Plan 1 UAAL)	N/A	N/A	5.11%	5.18%
Total Employer	N/A	N/A	13.07%	12.88%
<b>PSERS</b>				
Member	N/A	N/A	6.81%	6.89%
Employer (Normal Cost)	N/A	N/A	6.81%	6.89%
Employer (PERS Plan 1 UAAL)	N/A	N/A	5.11%	5.18%
Total Employer	N/A	N/A	11.92%	12.07%
<b>LEOFF</b>				
Member	0.00%	0.00%	7.91%	7.97%
Employer	0.00%	0.00%	4.74%	4.78%
State (Normal Cost)	0.00%	0.00%	3.17%	3.19%
State (Plan 1 UAAL)	0.00%	0.00%	0.00%	0.00%
Total State	0.00%	0.00%	3.17%	3.19%
<b>WSPRS</b>				
Member	7.34%	7.19%	7.34%	7.19%
Employer (State)	10.82%	8.79%	10.82%	8.79%

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

Development of 2014 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	13.37%	14.63%	13.69%	14.61%	14.92%	13.62%	0.00%	15.82%	18.16%
b. Member Normal Cost*	6.00%	7.26%	6.00%	6.92%	6.96%	6.81%	0.00%	7.91%	7.34%
c. Employer Contribution (a-b)	7.37%	7.37%	7.69%	7.69%	7.96%	6.81%	0.00%	7.91%	10.82%
d. Cost to Amortize UAAL	5.11%	5.11%	7.09%	7.09%	5.11%	5.11%	0.00%	0.00%	N/A
e. Total Employer Rate (c+d)**	12.48%	12.48%	14.78%	14.78%	13.07%	11.92%	0.00%	4.74%	10.82%

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 7.91% to 4.74%.

TRS Plan 2 Maximum Member Contribution Rates				
Valuation Year	Prior Max	Supplemental	Source	New Max
2014	8.64%	0.00%	N/A	8.64%
2012	8.64%	0.00%	N/A	8.64%
2011	8.64%	0.00%	N/A	8.64%
2010	8.63%	0.01%	C 5 L 11	8.64%
2009	8.63%	0.00%	N/A	8.63%
2008	8.63%	0.00%	N/A	8.63%
2007	8.55%	0.08%	C 101 L 08	8.63%
2006	7.76%	0.79%	C 50 L 07	8.55%
2005	7.75%	0.01%	C 33 L 06	7.76%
2004	7.75%	0.00%	N/A	7.75%
2003	7.75%	0.00%	N/A	7.75%
2002	7.75%	0.00%	N/A	7.75%
2001	7.75%	0.00%	N/A	7.75%
2000	7.75%	0.00%	N/A	7.75%
1999	6.59%	1.16%	C 247 L 00	7.75%
1998	6.59%	0.00%	N/A	6.59%
1997	N/A	N/A	N/A	6.59%

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

WSPRS Plan 1/2 Maximum Member Contribution Rates				
Valuation Year	Prior Max	Supplemental	Source	New Max
2014	7.19%	0.15%	C 78 L 15	7.34%
2012	7.19%	0.00%	N/A	7.19%
2011	7.19%	0.00%	N/A	7.19%
2010	7.19%	0.00%	N/A	7.19%
2009	7.18%	0.01%	C 261 L 10	7.19%
2008	6.95%	0.23%	C 522 L 09	7.18%
2007	6.95%	0.00%	N/A	6.95%
2006*	N/A	N/A	N/A	6.95%

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

*\*The original maximum contribution rate of 7% was decreased by 0.05% for C 87 L 07.*

The following tables show the development of the normal cost rates. Consistent with current funding policy, the normal cost rates include minimum contribution rates to provide stable and adequate contribution rates over time. The minimum rates are a percent of the normal cost calculated under the Entry Age Normal (EAN) funding method. The percent varies by plan. Please see the **Glossary** for a more detailed explanation of EAN.

Development of Normal Cost Rates						
(Dollars in Millions)	PERS 2/3	TRS 2/3	SERS 2/3	PSERS 2	LEOFF 2	WSPRS
<b>1. Calculation of Member Normal Cost Rate</b>						
a. Future Value of Fully Projected Benefits	\$260,288	\$125,576	\$31,198	\$10,084	\$89,832	\$7,295
b. Present Value of Fully Projected Benefits	\$36,119	\$13,131	\$4,881	\$672	\$11,171	\$1,182
c. Valuation Assets	26,386	9,193	3,624	278	8,638	1,044
d. Unfunded Fully Projected Benefits (b - c)	9,733	3,938	1,257	394	2,533	138
e. Past Liability Balance	48	190	54	0	0	9
f. Adjusted Unfunded (d - e)	\$9,685	\$3,748	\$1,202	\$394	\$2,533	\$128
<b>Present Value of Projected Salaries to Current Members (PVS)</b>						
g. Plan 1 PVS	N/A	N/A	N/A	N/A	N/A	\$339
h. Plan 2 PVS	58,764	9,126	5,127	2,892	18,122	436
i. Plan 3 PVS	15,877	35,950	7,027	N/A	N/A	N/A
j. Weighted PVS (2g + 2h + i)	\$133,406	\$54,202	\$17,280	\$5,785	\$36,244	\$1,550
k. Employee Normal Cost (f / j)	7.26%	6.92%	6.96%	6.81%	6.99%	8.27%
l. Employee Minimum Contribution Rate	4.20%	4.99%	4.38%	5.57%	7.81%	6.64%
m. Prior Year Employee Maximum Contribution Rate*	N/A	8.64%	N/A	N/A	N/A	7.19%
n. Employee Contribution Rate with Max/Min	7.26%	6.92%	6.96%	6.81%	7.81%	7.19%
o. Change In Plan Provisions (Laws of 2015)	0.00%	0.00%	0.00%	0.00%	0.10%	0.15%
p. Employee Contribution Rate (n + o)**	7.26%	6.92%	6.96%	6.81%	7.91%	7.34%
<b>2. Calculation of Employer Normal Cost Rate</b>						
a. Present Value of Fully Projected Benefits	\$36,119	\$13,131	\$4,881	\$672	\$11,171	\$1,182
b. Valuation Assets	26,386	9,193	3,624	278	8,638	1,044
c. Unfunded Benefits (a - b)	9,733	3,938	1,257	394	2,533	138
d. Present Value of Employee Contributions	4,266	631	357	197	1,266	64
e. Past Liability Balance	48	190	54	0	0	9
f. Employer Responsibility (c - d - e)	\$5,419	\$3,117	\$846	\$197	\$1,266	\$64
<b>Present Value of Projected Salaries to Current Members (PVS)</b>						
g. Plan 1 PVS	N/A	N/A	N/A	N/A	N/A	339
h. Plan 2 PVS	58,764	9,126	5,127	2,892	18,122	436
i. Plan 3 PVS	15,877	35,950	7,027	N/A	N/A	N/A
j. Total PVS (g + h + i)	\$74,641	\$45,076	\$12,153	\$2,892	\$18,122	\$775
k. Employer Normal Cost (f / j)	7.26%	6.92%	6.96%	6.81%	6.99%	8.27%
l. Employer Minimum Contribution Rate	4.20%	4.99%	4.38%	5.57%	7.81%	6.64%
m. Employer Contribution Rate with Minimum	7.26%	6.92%	6.96%	6.81%	7.81%	8.27%
n. Excess Employer Rate <sup>1</sup>	N/A	0.00%	N/A	N/A	N/A	1.08%
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 2015)	0.00%	0.00%	0.00%	0.00%	0.10%	0.15%
q. Employer Contribution Rate (m + n + o + p)	7.37%	7.69%	7.96%	6.81%	7.91%	10.82%
<b>3. Normal Cost Rates Adopted for 2015-17<sup>1</sup></b>						
a. Employee Contribution Rate <sup>2</sup>	6.12%	5.95%	5.63%	6.59%	8.41%	6.69%
b. Employer Contribution Rate <sup>2</sup>	6.23%	6.72%	6.63%	6.59%	5.05%	8.01%
c. State Contribution Rate <sup>2</sup>	N/A	N/A	N/A	N/A	3.36%	N/A
d. Total Contribution Rate (a + b + c)	<b>12.35%</b>	<b>12.67%</b>	<b>12.26%</b>	<b>13.18%</b>	<b>16.82%</b>	<b>14.70%</b>

Note: Totals may not agree due to rounding.

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

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

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

<sup>1</sup> LEOFF 2 rates adopted by LEOFF 2 Board; all others adopted by PFC.

<sup>2</sup> LEOFF 2 rate: 50% Employee, 30% Employer, 20% State.

## II. Actuarial Exhibits

<b>Amortization of the Plan 1 Unfunded Actuarial Accrued Liability (UAAL)</b>			
<i>(Dollars in Millions)</i>			
	<b>PERS 1</b>	<b>TRS 1</b>	<b>LEOFF 1</b>
a. Future Value of Fully Projected Benefits	\$30,052	\$21,674	\$11,022
b. Present Value of Fully Projected Benefits (PVFB)	\$12,833	\$9,297	\$4,332
c. Valuation Assets	\$7,761	\$6,353	\$5,499
d. Actuarial Present Value of Future Normal Costs	\$121	\$52	\$0
e. Balance of Plan 1 Benefit Improvements After 2009	\$121	\$54	N/A
f. UAAL (b - c - d - e)	\$4,830	\$2,838	(\$1,168)
g. Expected UAAL Contributions to 2017	N/A	N/A	\$0
h. Remaining UAAL (f - g)	\$4,830	\$2,838	(\$1,168)
i. Amortization Date	N/A	N/A	6/30/2024
j. Present Value of Projected Salaries*	\$97,159	\$40,877	\$10,206
k. Contribution Rate Before Adjustments (h / j)	4.97%	6.94%	(11.44%)
l. Minimum Contribution Rate	3.50%	5.75%	N/A
m. Preliminary Contribution Rate**	4.97%	6.94%	(11.44%)
n. Plan 1 Benefit Improvements After 2009	0.14%	0.15%	N/A
o. Change In Plan Provisions (Laws of 2015)	0.00%	0.00%	0.00%
p. Contribution Rate to Amortize the UAAL (m + n + o)**	5.11%	7.09%	(11.44%)
<b>Plan 1 UAAL Contribution Rates Adopted by PFC</b>			
Contribution Rate Adopted for 2015-17	4.77%	6.23%	0.00%

*Note: Totals may not agree due to rounding.*

*\*Measured under the plan's amortization method.*

*\*\*No LEOFF 1 UAAL contributions are required when the plan is fully funded under current methods and assumptions.*

## Actuarial Liabilities

<b>Present Value of Fully Projected Benefits</b>												
<i>(Dollars in Millions)</i>												
	<b>PERS</b>			<b>TRS</b>			<b>SERS</b>	<b>PSERS</b>	<b>LEOFF</b>			<b>WSPRS</b>
	Plan 1	Plans 2/3	Total	Plan 1	Plans 2/3	Total	Plans 2/3	Plan 2	Plan 1	Plan 2	Total	
<b>Active Members</b>												
Retirement	\$1,409	\$24,477	\$25,886	\$752	\$9,806	\$10,558	\$3,116	\$576	\$141	\$8,033	\$8,174	\$465
Termination	1	833	834	0	327	327	179	39	0	147	147	3
Death	10	240	250	4	81	86	33	4	2	105	106	5
Disability	1	141	142	0	10	10	13	4	0	370	370	2
Return of Contributions on Termination	1	277	277	0	26	26	27	20	0	92	92	2
Return of Contributions on Death	23	226	249	9	22	31	19	8	0	137	138	2
<b>Total Active</b>	<b>\$1,446</b>	<b>\$26,194</b>	<b>\$27,639</b>	<b>\$766</b>	<b>\$10,272</b>	<b>\$11,038</b>	<b>\$3,388</b>	<b>\$651</b>	<b>\$143</b>	<b>\$8,883</b>	<b>\$9,027</b>	<b>\$479</b>
<b>Inactive Members</b>												
Terminated	\$153	\$2,442	\$2,595	\$44	\$846	\$890	\$474	\$17	\$2	\$177	\$179	\$13
Service Retired	10,462	7,084	17,546	8,046	1,954	10,000	978	4	1,855	1,891	3,746	634
Disability Retired	118	132	250	84	11	95	15	0	1,760	143	1,903	6
Survivors	654	268	922	356	47	403	26	0	572	76	648	50
<b>Total Inactive</b>	<b>\$11,388</b>	<b>\$9,925</b>	<b>\$21,313</b>	<b>\$8,530</b>	<b>\$2,859</b>	<b>\$11,389</b>	<b>\$1,493</b>	<b>\$21</b>	<b>\$4,189</b>	<b>\$2,287</b>	<b>\$6,476</b>	<b>\$703</b>
<b>Laws of 2015</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35</b>	<b>35</b>	<b>2</b>
<b>2014 Total</b>	<b>\$12,833</b>	<b>\$36,119</b>	<b>\$48,952</b>	<b>\$9,297</b>	<b>\$13,131</b>	<b>\$22,427</b>	<b>\$4,881</b>	<b>\$672</b>	<b>\$4,332</b>	<b>\$11,205</b>	<b>\$15,537</b>	<b>\$1,184</b>
<b>2013 Total</b>	<b>\$13,012</b>	<b>\$33,404</b>	<b>\$46,416</b>	<b>\$9,491</b>	<b>\$12,025</b>	<b>\$21,516</b>	<b>\$4,495</b>	<b>\$595</b>	<b>\$4,420</b>	<b>\$10,314</b>	<b>\$14,734</b>	<b>\$1,132</b>

*Note: Totals may not agree due to rounding.*

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	
<b>Active Members</b>												
Retirement	\$1,317	\$18,864	\$20,181	\$713	\$6,804	\$7,517	\$2,383	\$254	\$138	\$5,405	\$5,543	\$332
Termination	(4)	285	281	(4)	96	92	56	13	(1)	33	32	1
Death	9	182	191	4	55	59	24	2	1	46	47	2
Disability	(2)	75	73	(1)	4	3	6	1	(5)	206	201	1
Return of Contributions on Termination	(10)	(163)	(173)	(2)	(9)	(11)	(9)	(4)	0	(26)	(26)	(1)
Return of Contributions on Death	21	154	176	9	11	20	13	3	0	84	84	1
<b>Total Active</b>	<b>\$1,333</b>	<b>\$19,396</b>	<b>\$20,729</b>	<b>\$720</b>	<b>\$6,961</b>	<b>\$7,680</b>	<b>\$2,472</b>	<b>\$269</b>	<b>\$134</b>	<b>\$5,747</b>	<b>\$5,881</b>	<b>\$337</b>
<b>Inactive Members</b>												
Terminated	\$153	\$2,442	\$2,595	\$44	\$846	\$890	\$474	\$17	\$2	\$177	\$179	\$13
Service Retired	10,462	7,084	17,546	8,046	1,954	10,000	978	4	1,855	1,891	3,746	634
Disability Retired	118	132	250	84	11	95	15	0	1,760	143	1,903	6
Survivors	654	268	922	356	47	403	26	0	572	76	648	50
<b>Total Inactive</b>	<b>\$11,388</b>	<b>\$9,925</b>	<b>\$21,313</b>	<b>\$8,530</b>	<b>\$2,859</b>	<b>\$11,389</b>	<b>\$1,493</b>	<b>\$21</b>	<b>\$4,189</b>	<b>\$2,287</b>	<b>\$6,476</b>	<b>\$703</b>
Laws of 2015	0	0	0	0	0	0	0	0	0	35	35	2
<b>2014 Total</b>	<b>\$12,720</b>	<b>\$29,321</b>	<b>\$42,042</b>	<b>\$9,250</b>	<b>\$9,819</b>	<b>\$19,069</b>	<b>\$3,965</b>	<b>\$291</b>	<b>\$4,323</b>	<b>\$8,069</b>	<b>\$12,392</b>	<b>\$1,042</b>
<b>2013 Total</b>	<b>\$12,874</b>	<b>\$26,540</b>	<b>\$39,413</b>	<b>\$9,429</b>	<b>\$8,794</b>	<b>\$18,223</b>	<b>\$3,581</b>	<b>\$218</b>	<b>\$4,409</b>	<b>\$7,220</b>	<b>\$11,628</b>	<b>\$987</b>

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.

Projected Unit Credit 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	
<b>Active Members</b>												
Retirement	\$1,305	\$15,246	\$16,551	\$722	\$5,733	\$6,455	\$1,949	\$172	\$133	\$4,769	\$4,901	\$296
Termination	1	488	489	0	176	176	102	16	0	88	88	2
Death	10	159	169	4	50	55	21	1	2	72	73	4
Disability	1	85	86	0	5	5	8	2	0	242	242	1
Return of Contributions on Termination	1	137	138	0	10	10	13	9	0	53	53	1
Return of Contributions on Death	21	132	153	9	11	19	12	3	0	83	83	1
<b>Total Active</b>	<b>\$1,339</b>	<b>\$16,247</b>	<b>\$17,585</b>	<b>\$736</b>	<b>\$5,985</b>	<b>\$6,720</b>	<b>\$2,105</b>	<b>\$203</b>	<b>\$135</b>	<b>\$5,307</b>	<b>\$5,441</b>	<b>\$305</b>
<b>Inactive Members</b>												
Terminated	\$153	\$2,442	\$2,595	\$44	\$846	\$890	\$474	\$17	\$2	\$177	\$179	\$13
Service Retired	10,462	7,084	17,546	8,046	1,954	10,000	978	4	1,855	1,891	3,746	634
Disability Retired	118	132	250	84	11	95	15	0	1,760	143	1,903	6
Survivors	654	268	922	356	47	403	26	0	572	76	648	50
<b>Total Inactive</b>	<b>\$11,388</b>	<b>\$9,925</b>	<b>\$21,313</b>	<b>\$8,530</b>	<b>\$2,859</b>	<b>\$11,389</b>	<b>\$1,493</b>	<b>\$21</b>	<b>\$4,189</b>	<b>\$2,287</b>	<b>\$6,476</b>	<b>\$703</b>
Laws of 2015	0	0	0	0	0	0	0	0	0	35	35	2
<b>2014 Total</b>	<b>\$12,727</b>	<b>\$26,172</b>	<b>\$38,898</b>	<b>\$9,266</b>	<b>\$8,843</b>	<b>\$18,109</b>	<b>\$3,598</b>	<b>\$225</b>	<b>\$4,323</b>	<b>\$7,629</b>	<b>\$11,952</b>	<b>\$1,011</b>
<b>2013 Total</b>	<b>\$12,884</b>	<b>\$23,798</b>	<b>\$36,682</b>	<b>\$9,449</b>	<b>\$8,016</b>	<b>\$17,465</b>	<b>\$3,273</b>	<b>\$180</b>	<b>\$4,410</b>	<b>\$6,859</b>	<b>\$11,269</b>	<b>\$959</b>

Note: Totals may not agree due to rounding.  
 \*Calculated using the Projected Unit Credit (PUC) cost method. This method was not used to determine contribution requirements.

## II. Actuarial Exhibits

Fully Projected Benefit Payments											
PERS - Plan 1											
(Dollars in Millions)	Future Value	Present Value	Year	Future Value	Present Value	Year	Future Value	Present Value	Year	Future Value	Present Value
2014	\$1,225	\$1,180	2039	\$571	\$84	2064	\$14	\$0	2089	\$1	\$0
2015	1,227	1,096	2040	528	72	2065	12	0	2090	1	0
2016	1,228	1,018	2041	486	62	2066	11	0	2091	1	0
2017	1,225	942	2042	444	52	2067	10	0	2092	1	0
2018	1,216	868	2043	402	44	2068	9	0	2093	1	0
2019	1,203	796	2044	361	37	2069	8	0	2094	0	0
2020	1,186	728	2045	322	30	2070	7	0	2095	0	0
2021	1,166	664	2046	284	25	2071	7	0	2096	0	0
2022	1,144	604	2047	249	20	2072	6	0	2097	0	0
2023	1,119	548	2048	216	16	2073	6	0	2098	0	0
2024	1,093	497	2049	186	13	2074	5	0	2099	0	0
2025	1,066	449	2050	159	10	2075	5	0	2100	0	0
2026	1,038	406	2051	134	8	2076	4	0	2101	0	0
2027	1,008	366	2052	113	6	2077	4	0	2102	0	0
2028	978	329	2053	94	5	2078	3	0	2103	0	0
2029	946	295	2054	78	4	2079	3	0	2104	0	0
2030	913	264	2055	65	3	2080	3	0	2105	0	0
2031	879	236	2056	54	2	2081	2	0	2106	0	0
2032	844	210	2057	44	2	2082	2	0	2107	0	0
2033	808	187	2058	37	1	2083	2	0	2108	0	0
2034	771	165	2059	30	1	2084	2	0	2109	0	0
2035	733	146	2060	25	1	2085	1	0	2110	0	0
2036	694	128	2061	21	1	2086	1	0	2111	0	0
2037	654	112	2062	18	0	2087	1	0	2112	0	0
2038	\$612	\$97	2063	\$16	\$0	2088	\$1	\$0	2113	\$0	\$0
<b>Total</b>										<b>\$30,052</b>	<b>\$12,833</b>

Fully Projected Benefit Payments											
PERS - Plans 2/3											
(Dollars in Millions)	Future Value	Present Value	Year	Future Value	Present Value	Year	Future Value	Present Value	Year	Future Value	Present Value
2014	\$799	\$769	2039	\$5,434	\$800	2064	\$3,982	\$90	2089	\$226	\$1
2015	895	800	2040	5,566	761	2065	3,795	79	2090	179	1
2016	1,049	870	2041	5,686	721	2066	3,606	70	2091	139	0
2017	1,213	933	2042	5,794	681	2067	3,416	61	2092	107	0
2018	1,386	989	2043	5,889	642	2068	3,225	54	2093	81	0
2019	1,569	1,038	2044	5,966	604	2069	3,034	47	2094	60	0
2020	1,763	1,082	2045	6,023	565	2070	2,844	41	2095	44	0
2021	1,964	1,118	2046	6,057	527	2071	2,654	35	2096	32	0
2022	2,168	1,145	2047	6,069	490	2072	2,466	30	2097	23	0
2023	2,373	1,163	2048	6,058	454	2073	2,280	26	2098	16	0
2024	2,579	1,172	2049	6,028	419	2074	2,097	22	2099	11	0
2025	2,785	1,174	2050	5,978	385	2075	1,917	19	2100	7	0
2026	2,992	1,170	2051	5,909	353	2076	1,742	16	2101	5	0
2027	3,200	1,161	2052	5,822	323	2077	1,572	13	2102	3	0
2028	3,406	1,146	2053	5,720	294	2078	1,408	11	2103	2	0
2029	3,611	1,127	2054	5,605	268	2079	1,252	9	2104	1	0
2030	3,814	1,104	2055	5,477	243	2080	1,104	7	2105	1	0
2031	4,016	1,079	2056	5,338	219	2081	965	6	2106	1	0
2032	4,216	1,051	2057	5,190	198	2082	836	5	2107	0	0
2033	4,413	1,020	2058	5,034	178	2083	717	4	2108	0	0
2034	4,607	988	2059	4,871	160	2084	608	3	2109	0	0
2035	4,793	953	2060	4,702	143	2085	511	2	2110	0	0
2036	4,968	917	2061	4,527	128	2086	424	2	2111	0	0
2037	5,134	879	2062	4,349	114	2087	348	1	2112	0	0
2038	\$5,289	\$840	2063	\$4,167	\$101	2088	\$283	\$1	2113	\$0	\$0
<b>Total</b>										<b>\$260,288</b>	<b>\$36,119</b>

Fully Projected Benefit Payments												
TRS - Plan 1												
(Dollars in Millions)	Future Value	Present Value	Year	Future Value	Present Value	Year	Future Value	Present Value	Year	Future Value	Present Value	
2014	\$908	\$874	2039	\$421	\$62	2064	\$9	\$0	2089	\$1	\$0	
2015	910	813	2040	391	53	2065	8	0	2090	1	0	
2016	907	752	2041	361	46	2066	8	0	2091	1	0	
2017	900	692	2042	330	39	2067	7	0	2092	1	0	
2018	889	634	2043	299	33	2068	7	0	2093	1	0	
2019	875	579	2044	268	27	2069	6	0	2094	1	0	
2020	858	527	2045	238	22	2070	6	0	2095	1	0	
2021	840	478	2046	209	18	2071	6	0	2096	1	0	
2022	820	433	2047	181	15	2072	5	0	2097	1	0	
2023	799	391	2048	156	12	2073	5	0	2098	0	0	
2024	777	353	2049	132	9	2074	5	0	2099	0	0	
2025	755	318	2050	111	7	2075	5	0	2100	0	0	
2026	732	286	2051	93	6	2076	4	0	2101	0	0	
2027	709	257	2052	77	4	2077	4	0	2102	0	0	
2028	687	231	2053	63	3	2078	4	0	2103	0	0	
2029	664	207	2054	52	2	2079	3	0	2104	0	0	
2030	642	186	2055	42	2	2080	3	0	2105	0	0	
2031	620	167	2056	34	1	2081	3	0	2106	0	0	
2032	597	149	2057	28	1	2082	3	0	2107	0	0	
2033	575	133	2058	23	1	2083	3	0	2108	0	0	
2034	552	118	2059	19	1	2084	2	0	2109	0	0	
2035	528	105	2060	16	0	2085	2	0	2110	0	0	
2036	503	93	2061	14	0	2086	2	0	2111	0	0	
2037	477	82	2062	12	0	2087	2	0	2112	0	0	
2038	\$449	\$71	2063	\$10	\$0	2088	\$2	\$0	2113	\$0	\$0	
										Total	\$21,674	\$9,297

Fully Projected Benefit Payments												
TRS - Plans 2/3												
(Dollars in Millions)	Future Value	Present Value	Year	Future Value	Present Value	Year	Future Value	Present Value	Year	Future Value	Present Value	
2014	\$208	\$200	2039	\$2,109	\$311	2064	\$2,429	\$55	2089	\$191	\$1	
2015	245	219	2040	2,205	301	2065	2,354	49	2090	150	0	
2016	299	248	2041	2,302	292	2066	2,275	44	2091	117	0	
2017	355	273	2042	2,400	282	2067	2,192	39	2092	89	0	
2018	411	293	2043	2,499	273	2068	2,104	35	2093	67	0	
2019	470	311	2044	2,591	262	2069	2,014	31	2094	49	0	
2020	530	325	2045	2,671	251	2070	1,920	28	2095	35	0	
2021	592	337	2046	2,740	239	2071	1,823	24	2096	25	0	
2022	657	347	2047	2,798	226	2072	1,723	21	2097	18	0	
2023	723	354	2048	2,845	213	2073	1,621	19	2098	12	0	
2024	791	359	2049	2,882	200	2074	1,517	16	2099	8	0	
2025	862	363	2050	2,907	187	2075	1,412	14	2100	5	0	
2026	935	366	2051	2,921	175	2076	1,305	12	2101	4	0	
2027	1,010	366	2052	2,926	162	2077	1,198	10	2102	2	0	
2028	1,089	366	2053	2,922	150	2078	1,091	9	2103	1	0	
2029	1,171	365	2054	2,908	139	2079	986	7	2104	1	0	
2030	1,255	363	2055	2,887	128	2080	882	6	2105	1	0	
2031	1,343	361	2056	2,857	117	2081	781	5	2106	0	0	
2032	1,434	357	2057	2,821	108	2082	685	4	2107	0	0	
2033	1,528	353	2058	2,779	98	2083	593	3	2108	0	0	
2034	1,623	348	2059	2,733	90	2084	508	3	2109	0	0	
2035	1,721	342	2060	2,681	82	2085	429	2	2110	0	0	
2036	1,818	336	2061	2,625	74	2086	358	2	2111	0	0	
2037	1,915	328	2062	2,564	67	2087	294	1	2112	0	0	
2038	\$2,012	\$319	2063	\$2,499	\$61	2088	\$239	\$1	2113	\$0	\$0	
										Total	\$125,576	\$13,131

## II. Actuarial Exhibits

Fully Projected Benefit Payments											
SERS - Plans 2/3											
(Dollars in Millions)	Future Value	Present Value	Year	Future Value	Present Value	Year	Future Value	Present Value	Year	Future Value	Present Value
2014	\$104	\$100	2039	\$712	\$105	2064	\$396	\$9	2089	\$25	\$0
2015	124	111	2040	721	98	2065	374	8	2090	20	0
2016	146	121	2041	727	92	2066	352	7	2091	16	0
2017	170	131	2042	733	86	2067	331	6	2092	12	0
2018	196	140	2043	736	80	2068	311	5	2093	9	0
2019	224	148	2044	737	75	2069	291	5	2094	7	0
2020	253	155	2045	736	69	2070	272	4	2095	5	0
2021	283	161	2046	733	64	2071	253	3	2096	4	0
2022	314	166	2047	727	59	2072	235	3	2097	3	0
2023	346	169	2048	719	54	2073	217	2	2098	2	0
2024	377	171	2049	708	49	2074	201	2	2099	1	0
2025	407	172	2050	696	45	2075	184	2	2100	1	0
2026	437	171	2051	681	41	2076	168	2	2101	1	0
2027	466	169	2052	664	37	2077	153	1	2102	0	0
2028	495	166	2053	646	33	2078	138	1	2103	0	0
2029	522	163	2054	626	30	2079	124	1	2104	0	0
2030	548	159	2055	606	27	2080	111	1	2105	0	0
2031	573	154	2056	584	24	2081	98	1	2106	0	0
2032	596	149	2057	561	21	2082	86	1	2107	0	0
2033	618	143	2058	537	19	2083	75	0	2108	0	0
2034	639	137	2059	513	17	2084	64	0	2109	0	0
2035	659	131	2060	489	15	2085	55	0	2110	0	0
2036	675	125	2061	466	13	2086	46	0	2111	0	0
2037	690	118	2062	442	12	2087	38	0	2112	0	0
2038	\$702	\$111	2063	\$419	\$10	2088	\$31	\$0	2113	\$0	\$0
<b>Total</b>										<b>\$31,198</b>	<b>\$4,881</b>

Fully Projected Benefit Payments											
PSERS - Plan 2											
(Dollars in Millions)	Future Value	Present Value	Year	Future Value	Present Value	Year	Future Value	Present Value	Year	Future Value	Present Value
2014	\$4	\$4	2039	\$126	\$19	2064	\$243	\$5	2089	\$17	\$0
2015	4	3	2040	136	19	2065	237	5	2090	13	0
2016	4	4	2041	147	19	2066	231	4	2091	9	0
2017	5	4	2042	159	19	2067	225	4	2092	7	0
2018	6	5	2043	171	19	2068	217	4	2093	5	0
2019	8	5	2044	183	18	2069	210	3	2094	4	0
2020	10	6	2045	195	18	2070	202	3	2095	2	0
2021	12	7	2046	206	18	2071	193	3	2096	2	0
2022	15	8	2047	218	18	2072	183	2	2097	1	0
2023	18	9	2048	228	17	2073	173	2	2098	1	0
2024	21	10	2049	237	16	2074	163	2	2099	0	0
2025	25	10	2050	244	16	2075	152	1	2100	0	0
2026	29	11	2051	251	15	2076	141	1	2101	0	0
2027	34	12	2052	256	14	2077	129	1	2102	0	0
2028	39	13	2053	259	13	2078	117	1	2103	0	0
2029	45	14	2054	262	12	2079	105	1	2104	0	0
2030	52	15	2055	263	12	2080	93	1	2105	0	0
2031	59	16	2056	264	11	2081	82	1	2106	0	0
2032	66	16	2057	263	10	2082	71	0	2107	0	0
2033	73	17	2058	262	9	2083	60	0	2108	0	0
2034	81	17	2059	260	9	2084	51	0	2109	0	0
2035	89	18	2060	258	8	2085	42	0	2110	0	0
2036	98	18	2061	255	7	2086	34	0	2111	0	0
2037	107	18	2062	252	7	2087	27	0	2112	0	0
2038	\$116	\$18	2063	\$247	\$6	2088	\$21	\$0	2113	\$0	\$0
<b>Total</b>										<b>\$10,084</b>	<b>\$672</b>

Fully Projected Benefit Payments											
LEOFF - Plan 1											
(Dollars in Millions)	Future Value	Present Value	Year	Future Value	Present Value	Year	Future Value	Present Value	Year	Future Value	Present Value
2014	\$358	\$344	2039	\$244	\$36	2064	\$5	\$0	2089	\$0	\$0
2015	364	325	2040	227	31	2065	4	0	2090	0	0
2016	370	307	2041	210	27	2066	3	0	2091	0	0
2017	375	288	2042	192	23	2067	3	0	2092	0	0
2018	378	270	2043	175	19	2068	2	0	2093	0	0
2019	381	252	2044	158	16	2069	2	0	2094	0	0
2020	383	235	2045	141	13	2070	2	0	2095	0	0
2021	384	219	2046	125	11	2071	1	0	2096	0	0
2022	385	203	2047	110	9	2072	1	0	2097	0	0
2023	384	188	2048	96	7	2073	1	0	2098	0	0
2024	383	174	2049	83	6	2074	1	0	2099	0	0
2025	381	160	2050	72	5	2075	1	0	2100	0	0
2026	378	148	2051	61	4	2076	1	0	2101	0	0
2027	374	136	2052	52	3	2077	0	0	2102	0	0
2028	369	124	2053	44	2	2078	0	0	2103	0	0
2029	363	113	2054	36	2	2079	0	0	2104	0	0
2030	356	103	2055	30	1	2080	0	0	2105	0	0
2031	347	93	2056	25	1	2081	0	0	2106	0	0
2032	338	84	2057	21	1	2082	0	0	2107	0	0
2033	328	76	2058	17	1	2083	0	0	2108	0	0
2034	316	68	2059	14	0	2084	0	0	2109	0	0
2035	304	60	2060	11	0	2085	0	0	2110	0	0
2036	290	54	2061	9	0	2086	0	0	2111	0	0
2037	276	47	2062	8	0	2087	0	0	2112	0	0
2038	\$260	\$41	2063	\$6	\$0	2088	\$0	\$0	2113	\$0	\$0
<b>Total</b>										<b>\$11,022</b>	<b>\$4,332</b>

Fully Projected Benefit Payments											
LEOFF - Plan 2											
(Dollars in Millions)	Future Value	Present Value	Year	Future Value	Present Value	Year	Future Value	Present Value	Year	Future Value	Present Value
2014	\$171	\$165	2039	\$1,781	\$282	2064	\$1,604	\$42	2089	\$50	\$0
2015	203	182	2040	1,850	272	2065	1,530	37	2090	37	0
2016	239	200	2041	1,915	262	2066	1,453	33	2091	27	0
2017	279	216	2042	1,974	251	2067	1,374	29	2092	19	0
2018	321	232	2043	2,027	240	2068	1,294	25	2093	13	0
2019	367	246	2044	2,074	228	2069	1,214	22	2094	9	0
2020	416	260	2045	2,114	217	2070	1,133	19	2095	6	0
2021	468	272	2046	2,147	205	2071	1,052	16	2096	4	0
2022	524	283	2047	2,173	193	2072	971	14	2097	3	0
2023	584	294	2048	2,191	181	2073	890	12	2098	2	0
2024	646	302	2049	2,201	169	2074	811	10	2099	1	0
2025	712	310	2050	2,204	157	2075	733	9	2100	1	0
2026	780	316	2051	2,199	146	2076	657	7	2101	0	0
2027	851	320	2052	2,187	135	2077	584	6	2102	0	0
2028	924	324	2053	2,168	125	2078	513	5	2103	0	0
2029	999	326	2054	2,143	115	2079	446	4	2104	0	0
2030	1,075	326	2055	2,112	105	2080	383	3	2105	0	0
2031	1,154	325	2056	2,074	96	2081	325	2	2106	0	0
2032	1,233	324	2057	2,031	87	2082	272	2	2107	0	0
2033	1,313	321	2058	1,983	79	2083	224	1	2108	0	0
2034	1,394	316	2059	1,930	72	2084	182	1	2109	0	0
2035	1,474	311	2060	1,873	65	2085	146	1	2110	0	0
2036	1,554	305	2061	1,811	58	2086	115	1	2111	0	0
2037	1,632	298	2062	1,745	52	2087	89	0	2112	0	0
2038	\$1,708	\$290	2063	\$1,676	\$47	2088	\$67	\$0	2113	\$0	\$0
<b>Total</b>										<b>\$89,832</b>	<b>\$11,205</b>

## II. Actuarial Exhibits

Fully Projected Benefit Payments											
WSPRS - Plans 1/2											
(Dollars in Millions)	Future Value	Present Value	Year	Future Value	Present Value	Year	Future Value	Present Value	Year	Future Value	Present Value
2014	\$50	\$49	2039	\$144	\$21	2064	\$113	\$3	2089	\$4	\$0
2015	53	48	2040	146	20	2065	108	2	2090	3	0
2016	57	47	2041	148	19	2066	103	2	2091	2	0
2017	61	47	2042	150	18	2067	97	2	2092	2	0
2018	64	46	2043	151	16	2068	91	2	2093	1	0
2019	67	44	2044	152	15	2069	85	1	2094	1	0
2020	70	43	2045	153	14	2070	79	1	2095	1	0
2021	74	42	2046	153	13	2071	74	1	2096	0	0
2022	78	41	2047	154	12	2072	68	1	2097	0	0
2023	82	40	2048	154	12	2073	62	1	2098	0	0
2024	86	39	2049	153	11	2074	57	1	2099	0	0
2025	91	38	2050	153	10	2075	51	1	2100	0	0
2026	95	37	2051	152	9	2076	46	0	2101	0	0
2027	99	36	2052	151	8	2077	41	0	2102	0	0
2028	104	35	2053	150	8	2078	37	0	2103	0	0
2029	107	34	2054	148	7	2079	32	0	2104	0	0
2030	111	32	2055	146	6	2080	28	0	2105	0	0
2031	115	31	2056	144	6	2081	24	0	2106	0	0
2032	119	30	2057	142	5	2082	20	0	2107	0	0
2033	123	28	2058	139	5	2083	17	0	2108	0	0
2034	127	27	2059	135	4	2084	14	0	2109	0	0
2035	130	26	2060	132	4	2085	12	0	2110	0	0
2036	134	25	2061	128	4	2086	9	0	2111	0	0
2037	138	24	2062	123	3	2087	7	0	2112	0	0
2038	\$141	\$22	2063	\$118	\$3	2088	\$6	\$0	2113	\$0	\$0
<b>Total</b>										<b>\$7,295</b>	<b>\$1,184</b>

## 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.

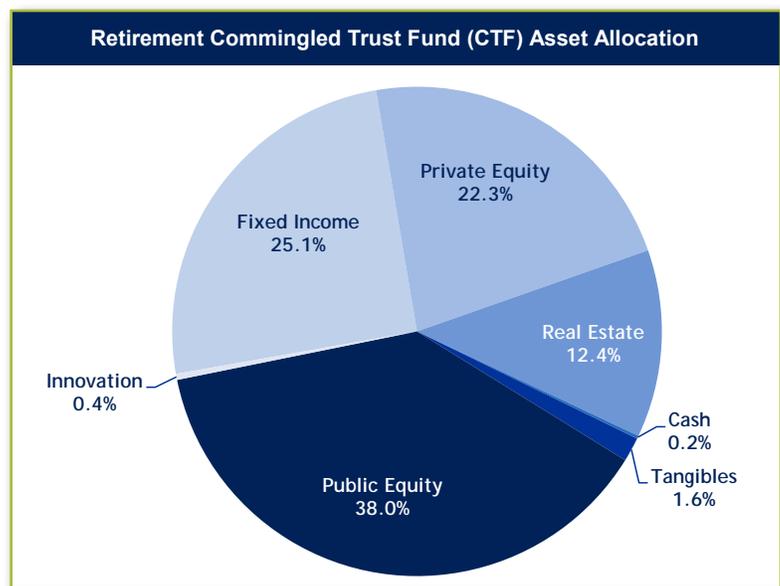
**Innovation:** Fund that provides the ability to invest in a broad range of assets that fall outside the traditional asset classes or management style of existing asset classes.

**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						
(Dollars in Millions)	PERS			TRS		
	Plan 1	Plan 2/3*	Total	Plan 1	Plan 2/3*	Total
	Fund 631	Fund 641		Fund 632	Fund 642	
<b>2013 Market Value</b>	<b>\$7,347</b>	<b>\$23,459</b>	<b>\$30,806</b>	<b>\$6,127</b>	<b>\$8,109</b>	<b>\$14,237</b>
<b>Revenue</b>						
<b>Contributions</b>						
Employee	19	346	365	9	41	50
Employer/State	449	430	879	201	249	450
<b>Total Contributions</b>	<b>468</b>	<b>777</b>	<b>1,244</b>	<b>210</b>	<b>290</b>	<b>500</b>
Investment Return	1,312	4,445	5,757	1,080	1,540	2,620
Restorations	9	22	31	6	3	9
Transfers In	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
<b>Total Revenue</b>	<b>\$1,789</b>	<b>\$5,244</b>	<b>\$7,033</b>	<b>\$1,295</b>	<b>\$1,833</b>	<b>\$3,128</b>
<b>Disbursements</b>						
Monthly Benefits**	\$1,189	\$566	\$1,755	\$926	\$150	\$1,075
Refunds	4	35	39	2	2	4
<b>Total Benefits</b>	<b>1,194</b>	<b>601</b>	<b>1,795</b>	<b>928</b>	<b>152</b>	<b>1,080</b>
Transfers Out	0	2	2	0	0	0
Expenses	1	1	1	0	0	0
<b>Total Disbursements</b>	<b>\$1,194</b>	<b>\$604</b>	<b>\$1,798</b>	<b>\$928</b>	<b>\$152</b>	<b>\$1,080</b>
<b>Payables</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>2014 Market Value</b>	<b>\$7,942</b>	<b>\$28,099</b>	<b>\$36,040</b>	<b>\$6,494</b>	<b>\$9,790</b>	<b>\$16,285</b>
<b>2014 Actuarial Value</b>	<b>\$7,761</b>	<b>\$26,386</b>	<b>\$34,148</b>	<b>\$6,353</b>	<b>\$9,193</b>	<b>\$15,546</b>
<b>Ratio (AV/MV)</b>	<b>98%</b>	<b>94%</b>	<b>95%</b>	<b>98%</b>	<b>94%</b>	<b>95%</b>

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								
(Dollars in Millions)	SERS		PSERS		LEOFF		WSPRS	Total
	Plan 2/3*	Plan 2	Plan 1	Plan 2	Total	Fund 615		
	Fund 633	Fund 635	Fund 819	Fund 829				
<b>2013 Market Value</b>	<b>\$3,212</b>	<b>\$226</b>	<b>\$5,140</b>	<b>\$7,637</b>	<b>\$12,777</b>	<b>\$956</b>	<b>\$62,213</b>	
<b>Revenue</b>								
<b>Contributions</b>								
Employee	31	17	0	141	141	5	610	
Employer/State	89	17	0	141	141	7	1,583	
<b>Total Contributions</b>	<b>120</b>	<b>34</b>	<b>0</b>	<b>282</b>	<b>282</b>	<b>12</b>	<b>2,193</b>	
Investment Return	608	45	934	1,456	2,390	177	11,597	
Restorations	1	0	1	10	11	1	52	
Transfers In	0	0	0	0	0	1	1	
Miscellaneous	0	0	0	0	0	0	0	
<b>Total Revenue</b>	<b>\$729</b>	<b>\$80</b>	<b>\$935</b>	<b>\$1,749</b>	<b>\$2,684</b>	<b>\$191</b>	<b>\$13,844</b>	
<b>Disbursements</b>								
Monthly Benefits	81	0	356	125	481	47	3,440	
Refunds	3	2	0	9	9	0	58	
<b>Total Benefits</b>	<b>84</b>	<b>2</b>	<b>356</b>	<b>134</b>	<b>490</b>	<b>48</b>	<b>3,498</b>	
Transfers Out	1	0	0	0	0	0	3	
Expenses	0	0	0	1	1	0	3	
<b>Total Disbursements</b>	<b>\$84</b>	<b>\$2</b>	<b>\$356</b>	<b>\$135</b>	<b>\$491</b>	<b>\$48</b>	<b>\$3,504</b>	
<b>Payables</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>2014 Market Value</b>	<b>\$3,856</b>	<b>\$303</b>	<b>\$5,719</b>	<b>\$9,251</b>	<b>\$14,970</b>	<b>\$1,098</b>	<b>\$72,553</b>	
<b>2014 Actuarial Value</b>	<b>\$3,624</b>	<b>\$278</b>	<b>\$5,499</b>	<b>\$8,638</b>	<b>\$14,137</b>	<b>\$1,044</b>	<b>\$68,777</b>	
<b>Ratio (AV/MV)</b>	<b>94%</b>	<b>92%</b>	<b>96%</b>	<b>93%</b>	<b>94%</b>	<b>95%</b>	<b>95%</b>	

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

Calculation of Actuarial Value of Assets								
<i>(Dollars in Millions)</i>		PERS 1	PERS 2/3*	TRS 1	TRS 2/3*	SERS 2/3*		
a.	Market Value at 6/30/2014	\$7,942	\$28,099	\$6,494	\$9,790	\$3,856		
b.	Deferred Gains and (Losses)							
Plan Year Ending	Years Deferred	Years Remaining						
6/30/2014	8	7	\$670	\$2,284	\$551	\$792	\$313	
6/30/2013	5	3	189	551	157	190	75	
6/30/2012	7	4	(300)	(748)	(252)	(255)	(102)	
6/30/2011	8	4	477	1,080	401	366	148	
6/30/2010	6	1	69	122	57	41	17	
6/30/2009	8	2	(799)	(1,371)	(667)	(467)	(189)	
9/30/2008	8	1	(126)	(205)	(106)	(71)	(29)	
Total Deferral		\$180	\$1,713	\$141	\$597	\$232		
c.	Market Value less Deferral (a-b)	\$7,761	\$26,386	\$6,353	\$9,193	\$3,624		
d.	70% of Market Value of Assets	\$5,559	\$19,669	\$4,546	\$6,853	\$2,699		
e.	130% of Market Value of Assets	\$10,324	\$36,528	\$8,443	\$12,728	\$5,013		
f.	<b>Actuarial Value of Assets**</b>	<b>\$7,761</b>	<b>\$26,386</b>	<b>\$6,353</b>	<b>\$9,193</b>	<b>\$3,624</b>		

Note: Totals may not agree due to rounding.  
 \*Defined Benefit portion only.  
 \*\*Actuarial Value of Assets can never be less than 70% or greater than 130% of the market value of assets.

Calculation of Actuarial Value of Assets								
<i>(Continued)</i>								
<i>(Dollars in Millions)</i>		PSERS 2	LEOFF 1	LEOFF 2	WSPRS	Total		
a.	Market Value at 6/30/2014	\$303	\$5,719	\$9,251	\$1,098	\$72,553		
b.	Deferred Gains and (Losses)							
Plan Year Ending	Years Deferred	Years Remaining						
6/30/2014	8	7	\$23	\$478	\$768	\$91	\$5,970	
6/30/2013	5	3	5	128	193	23	1,512	
6/30/2012	7	4	(5)	(191)	(223)	(33)	(2,109)	
6/30/2011	8	4	6	293	350	49	3,170	
6/30/2010	3, 5, 6*	0, 0, 1*	0	39	0	6	350	
6/30/2009	8	2	(3)	(456)	(413)	(71)	(4,436)	
9/30/2008	8	1	(0)	(71)	(61)	(11)	(681)	
Total Deferral		\$25	\$220	\$613	\$54	\$3,776		
c.	Market Value less Deferral (a-b)	\$278	\$5,499	\$8,638	\$1,044	\$68,777		
d.	70% of Market Value of Assets	\$212	\$4,003	\$6,476	\$769	\$50,787		
e.	130% of Market Value of Assets	\$394	\$7,434	\$12,026	\$1,428	\$94,318		
f.	<b>Actuarial Value of Assets**</b>	<b>\$278</b>	<b>\$5,499</b>	<b>\$8,638</b>	<b>\$1,044</b>	<b>\$68,777</b>		

Note: Totals may not agree due to rounding.  
 \*PSERS Plan 2 = 3 years deferred, 0 years remaining; LEOFF Plan 2 = 5 years deferred, 0 years remaining; all other plans = 6 years deferred, 1 year remaining.  
 \*\*Actuarial Value of Assets can never be less than 70% or greater than 130% of the market value of assets.

Investment Gains and (Losses) for Prior Year						
<i>(Dollars in Millions)</i>		PERS 1	PERS 2/3*	TRS 1	TRS 2/3*	SERS 2/3*
a.	2013 Market Value (at WSIB)	\$7,349	\$23,411	\$6,131	\$8,078	\$3,199
b.	Total Cash Flow	(721)	177	(717)	128	30
c.	2014 Market Value (at WSIB)	7,941	28,037	6,495	9,749	3,838
d.	Actual Return (c - b - a)	\$1,313	\$4,449	\$1,081	\$1,542	\$609
e.	Weighted Asset Amount	\$6,977	\$23,450	\$5,750	\$8,120	\$3,205
f.	Expected Return (7.8% x e)	544	1,829	448	633	250
g.	Investment Gain/(Loss) for Prior Year (d - f)	766	2,610	630	906	358
h.	Dollar-Weighted Rate of Return	18.76%	18.94%	18.73%	18.96%	18.96%

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

## II. Actuarial Exhibits

Investment Gains and (Losses) for Prior Year (Continued)					
(Dollars in Millions)	PSERS 2	LEOFF 1	LEOFF 2	WSPRS	Total
a. 2013 Market Value (at WSIB)	\$224	\$5,139	\$7,617	\$955	\$62,103
b. Total Cash Flow	32	(357)	152	(34)	(1,311)
c. 2014 Market Value (at WSIB)	301	5,718	9,226	1,098	72,400
d. Actual Return (c - b - a)	\$45	\$935	\$1,456	\$177	\$11,608
e. Weighted Asset Amount	\$239	\$4,953	\$7,678	\$936	\$61,307
f. Expected Return (7.8% x e)*	19	386	576	73	4,759
g. Investment Gain/(Loss) for Prior Year (d - f)	26	546	877	104	6,823
h. Dollar-Weighted Rate of Return	18.91%	18.82%	18.93%	18.87%	18.89%

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 present value of accrued (or earned) pensions 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 prior actuarial valuation reports, 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 will report funded status using the Entry Age Normal (EAN) actuarial cost method and discontinue use of the PUC method after this year's report. 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.

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 2014 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 tables below. For the actuarial 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.

Entry Age Normal 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		
EAN Liability	\$12,720	\$29,321	\$9,250	\$9,819	\$3,965	\$291	\$4,323	\$8,069	\$1,042	\$78,800
Valuation Assets	\$7,761	\$26,386	\$6,353	\$9,193	\$3,624	\$278	\$5,499	\$8,638	\$1,044	\$68,777
Unfunded Liability	\$4,959	\$2,935	\$2,897	\$626	\$341	\$13	(\$1,177)	(\$569)	(\$2)	\$10,023
<b>Funded Ratio</b>										
<b>2014</b>	<b>61%</b>	<b>90%</b>	<b>69%</b>	<b>94%</b>	<b>91%</b>	<b>96%</b>	<b>127%</b>	<b>107%</b>	<b>100%</b>	<b>87%</b>

Note: Totals may not agree due to rounding.

\*Liabilities valued using the EAN cost method at an interest rate of 7.8% (7.5% for LEOFF 2). All assets have been valued under the actuarial asset method.

## II. Actuarial Exhibits

Projected Unit Credit Funded Status on an Actuarial Value Basis*										
(Dollars in Millions)	PERS		TRS		SERS	PSERS	LEOFF		WSPRS	Total
	Plan 1	Plan 2/3	Plan 1	Plan 2/3	Plan 2/3	Plan 2	Plan 1	Plan 2		
PUC Liability	\$12,727	\$26,172	\$9,266	\$8,843	\$3,598	\$225	\$4,323	\$7,629	\$1,011	\$73,793
Valuation Assets	\$7,761	\$26,386	\$6,353	\$9,193	\$3,624	\$278	\$5,499	\$8,638	\$1,044	\$68,777
Unfunded Liability	\$4,965	(\$214)	\$2,913	(\$350)	(\$26)	(\$54)	(\$1,176)	(\$1,009)	(\$33)	\$5,016
<b>Funded Ratio</b>										
<b>2014</b>	<b>61%</b>	<b>101%</b>	<b>69%</b>	<b>104%</b>	<b>101%</b>	<b>124%</b>	<b>127%</b>	<b>113%</b>	<b>103%</b>	<b>93%</b>
2013 **	63%	102%	71%	105%	102%	124%	125%	115%	105%	94%
2012	69%	111%	79%	114%	110%	134%	135%	119%	114%	101%
2011 **	71%	112%	81%	113%	110%	132%	135%	119%	115%	101%
2010 ***	74%	113%	84%	116%	113%	129%	127%	119%	118%	102%
2009 **	70%	116%	75%	118%	116%	128%	125%	128%	119%	99%
2008 **	71%	119%	77%	125%	121%	127%	128%	133%	121%	100%
2007 **	71%	120%	76%	130%	126%	120%	123%	129%	118%	99%
2006 **	74%	121%	80%	133%	125%	99%	117%	116%	114%	100%
2005 **	74%	127%	80%	134%	122%	N/A	114%	114%	113%	99%
2004	81%	134%	88%	153%	137%	N/A	109%	117%	118%	105%
2003	82%	142%	89%	155%	138%	N/A	112%	125%	123%	107%
2002	92%	158%	98%	182%	169%	N/A	119%	137%	135%	118%
2001 **	97%	179%	100%	197%	197%	N/A	129%	154%	147%	126%
2000 **	98%	190%	100%	196%	170%	N/A	136%	161%	152%	131%
1999	93%	189%	93%	188%	N/A	N/A	125%	154%	159%	124%
1998	86%	191%	86%	185%	N/A	N/A	117%	160%	147%	116%
1997 **	83%	187%	82%	181%	N/A	N/A	108%	155%	140%	109%
1996	73%	157%	70%	144%	N/A	N/A	89%	130%	128%	92%
1995	68%	150%	65%	136%	N/A	N/A	80%	126%	119%	85%
1994 **	67%	142%	65%	130%	N/A	N/A	68%	124%	110%	80%
1993	70%	142%	62%	126%	N/A	N/A	68%	127%	110%	79%
1992	67%	139%	59%	127%	N/A	N/A	65%	128%	108%	75%
1991	67%	149%	59%	131%	N/A	N/A	66%	154%	106%	75%
1990	66%	154%	60%	140%	N/A	N/A	65%	153%	105%	74%
1989 **	65%	162%	58%	144%	N/A	N/A	65%	158%	103%	73%
1988	66%	165%	59%	143%	N/A	N/A	66%	153%	102%	72%
1987	71%	175%	58%	135%	N/A	N/A	69%	157%	95%	74%
1986	63%	162%	50%	125%	N/A	N/A	57%	142%	87%	63%

Note: Totals may not agree due to rounding.

\*Liabilities valued using the PUC cost method at an interest rate of 7.8% (7.5% for LEOFF 2). All assets have been valued under the actuarial asset method.

\*\*Assumptions changed.

\*\*\*LEOFF 2 values for 2010 were updated after the 2010 AVR was published.

## 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
<b>2013 Contribution Rate Before Laws of 2014</b>	<b>12.29%</b>	<b>14.47%</b>	<b>12.88%</b>	<b>12.07%</b>	<b>(5.48%)</b>	<b>8.79%</b>
Remove Rate Floor / Ceiling	0.00%	0.00%	0.00%	0.00%	(0.40%)	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 LEOFF 1 Funding Method Changes	(0.11%)	(0.77%)	(1.00%)	0.00%	(2.49%)	(1.46%)
<b>2013 Adjusted Contribution Rate</b>	<b>12.04%</b>	<b>13.55%</b>	<b>11.74%</b>	<b>11.93%</b>	<b>(8.37%)</b>	<b>7.33%</b>
Liability Gains/Losses	0.69%	0.69%	0.80%	0.63%	(0.36%)	0.72%
Asset Gains/Losses	0.61%	1.08%	0.41%	(0.02%)	0.64%	0.67%
Present Value of Future Salaries Gains/Losses	(1.05%)	(1.43%)	(0.85%)	(0.64%)	(0.27%)	(0.36%)
Incremental Changes	0.03%	0.02%	0.00%	0.00%	0.00%	0.00%
Other Gains/Losses	(0.09%)	(0.05%)	(0.17%)	(0.12%)	(0.28%)	(0.09%)
<b>Total Change</b>	<b>0.19%</b>	<b>0.31%</b>	<b>0.19%</b>	<b>(0.15%)</b>	<b>(0.27%)</b>	<b>0.94%</b>
<b>2014 Preliminary Contribution Rate</b>	<b>12.23%</b>	<b>13.86%</b>	<b>11.93%</b>	<b>11.78%</b>	<b>(8.64%)</b>	<b>8.27%</b>
Increase from Applied Rate Floor	0.00%	0.00%	0.00%	0.00%	0.33%	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	1.08%
Laws of 2015	0.00%	0.00%	0.00%	0.00%	0.04%	0.15%
<b>2014 Adjusted Contribution Rate</b>	<b>12.48%</b>	<b>14.78%</b>	<b>13.07%</b>	<b>11.92%</b>	<b>(8.27%)</b>	<b>10.82%</b>

\*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**
<b>2013 Normal Cost Before Laws of 2014</b>	<b>7.11%</b>	<b>7.56%</b>	<b>7.70%</b>	<b>6.89%</b>	<b>3.19%</b>	<b>8.79%</b>
Remove Rate Floor / Ceiling	0.00%	0.00%	0.00%	0.00%	(0.40%)	0.00%
Remove Prior Employer Liability	(0.11%)	(0.77%)	(1.00%)	0.00%	0.00%	(1.46%)
<b>2013 Adjusted Normal Cost Rate</b>	<b>7.00%</b>	<b>6.79%</b>	<b>6.70%</b>	<b>6.89%</b>	<b>2.79%</b>	<b>7.33%</b>
Liabilities						
Salaries	(0.05%)	(0.30%)	(0.06%)	(0.12%)	(0.01%)	0.09%
Termination	(0.09%)	(0.31%)	(0.17%)	(0.13%)	(0.01%)	(0.19%)
Retirement	0.03%	0.05%	0.04%	0.00%	0.00%	(0.25%)
Disability	0.01%	0.00%	0.01%	0.01%	0.00%	0.02%
Mortality	0.03%	0.03%	0.04%	0.01%	0.00%	0.10%
Growth / Return to Work	0.56%	1.14%	0.81%	0.82%	0.22%	0.43%
Other Liabilities	0.15%	0.09%	0.13%	0.04%	0.04%	0.52%
<b>Total Liability Gains/Losses</b>	<b>0.64%</b>	<b>0.70%</b>	<b>0.80%</b>	<b>0.63%</b>	<b>0.24%</b>	<b>0.72%</b>
<b>Asset Gains/Losses</b>	<b>0.26%</b>	<b>0.25%</b>	<b>0.41%</b>	<b>(0.02%)</b>	<b>(0.10%)</b>	<b>0.67%</b>
<b>Present Value of Future Salaries Gains/Losses</b>	<b>(0.58%)</b>	<b>(0.76%)</b>	<b>(0.85%)</b>	<b>(0.64%)</b>	<b>(0.14%)</b>	<b>(0.36%)</b>
Incremental Changes						
Plan Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Method Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Assumption Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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%
<b>Total Incremental Changes Gains/Losses</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Other Gains/Losses</b>	<b>(0.06%)</b>	<b>(0.06%)</b>	<b>(0.10%)</b>	<b>(0.05%)</b>	<b>0.01%</b>	<b>(0.09%)</b>
<b>Total Change</b>	<b>0.26%</b>	<b>0.13%</b>	<b>0.26%</b>	<b>(0.08%)</b>	<b>0.01%</b>	<b>0.94%</b>
<b>2014 Preliminary Normal Cost</b>	<b>7.26%</b>	<b>6.92%</b>	<b>6.96%</b>	<b>6.81%</b>	<b>2.80%</b>	<b>8.27%</b>
Increase from Applied Rate Floor	0.00%	0.00%	0.00%	0.00%	0.33%	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	1.08%
Laws of 2015	0.00%	0.00%	0.00%	0.00%	0.04%	0.15%
<b>2014 Adjusted Normal Cost</b>	<b>7.37%</b>	<b>7.69%</b>	<b>7.96%</b>	<b>6.81%</b>	<b>3.17%</b>	<b>10.82%</b>

\*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
<b>2013 UAAL Rate Before Laws of 2014</b>	<b>5.18%</b>	<b>6.91%</b>	<b>5.18%</b>	<b>5.18%</b>	<b>(8.67%)</b>	<b>N/A</b>
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
LEOFF 1 Roll Forward Funding Method	N/A	N/A	N/A	N/A	(2.49%)	N/A
<b>2013 Adjusted UAAL Rate</b>	<b>5.04%</b>	<b>6.76%</b>	<b>5.04%</b>	<b>5.04%</b>	<b>(11.16%)</b>	<b>N/A</b>
Liabilities						
Salaries	0.00%	(0.01%)	N/A	N/A	(0.04%)	N/A
Termination	0.00%	0.00%	N/A	N/A	0.00%	N/A
Retirement	(0.01%)	(0.01%)	N/A	N/A	(0.02%)	N/A
Disability	0.00%	0.00%	N/A	N/A	0.00%	N/A
Mortality	0.00%	0.02%	N/A	N/A	(0.04%)	N/A
Return to Work	0.00%	0.00%	N/A	N/A	0.01%	N/A
Inflation (CPI)	0.00%	0.00%	N/A	N/A	(0.72%)	N/A
Other Liabilities	0.06%	(0.01%)	N/A	N/A	0.21%	N/A
<b>Total Liability Gains/Losses</b>	<b>0.05%</b>	<b>(0.01%)</b>	<b>N/A</b>	<b>N/A</b>	<b>(0.60%)</b>	<b>N/A</b>
<b>Asset Gains/Losses</b>	<b>0.35%</b>	<b>0.83%</b>	<b>N/A</b>	<b>N/A</b>	<b>0.74%</b>	<b>N/A</b>
<b>Present Value of Future Salaries Gains/Losses</b>	<b>(0.47%)</b>	<b>(0.67%)</b>	<b>N/A</b>	<b>N/A</b>	<b>(0.13%)</b>	<b>N/A</b>
Incremental Changes						
Plan Change	0.00%	0.00%	N/A	N/A	0.00%	N/A
Method Change	0.00%	0.00%	N/A	N/A	0.00%	N/A
Assumption Change	0.00%	0.00%	N/A	N/A	0.00%	N/A
Correction Change	0.03%	0.02%	N/A	N/A	0.00%	N/A
Experience Study Change	0.00%	0.00%	N/A	N/A	0.00%	N/A
<b>Total Incremental Changes Gains/Losses</b>	<b>0.03%</b>	<b>0.02%</b>	<b>N/A</b>	<b>N/A</b>	<b>0.00%</b>	<b>N/A</b>
<b>Other Gains/Losses</b>	<b>(0.03%)</b>	<b>0.01%</b>	<b>N/A</b>	<b>N/A</b>	<b>(0.29%)</b>	<b>N/A</b>
<b>Total Change</b>	<b>(0.07%)</b>	<b>0.18%</b>	<b>(0.07%)</b>	<b>(0.07%)</b>	<b>(0.28%)</b>	<b>N/A</b>
<b>2014 Preliminary UAAL Rate</b>	<b>4.97%</b>	<b>6.94%</b>	<b>4.97%</b>	<b>4.97%</b>	<b>(11.44%)</b>	<b>N/A</b>
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 2015	0.00%	0.00%	0.00%	0.00%	0.00%	N/A
<b>2014 Adjusted UAAL Rate</b>	<b>5.11%</b>	<b>7.09%</b>	<b>5.11%</b>	<b>5.11%</b>	<b>(11.44%)</b>	<b>N/A</b>

\*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.



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# III. Participant Data

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## 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.

<b>PERS</b> - 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.
<b>TRS</b> - Teachers' Retirement System <i>Chapter 41.32 RCW</i>	Certificated teachers; administrators; and educational staff associates.
<b>SERS</b> - School Employees' Retirement System <i>Chapter 41.35 RCW</i>	Classified school district employees.
<b>PSERS</b> - 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.
<b>LEOFF</b> - 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.
<b>WSPRS</b> - 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 will also perform 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 will be provided in separate reports.

### III. Participant Data

Active Membership By Employer and Plan as of June 30, 2014							
Employer	All	PERS			TRS		
	Systems	Plan 1	Plan 2	Plan 3	Plan 1	Plan 2	Plan 3
State Agencies	59,285	1,518	42,493	11,382	15	28	45
Higher Education	21,514	482	13,939	6,821	11	5	146
Community Colleges	6,066	157	4,245	1,374	42	36	212
K-12	119,797	1,157	0	0	1,749	13,472	51,225
Counties	34,534	715	24,426	4,706	0	0	0
County Sub Divisions	12,825	229	9,962	2,275	0	0	0
First Class Cities	8,122	77	2,461	592	0	0	0
Other Cities	17,698	247	10,479	1,906	0	0	0
Ports	2,415	37	1,859	346	0	0	0
Education Service District	1,926	31	0	0	7	91	209
Fire Districts	4,342	5	665	106	0	0	0
Public Utility District	4,656	75	3,970	611	0	0	0
Water Districts	1,917	42	1,664	211	0	0	0
Energy Northwest	1,190	4	822	364	0	0	0
Unions	6	6	0	0	0	0	0
<b>TOTAL</b>	<b>296,293</b>	<b>4,782</b>	<b>116,985</b>	<b>30,694</b>	<b>1,824</b>	<b>13,632</b>	<b>51,837</b>

Active Membership By Employer and Plan as of June 30, 2014 (Continued)							
Employer	SERS		PSERS	LEOFF		WSPRS	
	Plan 2	Plan 3	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2
State Agencies	0	0	2,628	0	132	609	435
Higher Education	0	0	0	0	110	0	0
Community Colleges	0	0	0	0	0	0	0
K-12	22,181	30,013	0	0	0	0	0
Counties	0	0	1,918	14	2,755	0	0
County Sub Divisions	0	0	95	1	263	0	0
First Class Cities	0	0	24	64	4,904	0	0
Other Cities	0	0	155	27	4,884	0	0
Ports	0	0	0	0	173	0	0
Education Service District	769	819	0	0	0	0	0
Fire Districts	0	0	0	14	3,552	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
<b>TOTAL</b>	<b>22,950</b>	<b>30,832</b>	<b>4,820</b>	<b>120</b>	<b>16,773</b>	<b>609</b>	<b>435</b>

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
<b>2013 Actives</b>	5,653	115,568	29,302	150,523	2,393	12,032	51,471	65,896
Transfers	0	(1)	4,413	4,412	0	0	2,340	2,340
Hires/Rehires	115	11,360	758	12,233	19	2,703	1,653	4,375
New Retirees	(868)	(2,882)	(323)	(4,073)	(556)	(278)	(751)	(1,585)
Deaths	(20)	(199)	(31)	(250)	(9)	(13)	(28)	(50)
Terminations	(98)	(6,861)	(3,425)	(10,384)	(23)	(812)	(2,848)	(3,683)
<b>2014 Actives</b>	<b>4,782</b>	<b>116,985</b>	<b>30,694</b>	<b>152,461</b>	<b>1,824</b>	<b>13,632</b>	<b>51,837</b>	<b>67,293</b>
<b>2013 Annuitants</b>	51,860	31,329	2,139	85,328	35,912	3,445	4,863	44,220
New Retirees	1,140	4,236	499	5,875	646	471	1,236	2,353
Annuitant Deaths	(2,218)	(679)	(28)	(2,925)	(1,090)	(43)	(35)	(1,168)
New Survivors	306	264	28	598	188	22	35	245
Other	(18)	(8)	(4)	(30)	(17)	(1)	(5)	(23)
<b>2014 Annuitants</b>	<b>51,070</b>	<b>35,142</b>	<b>2,634</b>	<b>88,846</b>	<b>35,639</b>	<b>3,894</b>	<b>6,094</b>	<b>45,627</b>
<b>Ratio Actives to Annuitants</b>	<b>0.09</b>	<b>3.33</b>	<b>11.65</b>	<b>1.72</b>	<b>0.05</b>	<b>3.50</b>	<b>8.51</b>	<b>1.47</b>

Reconciliation of Participant Data											
<i>(Continued)</i>											
	SERS			PSERS		LEOFF		WSPRS			All
	Plan 2	Plan 3	Total	Plan 2	Plan 1	Plan 2	Total	Plan 1	Plan 2	Total	Systems
<b>2013 Actives</b>	21,664	30,535	52,199	4,513	143	16,686	16,829	657	409	1,066	291,026
Transfers	0	2,698	2,698	0	0	0	0	0	0	0	9,450
Hires/Rehires	3,494	685	4,179	681	3	809	812	0	37	37	22,317
New Retirees	(489)	(538)	(1,027)	(15)	(24)	(400)	(424)	(38)	0	(38)	(7,162)
Deaths	(31)	(37)	(68)	(5)	0	(16)	(16)	0	0	0	(389)
Terminations	(1,688)	(2,511)	(4,199)	(354)	(2)	(306)	(308)	(10)	(11)	(21)	(18,949)
<b>2014 Actives</b>	<b>22,950</b>	<b>30,832</b>	<b>53,782</b>	<b>4,820</b>	<b>120</b>	<b>16,773</b>	<b>16,893</b>	<b>609</b>	<b>435</b>	<b>1,044</b>	<b>296,293</b>
<b>2013 Annuitants</b>	5,084	3,995	9,079	43	7,729	2,782	10,511	964	0	964	150,145
New Retirees	758	837	1,595	16	25	463	488	40	0	40	10,367
Annuitant Deaths	(84)	(45)	(129)	0	(247)	(22)	(269)	(19)	0	(19)	(4,510)
New Survivors	38	38	76	3	99	15	114	11	0	11	1,047
Other	0	0	0	0	(1)	(3)	(4)	0	0	0	(57)
<b>2014 Annuitants</b>	<b>5,796</b>	<b>4,825</b>	<b>10,621</b>	<b>62</b>	<b>7,605</b>	<b>3,235</b>	<b>10,840</b>	<b>996</b>	<b>0</b>	<b>996</b>	<b>156,992</b>
<b>Ratio Actives to Annuitants</b>	<b>3.96</b>	<b>6.39</b>	<b>5.06</b>	<b>77.74</b>	<b>0.02</b>	<b>5.18</b>	<b>1.56</b>	<b>0.61</b>	<b>N/A</b>	<b>1.05</b>	<b>1.89</b>

### III. Participant Data

## Summary of Plan Participants

Summary of Plan Participants								
PERS	2014				2013			
	Plan 1	Plan 2	Plan 3	Total	Plan 1	Plan 2	Plan 3	Total
<b>Active Members</b>								
Number	4,782	116,985	30,694	152,461	5,653	115,751	29,302	150,706
Total Salaries (millions)	\$277	\$7,023	\$1,695	\$8,996	\$318	\$6,759	\$1,581	\$8,657
Average Age	62.9	48.4	43.4	47.8	62.2	48.4	43.6	48.0
Average Service	24.9	12.6	8.6	12.2	24.5	12.6	8.7	12.3
Average Salary	\$57,884	\$60,036	\$55,235	\$59,002	\$56,224	\$58,388	\$53,948	\$57,444
<b>Terminated Members</b>								
Number Vested	1,178	25,963	4,575	31,716	1,384	25,383	4,280	31,047
Number "Non-Vested"	3,577	98,841	0	102,418	3,810	97,381	0	101,191
<b>Retirees (including L&amp;I disabled)</b>								
Number of Retirees (All)	51,070	35,142	2,634	88,846	51,860	31,329	2,139	85,328
Average Monthly Benefit, All Retirees	\$1,931	\$1,359	\$785	\$1,671	\$1,892	\$1,256	\$723	\$1,629
Number of New "Service Retirees"	1,103	4,113	492	5,708	1,209	3,782	375	5,366
Avg. Monthly Benefit, New "Service Retirees"	\$2,292	\$1,911	\$983	\$1,904	\$2,350	\$1,731	\$896	\$1,812

Summary of Plan Participants (Continued)								
TRS	2014				2013			
	Plan 1	Plan 2	Plan 3	Total	Plan 1	Plan 2	Plan 3	Total
<b>Active Members</b>								
Number	1,824	13,632	51,837	67,293	2,393	12,071	51,471	65,935
Total Salaries (millions)	\$143	\$839	\$3,612	\$4,594	\$183	\$740	\$3,483	\$4,406
Average Age	63.7	43.3	46.2	46.1	63.0	44.5	46.1	46.4
Average Service	30.7	9.2	13.9	13.4	30.1	10.1	13.7	13.6
Average Salary	\$78,549	\$61,538	\$69,670	\$68,263	\$76,549	\$61,320	\$67,664	\$66,825
<b>Terminated Members</b>								
Number Vested	323	2,357	7,655	10,335	391	2,330	7,102	9,823
Number "Non-Vested"	410	4,981	0	5,391	453	4,812	0	5,265
Temporarily Disabled	0	0	0	0	0	0	0	0
<b>Retirees</b>								
Number of Retirees (All)	35,639	3,894	6,094	45,627	35,912	3,445	4,863	44,220
Average Monthly Benefit, All Retirees	\$2,092	\$1,712	\$984	\$1,912	\$2,060	\$1,612	\$903	\$1,898
Number of New "Service Retirees"	642	470	1,229	2,341	717	409	1,028	2,154
Avg. Monthly Benefit, New "Service Retirees"	\$3,081	\$2,124	\$1,225	\$1,914	\$2,973	\$2,014	\$1,098	\$1,896

Summary of Plan Participants (Continued)						
SERS	2014			2013		
	Plan 2	Plan 3	Total	Plan 2	Plan 3	Total
<b>Active Members</b>						
Number	22,950	30,832	53,782	21,760	30,535	52,295
Total Salaries (millions)	\$670	\$921	\$1,591	\$623	\$892	\$1,514
Average Age	50.7	50.5	50.6	51.1	50.6	50.8
Average Service	10.3	10.7	10.5	10.8	10.7	10.7
Average Salary	\$29,195	\$29,861	\$29,577	\$28,620	\$29,195	\$28,956
<b>Terminated Members</b>						
Number Vested	5,357	6,963	12,320	5,190	6,398	11,588
Number "Non-Vested"	9,716	0	9,716	8,861	0	8,861
<b>Retirees</b>						
Number of Retirees (All)	5,796	4,825	10,621	5,084	3,995	9,079
Average Monthly Benefit, All Retirees	\$815	\$435	\$642	\$780	\$410	\$617
Number of New "Service Retirees"	736	823	1,559	669	770	1,439
Average Monthly Benefit, New "Service Retirees"	\$940	\$509	\$712	\$942	\$466	\$687

Summary of Plan Participants (Continued)			
PSERS	2014		2013
	Plan 2		Plan 2
<b>Active Members</b>			
Number	4,820		4,513
Total Salaries (millions)	\$275		\$253
Average Age	40.4		40.4
Average Service	5.2		4.8
Average Salary	\$57,115		\$56,075
<b>Terminated Members</b>			
Number Vested	213		119
Number "Non-Vested"	1,519		1,383
<b>Retirees</b>			
Number of Retirees (All)	62		43
Average Monthly Benefit, All Retirees	\$438		\$358
Number of New "Service Retirees"	15		16
Average Monthly Benefit, New "Service Retirees"	\$667		\$511

### III. Participant Data

Summary of Plan Participants (Continued)						
LEOFF	2014			2013		
	Plan 1	Plan 2	Total	Plan 1	Plan 2	Total
<b>Active Members</b>						
Number	120	16,773	16,893	143	16,687	16,830
Total Salaries (millions)	\$13	\$1,661	\$1,674	\$15	\$1,597	\$1,612
Average Age	62.8	43.6	43.7	61.9	43.5	43.7
Average Service	39.0	14.7	14.9	38.2	14.6	14.8
Average Salary	\$105,385	\$99,048	\$99,093	\$103,362	\$95,694	\$95,759
<b>Terminated Members</b>						
Number Vested	2	749	751	1	698	699
Number "Non-Vested"	35	1,618	1,653	35	1,565	1,600
<b>Retirees</b>						
Number of Retirees (All)	7,605	3,235	10,840	7,729	2,782	10,511
Average Monthly Benefit, All Retirees	\$3,904	\$3,360	\$3,742	\$3,841	\$3,151	\$3,658
Number of New "Service Retirees"**	24	431	455	42	402	444
Average Monthly Benefit, New "Service Retirees"**	\$7,617	\$4,209	\$4,389	\$7,106	\$4,091	\$4,376

*\*Includes disabled retirees for Plan 1 only.*

Summary of Plan Participants (Continued)						
WSPRS	2014			2013		
	Plan 1	Plan 2	Total	Plan 1	Plan 2	Total
<b>Active Members</b>						
Number	609	435	1,044	657	409	1,066
Total Salaries (millions)	\$52	\$30	\$82	\$54	\$27	\$80
Average Age	46.2	33.0	40.7	45.6	32.5	40.6
Average Service	19.5	6.2	14.0	18.9	5.7	13.8
Average Salary	\$84,804	\$69,226	\$78,313	\$81,465	\$65,058	\$75,170
<b>Terminated Members</b>						
Number Vested	76	15	91	70	10	80
Number "Non-Vested"	18	17	35	18	14	32
Disabled Members*	48	0	48	49	0	49
<b>Retirees</b>						
Number of Retirees (All)	996	0	996	964	0	964
Average Monthly Benefit, All Retirees	\$4,002	\$0	\$4,002	\$3,881	\$0	\$3,881
Number of New "Service Retirees"	40	0	40	55	0	55
Average Monthly Benefit, New "Service Retirees"	\$3,943	\$0	\$3,943	\$4,194	\$0	\$4,194

*\*Benefits provided outside of pension funds.*

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# IV. Appendices

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## 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, list 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
2014	3.85%	3.85%
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%
2030+	3.75%	3.75%

*Note: Includes inflation.*

## Demographic Assumptions

Employee Contribution Rates for Savings Fund Accrual	
System/Plans	Contribution Rate*
PERS 2	4.94%
TRS 2	6.19%
SERS 2	5.27%
PSERS 2	6.89%
LEOFF 2	8.41%
WSPRS 1/2	7.19%

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

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

## Changes in Methods and Assumptions since the Last Valuation

- We corrected how our valuation software calculates a member's entry age under the Entry Age Normal actuarial cost method. Prior to the correction the funding age was rounded resulting in an entry age one year higher in some cases.
- For purposes of calculating Plan 2/3 Entry Age Normal Cost (EANC) contribution rates, we now use the current blend of Plan 2 and Plan 3 salaries, rather than using a long-term membership assumption of two-thirds Plan 2 members and one-third Plan 3 members.
- We updated the demographic assumptions, consistent with the changes from the [2007-2012 Experience Study Report](#), used when we value the PERS 1 and TRS 1 Basic Minimum COLA calculated outside of our valuation software.
- We changed the way we apply salary limits, as described in the [2007-2012 Experience Study Report](#).

## 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.

<b>Summary of Frequently Changing Plan Provisions - PERS</b>			
	<b>Plan 1</b>	<b>Plan 2</b>	<b>Plan 3</b>
<b>COLA</b>	\$2.18 per month/YOS* on 7/1/15	Lesser of CPI** or 3%	Lesser of CPI** or 3%
<b>Minimum Benefit per Month</b>	\$52.93* per YOS on 7/1/15, \$1,738.91* for select annuitants	n/a	n/a
<b>Changes in Plan Provisions Since Last Valuation</b>	None	None	None
<b>Material Benefits not Included in this Valuation</b>		Portability with first class cities	Portability with first class cities

*\*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.*

<b>Summary of Frequently Changing Plan Provisions - TRS</b>			
	<b>Plan 1</b>	<b>Plan 2</b>	<b>Plan 3</b>
<b>COLA</b>	\$2.18 per month/YOS* on 7/1/15	Lesser of CPI** or 3%	Lesser of CPI** or 3%
<b>Minimum Benefit per Month</b>	\$52.93* per YOS on 7/1/15, \$1,738.91* for select annuitants	n/a	n/a
<b>Changes in Plan Provisions Since Last Valuation</b>	None	None	None
<b>Material Benefits not Included in this Valuation</b>			

*\*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.*

<b>Summary of Frequently Changing Plan Provisions - SERS</b>		
	<b>Plan 2</b>	<b>Plan 3</b>
<b>COLA</b>	Lesser of CPI* or 3%	Lesser of CPI* or 3%
<b>Minimum Benefit per Month per YOS</b>	n/a	n/a
<b>Changes in Plan Provisions Since Last Valuation</b>	None	None
<b>Material Benefits not Included in this Valuation</b>		

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

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

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

## IV. Appendices

Summary of Frequently Changing Plan Provisions - LEOFF		
	Plan 1	Plan 2
<b>COLA</b>	Full CPI*	Lesser of CPI* or 3%
<b>Minimum Benefit per Month per YOS</b>	n/a	n/a
<b>Changes in Plan Provisions Since Last Valuation</b>	None	Supplemental Survivor Benefits, (C 78 L 15)
<b>Material Benefits not Included in this Valuation</b>		
<i>*CPI: Urban Wage Earners &amp; Clerical Workers, Seattle-Tacoma-Bremerton, WA - All Items.</i>		

Summary of Frequently Changing Plan Provision - WSPRS		
	Plan 1	Plan 2
<b>COLA</b>	Lesser of CPI* or 3%	Lesser of CPI* or 3%
<b>Minimum Benefit per Month per YOS**</b>	\$32.87 on 1/1/15	\$32.87 on 1/1/15
<b>Changes in Plan Provisions Since Last Valuation</b>	Supplemental Survivor Benefits, (C 78 L 15); Unlimited Annuity Purchase (C 111 L 15)	Supplemental Survivor Benefits, (C 78 L 15); Unlimited Annuity Purchase (C 111 L 15)
<b>Material Benefits not Included in this Valuation</b>		
<i>*CPI: Urban Wage Earners &amp; Clerical Workers, Seattle-Tacoma-Bremerton, WA - All Items.</i>		
<i>**Amount increases by 3% annually.</i>		

## Age/Service Distribution

Age and Service Distribution of Active Members (Number of Actives and Average Annual Salary)															
PERS Plan 1															
Attained Age	Attained Years of Service														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25-29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30-34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35-39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40-44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45-49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	0	0	0	1	0	1	0	0	1	1	0	0	0	4
	\$0	\$0	\$0	\$0	*	\$0	*	\$0	\$0	*	*	\$0	\$0	\$0	\$65,549
55-59	9	6	10	4	6	68	92	123	126	110	83	209	23	23	869
	\$31,470	\$34,316	\$28,926	\$45,808	\$25,016	\$47,618	\$48,810	\$48,113	\$55,379	\$56,169	\$61,727	\$64,295	\$74,536	\$74,536	\$55,454
60-64	10	23	24	16	27	190	225	297	346	369	258	460	249	249	2,494
	\$43,157	\$43,483	\$53,636	\$43,639	\$44,853	\$47,094	\$50,563	\$49,966	\$54,694	\$59,827	\$63,225	\$68,673	\$66,410	\$66,410	\$58,232
65-69	6	15	12	17	11	103	117	129	150	147	101	165	168	168	1,141
	\$27,657	\$35,700	\$44,635	\$36,393	\$45,889	\$48,993	\$57,559	\$55,519	\$58,667	\$60,268	\$69,021	\$65,834	\$70,332	\$70,332	\$60,133
70 & Over	0	3	1	4	2	35	27	21	23	27	17	51	63	63	274
	\$0	\$96,397	*	\$38,507	\$26,429	\$39,745	\$41,059	\$47,418	\$61,476	\$52,714	\$66,746	\$47,462	\$64,867	\$64,867	\$52,943
<b>Total</b>	<b>25</b>	<b>47</b>	<b>47</b>	<b>41</b>	<b>47</b>	<b>396</b>	<b>462</b>	<b>570</b>	<b>645</b>	<b>654</b>	<b>460</b>	<b>885</b>	<b>503</b>	<b>503</b>	<b>4,782</b>
	<b>\$35,230</b>	<b>\$43,206</b>	<b>\$45,699</b>	<b>\$40,346</b>	<b>\$42,619</b>	<b>\$47,029</b>	<b>\$51,377</b>	<b>\$50,729</b>	<b>\$55,994</b>	<b>\$59,025</b>	<b>\$64,409</b>	<b>\$65,888</b>	<b>\$67,898</b>	<b>\$67,898</b>	<b>\$57,884</b>
Average:	Age	62.9	Number of Participants:		Vested	4,548	Males	1,728	Early Retirement Eligible:		0	Normal Retirement Eligible:		4,169	
	Service	24.9			Not Vested	234	Females	3,054							

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

Age and Service Distribution of Active Members (Number of Actives and Average Annual Salary) (Continued)															
PERS Plan 2															
Attained Age	Attained Years of Service														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 25	995	708	265	85	32	20	0	0	0	0	0	0	0	0	2,105
	\$34,478	\$32,535	\$36,179	\$39,202	\$38,034	\$41,038	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,346
25-29	956	1,596	1,082	596	430	1,108	23	0	0	0	0	0	0	5,791	
	\$38,300	\$38,721	\$42,678	\$46,006	\$48,320	\$50,653	\$52,843	\$0	\$0	\$0	\$0	\$0	\$0	\$43,193	
30-34	871	1,421	1,070	701	608	3,392	952	34	0	0	0	0	0	9,049	
	\$41,382	\$43,665	\$47,490	\$50,933	\$52,079	\$56,244	\$57,772	\$60,130	\$0	\$0	\$0	\$0	\$0	\$51,287	
35-39	601	1,062	836	570	494	3,520	2,993	953	9	0	0	0	0	11,038	
	\$43,379	\$45,851	\$51,532	\$55,121	\$55,054	\$59,430	\$62,468	\$62,745	\$73,279	\$0	\$0	\$0	\$0	\$57,354	
40-44	545	981	763	554	486	3,332	3,458	2,798	698	31	0	0	0	13,646	
	\$43,515	\$45,708	\$50,609	\$53,194	\$57,890	\$59,204	\$63,618	\$66,374	\$65,365	\$71,752	\$0	\$0	\$0	\$59,768	
45-49	476	785	665	538	428	3,153	3,379	3,150	2,308	686	21	0	0	15,589	
	\$42,227	\$46,083	\$52,477	\$55,673	\$55,763	\$58,398	\$64,125	\$66,964	\$70,294	\$66,475	\$63,559	\$0	\$0	\$61,961	
50-54	453	729	593	466	408	3,121	3,382	3,367	3,059	2,178	801	47	0	18,604	
	\$42,383	\$46,158	\$52,462	\$52,749	\$58,079	\$58,583	\$62,180	\$65,540	\$69,705	\$72,243	\$69,833	\$67,925	\$0	\$63,198	
55-59	333	573	537	382	358	2,710	3,226	3,485	3,327	2,873	1,833	535	0	20,172	
	\$42,371	\$48,203	\$57,170	\$55,018	\$57,950	\$57,600	\$62,421	\$64,217	\$69,404	\$72,122	\$74,434	\$72,490	\$0	\$64,881	
60-64	183	310	321	229	268	1,871	2,338	2,712	2,891	2,416	1,351	460	0	15,350	
	\$41,365	\$47,746	\$59,445	\$50,478	\$56,170	\$57,194	\$60,966	\$62,931	\$67,519	\$70,777	\$74,027	\$73,985	\$0	\$64,399	
65-69	44	74	85	86	63	702	773	860	874	702	348	101	0	4,712	
	\$35,002	\$47,801	\$52,914	\$50,847	\$56,278	\$56,838	\$61,753	\$62,288	\$68,393	\$68,474	\$70,786	\$75,462	\$0	\$63,412	
70 & Over	25	23	22	19	31	167	176	162	133	88	58	25	0	929	
	\$34,041	\$42,910	\$38,413	\$42,389	\$46,909	\$45,813	\$53,087	\$56,361	\$59,441	\$66,513	\$65,043	\$70,050	\$0	\$54,198	
Total	5,482	8,262	6,239	4,226	3,606	23,096	20,700	17,521	13,299	8,974	4,412	1,168	0	116,985	
	\$40,153	\$43,232	\$49,593	\$51,972	\$54,729	\$57,664	\$62,373	\$64,855	\$68,842	\$71,016	\$73,011	\$73,100	\$0	\$60,036	
Average:	Age	48.4	Number of Participants:		Vested	87,567	Males	56,091	Early Retirement Eligible:		15,865				
	Service	12.6			Not Vested	29,418	Females	60,894	Normal Retirement Eligible:		5,178				

\*Annual Salary omitted for privacy reasons.

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

Age and Service Distribution of Active Members (Number of Actives and Average Annual Salary) (Continued)															
PERS Plan 3															
Attained Age	Attained Years of Service														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 25	714	565	175	59	20	3	0	0	0	0	0	0	0	1,536	
	\$31,922	\$29,570	\$33,122	\$35,497	\$37,978	\$34,920	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,416	
25-29	511	836	581	360	252	483	9	0	0	0	0	0	0	3,032	
	\$35,065	\$36,473	\$42,355	\$43,704	\$45,526	\$48,063	\$49,997	\$0	\$0	\$0	\$0	\$0	\$0	\$40,860	
30-34	394	692	499	352	298	1,638	274	0	0	0	0	0	0	4,147	
	\$39,762	\$41,401	\$46,118	\$49,731	\$51,988	\$55,226	\$57,943	\$0	\$0	\$0	\$0	\$0	\$0	\$49,834	
35-39	243	438	364	259	224	1,496	647	91	4	0	0	0	0	3,766	
	\$41,253	\$44,537	\$47,459	\$50,915	\$51,600	\$58,055	\$63,179	\$66,946	\$74,578	\$0	\$0	\$0	\$0	\$54,612	
40-44	220	382	274	213	175	1,177	727	360	124	1	0	0	0	3,653	
	\$41,584	\$44,272	\$48,624	\$49,673	\$50,498	\$59,742	\$64,046	\$70,042	\$67,422	*	\$0	\$0	\$0	\$57,306	
45-49	178	297	238	176	162	1,097	608	417	465	119	4	0	0	3,761	
	\$43,317	\$45,210	\$46,538	\$53,322	\$54,600	\$58,656	\$64,117	\$72,807	\$74,998	\$71,652	\$91,106	\$0	\$0	\$60,595	
50-54	119	283	214	159	135	963	538	347	594	437	140	8	0	3,937	
	\$43,599	\$45,295	\$47,425	\$49,204	\$50,564	\$57,623	\$62,756	\$69,430	\$75,448	\$77,032	\$78,308	\$69,722	\$0	\$62,522	
55-59	93	165	152	118	123	821	509	354	551	518	285	78	0	3,767	
	\$40,292	\$45,129	\$47,396	\$48,102	\$55,424	\$56,899	\$61,680	\$64,479	\$70,248	\$77,557	\$77,280	\$70,604	\$0	\$63,244	
60-64	58	95	106	78	63	506	341	227	315	317	157	52	0	2,315	
	\$37,213	\$44,854	\$51,706	\$52,656	\$52,093	\$56,202	\$61,576	\$64,326	\$68,453	\$70,303	\$77,160	\$77,199	\$0	\$61,902	
65-69	22	30	33	29	26	195	110	55	65	55	26	6	0	652	
	\$32,618	\$50,253	\$41,585	\$58,282	\$59,071	\$58,618	\$61,621	\$57,114	\$68,713	\$69,732	\$91,934	\$59,400	\$0	\$60,156	
70 & Over	5	9	9	9	11	38	27	6	4	6	2	2	0	128	
	\$38,049	\$31,997	\$35,676	\$34,692	\$49,256	\$54,005	\$56,544	\$78,317	\$67,415	\$62,396	\$147,609	\$58,328	\$0	\$52,797	
Total	2,557	3,792	2,645	1,812	1,489	8,417	3,790	1,857	2,122	1,453	614	146	0	30,694	
	\$37,255	\$40,089	\$45,225	\$48,617	\$51,020	\$56,958	\$62,588	\$68,282	\$72,269	\$74,980	\$78,424	\$72,276	\$0	\$55,235	
Average:	Age	43.4	Number of Participants:		Vested	12,869	Males	14,274	Early Retirement Eligible:		3,797				
	Service	8.6			Not Vested	17,825	Females	16,420	Normal Retirement Eligible:		579				

\*Annual Salary omitted for privacy reasons.

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

# IV. Appendices

Age and Service Distribution of Active Members (Number of Actives and Average Annual Salary) (Continued)															
TRS Plan 1															
Attained Age	Attained Years of Service														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25-29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30-34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35-39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40-44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45-49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	0	0	0	0	1	1	3	8	6	16	13	33	0	0	0
	\$0	\$0	\$0	\$0	*	*	\$61,877	\$79,244	\$75,470	\$72,899	\$76,250	\$83,852	\$0	\$0	\$0
60-64	0	2	2	2	1	24	48	74	115	161	161	407	114	0	0
	\$0	\$66,518	\$80,971	\$45,311	*	\$58,880	\$67,644	\$69,479	\$74,387	\$78,476	\$82,822	\$80,904	\$80,594	\$0	\$0
65-69	0	0	1	1	0	9	23	36	79	81	59	116	130	0	0
	\$0	\$0	*	*	\$0	\$60,018	\$73,339	\$72,393	\$74,574	\$75,451	\$90,057	\$78,937	\$82,556	\$0	\$0
70 & Over	1	0	0	0	2	5	7	10	11	9	4	12	36	0	0
	*	\$0	\$0	\$0	\$60,797	\$85,384	\$76,252	\$56,268	\$80,298	\$76,000	\$76,178	\$77,766	\$92,644	\$0	\$0
<b>Total</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>39</b>	<b>81</b>	<b>128</b>	<b>211</b>	<b>267</b>	<b>237</b>	<b>568</b>	<b>280</b>	<b>1,824</b>	<b>1,824</b>
	*	\$66,518	\$80,523	\$58,884	\$72,236	\$62,051	\$69,791	\$69,877	\$74,796	\$77,141	\$84,151	\$80,607	\$83,054	\$0	\$78,549
Average:	Age	63.7	Number of Participants:		Vested	1,809	Males	422	Early Retirement Eligible:		0	Normal Retirement Eligible:		1,793	
	Service	30.7			Not Vested	15	Females	1,402							

\*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	20	211	49	3	4	0	0	0	0	0	0	0	0	0	0
	\$47,529	\$48,985	\$42,818	\$39,041	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25-29	40	742	588	354	272	221	0	0	0	0	0	0	0	0	0
	\$52,964	\$52,652	\$47,907	\$48,091	\$48,738	\$50,626	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30-34	42	462	426	300	303	794	0	0	0	0	0	0	0	0	0
	\$57,874	\$54,990	\$51,117	\$52,184	\$51,959	\$53,875	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35-39	26	284	198	151	172	385	0	0	0	0	0	0	0	0	0
	\$56,184	\$56,997	\$50,824	\$52,599	\$54,699	\$56,881	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40-44	30	216	149	108	91	303	29	132	47	0	0	0	0	0	0
	\$58,725	\$58,527	\$52,494	\$53,972	\$57,273	\$56,976	\$66,780	\$80,515	\$77,799	\$0	\$0	\$0	\$0	\$0	\$0
45-49	22	163	120	88	82	312	145	205	305	21	0	0	0	0	0
	\$60,480	\$60,062	\$52,977	\$54,993	\$55,262	\$58,563	\$67,793	\$76,120	\$79,428	\$76,666	\$0	\$0	\$0	\$0	\$0
50-54	13	106	104	79	89	292	169	239	322	172	31	0	0	0	0
	\$55,683	\$57,636	\$54,473	\$55,112	\$60,064	\$60,654	\$69,039	\$75,592	\$78,286	\$78,438	\$84,580	\$0	\$0	\$0	\$0
55-59	7	80	52	50	44	208	151	255	371	233	177	42	0	0	0
	\$57,970	\$63,707	\$63,326	\$56,896	\$59,591	\$60,202	\$68,485	\$74,348	\$76,428	\$79,129	\$80,016	\$84,824	\$0	\$0	\$0
60-64	9	36	21	28	21	114	72	198	396	225	125	37	0	0	0
	\$67,724	\$65,451	\$65,011	\$59,060	\$57,952	\$66,564	\$71,028	\$74,502	\$76,959	\$77,585	\$77,648	\$78,473	\$0	\$0	\$0
65-69	2	4	2	3	10	29	14	68	148	74	33	9	0	0	0
	\$98,097	\$65,688	\$56,474	\$56,916	\$66,093	\$67,230	\$77,060	\$75,632	\$76,054	\$76,283	\$76,786	\$74,690	\$0	\$0	\$0
70 & Over	1	2	0	0	3	2	4	4	23	11	4	2	0	0	0
	*	\$47,198	\$0	\$0	\$52,684	\$58,043	\$58,023	\$77,217	\$77,775	\$80,459	\$76,048	\$116,155	\$0	\$0	\$0
<b>Total</b>	<b>212</b>	<b>2,306</b>	<b>1,709</b>	<b>1,165</b>	<b>1,087</b>	<b>2,660</b>	<b>584</b>	<b>1,101</b>	<b>1,612</b>	<b>736</b>	<b>370</b>	<b>90</b>	<b>0</b>	<b>13,632</b>	<b>13,632</b>
	\$56,889	\$55,224	\$50,744	\$51,905	\$53,501	\$56,875	\$68,836	\$75,805	\$77,522	\$78,159	\$79,267	\$81,896	\$0	\$0	\$61,538
Average:	Age	43.3	Number of Participants:		Vested	6,558	Males	3,176	Early Retirement Eligible:		1,676	Normal Retirement Eligible:		426	
	Service	9.2			Not Vested	7,074	Females	10,456							

\*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	16	210	44	5	0	0	0	0	0	0	0	0	0	0	275
	\$51,703	\$48,960	\$43,253	\$44,301	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48,121
25-29	55	793	585	343	293	310	0	0	0	0	0	0	0	0	2,379
	\$52,344	\$52,194	\$47,431	\$47,902	\$49,412	\$50,834	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49,888
30-34	49	492	384	335	367	3,031	543	0	0	0	0	0	0	0	5,201
	\$66,117	\$56,144	\$51,401	\$52,235	\$53,033	\$57,433	\$63,451	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56,930
35-39	44	313	212	220	244	2,513	3,574	415	0	0	0	0	0	0	7,535
	\$58,661	\$55,752	\$52,698	\$53,864	\$55,808	\$60,199	\$69,032	\$77,687	\$0	\$0	\$0	\$0	\$0	\$0	\$64,620
40-44	29	244	190	154	141	1,688	2,797	2,816	310	0	0	0	0	0	8,369
	\$65,189	\$60,166	\$54,224	\$57,373	\$55,333	\$61,578	\$70,359	\$79,522	\$82,754	\$0	\$0	\$0	\$0	\$0	\$70,957
45-49	33	154	142	117	104	1,121	1,681	1,969	1,913	266	0	0	0	0	7,500
	\$66,837	\$57,137	\$57,194	\$54,546	\$56,149	\$61,678	\$70,228	\$78,260	\$81,224	\$82,246	\$0	\$0	\$0	\$0	\$73,319
50-54	21	118	84	78	75	888	1,425	1,275	1,488	1,529	242	0	0	0	7,223
	\$61,030	\$58,861	\$53,824	\$55,928	\$57,110	\$61,669	\$70,145	\$76,989	\$80,921	\$82,600	\$83,643	\$0	\$0	\$0	\$74,931
55-59	13	69	44	33	46	645	1,255	1,214	1,295	1,166	1,224	272	0	0	7,276
	\$70,206	\$64,339	\$61,724	\$61,420	\$56,865	\$62,338	\$69,822	\$76,537	\$78,625	\$79,849	\$82,349	\$84,148	\$0	\$0	\$75,875
60-64	11	26	22	21	25	345	837	890	1,005	784	567	318	0	0	4,851
	\$74,485	\$58,909	\$56,849	\$67,636	\$60,635	\$62,833	\$69,921	\$75,021	\$78,007	\$79,685	\$81,119	\$82,510	\$0	\$0	\$75,574
65-69	3	7	4	3	7	75	214	263	241	181	102	35	0	0	1,135
	\$65,074	\$61,091	\$65,064	\$47,314	\$73,075	\$66,628	\$73,154	\$74,630	\$76,432	\$80,598	\$82,253	\$85,045	\$0	\$0	\$75,939
70 & Over	2	1	0	1	2	8	28	16	19	8	5	3	0	0	93
	\$53,000	*	\$0	*	\$46,572	\$77,252	\$72,976	\$71,931	\$73,608	\$78,496	\$75,714	\$79,690	\$0	\$0	\$72,509
Total	276	2,427	1,711	1,310	1,304	10,624	12,354	8,858	6,271	3,934	2,140	628	0	0	51,837
	\$61,370	\$55,048	\$51,276	\$52,842	\$53,849	\$59,908	\$69,599	\$77,771	\$79,968	\$81,079	\$82,150	\$83,347	\$0	\$0	\$69,670
Average:	Age	46.2	Number of Participants:		Vested	35,637	Males		14,873	Early Retirement Eligible:		11,035			
	Service	13.9			Not Vested	16,200	Females		36,964	Normal Retirement Eligible:		1,195			

\*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	89	216	57	33	9	2	0	0	0	0	0	0	0	0	406
	\$19,617	\$19,793	\$26,495	\$27,291	\$25,525	\$18,635	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,426
25-29	128	330	159	84	74	110	0	0	0	0	0	0	0	0	885
	\$21,540	\$22,100	\$25,690	\$28,683	\$31,424	\$30,807	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,151
30-34	117	333	186	123	69	213	27	7	0	0	0	0	0	0	1,075
	\$21,306	\$24,101	\$28,474	\$30,685	\$32,028	\$33,625	\$39,178	\$51,614	\$0	\$0	\$0	\$0	\$0	\$0	\$28,261
35-39	142	404	236	148	122	275	94	93	3	0	0	0	0	0	1,517
	\$19,320	\$21,662	\$26,095	\$28,162	\$31,512	\$31,991	\$36,412	\$39,080	\$38,224	\$0	\$0	\$0	\$0	\$0	\$27,446
40-44	154	500	295	210	182	458	168	246	62	2	0	0	0	0	2,277
	\$18,465	\$20,836	\$25,283	\$26,542	\$26,953	\$28,026	\$35,186	\$41,105	\$38,252	\$37,084	\$0	\$0	\$0	\$0	\$27,450
45-49	147	440	303	233	201	583	316	462	147	44	1	0	0	0	2,877
	\$18,884	\$21,258	\$23,792	\$25,600	\$26,428	\$28,655	\$33,561	\$36,435	\$41,864	\$48,997	*	\$0	\$0	\$0	\$28,888
50-54	137	355	262	228	220	651	575	977	396	135	43	6	0	0	3,985
	\$19,520	\$22,593	\$24,330	\$26,514	\$26,096	\$27,953	\$30,119	\$32,732	\$37,290	\$42,269	\$49,137	\$51,245	\$0	\$0	\$29,923
55-59	101	301	217	190	165	560	635	1,409	804	265	80	24	0	0	4,751
	\$19,053	\$23,546	\$29,754	\$27,320	\$26,826	\$27,285	\$28,733	\$31,476	\$32,314	\$39,048	\$50,119	\$49,803	\$0	\$0	\$30,413
60-64	60	178	143	129	94	388	376	895	805	349	127	29	0	0	3,573
	\$19,105	\$21,627	\$27,147	\$26,300	\$25,807	\$27,916	\$28,716	\$31,504	\$31,442	\$36,834	\$49,095	\$53,579	\$0	\$0	\$30,919
65-69	20	54	41	38	35	151	119	294	242	161	62	16	0	0	1,233
	\$16,900	\$19,246	\$20,457	\$18,747	\$24,525	\$24,878	\$31,208	\$31,019	\$32,575	\$33,898	\$42,786	\$40,404	\$0	\$0	\$30,022
70 & Over	11	20	13	21	17	46	36	80	63	30	27	7	0	0	371
	\$16,574	\$18,938	\$18,218	\$19,626	\$29,516	\$23,470	\$24,640	\$29,943	\$31,085	\$36,036	\$31,703	\$34,442	\$0	\$0	\$27,522
Total	1,106	3,131	1,912	1,437	1,188	3,437	2,346	4,463	2,522	986	340	82	0	0	22,950
	\$19,551	\$21,876	\$25,892	\$26,823	\$27,593	\$28,534	\$30,673	\$32,933	\$33,521	\$38,213	\$46,792	\$48,099	\$0	\$0	\$29,195
Average:	Age	50.7	Number of Participants:		Vested	13,583	Males		5,396	Early Retirement Eligible:		2,526			
	Service	10.3			Not Vested	9,367	Females		17,554	Normal Retirement Eligible:		1,339			

\*Annual Salary omitted for privacy reasons.

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

# IV. Appendices

Age and Service Distribution of Active Members (Number of Actives and Average Annual Salary) (Continued)															
SERS 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	99	214	77	31	16	2	0	0	0	0	0	0	0	0	439
	\$19,657	\$19,353	\$23,426	\$24,059	\$30,009	\$28,707	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,899
25-29	100	394	194	98	77	183	1	0	0	0	0	0	0	1,047	
	\$19,676	\$21,594	\$26,078	\$29,112	\$29,329	\$31,610	*	\$0	\$0	\$0	\$0	\$0	\$0	\$25,285	
30-34	79	356	162	126	116	506	177	1	0	0	0	0	0	1,523	
	\$18,927	\$23,136	\$26,770	\$29,025	\$31,385	\$33,014	\$37,507	*	\$0	\$0	\$0	\$0	\$0	\$29,423	
35-39	114	334	192	130	116	613	326	32	2	0	0	0	0	1,859	
	\$19,301	\$20,843	\$25,699	\$26,265	\$30,824	\$31,841	\$37,721	\$48,195	\$57,222	\$0	\$0	\$0	\$0	\$29,348	
40-44	141	432	261	193	201	1,022	578	134	61	2	0	0	0	3,025	
	\$18,378	\$20,520	\$24,229	\$26,665	\$26,342	\$28,132	\$34,676	\$45,618	\$48,092	\$86,103	\$0	\$0	\$0	\$28,507	
45-49	119	376	274	239	224	1,558	1,126	293	180	47	2	0	0	4,438	
	\$18,213	\$20,670	\$22,526	\$24,961	\$25,520	\$26,760	\$31,656	\$38,956	\$46,202	\$50,301	\$51,730	\$0	\$0	\$28,691	
50-54	98	294	202	214	216	1,817	1,803	674	447	172	74	6	0	6,017	
	\$17,631	\$21,693	\$23,325	\$22,760	\$23,545	\$26,787	\$30,020	\$33,430	\$40,802	\$50,006	\$58,371	\$47,624	\$0	\$29,840	
55-59	56	179	148	131	129	1,287	1,631	937	1,031	396	167	44	0	6,136	
	\$18,541	\$20,256	\$24,227	\$23,332	\$24,912	\$26,946	\$30,394	\$32,352	\$35,332	\$45,950	\$51,829	\$56,133	\$0	\$31,753	
60-64	32	80	79	59	81	776	967	620	988	583	155	37	0	4,457	
	\$16,694	\$22,330	\$24,389	\$27,342	\$24,447	\$27,639	\$30,166	\$31,536	\$32,946	\$37,053	\$44,472	\$52,906	\$0	\$31,639	
65-69	24	36	24	14	32	303	354	133	294	199	92	14	0	1,519	
	\$17,368	\$20,931	\$23,205	\$21,649	\$21,968	\$25,944	\$30,824	\$32,263	\$33,403	\$35,771	\$41,177	\$45,037	\$0	\$31,043	
70 & Over	3	16	13	7	10	111	110	21	37	23	18	3	0	372	
	\$13,722	\$15,621	\$19,743	\$22,321	\$19,777	\$23,511	\$26,924	\$25,765	\$28,743	\$29,878	\$34,359	\$51,134	\$0	\$25,636	
Total	865	2,711	1,626	1,242	1,218	8,178	7,073	2,845	3,040	1,422	508	104	0	30,832	
	\$18,643	\$21,128	\$24,396	\$25,589	\$26,393	\$27,853	\$31,303	\$33,884	\$36,008	\$41,309	\$47,989	\$52,856	\$0	\$29,861	
Average:	Age	50.5	Number of Participants:		Vested	20,111	Males		6,980	Early Retirement Eligible:		7,594			
	Service	10.7			Not Vested	10,721	Females		23,852	Normal Retirement Eligible:		1,682			

\*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	55	68	19	7	5	0	0	0	0	0	0	0	0	154	
	\$39,083	\$42,847	\$43,394	\$45,719	\$50,791	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41,958	
25-29	96	179	118	61	32	169	0	0	0	0	0	0	0	655	
	\$42,024	\$42,598	\$46,700	\$52,767	\$53,553	\$55,872	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48,160	
30-34	68	109	82	81	49	493	0	0	0	0	0	0	0	882	
	\$39,984	\$43,709	\$47,452	\$53,194	\$53,067	\$57,436	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52,834	
35-39	30	53	45	38	38	470	0	0	0	0	0	0	0	674	
	\$41,284	\$43,379	\$51,429	\$58,175	\$56,738	\$59,880	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56,917	
40-44	31	48	33	28	31	538	0	0	0	0	0	0	0	709	
	\$44,940	\$44,872	\$47,409	\$50,186	\$62,664	\$63,308	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59,971	
45-49	18	27	22	24	27	556	0	0	0	0	0	0	0	674	
	\$42,394	\$44,994	\$46,994	\$50,808	\$59,809	\$65,275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62,521	
50-54	14	21	21	21	17	485	0	0	0	0	0	0	0	579	
	\$49,753	\$48,832	\$52,220	\$57,472	\$57,047	\$65,909	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63,836	
55-59	7	11	10	11	14	312	0	0	0	0	0	0	0	365	
	\$40,855	\$43,014	\$61,478	\$51,694	\$53,139	\$65,287	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63,167	
60-64	1	3	2	1	6	100	0	0	0	0	0	0	0	113	
	*	\$46,418	\$45,677	*	\$55,707	\$61,380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,025	
65-69	1	1	0	1	3	9	0	0	0	0	0	0	0	15	
	*	*	\$0	*	\$61,337	\$54,943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,744	
70 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total	321	520	352	273	222	3,132	0	0	0	0	0	0	0	4,820	
	\$41,617	\$43,647	\$48,129	\$53,330	\$56,367	\$62,332	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,115	
Average:	Age	40.4	Number of Participants:		Vested	3,014	Males		3,623	Early Retirement Eligible:		233			
	Service	5.2			Not Vested	1,806	Females		1,197	Normal Retirement Eligible:		12			

\*Annual Salary omitted for privacy reasons.

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

Age and Service Distribution of Active Law Enforcement Officers (Number of Actives and Average Annual Salary) (Continued)															
LEOFF Plan 1															
Attained Age	Attained Years of Service														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25-29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30-34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35-39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40-44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45-49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	0	0	0	0	0	0	0	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	1	2	7	0	0	10
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$81,834	\$82,978	\$0	\$0	\$79,929
60-64	0	0	0	0	0	0	0	0	0	2	0	14	6	0	22
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$85,202	\$0	\$98,956	\$111,561	\$0	\$101,143
65-69	0	0	0	0	0	0	0	0	0	0	1	3	15	0	19
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$101,776	\$100,821	\$0	\$100,477
70 & Over	0	0	0	0	0	0	0	0	0	0	0	1	1	0	2
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	\$138,787
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>25</b>	<b>22</b>	<b>53</b>	<b>53</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$75,060</b>	<b>\$85,030</b>	<b>\$97,756</b>	<b>\$103,950</b>	<b>\$98,322</b>	<b>\$98,322</b>
Average:	Age	63.5	Number of Participants:		Vested	53	Males	51	Early Retirement Eligible:		N/A				
	Service	38.9			Not Vested	0	Females	2	Normal Retirement Eligible:		53				

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

Age and Service Distribution of Active Fire Fighters (Number of Actives and Average Annual Salary) (Continued)															
LEOFF Plan 1															
Attained Age	Attained Years of Service														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25-29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30-34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35-39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40-44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45-49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	0	0	0	0	0	0	0	0	0	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	16	0	0	16
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$116,534	\$0	\$0	\$116,534
60-64	0	0	0	0	0	0	0	0	0	0	0	23	14	0	37
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105,685	\$118,081	\$0	\$110,375
65-69	0	0	0	0	0	0	0	0	0	0	0	3	10	0	13
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$92,752	\$111,879	\$0	\$107,465
70 & Over	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	*
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42</b>	<b>25</b>	<b>67</b>	<b>67</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$108,894</b>	<b>\$114,461</b>	<b>\$110,971</b>	<b>\$110,971</b>
Average:	Age	62.2	Number of Participants:		Vested	67	Males	66	Early Retirement Eligible:		N/A				
	Service	39.1			Not Vested	0	Females	1	Normal Retirement Eligible:		67				

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

# IV. Appendices

Age and Service Distribution of Active Law Enforcement Officers (Number of Actives and Average Annual Salary) (Continued) LEOFF Plan 2															
Attained Age	Attained Years of Service														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 25	32	38	8	1	0	0	0	0	0	0	0	0	0	0	79
	\$58,221	\$60,605	\$72,036	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,980
25-29	84	146	71	44	37	138	1	0	0	0	0	0	0	521	
	\$59,176	\$64,593	\$70,001	\$74,084	\$78,631	\$88,340	*	\$0	\$0	\$0	\$0	\$0	\$0	\$72,609	
30-34	51	98	63	55	63	664	70	0	0	0	0	0	0	1,064	
	\$58,964	\$66,434	\$72,454	\$74,428	\$87,246	\$90,512	\$93,295	\$0	\$0	\$0	\$0	\$0	\$0	\$84,872	
35-39	36	52	29	27	41	530	490	113	0	0	0	0	0	1,318	
	\$61,632	\$66,172	\$76,201	\$82,239	\$82,295	\$89,405	\$94,582	\$100,368	\$0	\$0	\$0	\$0	\$0	\$89,936	
40-44	22	32	30	22	16	340	507	671	125	0	0	0	0	1,765	
	\$60,544	\$68,540	\$73,465	\$78,703	\$86,799	\$88,212	\$93,200	\$99,278	\$106,342	\$0	\$0	\$0	\$0	\$94,052	
45-49	7	11	9	7	13	178	238	556	593	160	0	0	0	1,772	
	\$63,333	\$79,972	\$67,210	\$88,157	\$84,446	\$86,948	\$92,931	\$100,436	\$107,008	\$113,977	\$0	\$0	\$0	\$100,887	
50-54	2	4	4	2	7	58	112	216	400	444	75	0	0	1,324	
	\$70,919	\$64,542	\$86,021	\$80,151	\$80,456	\$86,264	\$94,453	\$99,345	\$105,893	\$111,662	\$118,030	\$0	\$0	\$105,208	
55-59	1	3	1	4	5	22	29	85	134	204	203	38	0	729	
	*	\$69,119	*	\$89,438	\$124,576	\$87,360	\$85,596	\$93,035	\$101,482	\$111,376	\$118,322	\$118,032	\$0	\$107,647	
60-64	0	2	0	1	1	6	18	37	37	59	83	43	0	287	
	\$0	\$90,562	\$0	*	\$93,608	\$90,730	\$91,763	\$98,765	\$102,719	\$113,804	\$119,512	\$0	\$0	\$105,444	
65-69	0	0	2	0	0	3	5	5	2	8	11	4	0	40	
	\$0	\$0	\$75,140	\$0	\$0	\$72,653	\$84,786	\$96,021	\$55,290	\$120,300	\$112,003	\$120,136	\$0	\$101,446	
70 & Over	0	0	0	0	0	0	2	1	0	0	0	1	0	4	
	\$0	\$0	\$0	\$0	\$0	\$0	\$83,647	*	\$0	\$0	\$0	*	\$0	\$113,568	
Total	235	386	217	163	183	1,939	1,472	1,684	1,291	875	372	86	0	8,903	
	\$59,800	\$65,815	\$72,344	\$77,521	\$84,829	\$89,144	\$93,498	\$99,297	\$105,708	\$111,495	\$117,068	\$118,812	\$0	\$95,339	
Average:	Age	43.5	Number of Participants:	Vested	7,637	Males	8,047	Early Retirement Eligible:	586						
	Service	14.5		Not Vested	1,266	Females	856	Normal Retirement Eligible:	1,507						

\*Annual Salary omitted for privacy reasons.

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

Age and Service Distribution of Active Fire Fighters (Number of Actives and Average Annual Salary) (Continued) LEOFF Plan 2															
Attained Age	Attained Years of Service														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 25	21	32	13	4	1	0	0	0	0	0	0	0	0	71	
	\$56,194	\$57,012	\$70,941	\$67,843	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,540	
25-29	49	75	55	59	33	158	1	0	0	0	0	0	0	430	
	\$56,533	\$62,996	\$72,140	\$78,704	\$80,921	\$87,409	*	\$0	\$0	\$0	\$0	\$0	\$0	\$76,050	
30-34	47	69	65	63	58	548	90	0	0	0	0	0	0	940	
	\$61,128	\$66,008	\$74,094	\$82,052	\$84,791	\$93,425	\$100,267	\$0	\$0	\$0	\$0	\$0	\$0	\$87,821	
35-39	18	35	28	32	38	446	485	120	0	0	0	0	0	1,202	
	\$58,587	\$65,737	\$73,160	\$85,843	\$86,782	\$93,758	\$100,133	\$109,038	\$0	\$0	\$0	\$0	\$0	\$95,602	
40-44	6	21	9	18	10	247	454	550	144	0	0	0	0	1,459	
	\$58,144	\$65,732	\$70,864	\$75,773	\$93,309	\$92,538	\$102,174	\$109,055	\$114,777	\$0	\$0	\$0	\$0	\$103,095	
45-49	6	7	6	11	7	123	234	451	510	115	1	0	0	1,471	
	\$57,747	\$65,930	\$69,093	\$82,389	\$82,099	\$94,086	\$100,440	\$109,893	\$115,959	\$124,251	*	\$0	\$0	\$109,360	
50-54	0	4	4	5	5	25	107	199	409	365	128	3	0	1,254	
	\$0	\$110,887	\$78,739	\$87,687	\$102,470	\$85,779	\$100,635	\$105,606	\$116,526	\$120,192	\$128,803	\$138,113	\$0	\$114,887	
55-59	1	0	5	3	1	18	41	72	195	186	205	55	0	782	
	*	\$0	\$104,270	\$137,275	*	\$104,005	\$100,315	\$98,707	\$111,307	\$118,787	\$132,444	\$128,915	\$0	\$118,001	
60-64	0	1	1	1	0	11	15	19	44	56	66	16	0	230	
	\$0	*	*	*	\$0	\$95,415	\$102,736	\$98,873	\$113,818	\$117,206	\$128,317	\$131,370	\$0	\$116,396	
65-69	0	0	0	0	0	0	6	2	4	6	10	1	0	29	
	\$0	\$0	\$0	\$0	\$0	\$0	\$118,935	\$106,438	\$124,457	\$130,443	\$109,844	*	\$0	\$119,028	
70 & Over	0	0	0	0	0	0	0	0	0	0	2	0	0	2	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108,431	\$0	\$0	\$108,431	
Total	148	244	186	196	153	1,576	1,433	1,413	1,306	728	412	75	0	7,870	
	\$58,767	\$64,532	\$73,619	\$81,660	\$85,575	\$92,842	\$100,997	\$108,167	\$115,266	\$120,329	\$129,908	\$130,040	\$0	\$103,244	
Average:	Age	43.7	Number of Participants:	Vested	6,850	Males	7,414	Early Retirement Eligible:	558						
	Service	15.0		Not Vested	1,020	Females	456	Normal Retirement Eligible:	1,497						

\*Annual Salary omitted for privacy reasons.

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

Age and Service Distribution of Active Members (Number of Actives and Average Annual Salary) (Continued)															
WSPRS Plan 1															
Attained Age	Attained Years of Service														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25-29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30-34	0	0	0	0	0	0	0	0	1	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	*
35-39	0	0	0	0	0	0	0	38	27	0	0	0	0	0	65
	\$0	\$0	\$0	\$0	\$0	\$0	\$82,492	\$78,113	\$0	\$0	\$0	\$0	\$0	\$0	\$80,673
40-44	0	0	0	0	0	0	0	24	127	26	0	0	0	0	177
	\$0	\$0	\$0	\$0	\$0	\$0	\$78,368	\$83,299	\$89,880	\$0	\$0	\$0	\$0	\$0	\$83,597
45-49	0	0	0	0	0	0	0	17	74	94	30	0	0	0	215
	\$0	\$0	\$0	\$0	\$0	\$0	\$78,336	\$83,505	\$91,950	\$92,778	\$0	\$0	\$0	\$0	\$88,082
50-54	0	0	0	0	0	0	0	4	28	32	34	5	0	0	103
	\$0	\$0	\$0	\$0	\$0	\$0	\$75,771	\$79,568	\$83,521	\$91,789	\$89,427	\$0	\$0	\$0	\$85,161
55-59	0	0	0	0	0	0	0	6	6	5	11	7	2	0	37
	\$0	\$0	\$0	\$0	\$0	\$0	\$71,277	\$82,272	\$77,603	\$78,503	\$80,579	\$84,373	\$0	\$0	\$78,531
60-64	0	0	0	0	0	0	0	1	3	1	2	3	1	0	11
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$77,999	*	\$74,350	\$103,914	*	\$0	\$83,520
65-69	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	0	0	0	0	0	0	90	266	158	77	15	3	0	0	609
	\$0	\$0	\$0	\$0	\$0	\$0	\$79,475	\$82,311	\$89,318	\$89,823	\$88,196	\$82,268	\$0	\$0	\$84,804
Average:	Age	46.2	Number of Participants:		Vested	609	Males	557	Early Retirement Eligible:		N/A				
	Service	19.5			Not Vested	0	Females	52	Normal Retirement Eligible:		123				

\*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														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	8	8	6	4	0	0	0	0	0	0	0	0	0	27
	*	\$46,957	\$53,623	\$57,764	\$58,889	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53,062
25-29	1	5	36	19	18	31	0	0	0	0	0	0	0	0	110
	*	\$46,917	\$55,257	\$61,130	\$62,676	\$70,773	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61,377
30-34	1	4	16	4	5	86	20	0	0	0	0	0	0	0	136
	*	\$53,606	\$57,009	\$62,378	\$65,936	\$75,281	\$77,928	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71,966
35-39	1	2	0	4	5	41	45	0	0	0	0	0	0	0	98
	*	\$47,352	\$0	\$59,322	\$61,027	\$76,465	\$79,794	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75,618
40-44	0	1	2	2	2	16	23	0	0	0	0	0	0	0	46
	\$0	*	\$57,182	\$60,863	\$64,046	\$75,601	\$79,335	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75,121
45-49	0	0	0	1	1	5	3	0	0	0	0	0	0	0	10
	\$0	\$0	\$0	*	*	\$74,324	\$73,943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,349
50-54	0	0	0	2	0	3	2	0	0	0	0	0	0	0	7
	\$0	\$0	\$0	\$61,856	\$0	\$70,573	\$69,125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67,669
55-59	0	0	0	0	0	1	0	0	0	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*
60-64	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65-69	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70 & 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	4	20	62	38	35	183	93	0	0	0	0	0	0	0	435
	\$46,593	\$48,822	\$55,560	\$60,626	\$62,662	\$74,725	\$78,861	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$69,226
Average:	Age	33.0	Number of Participants:		Vested	259	Males	398	Early Retirement Eligible:		N/A				
	Service	6.2			Not Vested	176	Females	37	Normal Retirement Eligible:		1				

\*Annual Salary omitted for privacy reasons.

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

IV. Appendices

# Age/Years Retired Distribution

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
50-54	0	0	1	0	0	1	0	0	0	0	0	0	0	0	2	
	\$0	\$0	*	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,802	
55-59	20	66	69	67	64	429	33	0	0	0	0	0	0	0	748	
	\$3,304	\$3,118	\$3,271	\$3,539	\$3,284	\$3,060	\$2,898	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,146	
60-64	239	446	399	372	389	2,064	885	22	4	0	0	0	0	0	4,820	
	\$2,451	\$2,624	\$2,422	\$2,803	\$2,546	\$3,101	\$2,888	\$2,533	\$2,239	\$0	\$0	\$0	\$0	\$0	\$2,858	
65-69	197	462	529	731	620	3,236	3,147	744	137	0	0	0	0	0	9,803	
	\$2,319	\$2,338	\$2,243	\$2,520	\$2,312	\$2,307	\$2,746	\$2,571	\$2,105	\$0	\$0	\$0	\$0	\$0	\$2,480	
70-74	25	64	83	154	216	2,313	3,428	1,704	792	17	1	0	0	0	8,797	
	\$3,432	\$2,833	\$2,572	\$2,664	\$2,615	\$2,059	\$2,070	\$2,447	\$2,149	\$1,800	*	\$0	\$0	\$0	\$2,185	
75-79	5	16	26	32	40	420	1,952	2,761	1,559	174	38	0	0	0	7,023	
	\$2,108	\$2,379	\$2,563	\$2,462	\$2,370	\$2,169	\$1,819	\$1,744	\$1,929	\$2,202	\$1,725	\$0	\$0	\$0	\$1,854	
80-84	0	3	10	11	8	75	251	1,895	2,569	438	189	3	0	0	5,452	
	\$0	\$1,894	\$3,064	\$2,883	\$1,777	\$2,191	\$2,072	\$1,606	\$1,449	\$2,157	\$1,904	\$1,653	\$0	\$0	\$1,622	
85-89	0	1	1	2	2	18	48	254	1,609	1,699	614	63	7	7	4,318	
	\$0	*	*	\$1,903	\$1,032	\$2,025	\$2,136	\$1,682	\$1,346	\$1,177	\$1,424	\$1,804	\$1,147	\$1,147	\$3,328	
90-94	0	0	0	1	0	5	14	26	148	939	1,182	111	16	16	2,442	
	\$0	\$0	\$0	*	\$0	\$1,886	\$2,043	\$2,142	\$1,474	\$1,108	\$1,032	\$1,800	\$1,398	\$1,146	\$1,146	
95 & Over	0	0	0	0	0	1	1	4	14	61	390	286	46	803	803	
	\$0	\$0	\$0	\$0	\$0	*	*	\$1,091	\$1,501	\$1,204	\$878	\$892	\$1,066	\$932	\$932	
<b>Total</b>	<b>486</b>	<b>1,058</b>	<b>1,118</b>	<b>1,370</b>	<b>1,339</b>	<b>8,562</b>	<b>9,759</b>	<b>7,410</b>	<b>6,832</b>	<b>3,328</b>	<b>2,414</b>	<b>463</b>	<b>69</b>	<b>44,208</b>	<b>44,208</b>	
	<b>\$2,479</b>	<b>\$2,536</b>	<b>\$2,410</b>	<b>\$2,665</b>	<b>\$2,472</b>	<b>\$2,461</b>	<b>\$2,315</b>	<b>\$1,954</b>	<b>\$1,630</b>	<b>\$1,344</b>	<b>\$1,186</b>	<b>\$1,239</b>	<b>\$1,151</b>	<b>\$2,054</b>	<b>\$2,054</b>	
Average:	Age	74.6							Males	20,083						
	Years Retired	14.8							Females	24,125						

\*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Service Retired Members (Number of Service Retired Members and Average Monthly Benefit) (Continued) PERS Plan 2																
Attained Age	Attained Years Retired													Total		
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over			
Under 50	0	0	0	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	*	
50-54	1	1	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	\$179	
55-59	132	243	125	76	29	2	0	0	0	0	0	0	0	0	607	
	\$2,697	\$2,901	\$2,024	\$2,276	\$2,226	\$183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,557	
60-64	399	837	444	269	199	261	0	0	0	0	0	0	0	0	2,409	
	\$2,524	\$2,757	\$2,414	\$2,537	\$2,339	\$1,523	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,463	
65-69	1,189	2,475	2,477	2,108	1,470	1,045	104	1	0	0	0	0	0	0	10,869	
	\$1,711	\$1,595	\$1,531	\$1,665	\$1,591	\$1,859	\$828	*	\$0	\$0	\$0	\$0	\$0	\$0	\$1,624	
70-74	132	277	335	461	773	6,001	404	35	0	0	0	0	0	0	8,418	
	\$1,704	\$1,762	\$1,644	\$1,668	\$1,662	\$1,244	\$1,268	\$560	\$0	\$0	\$0	\$0	\$0	\$0	\$1,344	
75-79	21	50	60	76	92	878	3,486	117	1	0	0	0	0	0	4,781	
	\$1,190	\$1,474	\$1,564	\$1,469	\$1,322	\$1,353	\$1,033	\$1,084	*	\$0	\$0	\$0	\$0	\$0	\$1,117	
80-84	4	13	15	10	19	127	447	1,950	9	0	0	0	0	0	2,594	
	\$1,774	\$1,277	\$1,256	\$1,598	\$1,151	\$1,171	\$1,038	\$831	\$441	\$1,598	\$0	\$0	\$0	\$0	\$893	
85-89	1	1	3	5	3	22	70	270	610	0	0	0	0	0	985	
	*	*	\$1,455	\$783	\$1,099	\$840	\$724	\$821	\$694	\$0	\$0	\$0	\$0	\$0	\$740	
90-94	0	0	0	0	0	6	8	34	80	123	1	0	0	0	252	
	\$0	\$0	\$0	\$0	\$0	\$951	\$1,186	\$797	\$654	\$496	*	\$0	\$0	\$0	\$619	
95 & Over	0	0	0	0	0	1	1	5	6	13	3	0	0	0	29	
	\$0	\$0	\$0	\$0	\$0	*	*	\$690	\$610	\$511	\$418	\$0	\$0	\$0	\$573	
<b>Total</b>	<b>1,879</b>	<b>3,897</b>	<b>3,459</b>	<b>3,006</b>	<b>2,585</b>	<b>8,343</b>	<b>4,520</b>	<b>2,412</b>	<b>706</b>	<b>136</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>30,947</b>	<b>30,947</b>	
	<b>\$1,946</b>	<b>\$1,935</b>	<b>\$1,672</b>	<b>\$1,752</b>	<b>\$1,664</b>	<b>\$1,339</b>	<b>\$1,045</b>	<b>\$837</b>	<b>\$685</b>	<b>\$498</b>	<b>\$360</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,454</b>	<b>\$1,454</b>	
Average:	Age	71.4							Males	13,976						
	Years Retired	6.5							Females	16,971						

\*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Service Retired Members (Number of Service Retired Members and Average Monthly Benefit) (Continued)																
PERS Plan 3																
Attained Age	Attained Years Retired														Total	
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over			
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
50-54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
55-59	21	52	16	10	7	0	0	0	0	0	0	0	0	0	106	
	\$1,046	\$1,218	\$1,008	\$985	\$994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,116	
60-64	58	127	83	57	34	80	0	0	0	0	0	0	0	0	439	
	\$1,107	\$1,100	\$1,038	\$969	\$682	\$530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$936	
65-69	147	246	194	202	137	250	61	0	0	0	0	0	0	0	1,237	
	\$980	\$888	\$855	\$908	\$1,002	\$616	\$364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$829	
70-74	9	12	35	20	31	329	90	0	0	0	0	0	0	0	526	
	\$706	\$475	\$705	\$730	\$763	\$741	\$536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$698	
75-79	1	2	3	2	1	37	25	0	0	0	0	0	0	0	71	
	*	\$288	\$362	\$942	*	\$685	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$695	
80-84	0	0	1	1	0	3	6	0	0	0	0	0	0	0	11	
	\$0	\$0	*	*	\$0	\$908	\$999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$865	
85-89	0	0	1	0	0	2	0	0	0	0	0	0	0	0	3	
	\$0	\$0	*	\$0	\$0	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$198	
90-94	0	0	0	0	0	1	0	0	0	0	0	0	0	0	1	
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	
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	
<b>Total</b>	<b>236</b>	<b>439</b>	<b>333</b>	<b>292</b>	<b>210</b>	<b>702</b>	<b>182</b>	<b>0</b>	<b>2,394</b>							
	<b>\$1,004</b>	<b>\$974</b>	<b>\$885</b>	<b>\$908</b>	<b>\$911</b>	<b>\$668</b>	<b>\$530</b>	<b>\$0</b>	<b>\$827</b>							
Average:	Age	67.0							Males	1,279						
	Years Retired	4.0							Females	1,115						

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)																
TRS Plan 1																
Attained Age	Attained Years Retired														Total	
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over			
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
50-54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
55-59	1	14	8	10	15	35	0	0	0	0	0	0	0	0	83	
	*	\$3,521	\$3,526	\$2,859	\$3,251	\$3,805	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,511	
60-64	14	309	306	329	310	1,601	464	0	0	0	0	0	0	0	3,333	
	\$1,967	\$3,080	\$3,015	\$2,703	\$2,823	\$2,962	\$2,881	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,924	
65-69	13	241	295	396	449	2,946	3,415	651	58	0	0	0	0	0	8,464	
	\$2,564	\$3,402	\$3,173	\$3,150	\$3,143	\$2,250	\$2,438	\$2,193	\$1,811	\$0	\$0	\$0	\$0	\$0	\$2,474	
70-74	4	41	54	72	134	1,087	2,885	2,393	720	0	0	0	0	0	7,390	
	\$2,874	\$3,526	\$3,116	\$2,921	\$2,979	\$2,470	\$1,868	\$2,143	\$1,997	\$0	\$0	\$0	\$0	\$0	\$2,107	
75-79	1	4	4	4	8	133	757	2,132	1,758	142	11	0	0	0	4,954	
	*	\$4,669	\$3,361	\$2,664	\$2,542	\$2,756	\$2,168	\$1,786	\$2,072	\$2,098	\$1,513	\$0	\$0	\$0	\$1,986	
80-84	0	2	2	1	3	16	87	697	1,921	863	245	0	0	0	3,837	
	\$0	\$2,166	\$4,943	*	\$3,121	\$3,508	\$2,086	\$2,068	\$1,785	\$1,903	\$1,682	\$0	\$0	\$0	\$1,873	
85-89	0	0	1	0	0	4	7	76	586	1,122	725	33	0	0	2,554	
	\$0	\$0	*	\$0	\$0	\$1,375	\$2,174	\$2,059	\$1,803	\$1,426	\$1,651	\$1,721	\$0	\$0	\$1,602	
90-94	0	0	0	0	0	0	1	2	48	301	680	150	6	0	1,188	
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$1,176	\$1,904	\$1,533	\$1,286	\$1,651	\$1,702	\$1,424	\$1,424	
95 & Over	0	0	0	0	0	0	1	0	7	23	154	216	71	0	472	
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$1,983	\$1,357	\$1,398	\$1,312	\$1,431	\$0	\$1,371	
<b>Total</b>	<b>33</b>	<b>611</b>	<b>670</b>	<b>812</b>	<b>919</b>	<b>5,822</b>	<b>7,617</b>	<b>5,951</b>	<b>5,098</b>	<b>2,451</b>	<b>1,815</b>	<b>399</b>	<b>77</b>	<b>32,275</b>		
	<b>\$2,404</b>	<b>\$3,254</b>	<b>\$3,110</b>	<b>\$2,943</b>	<b>\$3,008</b>	<b>\$2,511</b>	<b>\$2,218</b>	<b>\$2,011</b>	<b>\$1,917</b>	<b>\$1,645</b>	<b>\$1,496</b>	<b>\$1,473</b>	<b>\$1,452</b>	<b>\$0</b>	<b>\$2,169</b>	
Average:	Age	73.9							Males	13,468						
	Years Retired	15.3							Females	18,807						

\*Monthly benefit omitted for privacy reasons.

# IV. Appendices

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														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
50-54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	4	17	9	7	1	0	0	0	0	0	0	0	0	0	0
60-64	\$2,941	\$2,817	\$2,195	\$2,870	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65-69	\$2,194	\$2,867	\$2,365	\$2,346	\$1,903	\$1,478	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70-74	\$1,224	\$1,995	\$1,844	\$1,860	\$1,829	\$2,084	\$1,053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75-79	\$0	\$2,520	\$2,260	\$2,089	\$2,019	\$1,952	\$1,416	\$1,401	\$1,122	\$0	\$0	\$0	\$0	\$0	\$0
80-84	\$0	\$1,352	\$0	\$0	\$921	\$2,717	\$1,573	\$1,232	\$697	\$0	\$0	\$0	\$0	\$0	\$0
85-89	\$0	\$0	\$0	\$0	\$0	\$2	\$7	\$21	\$44	\$0	\$0	\$0	\$0	\$0	\$0
90-94	\$0	\$0	\$0	\$0	\$0	\$1,409	\$1,372	\$1,301	\$1,122	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,019	\$1,365	\$604	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>74</b>	<b>455</b>	<b>418</b>	<b>376</b>	<b>323</b>	<b>1,100</b>	<b>590</b>	<b>257</b>	<b>54</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,651</b>
	\$1,419	\$2,225	\$1,968	\$2,017	\$1,891	\$1,743	\$1,414	\$1,246	\$1,077	\$604	\$0	\$0	\$0	\$0	\$1,764
Average:	Age	71.2								Males	939				
	Years Retired	6.5								Females	2,712				

\*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Service Retired Members (Number of Service Retired Members and Average Monthly Benefit) (Continued) TRS Plan 3															
Attained Age	Attained Years Retired														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50-54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	14	63	45	19	16	0	0	0	0	0	0	0	0	0	0
60-64	\$1,284	\$1,429	\$1,376	\$994	\$1,057	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65-69	\$1,364	\$1,433	\$1,215	\$1,218	\$1,160	\$766	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70-74	\$1,003	\$1,134	\$1,058	\$1,040	\$1,012	\$876	\$398	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75-79	\$718	\$1,083	\$1,174	\$1,077	\$1,093	\$878	\$609	\$367	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-84	\$0	\$683	\$755	\$709	\$754	\$775	\$783	\$556	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85-89	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90-94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>251</b>	<b>1,144</b>	<b>983</b>	<b>802</b>	<b>618</b>	<b>1,468</b>	<b>403</b>	<b>63</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,732</b>
	\$1,106	\$1,230	\$1,109	\$1,070	\$1,044	\$864	\$623	\$478	\$0	\$0	\$0	\$0	\$0	\$0	\$1,017
Average:	Age	67.5								Males	1,658				
	Years Retired	4.1								Females	4,074				

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	5	20	13	8	3	0	0	0	0	0	0	0	0	49
	\$1,697	\$1,136	\$955	\$656	\$1,178	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,070
60-64	32	90	59	22	15	30	0	0	0	0	0	0	0	248
	\$1,363	\$1,207	\$1,204	\$901	\$867	\$741	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,122
65-69	175	469	480	394	271	209	20	0	0	0	0	0	0	2,018
	\$917	\$889	\$984	\$922	\$850	\$883	\$560	\$0	\$0	\$0	\$0	\$0	\$0	\$911
70-74	13	77	83	100	157	1,244	110	0	0	0	0	0	0	1,784
	\$758	\$1,008	\$993	\$1,031	\$859	\$786	\$877	\$0	\$0	\$0	\$0	\$0	\$0	\$831
75-79	4	23	22	30	20	257	601	0	0	0	0	0	0	957
	\$641	\$907	\$787	\$725	\$878	\$717	\$746	\$0	\$0	\$0	\$0	\$0	\$0	\$744
80-84	1	1	7	6	10	52	107	0	0	0	0	0	0	184
	*	*	\$803	\$1,449	\$462	\$748	\$521	\$0	\$0	\$0	\$0	\$0	\$0	\$625
85-89	0	1	1	1	2	14	21	0	0	0	0	0	0	40
	\$0	*	*	*	\$469	\$488	\$466	\$0	\$0	\$0	\$0	\$0	\$0	\$537
90-94	0	0	0	0	0	4	1	0	0	0	0	0	0	5
	\$0	\$0	\$0	\$0	\$0	\$249	*	\$0	\$0	\$0	\$0	\$0	\$0	\$231
95 & Over	0	0	0	0	0	2	0	0	0	0	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	\$1,677	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,677
Total	230	681	665	561	478	1,812	860	0	0	0	0	0	0	5,287
	\$981	\$955	\$994	\$931	\$847	\$783	\$723	\$0	\$0	\$0	\$0	\$0	\$0	\$852

Average: Age 70.9  
Years Retired 5.2

Males 1,493  
Females 3,794

\*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	5	22	3	5	5	0	0	0	0	0	0	0	0	40
	\$721	\$667	\$406	\$796	\$256	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$619
60-64	68	167	109	42	33	68	0	0	0	0	0	0	0	487
	\$635	\$550	\$429	\$487	\$407	\$281	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$482
65-69	137	536	482	436	298	379	47	0	0	0	0	0	0	2,315
	\$552	\$497	\$460	\$491	\$515	\$351	\$204	\$0	\$0	\$0	\$0	\$0	\$0	\$464
70-74	18	58	69	94	124	827	210	0	0	0	0	0	0	1,400
	\$375	\$428	\$464	\$450	\$485	\$424	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$414
75-79	2	12	7	14	12	79	167	0	0	0	0	0	0	293
	\$180	\$312	\$195	\$426	\$286	\$328	\$397	\$0	\$0	\$0	\$0	\$0	\$0	\$366
80-84	3	5	1	1	4	11	17	0	0	0	0	0	0	42
	\$222	\$218	*	*	\$267	\$253	\$239	\$0	\$0	\$0	\$0	\$0	\$0	\$243
85-89	0	1	0	0	1	1	2	0	0	0	0	0	0	5
	\$0	*	\$0	\$0	*	*	\$373	\$0	\$0	\$0	\$0	\$0	\$0	\$345
90-94	0	0	0	0	0	1	0	0	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	233	801	671	592	477	1,366	443	0	0	0	0	0	0	4,583
	\$558	\$504	\$452	\$485	\$488	\$390	\$324	\$0	\$0	\$0	\$0	\$0	\$0	\$444

Average: Age 68.7  
Years Retired 4.4

Males 1,079  
Females 3,504

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

# IV. Appendices

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														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	1	5	0	0	1	0	0	0	0	0	0	0	0	0	0
	*	\$564	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60-64	4	7	2	6	3	0	0	0	0	0	0	0	0	0	0
	\$758	\$723	\$513	\$464	\$234	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65-69	2	5	6	4	1	2	0	0	0	0	0	0	0	0	0
	\$640	\$378	\$425	\$180	*	\$256	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70-74	0	0	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
75-79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85-89	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>7</b>	<b>17</b>	<b>8</b>	<b>11</b>	<b>5</b>	<b>3</b>	<b>0</b>	<b>51</b>							
	<b>\$792</b>	<b>\$575</b>	<b>\$447</b>	<b>\$347</b>	<b>\$253</b>	<b>\$191</b>	<b>\$0</b>	<b>\$481</b>							

Average: Age 63.7  
Years Retired 2.1

Males 26  
Females 25

\*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Service Retired Law Enforcement Officers (Number of Service Retired Members and Average Monthly Benefit) (Continued)															
LEOFF Plan 1															
Attained Age	Attained Years Retired														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	1	0	3	1	3	4	0	0	0	0	0	0	0	0	0
	*	\$0	\$5,357	*	\$8,987	\$5,262	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60-64	4	8	13	15	14	88	98	0	0	0	0	0	0	0	0
	\$4,999	\$6,442	\$6,758	\$6,961	\$6,349	\$5,529	\$4,099	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65-69	6	5	4	7	4	100	166	201	0	0	0	0	0	0	0
	\$9,441	\$7,382	\$7,073	\$8,502	\$5,585	\$5,680	\$4,961	\$3,571	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70-74	0	0	1	5	1	28	63	147	124	0	0	0	0	0	0
	\$0	\$0	*	\$7,804	*	\$6,002	\$5,316	\$4,447	\$3,266	\$0	\$0	\$0	\$0	\$0	\$0
75-79	0	0	1	2	0	3	8	51	85	88	0	0	0	0	0
	\$0	\$0	*	\$7,909	\$0	\$6,756	\$5,278	\$4,925	\$4,014	\$3,513	\$0	\$0	\$0	\$0	\$0
80-84	0	0	0	0	0	0	2	12	19	57	72	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$5,506	\$4,662	\$4,969	\$3,807	\$3,069	\$0	\$0	\$0	\$0
85-89	0	0	0	0	0	0	0	0	10	14	43	36	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,288	\$4,191	\$4,064	\$3,579	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	0	0	0	7	15	12	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,715	\$3,892	\$3,149	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	2	2	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,235	\$4,000	\$0	\$0
<b>Total</b>	<b>11</b>	<b>13</b>	<b>22</b>	<b>30</b>	<b>22</b>	<b>223</b>	<b>337</b>	<b>411</b>	<b>238</b>	<b>159</b>	<b>122</b>	<b>53</b>	<b>14</b>	<b>14</b>	<b>1,655</b>
	<b>\$7,413</b>	<b>\$6,804</b>	<b>\$6,758</b>	<b>\$7,427</b>	<b>\$6,648</b>	<b>\$5,668</b>	<b>\$4,787</b>	<b>\$4,084</b>	<b>\$3,712</b>	<b>\$3,678</b>	<b>\$3,456</b>	<b>\$3,693</b>	<b>\$3,270</b>	<b>\$0</b>	<b>\$4,456</b>

Average: Age 72.1  
Years Retired 17.5

Males 1,608  
Females 47

\*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Service Retired Fire Fighters (Number of Service Retired Members and Average Monthly Benefit) (Continued)															
LEOFF Plan 1															
Attained Age	Attained Years Retired														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	1	1	5	6	4	7	0	0	0	0	0	0	0	0	0
	*	*	\$7,226	\$7,633	\$7,681	\$6,330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60-64	6	8	11	13	10	76	27	0	0	0	0	0	0	0	0
	\$9,337	\$7,353	\$8,118	\$6,756	\$7,510	\$5,962	\$4,794	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65-69	0	5	10	19	9	84	104	69	0	0	0	0	0	0	0
	\$0	\$9,211	\$6,975	\$7,037	\$7,624	\$6,471	\$4,918	\$3,784	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70-74	0	0	2	3	3	15	41	65	59	0	0	0	0	0	0
	\$0	\$0	\$8,939	\$10,651	\$7,494	\$6,586	\$5,517	\$4,389	\$3,307	\$0	\$0	\$0	\$0	\$0	\$0
75-79	0	0	0	1	0	2	5	32	36	40	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$7,893	\$6,642	\$4,839	\$5,206	\$2,882	\$0	\$0	\$0	\$0	\$0
80-84	0	0	0	0	0	0	1	6	13	35	26	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$5,766	\$5,082	\$3,952	\$3,319	\$0	\$0	\$0	\$0
85-89	0	0	0	0	0	0	0	0	4	16	24	19	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,916	\$4,918	\$3,980	\$3,571	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	0	0	2	6	2	7	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,560	\$5,869	\$4,068	\$3,242	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	3	1	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,965	*	\$0	\$0
<b>Total</b>	<b>7</b>	<b>14</b>	<b>28</b>	<b>42</b>	<b>26</b>	<b>184</b>	<b>178</b>	<b>172</b>	<b>112</b>	<b>93</b>	<b>56</b>	<b>24</b>	<b>8</b>	<b>944</b>	<b>944</b>
	<b>\$9,064</b>	<b>\$8,319</b>	<b>\$7,610</b>	<b>\$7,288</b>	<b>\$7,574</b>	<b>\$6,280</b>	<b>\$5,087</b>	<b>\$4,278</b>	<b>\$4,145</b>	<b>\$3,650</b>	<b>\$3,875</b>	<b>\$3,661</b>	<b>\$3,370</b>	<b>\$5,115</b>	<b>\$5,115</b>

Average: Age 71.4  
Years Retired 15.6

Males 940  
Females 4

\*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Service Retired Law Enforcement Officers (Number of Service Retired Members and Average Monthly Benefit) (Continued)															
LEOFF Plan 2															
Attained Age	Attained Years Retired														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	39	44	19	8	4	0	0	0	0	0	0	0	0	0	0
	\$3,874	\$2,774	\$3,075	\$3,299	\$2,898	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	61	91	98	90	78	138	0	0	0	0	0	0	0	0	0
	\$4,626	\$4,364	\$3,730	\$3,853	\$3,608	\$2,964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60-64	24	58	45	51	67	294	61	0	0	0	0	0	0	0	0
	\$3,918	\$4,430	\$3,957	\$4,118	\$3,913	\$3,038	\$2,345	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65-69	11	27	14	30	14	97	103	2	0	0	0	0	0	0	0
	\$3,293	\$3,641	\$3,766	\$2,462	\$3,755	\$2,870	\$1,845	\$1,426	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70-74	0	3	2	5	5	27	34	19	0	0	0	0	0	0	0
	\$0	\$3,040	\$2,759	\$2,633	\$3,224	\$2,310	\$1,959	\$999	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75-79	0	0	0	1	0	3	12	10	2	0	0	0	0	0	0
	\$0	\$0	\$0	*	\$0	\$2,196	\$1,724	\$1,285	\$161	\$0	\$0	\$0	\$0	\$0	\$0
80-84	0	0	0	0	0	1	0	4	4	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$1,290	\$1,491	\$0	\$0	\$0	\$0	\$0	\$0
85-89	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	\$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
<b>Total</b>	<b>135</b>	<b>223</b>	<b>178</b>	<b>185</b>	<b>168</b>	<b>560</b>	<b>210</b>	<b>35</b>	<b>6</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,701</b>	<b>1,701</b>
	<b>\$4,174</b>	<b>\$3,962</b>	<b>\$3,709</b>	<b>\$3,637</b>	<b>\$3,714</b>	<b>\$2,949</b>	<b>\$2,002</b>	<b>\$1,138</b>	<b>\$1,047</b>	<b>*</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,247</b>	<b>\$3,247</b>

Average: Age 61.5  
Years Retired 5.3

Males 1,553  
Females 148

\*Monthly benefit omitted for privacy reasons.

# IV. Appendices

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	
50-54	29	27	2	3	1	0	0	0	0	0	0	0	0	0	0	
	\$4,224	\$3,878	\$4,515	\$4,278	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
55-59	49	72	81	53	38	67	0	0	0	0	0	0	0	0	0	
	\$5,225	\$5,161	\$4,871	\$4,617	\$3,863	\$3,466	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
60-64	28	60	38	50	36	129	23	0	0	0	0	0	0	0	0	
	\$4,465	\$4,895	\$4,686	\$4,964	\$4,322	\$3,214	\$2,339	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
65-69	8	9	18	16	12	57	41	0	0	0	0	0	0	0	0	
	\$4,243	\$3,516	\$3,908	\$4,406	\$4,198	\$3,541	\$2,456	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
70-74	1	0	1	5	6	22	16	3	0	0	0	0	0	0	0	
	*	\$0	*	\$3,063	\$2,385	\$2,584	\$2,093	\$2,009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
75-79	0	0	0	0	1	1	8	8	7	0	0	0	0	0	0	
	\$0	\$0	\$0	\$0	*	*	\$2,372	\$1,361	\$917	\$0	\$0	\$0	\$0	\$0	\$0	
80-84	0	0	0	0	0	0	1	4	3	0	0	0	0	0	0	
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$2,124	\$1,109	\$0	\$0	\$0	\$0	\$0	\$0	
85-89	0	0	0	0	0	0	0	0	2	1	0	0	0	0	0	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$558	*	\$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	
<b>Total</b>	<b>115</b>	<b>168</b>	<b>140</b>	<b>127</b>	<b>94</b>	<b>276</b>	<b>89</b>	<b>15</b>	<b>12</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,037</b>	
	<b>\$4,677</b>	<b>\$4,772</b>	<b>\$4,660</b>	<b>\$4,658</b>	<b>\$3,975</b>	<b>\$3,286</b>	<b>\$2,354</b>	<b>\$1,694</b>	<b>\$906</b>	<b>*</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,964</b>	
Average:	Age	61.6								Males	980					
	Years Retired	4.6								Females	57					

\*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Service Retired Members (Number of Service Retired Members and Average Monthly Benefit) (Continued)																
WSPRS Plan 1																
Attained Age	Attained Years Retired														Total	
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over			
Under 50	6	9	1	1	0	0	0	0	0	0	0	0	0	0	0	
	\$4,169	\$4,189	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
50-54	11	22	25	23	15	1	0	0	0	0	0	0	0	0	0	
	\$3,910	\$3,966	\$4,441	\$4,601	\$4,937	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
55-59	6	9	7	19	14	47	13	0	0	0	0	0	0	0	0	
	\$4,091	\$4,710	\$4,627	\$3,874	\$4,668	\$4,433	\$4,656	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
60-64	1	2	8	3	6	30	46	21	0	0	0	0	0	0	0	
	*	\$5,873	\$3,909	\$1,809	\$5,262	\$4,609	\$4,619	\$4,155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
65-69	0	6	1	0	1	21	53	89	17	0	0	0	0	0	0	
	\$0	\$3,750	*	\$0	*	\$4,434	\$4,815	\$4,169	\$3,931	\$0	\$0	\$0	\$0	\$0	\$0	
70-74	0	0	0	0	0	0	31	51	75	5	0	0	0	0	0	
	\$0	\$0	\$0	\$0	\$0	\$0	\$4,781	\$4,644	\$3,859	\$3,261	\$0	\$0	\$0	\$0	\$0	
75-79	0	0	0	0	0	0	0	12	45	26	3	0	0	0	0	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,526	\$4,217	\$3,827	\$2,838	\$0	\$0	\$0	\$0	
80-84	0	0	0	0	0	0	0	0	3	18	21	0	0	0	0	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,563	\$4,039	\$3,197	\$0	\$0	\$0	\$0	
85-89	0	0	0	0	0	0	0	0	0	3	10	3	0	0	0	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,863	\$3,542	\$2,373	\$0	\$0	\$0	
90-94	0	0	0	0	0	0	0	0	0	0	3	1	1	1	5	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,992	*	*	*	\$3,248	
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	1	1	2	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	*	\$2,682	
<b>Total</b>	<b>24</b>	<b>48</b>	<b>42</b>	<b>46</b>	<b>36</b>	<b>99</b>	<b>143</b>	<b>173</b>	<b>140</b>	<b>52</b>	<b>37</b>	<b>5</b>	<b>2</b>	<b>847</b>	<b>847</b>	
	<b>\$3,973</b>	<b>\$4,200</b>	<b>\$4,307</b>	<b>\$4,123</b>	<b>\$4,915</b>	<b>\$4,487</b>	<b>\$4,730</b>	<b>\$4,332</b>	<b>\$4,019</b>	<b>\$3,790</b>	<b>\$3,325</b>	<b>\$2,619</b>	<b>\$1,827</b>	<b>\$4,267</b>	<b>\$4,267</b>	
Average:	Age	66.0								Males	824					
	Years Retired	13.9								Females	23					

\*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														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	0	5	2	6	1	16	22	8	1	0	1	0	0	0	62
	\$0	\$1,552	\$1,401	\$897	*	\$1,360	\$925	\$703	*	\$0	*	\$0	\$0	\$0	\$1,092
60-64	0	1	3	4	15	38	54	37	9	6	1	0	0	0	168
	\$0	*	\$1,568	\$810	\$1,230	\$1,217	\$1,184	\$904	\$735	\$322	*	\$0	\$0	\$0	\$1,071
65-69	0	0	0	1	1	37	91	74	26	13	4	2	0	0	249
	\$0	\$0	\$0	*	*	\$1,355	\$1,150	\$1,040	\$766	\$545	\$526	\$352	\$0	\$0	\$1,064
70-74	0	0	0	0	0	2	48	91	42	20	10	2	2	2	217
	\$0	\$0	\$0	\$0	\$0	\$1,522	\$1,092	\$1,176	\$929	\$664	\$450	\$412	\$321	\$0	\$1,017
75-79	0	0	0	0	0	0	0	36	40	35	11	9	3	3	134
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,179	\$855	\$869	\$530	\$457	\$408	\$0	\$882
80-84	0	0	0	0	0	0	0	0	29	48	30	11	3	3	121
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$959	\$905	\$627	\$368	\$275	\$0	\$785
85-89	0	0	0	0	0	0	0	0	0	26	38	20	2	2	86
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$867	\$675	\$565	\$525	\$0	\$704
90-94	0	0	0	0	0	0	0	0	0	0	18	20	7	45	45
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$801	\$667	\$462	\$0	\$689
95 & Over	0	0	0	0	0	0	0	0	0	0	0	4	2	6	6
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$596	\$463	\$0	\$551
<b>Total</b>	<b>0</b>	<b>6</b>	<b>5</b>	<b>11</b>	<b>17</b>	<b>93</b>	<b>215</b>	<b>246</b>	<b>147</b>	<b>148</b>	<b>113</b>	<b>68</b>	<b>19</b>	<b>1,088</b>	<b>1,088</b>
	\$0	\$1,475	\$1,501	\$947	\$1,358	\$1,303	\$1,123	\$1,079	\$872	\$802	\$636	\$540	\$416	\$0	\$957

Average: Age 72.4  
Years Retired 20.0

Males 382  
Females 706

\*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														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50	1	1	3	6	2	3	3	0	0	0	0	0	0	0	19
	*	*	\$151	\$106	\$220	\$80	\$109	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$135
50-54	5	9	7	9	9	23	17	1	0	0	0	0	0	0	80
	\$357	\$357	\$405	\$266	\$283	\$202	\$109	*	\$0	\$0	\$0	\$0	\$0	\$0	\$241
55-59	6	24	22	19	26	70	32	5	0	0	0	0	0	0	204
	\$1,053	\$617	\$459	\$499	\$425	\$270	\$164	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$374
60-64	15	39	36	48	34	131	97	24	3	0	0	0	0	0	427
	\$824	\$888	\$685	\$962	\$587	\$440	\$246	\$150	\$92	\$0	\$0	\$0	\$0	\$0	\$523
65-69	0	14	17	44	34	207	145	56	6	0	0	0	0	0	523
	\$0	\$1,245	\$842	\$824	\$851	\$617	\$397	\$238	\$116	\$0	\$0	\$0	\$0	\$0	\$566
70-74	0	0	0	3	1	85	155	80	8	0	0	0	0	0	332
	\$0	\$0	\$0	\$815	*	\$819	\$610	\$295	\$155	\$0	\$0	\$0	\$0	\$0	\$580
75-79	0	0	0	0	0	5	61	90	24	2	0	0	0	0	182
	\$0	\$0	\$0	\$0	\$0	\$551	\$720	\$531	\$255	\$119	\$0	\$0	\$0	\$0	\$554
80-84	0	0	0	0	0	1	1	38	35	6	0	0	0	0	81
	\$0	\$0	\$0	\$0	\$0	*	*	\$586	\$438	\$254	\$0	\$0	\$0	\$0	\$488
85-89	0	0	0	0	0	0	0	0	15	8	0	0	0	0	23
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$504	\$408	\$0	\$0	\$0	\$0	\$471
90-94	0	0	0	0	0	0	0	0	0	3	0	0	0	0	3
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$192	\$0	\$0	\$0	\$0	\$192
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
<b>Total</b>	<b>27</b>	<b>87</b>	<b>85</b>	<b>129</b>	<b>106</b>	<b>525</b>	<b>511</b>	<b>294</b>	<b>91</b>	<b>19</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,874</b>
	\$761	\$810	\$616	\$755	\$605	\$537	\$445	\$378	\$343	\$295	\$0	\$0	\$0	\$0	\$513

Average: Age 66.6  
Years Retired 9.8

Males 905  
Females 969

\*Monthly benefit omitted for privacy reasons.

# IV. Appendices

Age and Years Retired Distribution of All Members With Disabilities (Number of All Members With Disabilities and Average Monthly Benefit) (Continued) PERS Plan 3															
Attained Age	Attained Years Retired														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50	0	1	0	0	0	0	0	0	0	0	0	0	0	0	1
	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*
50-54	0	1	0	1	1	2	0	0	0	0	0	0	0	0	5
	\$0	*	\$0	*	*	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$173
55-59	1	1	3	4	1	8	1	0	0	0	0	0	0	0	19
	*	*	\$342	\$600	*	\$164	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$299
60-64	0	1	4	4	3	14	6	0	0	0	0	0	0	0	32
	\$0	*	\$434	\$138	\$198	\$303	\$240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$276
65-69	0	0	1	3	1	11	3	0	0	0	0	0	0	0	19
	\$0	\$0	*	\$472	*	\$285	\$402	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$340
70-74	0	0	1	0	0	3	5	0	0	0	0	0	0	0	9
	\$0	\$0	*	\$0	\$0	\$365	\$369	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$347
75-79	0	0	0	0	0	0	1	0	0	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*
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
<b>Total</b>	<b>1</b>	<b>4</b>	<b>9</b>	<b>12</b>	<b>6</b>	<b>38</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>86</b>
	*	\$210	\$343	\$382	\$250	\$267	\$315	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$297

Average: Age 62.5 Males 44  
Years Retired 6.3 Females 42

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) TRS Plan 1															
Attained Age	Attained Years Retired														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	1	0	0	0	0	1	2	1	0	0	0	0	0	0	5
	*	\$0	\$0	\$0	\$0	*	\$1,921	*	\$0	\$0	\$0	\$0	\$0	\$0	\$2,310
60-64	0	0	0	0	2	13	34	13	5	1	0	0	0	0	68
	\$0	\$0	\$0	\$0	\$2,464	\$1,814	\$2,100	\$1,447	\$1,063	*	\$0	\$0	\$0	\$0	\$1,831
65-69	0	0	0	0	0	13	39	63	30	9	5	1	0	0	160
	\$0	\$0	\$0	\$0	\$0	\$1,828	\$1,788	\$1,664	\$1,302	\$774	\$506	*	\$0	\$0	\$1,545
70-74	0	0	0	0	0	0	12	37	25	13	7	5	0	0	99
	\$0	\$0	\$0	\$0	\$0	\$0	\$1,472	\$1,694	\$1,477	\$1,362	\$747	\$415	\$0	\$0	\$1,437
75-79	0	0	0	0	0	0	0	7	18	36	13	12	5	0	91
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,508	\$1,416	\$1,314	\$1,007	\$477	\$422	\$0	\$1,146
80-84	0	0	0	0	0	0	0	0	2	34	34	15	1	0	86
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,693	\$1,451	\$1,250	\$969	*	\$0	\$1,284
85-89	0	0	0	0	0	0	0	0	0	3	31	18	3	0	55
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,041	\$1,230	\$933	\$719	\$0	\$1,094
90-94	0	0	0	0	0	0	0	0	0	0	11	5	2	0	18
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$932	\$676	\$1,222	\$0	\$893
95 & Over	0	0	0	0	0	0	0	0	0	0	0	2	1	0	3
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$859	*	\$0	\$862
<b>Total</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>27</b>	<b>87</b>	<b>121</b>	<b>80</b>	<b>96</b>	<b>101</b>	<b>58</b>	<b>12</b>	<b>0</b>	<b>585</b>
	*	\$0	\$0	\$0	\$2,464	\$1,857	\$1,869	\$1,639	\$1,377	\$1,301	\$1,106	\$768	\$688	\$0	\$1,400

Average: Age 73.8 Males 214  
Years Retired 23.1 Females 371

\*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of All Members With Disabilities (Number of All Members With Disabilities and Average Monthly Benefit) (Continued)															
TRS Plan 2															
Attained Age	Attained Years Retired														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50	0	0	0	0	0	0	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	1	2	0	0	0	0	0	0	0	3
	\$0	\$0	\$0	\$0	\$0	*	\$111	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$210
55-59	0	0	0	0	1	0	1	2	0	0	0	0	0	0	4
	\$0	\$0	\$0	\$0	*	\$0	*	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$149
60-64	0	1	1	2	1	6	6	3	1	0	0	0	0	0	21
	\$0	*	*	\$956	*	\$676	\$265	\$274	*	\$0	\$0	\$0	\$0	\$0	\$519
65-69	0	0	0	1	2	9	3	3	0	0	0	0	0	0	18
	\$0	\$0	\$0	*	\$1,782	\$941	\$460	\$362	\$0	\$0	\$0	\$0	\$0	\$0	\$894
70-74	0	0	0	0	0	5	12	4	0	0	0	0	0	0	21
	\$0	\$0	\$0	\$0	\$0	\$1,094	\$770	\$560	\$0	\$0	\$0	\$0	\$0	\$0	\$807
75-79	0	0	0	0	0	0	6	7	1	0	0	0	0	0	14
	\$0	\$0	\$0	\$0	\$0	\$0	\$885	\$871	*	\$0	\$0	\$0	\$0	\$0	\$886
80-84	0	0	0	0	0	0	0	4	0	0	0	0	0	0	4
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,170	\$0	\$0	\$0	\$0	\$0	\$0	\$1,170
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
<b>Total</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>4</b>	<b>21</b>	<b>30</b>	<b>23</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>85</b>
	\$0	*	*	\$1,170	\$1,167	\$877	\$595	\$655	\$576	\$0	\$0	\$0	\$0	\$0	\$732

Average: Age 68.3  
Years Retired 11.5

Males 25  
Females 60

\*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of All Members With Disabilities (Number of All Members With Disabilities and Average Monthly Benefit) (Continued)															
TRS Plan 3															
Attained Age	Attained Years Retired														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	0	1	0	0	0	0	0	0	0	0	0	4
	\$0	*	\$125	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$145
50-54	0	0	1	0	0	3	0	0	0	0	0	0	0	0	4
	\$0	\$0	*	\$0	\$0	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$103
55-59	0	0	3	1	2	5	4	0	0	0	0	0	0	0	15
	\$0	\$0	\$288	*	\$199	\$304	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$247
60-64	0	0	1	1	4	5	6	1	0	0	0	0	0	0	18
	\$0	\$0	*	*	\$732	\$159	\$211	*	\$0	\$0	\$0	\$0	\$0	\$0	\$328
65-69	0	0	0	2	3	9	12	3	0	0	0	0	0	0	29
	\$0	\$0	\$0	\$728	\$506	\$354	\$338	\$166	\$0	\$0	\$0	\$0	\$0	\$0	\$370
70-74	0	0	0	0	0	2	4	1	0	0	0	0	0	0	7
	\$0	\$0	\$0	\$0	\$0	\$719	\$427	*	\$0	\$0	\$0	\$0	\$0	\$0	\$494
75-79	0	0	0	0	0	0	0	1	0	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	*
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85-89	0	0	0	0	0	0	0	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
<b>Total</b>	<b>0</b>	<b>1</b>	<b>7</b>	<b>4</b>	<b>10</b>	<b>24</b>	<b>26</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>78</b>
	\$0	*	\$214	\$563	\$500	\$302	\$293	\$217	\$0	\$0	\$0	\$0	\$0	\$0	\$322

Average: Age 62.7  
Years Retired 8.1

Males 30  
Females 48

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

# IV. Appendices

Age and Years Retired Distribution of All Members With Disabilities (Number of All Members With Disabilities and Average Monthly Benefit) (Continued)														
SERS Plan 2														
Attained Age	Attained Years Retired													Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 50	0	1	0	0	0	1	1	0	0	0	0	0	0	3
	\$0	*	\$0	\$0	\$0	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$151
50-54	0	2	1	0	1	1	1	0	0	0	0	0	0	6
	\$0	\$444	*	\$0	*	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$255
55-59	0	0	6	6	4	13	5	0	0	0	0	0	0	34
	\$0	\$0	\$327	\$200	\$353	\$148	\$123	\$0	\$0	\$0	\$0	\$0	\$0	\$209
60-64	1	12	8	5	7	21	11	0	0	0	0	0	0	65
	*	\$564	\$352	\$336	\$374	\$215	\$164	\$0	\$0	\$0	\$0	\$0	\$0	\$317
65-69	0	0	3	9	6	41	23	0	0	0	0	0	0	82
	\$0	\$0	\$704	\$622	\$548	\$367	\$240	\$0	\$0	\$0	\$0	\$0	\$0	\$385
70-74	0	0	0	0	0	18	36	0	0	0	0	0	0	54
	\$0	\$0	\$0	\$0	\$0	\$447	\$394	\$0	\$0	\$0	\$0	\$0	\$0	\$411
75-79	0	0	0	0	0	0	11	0	0	0	0	0	0	11
	\$0	\$0	\$0	\$0	\$0	\$0	\$534	\$0	\$0	\$0	\$0	\$0	\$0	\$534
80-84	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	*
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
<b>Total</b>	<b>1</b>	<b>15</b>	<b>18</b>	<b>20</b>	<b>18</b>	<b>95</b>	<b>89</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>256</b>
	*	\$521	\$399	\$424	\$419	\$313	\$323	\$0	\$0	\$0	\$0	\$0	\$0	\$351

Average: Age 65.3  
Years Retired 7.3

Males 89  
Females 167

\*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of All Members With Disabilities (Number of All Members With Disabilities and Average Monthly Benefit) (Continued)														
SERS Plan 3														
Attained Age	Attained Years Retired													Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 50	0	0	0	0	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	3	1	0	1	0	0	0	0	0	0	0	5
	\$0	\$0	\$128	*	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$128
55-59	0	2	2	1	2	3	1	0	0	0	0	0	0	11
	\$0	\$709	\$110	*	\$172	\$76	*	\$0	\$0	\$0	\$0	\$0	\$0	\$224
60-64	0	4	3	3	2	8	3	0	0	0	0	0	0	23
	\$0	\$328	\$241	\$213	\$491	\$258	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$264
65-69	0	1	1	0	2	14	12	0	0	0	0	0	0	30
	\$0	*	*	\$0	\$289	\$234	\$135	\$0	\$0	\$0	\$0	\$0	\$0	\$196
70-74	0	0	0	0	0	2	8	0	0	0	0	0	0	10
	\$0	\$0	\$0	\$0	\$0	\$300	\$327	\$0	\$0	\$0	\$0	\$0	\$0	\$321
75-79	0	0	0	0	0	0	4	0	0	0	0	0	0	4
	\$0	\$0	\$0	\$0	\$0	\$0	\$508	\$0	\$0	\$0	\$0	\$0	\$0	\$508
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
<b>Total</b>	<b>0</b>	<b>7</b>	<b>9</b>	<b>5</b>	<b>6</b>	<b>28</b>	<b>28</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>83</b>
	\$0	\$401	\$183	\$213	\$317	\$221	\$239	\$0	\$0	\$0	\$0	\$0	\$0	\$245

Average: Age 64.3  
Years Retired 7.1

Males 30  
Females 53

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



# IV. Appendices

Age and Years Retired Distribution of All Fire Fighters With Disabilities (Number of All Members With Disabilities and Average Monthly Benefit) (Continued)															
LEOFF Plan 1															
Attained Age	Attained Years Retired														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	0	0	0	1	0	3	6	8	1	6	0	0	0	0	0
	\$0	\$0	\$0	*	\$0	\$4,688	\$3,800	\$3,845	*	\$3,006	\$0	\$0	\$0	\$0	\$0
60-64	0	0	0	0	0	21	54	41	33	18	11	6	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$4,683	\$4,137	\$3,775	\$3,469	\$3,061	\$2,580	\$2,678	\$0	\$0	\$0
65-69	0	0	0	0	0	23	129	189	119	54	29	22	2	2	2
	\$0	\$0	\$0	\$0	\$0	\$4,654	\$4,096	\$3,891	\$3,572	\$3,156	\$2,937	\$2,670	\$2,958	\$0	\$0
70-74	0	0	0	0	0	2	38	160	169	84	46	27	14	14	14
	\$0	\$0	\$0	\$0	\$0	\$5,124	\$3,918	\$3,989	\$3,764	\$3,414	\$3,086	\$2,951	\$2,820	\$0	\$0
75-79	0	0	0	0	0	0	1	25	63	69	46	28	9	9	9
	\$0	\$0	\$0	\$0	\$0	\$0	*	\$3,716	\$3,843	\$3,679	\$3,268	\$3,148	\$2,974	\$0	\$0
80-84	0	0	0	0	0	0	0	0	16	22	43	30	15	15	15
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,801	\$4,099	\$3,649	\$3,530	\$3,241	\$0	\$0
85-89	0	0	0	0	0	0	0	0	1	7	16	38	22	22	22
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$3,647	\$3,607	\$3,513	\$3,254	\$0	\$0
90-94	0	0	0	0	0	0	0	0	0	1	3	18	21	21	21
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$3,326	\$3,840	\$3,400	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	1	7	7	7
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$3,272	\$0	\$0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>49</b>	<b>228</b>	<b>423</b>	<b>402</b>	<b>261</b>	<b>194</b>	<b>170</b>	<b>90</b>	<b>90</b>	<b>1,818</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>*</b>	<b>\$0</b>	<b>\$4,688</b>	<b>\$4,074</b>	<b>\$3,905</b>	<b>\$3,701</b>	<b>\$3,462</b>	<b>\$3,249</b>	<b>\$3,258</b>	<b>\$3,185</b>	<b>\$0</b>	<b>\$3,673</b>

Average: Age 71.8  
Years Retired 23.4

Males 1,813  
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	2	5	7	3	4	13	3	0	0	0	0	0	0	0	0
	\$2,919	\$1,941	\$1,797	\$1,443	\$2,229	\$1,342	\$599	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	2	3	4	1	2	10	2	0	0	0	0	0	0	0	0
	\$2,310	\$1,766	\$2,983	*	\$3,072	\$1,882	\$868	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-59	1	2	2	1	4	20	9	1	0	0	0	0	0	0	0
	*	\$2,645	\$4,246	*	\$2,275	\$2,931	\$1,573	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60-64	1	2	4	3	5	22	7	0	0	0	0	0	0	0	0
	*	\$3,880	\$4,817	\$2,013	\$3,113	\$3,003	\$2,790	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65-69	0	0	1	1	0	13	12	0	0	1	0	0	0	0	0
	\$0	\$0	*	*	\$0	\$2,965	\$1,847	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0
70-74	0	0	0	0	0	2	4	1	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$2,114	\$1,291	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75-79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-84	0	0	0	0	0	0	0	0	0	0	1	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
<b>Total</b>	<b>6</b>	<b>12</b>	<b>18</b>	<b>9</b>	<b>15</b>	<b>80</b>	<b>37</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>181</b>
	<b>\$2,386</b>	<b>\$2,338</b>	<b>\$3,161</b>	<b>\$2,588</b>	<b>\$2,649</b>	<b>\$2,547</b>	<b>\$1,745</b>	<b>\$1,087</b>	<b>\$0</b>	<b>*</b>	<b>*</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,392</b>

Average: Age 57.2  
Years Retired 6.8

Males 146  
Females 35

\*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of All Fire Fighters With Disabilities (Number of All Members With Disabilities and Average Monthly Benefit) (Continued)															
LEOFF Plan 2															
Attained Age	Attained Years Retired														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50	2	2	0	0	1	3	3	0	0	0	0	0	0	0	11
	\$4,345	\$2,783	\$0	\$0	*	\$915	\$917	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,961
50-54	2	1	0	0	3	5	0	0	0	0	0	0	0	0	11
	\$3,204	*	\$0	\$0	\$1,294	\$1,876	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,170
55-59	3	9	8	2	6	11	4	0	0	0	0	0	0	0	43
	\$5,778	\$4,935	\$3,982	\$4,556	\$4,112	\$3,340	\$1,547	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,961
60-64	1	5	7	8	3	20	4	0	0	0	0	0	0	0	48
	*	\$2,853	\$4,081	\$5,016	\$3,513	\$3,444	\$1,947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,658
65-69	0	0	0	0	2	6	9	0	0	0	0	0	0	0	17
	\$0	\$0	\$0	\$0	\$3,296	\$2,791	\$2,587	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,742
70-74	0	0	0	0	1	2	1	1	1	0	0	0	0	0	6
	\$0	\$0	\$0	\$0	*	\$1,782	*	*	*	\$0	\$0	\$0	\$0	\$0	\$1,298
75-79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85-89	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>8</b>	<b>17</b>	<b>15</b>	<b>10</b>	<b>16</b>	<b>47</b>	<b>21</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>136</b>
	\$4,730	\$4,026	\$4,028	\$4,924	\$3,031	\$2,937	\$1,993	*	*	\$0	\$0	\$0	\$0	\$0	\$3,278

Average: Age 59.3  
Years Retired 5.6

Males 121  
Females 15

\*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of All Members With Disabilities (Number of All Members With Disabilities and Average Monthly Benefit) (Continued)															
WSPRS Plan 1															
Attained Age	Attained Years Retired														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50	0	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	*
50-54	0	0	0	0	0	0	0	0	2	0	0	0	0	0	2
	\$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	0	1	0	0	0	0	4
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0
60-64	0	0	0	0	0	0	0	1	0	1	1	0	0	0	3
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	*	*	\$0	\$0	\$0	\$0
65-69	0	0	0	0	0	0	0	3	0	0	3	2	1	1	9
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0
70-74	0	0	0	0	0	0	0	3	3	1	6	0	1	1	14
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	*	*	\$0
75-79	0	0	0	0	0	0	0	0	2	2	3	2	0	0	9
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-84	0	0	0	0	0	0	0	0	0	0	4	0	1	1	5
	\$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	1	1
	\$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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>8</b>	<b>7</b>	<b>5</b>	<b>17</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>48</b>
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Average: Age 70.2  
Years Retired 27.8

Males 43  
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.

# IV. Appendices

Age and Years Retired Distribution of Survivors (Number of Survivors and Average Monthly Benefit)														
PERS Plan 1														
Attained Age	Attained Years Retired													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 50	0	4	6	5	4	30	21	21	11	1	5	5	1	114
	\$0	\$1,623	\$1,616	\$2,050	\$2,201	\$1,493	\$999	\$966	\$713	*	\$343	\$251	*	\$1,163
50-54	0	1	0	0	3	10	16	15	4	2	2	0	1	54
	\$0	*	\$0	\$0	\$1,297	\$1,513	\$1,144	\$965	\$744	\$403	\$459	\$0	*	\$1,060
55-59	1	2	2	3	1	36	30	27	10	8	4	3	1	128
	*	\$2,156	\$1,409	\$2,481	*	\$1,873	\$1,378	\$1,055	\$657	\$715	\$693	\$586	*	\$1,343
60-64	1	12	5	14	12	55	86	48	38	14	12	4	1	302
	*	\$1,440	\$1,681	\$1,957	\$2,004	\$1,965	\$1,579	\$948	\$957	\$839	\$549	\$593	*	\$1,416
65-69	0	6	2	7	6	65	134	140	70	29	11	10	5	485
	\$0	\$2,565	\$1,818	\$2,150	\$3,774	\$1,842	\$1,767	\$1,194	\$889	\$731	\$740	\$385	\$600	\$1,400
70-74	0	1	0	2	5	62	110	189	158	46	34	15	15	637
	\$0	*	\$0	\$4,143	\$2,332	\$1,894	\$1,631	\$1,449	\$1,182	\$944	\$713	\$531	\$514	\$1,357
75-79	0	0	0	2	2	18	75	218	287	132	76	16	18	844
	\$0	\$0	\$0	\$1,440	\$1,716	\$1,896	\$1,562	\$1,372	\$1,297	\$1,144	\$845	\$586	\$584	\$1,261
80-84	0	0	1	0	0	9	29	139	311	280	189	50	28	1,036
	\$0	\$0	*	\$0	\$0	\$2,145	\$1,936	\$1,450	\$1,241	\$1,144	\$995	\$846	\$433	\$1,188
85-89	0	0	0	0	0	1	2	30	184	329	375	130	44	1,095
	\$0	\$0	\$0	\$0	\$0	*	\$1,498	\$1,442	\$1,345	\$1,052	\$961	\$877	\$713	\$1,048
90-94	0	0	0	0	0	4	4	8	33	145	355	190	65	804
	\$0	\$0	\$0	\$0	\$0	\$2,860	\$1,860	\$1,255	\$1,478	\$1,044	\$862	\$851	\$719	\$925
95 & Over	0	0	0	0	0	0	0	1	1	9	79	114	71	275
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$955	\$817	\$722	\$897	\$806
<b>Total</b>	<b>2</b>	<b>26</b>	<b>16</b>	<b>33</b>	<b>33</b>	<b>290</b>	<b>507</b>	<b>836</b>	<b>1,107</b>	<b>995</b>	<b>1,142</b>	<b>537</b>	<b>250</b>	<b>5,774</b>
	\$1,747	\$1,842	\$1,812	\$2,161	\$2,337	\$1,859	\$1,610	\$1,322	\$1,227	\$1,066	\$900	\$795	\$707	\$1,167

Average: Age 79.3  
Years Retired 24.5

Males 678  
Females 5,096

\*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Survivors (Number of Survivors and Average Monthly Benefit)														
(Continued)														
PERS Plan 2														
Attained Age	Attained Years Retired													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 50	3	8	6	4	7	15	8	4	5	0	0	0	0	60
	\$534	\$746	\$501	\$204	\$523	\$445	\$474	\$153	\$258	\$0	\$0	\$0	\$0	\$457
50-54	1	15	16	13	5	29	6	3	1	0	0	0	0	89
	*	\$1,051	\$878	\$824	\$690	\$385	\$385	\$386	*	\$0	\$0	\$0	\$0	\$680
55-59	3	22	33	24	17	64	37	6	3	0	0	0	0	209
	\$1,569	\$1,103	\$1,011	\$894	\$1,056	\$714	\$537	\$354	\$177	\$0	\$0	\$0	\$0	\$813
60-64	13	30	29	30	32	112	48	15	6	0	0	0	0	315
	\$1,178	\$1,248	\$1,149	\$1,213	\$1,294	\$744	\$525	\$566	\$629	\$0	\$0	\$0	\$0	\$904
65-69	6	11	18	31	39	158	97	45	8	1	0	0	0	414
	\$1,404	\$1,443	\$1,026	\$1,313	\$1,145	\$969	\$652	\$417	\$582	*	\$0	\$0	\$0	\$891
70-74	1	6	6	11	16	120	133	87	17	1	0	0	0	398
	*	\$1,550	\$1,479	\$1,010	\$1,289	\$1,039	\$752	\$447	\$414	*	\$0	\$0	\$0	\$808
75-79	0	0	4	6	4	57	143	129	37	5	0	0	0	385
	\$0	\$0	\$1,745	\$1,190	\$1,859	\$860	\$889	\$561	\$411	\$339	\$0	\$0	\$0	\$745
80-84	0	0	0	1	0	12	42	131	74	5	0	0	0	265
	\$0	\$0	\$0	*	\$0	\$843	\$784	\$648	\$542	\$344	\$0	\$0	\$0	\$642
85-89	0	0	0	0	2	2	17	31	65	24	1	0	0	142
	\$0	\$0	\$0	\$0	\$1,169	\$1,402	\$729	\$700	\$631	\$484	*	\$0	\$0	\$648
90-94	0	0	0	0	0	2	2	7	11	20	0	0	0	42
	\$0	\$0	\$0	\$0	\$0	\$366	\$294	\$336	\$645	\$392	\$0	\$0	\$0	\$443
95 & Over	0	0	0	0	0	0	0	1	0	1	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	*	\$0	\$0	\$0	\$324
<b>Total</b>	<b>27</b>	<b>92</b>	<b>112</b>	<b>120</b>	<b>122</b>	<b>571</b>	<b>533</b>	<b>459</b>	<b>227</b>	<b>57</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>2,321</b>
	\$1,180	\$1,181	\$1,054	\$1,072	\$1,160	\$854	\$727	\$549	\$534	\$427	*	\$0	\$0	\$776

Average: Age 70.2  
Years Retired 11.1

Males 431  
Females 1,890

\*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	1	1	2	0	6	1	0	0	0	0	0	0	0	11
	\$0	*	*	\$283	\$0	\$286	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$264
50-54	1	3	4	2	1	2	0	0	0	0	0	0	0	0	13
	*	\$467	\$250	\$337	*	\$189	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$328
55-59	1	6	3	4	4	9	3	0	0	0	0	0	0	0	30
	*	\$426	\$325	\$459	\$404	\$297	\$168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$351
60-64	3	5	1	3	6	13	6	0	0	0	0	0	0	0	37
	\$637	\$491	*	\$535	\$574	\$281	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$396
65-69	2	5	2	5	1	15	9	0	0	0	0	0	0	0	39
	\$384	\$238	\$647	\$493	*	\$640	\$270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$456
70-74	0	1	1	1	0	10	4	0	0	0	0	0	0	0	17
	\$0	*	*	*	\$0	\$301	\$523	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$373
75-79	0	0	0	0	1	0	4	0	0	0	0	0	0	0	5
	\$0	\$0	\$0	\$0	*	\$0	\$427	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$499
80-84	0	0	0	0	0	0	2	0	0	0	0	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	\$0	\$606	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$606
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
<b>Total</b>	<b>7</b>	<b>21</b>	<b>12</b>	<b>17</b>	<b>13</b>	<b>55</b>	<b>29</b>	<b>0</b>	<b>154</b>						
	<b>\$490</b>	<b>\$378</b>	<b>\$374</b>	<b>\$434</b>	<b>\$487</b>	<b>\$382</b>	<b>\$331</b>	<b>\$0</b>	<b>\$391</b>						

Average: Age 61.9 Males 34  
Years Retired 5.4 Females 120

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														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	2	1	2	9	2	1	1	0	0	0	0	19
	\$0	*	\$0	\$2,480	*	\$3,193	\$1,471	\$1,268	*	\$0	\$0	\$0	\$0	\$0	\$1,812
50-54	0	0	0	0	1	3	6	5	2	1	1	0	0	0	19
	\$0	\$0	\$0	\$0	*	\$2,311	\$1,637	\$1,151	\$860	*	\$0	\$0	\$0	\$0	\$1,536
55-59	1	0	1	0	0	8	3	7	9	5	2	1	0	0	37
	*	\$0	*	\$0	\$0	\$2,806	\$1,831	\$1,165	\$1,235	\$506	\$840	*	\$0	\$0	\$1,560
60-64	0	0	3	0	4	21	37	33	19	5	4	5	3	3	134
	\$0	\$0	\$3,248	\$0	\$2,035	\$2,299	\$1,828	\$1,159	\$1,047	\$711	\$1,041	\$637	\$1,074	\$1,538	
65-69	0	2	3	1	3	39	74	71	51	13	7	3	5	5	272
	\$0	\$2,979	\$2,948	*	\$3,124	\$2,571	\$1,831	\$1,447	\$1,154	\$759	\$630	\$686	\$1,080	\$1,647	
70-74	0	0	1	2	2	21	64	103	86	31	20	8	11	349	
	\$0	\$0	*	\$1,801	\$2,963	\$2,105	\$1,529	\$1,691	\$1,454	\$1,005	\$815	\$658	\$944	\$1,481	
75-79	0	0	1	0	0	6	31	93	155	85	50	16	8	445	
	\$0	\$0	*	\$0	\$0	\$1,700	\$1,863	\$1,502	\$1,603	\$1,362	\$927	\$564	\$733	\$1,424	
80-84	0	1	0	0	0	2	11	49	146	134	136	43	9	531	
	\$0	*	\$0	\$0	\$0	\$2,067	\$1,817	\$1,631	\$1,465	\$1,300	\$1,104	\$883	\$743	\$1,297	
85-89	0	0	0	0	0	0	0	6	66	119	218	117	9	535	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,546	\$1,682	\$1,289	\$1,139	\$1,013	\$954	\$1,213	
90-94	0	0	0	0	0	1	0	0	13	42	128	114	29	327	
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$1,489	\$1,127	\$1,035	\$1,101	\$997	\$1,087	
95 & Over	0	0	0	0	0	0	0	0	1	3	26	42	39	111	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$1,408	\$787	\$1,066	\$1,172	\$1,054	
<b>Total</b>	<b>1</b>	<b>4</b>	<b>9</b>	<b>5</b>	<b>11</b>	<b>103</b>	<b>235</b>	<b>369</b>	<b>549</b>	<b>439</b>	<b>592</b>	<b>349</b>	<b>113</b>	<b>2,779</b>	
	<b>*</b>	<b>\$2,489</b>	<b>\$2,733</b>	<b>\$2,670</b>	<b>\$2,746</b>	<b>\$2,376</b>	<b>\$1,733</b>	<b>\$1,519</b>	<b>\$1,480</b>	<b>\$1,238</b>	<b>\$1,056</b>	<b>\$994</b>	<b>\$1,016</b>	<b>\$1,345</b>	

Average: Age 79.5 Males 528  
Years Retired 25.3 Females 2,251

\*Monthly benefit omitted for privacy reasons.

# IV. Appendices

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	0	0	1	0	2	1	0	0	0	0	0	0	4
	\$0	\$0	\$0	*	\$0	\$366	*	\$0	\$0	\$0	\$0	\$0	\$0	\$789
50-54	0	0	0	1	0	1	1	3	0	0	0	0	0	6
	\$0	\$0	\$0	*	\$0	*	*	\$590	\$0	\$0	\$0	\$0	\$0	\$731
55-59	0	2	2	0	1	1	4	2	0	0	0	0	0	12
	\$0	\$702	\$2,744	\$0	*	*	\$462	\$544	\$0	\$0	\$0	\$0	\$0	\$925
60-64	0	0	0	1	4	7	2	1	0	0	0	0	0	15
	\$0	\$0	\$0	*	\$1,940	\$730	\$541	*	\$0	\$0	\$0	\$0	\$0	\$1,047
65-69	0	1	4	3	1	19	7	4	0	0	0	0	0	39
	\$0	*	\$1,818	\$1,287	*	\$942	\$837	\$326	\$0	\$0	\$0	\$0	\$0	\$1,049
70-74	2	1	0	1	0	8	6	6	3	0	0	0	0	27
	\$1,655	*	\$0	*	\$0	\$1,194	\$840	\$753	\$773	\$0	\$0	\$0	\$0	\$1,061
75-79	0	0	0	2	1	7	12	4	4	0	0	0	0	30
	\$0	\$0	\$0	\$1,472	*	\$2,032	\$1,061	\$860	\$348	\$0	\$0	\$0	\$0	\$1,183
80-84	0	0	0	0	0	1	5	9	3	0	0	0	0	18
	\$0	\$0	\$0	\$0	\$0	*	\$826	\$853	\$600	\$0	\$0	\$0	\$0	\$792
85-89	0	0	0	0	0	0	0	4	2	0	0	0	0	6
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,044	\$741	\$0	\$0	\$0	\$0	\$943
90-94	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	*
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
<b>Total</b>	<b>2</b>	<b>4</b>	<b>6</b>	<b>9</b>	<b>7</b>	<b>46</b>	<b>38</b>	<b>34</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>158</b>
	<b>\$1,655</b>	<b>\$1,695</b>	<b>\$2,127</b>	<b>\$1,257</b>	<b>\$1,694</b>	<b>\$1,079</b>	<b>\$841</b>	<b>\$769</b>	<b>\$583</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,018</b>

Average: Age 69.8  
Years Retired 10.7

Males 71  
Females 87

\*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													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 50	1	2	4	4	1	4	3	0	0	0	0	0	0	19
	*	\$333	\$382	\$314	*	\$264	\$394	\$0	\$0	\$0	\$0	\$0	\$0	\$339
50-54	2	3	3	5	2	5	2	0	0	0	0	0	0	22
	\$765	\$482	\$592	\$652	\$850	\$272	\$530	\$0	\$0	\$0	\$0	\$0	\$0	\$551
55-59	1	6	6	7	2	12	6	0	0	0	0	0	0	40
	*	\$1,014	\$847	\$279	\$770	\$318	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$524
60-64	0	10	15	10	8	26	7	3	0	0	0	0	0	79
	\$0	\$550	\$507	\$725	\$395	\$474	\$213	\$172	\$0	\$0	\$0	\$0	\$0	\$479
65-69	0	6	3	7	7	37	18	3	0	0	0	0	0	81
	\$0	\$520	\$576	\$536	\$642	\$549	\$274	\$300	\$0	\$0	\$0	\$0	\$0	\$485
70-74	0	1	0	1	4	15	9	2	0	0	0	0	0	32
	\$0	*	\$0	*	\$445	\$799	\$344	\$190	\$0	\$0	\$0	\$0	\$0	\$609
75-79	0	0	0	0	0	3	2	1	0	0	0	0	0	6
	\$0	\$0	\$0	\$0	\$0	\$613	\$536	*	\$0	\$0	\$0	\$0	\$0	\$561
80-84	0	0	0	0	1	3	0	1	0	0	0	0	0	5
	\$0	\$0	\$0	\$0	*	\$454	\$0	*	\$0	\$0	\$0	\$0	\$0	\$700
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
<b>Total</b>	<b>4</b>	<b>28</b>	<b>31</b>	<b>34</b>	<b>25</b>	<b>105</b>	<b>47</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>284</b>
	<b>\$831</b>	<b>\$657</b>	<b>\$572</b>	<b>\$534</b>	<b>\$561</b>	<b>\$515</b>	<b>\$295</b>	<b>\$341</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$503</b>

Average: Age 62.3  
Years Retired 6.0

Males 148  
Females 136

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	1	0	1	1	0	2	2	0	0	0	0	0	0	7	
	*	\$0	*	*	\$0	\$227	\$316	\$0	\$0	\$0	\$0	\$0	\$0	\$434	
50-54	1	0	0	2	1	3	3	0	0	0	0	0	0	10	
	*	\$0	\$0	\$58	*	\$799	\$211	\$0	\$0	\$0	\$0	\$0	\$0	\$393	
55-59	2	2	3	4	4	7	3	0	0	0	0	0	0	25	
	\$176	\$564	\$312	\$566	\$185	\$450	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$360	
60-64	2	2	6	2	1	12	4	0	0	0	0	0	0	29	
	\$532	\$541	\$395	\$275	*	\$551	\$461	\$0	\$0	\$0	\$0	\$0	\$0	\$472	
65-69	0	5	9	9	3	30	13	0	0	0	0	0	0	69	
	\$0	\$872	\$574	\$511	\$710	\$629	\$333	\$0	\$0	\$0	\$0	\$0	\$0	\$572	
70-74	0	1	0	2	5	25	26	0	0	0	0	0	0	59	
	\$0	*	\$0	\$981	\$820	\$480	\$558	\$0	\$0	\$0	\$0	\$0	\$0	\$558	
75-79	0	0	1	0	2	15	23	0	0	0	0	0	0	41	
	\$0	\$0	*	\$0	\$418	\$563	\$468	\$0	\$0	\$0	\$0	\$0	\$0	\$497	
80-84	0	0	0	0	0	1	9	0	0	0	0	0	0	10	
	\$0	\$0	\$0	\$0	\$0	*	\$519	\$0	\$0	\$0	\$0	\$0	\$0	\$562	
85-89	0	0	0	0	0	3	0	0	0	0	0	0	0	3	
	\$0	\$0	\$0	\$0	\$0	\$599	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$599	
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	
<b>Total</b>	<b>6</b>	<b>10</b>	<b>20</b>	<b>20</b>	<b>16</b>	<b>98</b>	<b>83</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>253</b>	
	<b>\$378</b>	<b>\$691</b>	<b>\$484</b>	<b>\$491</b>	<b>\$541</b>	<b>\$558</b>	<b>\$456</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$513</b>	

Average: Age 67.4  
Years Retired 7.1

Males 111  
Females 142

\*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														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	2	1	0	0	0	0	0	0	3	
	\$0	\$0	\$0	\$0	\$0	\$142	*	\$0	\$0	\$0	\$0	\$0	\$0	\$136	
50-54	2	3	2	0	0	0	0	0	0	0	0	0	0	7	
	\$423	\$544	\$219	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$417	
55-59	2	6	1	3	3	5	2	0	0	0	0	0	0	22	
	\$211	\$281	*	\$236	\$254	\$305	\$184	\$0	\$0	\$0	\$0	\$0	\$0	\$265	
60-64	1	2	1	2	3	13	3	0	0	0	0	0	0	25	
	*	\$255	*	\$158	\$444	\$218	\$193	\$0	\$0	\$0	\$0	\$0	\$0	\$237	
65-69	1	3	5	5	4	21	4	0	0	0	0	0	0	43	
	*	\$488	\$383	\$361	\$295	\$311	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$324	
70-74	0	3	2	3	2	23	7	0	0	0	0	0	0	40	
	\$0	\$342	\$221	\$336	\$620	\$269	\$251	\$0	\$0	\$0	\$0	\$0	\$0	\$292	
75-79	0	0	1	1	1	7	7	0	0	0	0	0	0	17	
	\$0	\$0	*	*	*	\$227	\$172	\$0	\$0	\$0	\$0	\$0	\$0	\$232	
80-84	0	0	1	0	0	0	1	0	0	0	0	0	0	2	
	\$0	\$0	*	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$248	
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	
<b>Total</b>	<b>6</b>	<b>17</b>	<b>13</b>	<b>14</b>	<b>13</b>	<b>71</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>159</b>	
	<b>\$288</b>	<b>\$372</b>	<b>\$309</b>	<b>\$290</b>	<b>\$391</b>	<b>\$267</b>	<b>\$198</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$284</b>	

Average: Age 66.3  
Years Retired 5.9

Males 82  
Females 77

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

# IV. Appendices

Age and Years Retired Distribution of Survivors (Number of Survivors and Average Monthly Benefit) (Continued)														
PSERS Plan 2														
Attained Age	Attained Years Retired													Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 50	0	0	0	0	0	1	0	0	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-54	1	0	0	0	0	0	0	0	0	0	0	0	0	1
	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*
55-59	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60-64	1	0	0	0	1	0	0	0	0	0	0	0	0	2
	*	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$261
65-69	1	0	0	0	0	0	0	0	0	0	0	0	0	1
	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*
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
<b>Total</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>5</b>						
	<b>\$475</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>*</b>	<b>*</b>	<b>\$0</b>	<b>\$316</b>						
Average:	Age	56.8							Males	0				
	Years Retired	1.9							Females	5				

\*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	1	0	0	0	2	1	1	0	1	1	7
	\$0	\$0	\$0	*	\$0	\$0	\$0	\$3,657	*	*	\$0	*	*	\$2,401
50-54	0	0	0	0	0	1	0	0	2	0	0	0	0	3
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$2,937	\$0	\$0	\$0	\$0	\$3,716
55-59	0	0	1	0	0	1	5	12	7	5	3	1	0	35
	\$0	\$0	*	\$0	\$0	*	\$3,729	\$3,217	\$3,762	\$2,467	\$2,488	*	\$0	\$3,260
60-64	0	0	0	0	0	2	6	17	11	10	13	8	1	68
	\$0	\$0	\$0	\$0	\$0	\$4,062	\$4,620	\$3,935	\$3,113	\$3,049	\$2,929	\$2,905	*	\$3,392
65-69	0	0	1	0	0	3	9	20	32	23	22	14	3	127
	\$0	\$0	*	\$0	\$0	\$7,120	\$4,228	\$3,902	\$3,511	\$3,312	\$3,172	\$3,403	\$2,406	\$3,583
70-74	0	0	0	0	0	1	3	20	33	32	28	17	7	141
	\$0	\$0	\$0	\$0	\$0	*	\$5,361	\$4,426	\$3,741	\$3,346	\$2,970	\$3,015	\$2,936	\$3,523
75-79	0	0	0	0	0	0	0	5	17	36	55	31	20	164
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,328	\$4,515	\$3,937	\$2,938	\$3,173	\$2,910	\$3,404
80-84	0	0	0	0	0	0	0	3	5	17	47	52	24	148
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,176	\$3,086	\$4,022	\$3,191	\$3,221	\$2,820	\$3,233
85-89	0	0	0	0	0	0	0	0	0	10	26	50	30	116
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,024	\$3,472	\$3,542	\$2,918	\$3,406
90-94	0	0	0	0	0	0	0	0	0	3	9	17	20	49
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,828	\$2,808	\$3,091	\$3,375	\$3,139
95 & Over	0	0	0	0	0	0	0	0	1	0	1	7	11	20
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	*	\$2,880	\$2,937	\$2,933
<b>Total</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>8</b>	<b>23</b>	<b>79</b>	<b>109</b>	<b>137</b>	<b>204</b>	<b>198</b>	<b>117</b>	<b>878</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$4,246</b>	<b>*</b>	<b>\$0</b>	<b>\$5,742</b>	<b>\$4,370</b>	<b>\$3,931</b>	<b>\$3,667</b>	<b>\$3,546</b>	<b>\$3,082</b>	<b>\$3,235</b>	<b>\$2,935</b>	<b>\$3,382</b>
Average:	Age	75.8							Males	10				
	Years Retired	30.3							Females	868				

\*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Survivors of Fire Fighters (Number of Survivors and Average Monthly Benefit) (Continued)															
LEOFF Plan 1															
Attained Age	Attained Years Retired														Total
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 50	0	0	0	0	0	0	0	1	2	0	0	0	0	3	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$1,814	\$0	\$0	\$0	\$0	\$1,644	
50-54	0	0	0	0	0	0	0	1	1	0	0	1	0	3	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	\$0	*	\$0	\$2,504	
55-59	0	0	0	1	0	1	5	4	5	0	0	5	0	21	
	\$0	\$0	\$0	*	\$0	*	\$4,307	\$2,741	\$3,446	\$0	\$0	\$1,955	\$0	\$3,615	
60-64	0	0	0	0	0	0	8	13	3	4	2	1	0	31	
	\$0	\$0	\$0	\$0	\$0	\$0	\$4,277	\$3,845	\$3,980	\$3,145	\$3,320	*	\$0	\$3,802	
65-69	0	0	0	0	0	1	8	16	21	14	15	9	2	86	
	\$0	\$0	\$0	\$0	\$0	*	\$4,861	\$3,866	\$3,836	\$3,569	\$3,349	\$2,999	\$3,158	\$3,707	
70-74	0	0	0	1	0	0	2	16	26	21	12	10	6	94	
	\$0	\$0	\$0	*	\$0	\$0	\$3,839	\$3,990	\$3,789	\$3,500	\$3,324	\$2,748	\$3,384	\$3,594	
75-79	0	0	0	0	0	0	0	4	17	14	35	20	13	103	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,555	\$4,416	\$3,522	\$3,322	\$3,287	\$3,525	\$3,596	
80-84	0	0	0	0	0	0	0	0	2	25	43	30	39	139	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,008	\$4,337	\$3,632	\$3,448	\$3,107	\$3,577	
85-89	0	0	0	0	0	0	0	0	0	3	17	50	40	110	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,806	\$4,129	\$3,865	\$3,271	\$3,743	
90-94	0	0	0	0	0	0	0	0	0	1	3	32	28	64	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$3,736	\$4,078	\$3,520	\$3,841	
95 & Over	0	0	0	0	0	0	0	0	0	0	0	4	10	14	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,047	\$3,487	\$3,647	
Total	0	0	0	2	0	2	23	55	77	82	127	162	138	668	
	\$0	\$0	\$0	\$6,943	\$0	\$6,605	\$4,449	\$3,806	\$3,869	\$3,863	\$3,548	\$3,563	\$3,318	\$3,651	

Average: Age 77.9 Males 4  
Years Retired 31.4 Females 664

\*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	2	0	1	3	15	9	1	0	0	0	0	0	0	31	
	\$1,780	\$0	*	\$1,051	\$798	\$1,616	*	\$0	\$0	\$0	\$0	\$0	\$0	\$1,177	
50-54	0	1	3	4	5	2	4	0	0	0	0	0	0	19	
	\$0	*	\$1,346	\$4,065	\$1,492	\$2,933	\$1,540	\$0	\$0	\$0	\$0	\$0	\$0	\$2,180	
55-59	1	2	1	0	9	14	7	0	0	0	0	0	0	34	
	*	\$3,303	*	\$0	\$853	\$2,128	\$1,606	\$0	\$0	\$0	\$0	\$0	\$0	\$1,846	
60-64	0	0	1	0	4	5	4	1	0	0	0	0	0	15	
	\$0	\$0	*	\$0	\$1,127	\$1,964	\$1,889	*	\$0	\$0	\$0	\$0	\$0	\$1,804	
65-69	0	0	0	1	2	5	2	0	0	0	0	0	0	10	
	\$0	\$0	\$0	*	\$1,901	\$2,472	\$442	\$0	\$0	\$0	\$0	\$0	\$0	\$1,874	
70-74	0	0	0	0	0	1	4	2	0	0	0	0	0	7	
	\$0	\$0	\$0	\$0	\$0	*	\$1,464	\$1,165	\$0	\$0	\$0	\$0	\$0	\$1,519	
75-79	0	0	0	0	1	0	1	0	1	0	0	0	0	3	
	\$0	\$0	\$0	\$0	*	\$0	*	\$0	*	\$0	\$0	\$0	\$0	\$822	
80-84	0	0	0	0	0	0	0	1	0	0	0	0	0	1	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	*	
85-89	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
90-94	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total	3	3	6	8	36	36	23	4	1	0	0	0	0	120	
	\$2,736	\$2,744	\$2,045	\$2,638	\$988	\$2,079	\$1,560	\$1,261	*	\$0	\$0	\$0	\$0	\$1,680	

Average: Age 55.3 Males 3  
Years Retired 6.4 Females 117

\*Monthly benefit omitted for privacy reasons.

# IV. Appendices

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													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 50	0	2	1	4	1	4	0	0	0	0	0	0	0	12
	\$0	\$2,966	*	\$1,858	*	\$2,365	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,970
50-54	0	2	0	1	3	5	0	0	0	0	0	0	0	11
	\$0	\$1,790	\$0	*	\$3,216	\$4,107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,357
55-59	0	0	1	1	4	5	1	0	0	0	0	0	0	12
	\$0	\$0	*	*	\$2,919	\$1,645	*	\$0	\$0	\$0	\$0	\$0	\$0	\$2,541
60-64	0	2	0	0	2	4	3	0	1	0	0	0	0	12
	\$0	\$4,147	\$0	\$0	\$2,501	\$2,389	\$2,646	\$0	*	\$0	\$0	\$0	\$0	\$2,619
65-69	0	0	0	1	0	4	1	0	0	0	0	0	0	6
	\$0	\$0	\$0	*	\$0	\$3,472	*	\$0	\$0	\$0	\$0	\$0	\$0	\$3,753
70-74	0	0	0	0	0	1	0	1	0	0	0	0	0	2
	\$0	\$0	\$0	\$0	\$0	*	\$0	*	\$0	\$0	\$0	\$0	\$0	\$1,745
75-79	0	1	0	0	0	0	0	1	1	0	0	0	0	3
	\$0	*	\$0	\$0	\$0	\$0	\$0	*	*	\$0	\$0	\$0	\$0	\$1,521
80-84	0	0	0	0	0	0	0	1	0	0	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	\$0	\$0	*
85-89	0	0	0	0	0	0	0	0	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
<b>Total</b>	<b>0</b>	<b>7</b>	<b>2</b>	<b>7</b>	<b>10</b>	<b>23</b>	<b>5</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60</b>
	<b>\$0</b>	<b>\$2,958</b>	<b>\$2,787</b>	<b>\$2,583</b>	<b>\$2,662</b>	<b>\$2,815</b>	<b>\$2,925</b>	<b>\$827</b>	<b>\$802</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,587</b>

Average: Age 56.9  
Years Retired 6.9

Males 1  
Females 59

\*Monthly benefit omitted for privacy reasons.

Age and Years Retired Distribution of Survivors (Number of Survivors and Average Monthly Benefit) (Continued)														
WSPRS Plan 1														
Attained Age	Attained Years Retired													
	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 50	0	1	0	1	0	5	0	2	1	0	0	0	0	10
	\$0	*	\$0	*	\$0	\$3,475	\$0	\$3,182	*	\$0	\$0	\$0	\$0	\$3,296
50-54	0	0	0	0	0	0	0	0	0	1	0	0	0	1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$0	\$0	*
55-59	0	0	0	0	0	2	1	0	1	1	0	0	0	5
	\$0	\$0	\$0	\$0	\$0	\$3,993	*	\$0	*	*	\$0	\$0	\$0	\$3,111
60-64	0	0	0	0	0	1	2	1	3	1	0	1	0	9
	\$0	\$0	\$0	\$0	\$0	*	\$3,079	*	\$2,325	*	\$0	*	\$0	\$2,546
65-69	0	0	1	0	0	1	5	6	14	3	1	2	0	33
	\$0	\$0	*	\$0	\$0	*	\$4,397	\$3,154	\$2,949	\$3,198	*	\$1,016	\$0	\$3,121
70-74	0	0	0	0	1	0	1	2	8	4	6	1	2	25
	\$0	\$0	\$0	\$0	*	\$0	*	\$3,072	\$2,623	\$2,400	\$2,136	*	\$752	\$2,329
75-79	0	0	0	0	0	1	0	2	7	2	9	2	0	23
	\$0	\$0	\$0	\$0	\$0	*	\$0	\$2,759	\$2,684	\$2,198	\$2,196	\$1,448	\$0	\$2,364
80-84	0	0	0	0	0	1	1	1	1	4	8	1	1	18
	\$0	\$0	\$0	\$0	\$0	*	*	*	*	\$2,263	\$2,009	*	*	\$2,213
85-89	0	0	0	1	0	0	1	0	1	0	4	4	3	14
	\$0	\$0	\$0	*	\$0	\$0	*	\$0	*	\$0	\$2,909	\$1,379	\$1,027	\$2,128
90-94	0	0	0	0	0	0	0	0	0	1	0	3	3	7
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	\$1,859	\$838	\$1,420
95 & Over	0	0	0	0	0	0	0	0	0	0	0	0	4	4
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$890	\$890
<b>Total</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>11</b>	<b>11</b>	<b>14</b>	<b>36</b>	<b>17</b>	<b>28</b>	<b>14</b>	<b>13</b>	<b>149</b>
	<b>\$0</b>	<b>*</b>	<b>*</b>	<b>\$3,082</b>	<b>*</b>	<b>\$3,614</b>	<b>\$3,728</b>	<b>\$3,047</b>	<b>\$2,769</b>	<b>\$2,373</b>	<b>\$2,206</b>	<b>\$1,390</b>	<b>\$896</b>	<b>\$2,494</b>

Average: Age 73.0  
Years Retired 24.7

Males 2  
Females 147

\*Monthly benefit omitted for privacy reasons.

## Historical Data

Historical Data												
(Dollars in Millions)	2014		2013		2012		2011		2010		2009	
PERS	Plan 1	Plan 2/3 <sup>1</sup>										
<b>Contribution Information</b>												
Employer Rate	12.48%	12.48%	12.29%	12.29%	9.15%	9.15%	9.03%	9.03%	8.41%	8.41%	8.45%	8.45%
Employee Rate	6.00%	7.26%	6.00%	7.00%	6.00%	4.83%	6.00%	4.92%	6.00%	4.91%	6.00%	4.59%
<b>Funded Status</b>												
Entry Age Normal Liability	\$12,720	\$29,321	N/A	N/A								
Projected Unit Credit Liability	\$12,727	\$26,172	\$12,884	\$23,798	\$12,368	\$20,347	\$12,567	\$18,815	\$12,531	\$17,272	\$13,945	\$15,701
Market Value of Assets	\$7,942	\$28,099	\$7,347	\$23,459	\$7,374	\$20,678	\$8,178	\$20,097	\$7,624	\$16,367	\$7,565	\$14,177
Actuarial Value of Assets	\$7,761	\$26,386	\$8,053	\$24,335	\$8,521	\$22,653	\$8,883	\$20,997	\$9,293	\$19,474	\$9,776	\$18,260
Unfunded Liability (EAN)	\$4,965	(\$214)	\$4,831	(\$537)	\$3,847	(\$2,306)	\$3,684	(\$2,182)	\$3,238	(\$2,202)	\$4,169	(\$2,560)
Unfunded Liability (PUC)	\$4,965	(\$214)	\$4,831	(\$537)	\$3,847	(\$2,306)	\$3,684	(\$2,182)	\$3,238	(\$2,202)	\$4,169	(\$2,560)
Funded Ratio (EAN)	61.0%	90.0%	N/A	N/A								
Funded Ratio (PUC)	61.0%	100.8%	62.5%	102.3%	68.9%	111.3%	70.7%	111.6%	74.2%	112.7%	70.1%	116.3%
<b>Participant Data</b>												
Number of Actives	4,782	147,679	5,653	145,053	6,635	143,955	7,733	144,684	9,007	147,519	10,354	148,881
Total Annual Salaries	\$277	\$8,719	\$318	\$8,339	\$371	\$8,193	\$432	\$8,148	\$507	\$8,206	\$580	\$8,132
Number of Terminated Vested	1,178	30,538	1,384	29,663	1,594	28,921	1,789	28,136	1,979	26,881	2,125	25,949
Number of Terminated, Not Vested	3,577	98,841	3,810	97,381	4,042	95,834	4,225	94,340	4,412	92,421	4,563	90,339
Number of Retirees and Beneficiaries	51,070	37,776	51,860	33,468	52,672	29,570	53,264	26,099	53,742	23,157	54,147	20,710
Total Annual Benefits	\$1,183	\$598	\$1,177	\$491	\$1,169	\$401	\$1,152	\$331	\$1,113	\$268	\$1,074	\$219
<b>Assumptions</b>												
Valuation Interest Rate	7.80%	7.80%	7.90%	7.90%	7.90%	7.90%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
Salary Increase	4.02%	4.98%	4.03%	4.95%	4.05%	4.99%	4.31%	5.35%	4.32%	5.48%	4.33%	5.57%
Inflation <sup>2</sup>	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Growth in Membership	0.95%	0.95%	0.95%	0.95%	0.95%	0.95%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
<b>Actuarial Experience</b>												
Return on Market Value	18.76%	18.94%	12.45%	12.34%	1.13%	1.42%	21.37%	21.16%	13.81%	13.13%	(23.16%)	(22.70%)
Return on Actuarial Value	5.53%	7.60%	5.24%	6.40%	6.25%	6.43%	6.36%	6.43%	4.71%	4.84%	6.63%	5.85%
Salary Increase	4.06%	4.79%	1.89%	2.86%	1.00%	2.00%	0.89%	1.93%	1.72%	2.66%	3.82%	4.72%
Inflation	1.22%	1.22%	2.54%	2.54%	3.17%	3.17%	0.78%	0.78%	0.44%	0.44%	4.48%	4.48%
Growth in Membership	1.16%	1.16%	0.08%	0.08%	(1.20%)	(1.20%)	(2.63%)	(2.63%)	(3.18%)	(3.18%)	(1.50%)	(1.50%)
COLA <sup>3</sup>	\$2.12	1.22%-3%	\$2.06	2.54%-3%	\$2.00	3.00%	\$1.94	0.78%-3%	\$1.88	0.44%-3%	\$1.83	3.00%

Note: See footnotes at the end of this section.

Historical Data (Continued)												
(Dollars in Millions)	2014		2013		2012		2011		2010		2009	
TRS	Plan 1	Plan 2/3 <sup>1</sup>	Plan 1	Plan 2/3 <sup>1</sup>								
<b>Contribution Information</b>												
Employer Rate	14.78%	14.78%	14.47%	14.47%	10.68%	10.68%	10.21%	10.21%	9.18%	9.18%	11.95%	11.95%
Employee Rate	6.00%	6.92%	6.00%	6.79%	6.00%	4.95%	6.00%	4.96%	6.00%	4.80%	6.00%	4.68%
<b>Funded Status</b>												
Entry Age Normal Liability	\$9,250	\$9,819	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Projected Unit Credit Liability	\$9,266	\$8,843	\$9,449	\$8,016	\$9,058	\$6,799	\$9,258	\$6,299	\$9,231	\$5,708	\$10,838	\$5,213
Market Value of Assets	\$6,494	\$9,790	\$6,127	\$8,109	\$6,189	\$7,087	\$6,902	\$6,839	\$6,402	\$5,547	\$6,312	\$4,789
Actuarial Value of Assets	\$6,353	\$9,193	\$6,717	\$8,406	\$7,145	\$7,758	\$7,485	\$7,141	\$7,791	\$6,593	\$8,146	\$6,160
Unfunded Liability (EAN)	\$2,897	\$626	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Unfunded Liability (PUC)	\$2,913	(\$350)	\$2,732	(\$390)	\$1,914	(\$959)	\$1,773	(\$842)	\$1,439	(\$886)	\$2,692	(\$947)
Funded Ratio (EAN)	68.7%	93.6%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Funded Ratio (PUC)	68.6%	104.0%	71.1%	104.9%	78.9%	114.1%	80.8%	113.4%	84.4%	115.5%	75.2%	118.2%
<b>Participant Data</b>												
Number of Actives	1,824	65,469	2,393	63,542	3,019	62,338	3,740	62,463	4,591	61,734	5,204	62,184
Total Annual Salaries	\$143	\$4,450	\$183	\$4,223	\$229	\$4,077	\$284	\$4,085	\$344	\$3,966	\$389	\$3,957
Number of Terminated Vested	323	10,012	391	9,432	477	9,068	581	8,623	700	8,249	841	7,817
Number of Terminated, Not Vested	410	4,981	453	4,812	505	4,626	530	4,288	558	4,018	590	3,804
Number of Retirees and Beneficiaries	35,639	9,988	35,912	8,308	36,054	6,864	36,118	5,591	36,015	4,555	36,032	3,895
Total Annual Benefits	\$895	\$152	\$888	\$119	\$877	\$94	\$864	\$74	\$830	\$57	\$805	\$46
<b>Assumptions</b>												
Valuation Interest Rate	7.80%	7.80%	7.90%	7.90%	7.90%	7.90%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
Salary Increase	3.94%	5.30%	3.93%	5.27%	3.95%	5.33%	4.21%	5.62%	4.21%	5.76%	4.22%	5.84%
Inflation <sup>2</sup>	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Growth in Membership	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%
<b>Actuarial Experience</b>												
Return on Market Value	18.73%	18.96%	12.43%	12.35%	1.14%	1.43%	21.35%	21.17%	13.71%	13.11%	(23.15%)	(22.79%)
Return on Actuarial Value	5.48%	7.62%	5.26%	6.43%	6.28%	6.46%	6.39%	6.47%	4.74%	4.90%	6.66%	5.94%
Salary Increase	3.25%	3.71%	1.35%	2.55%	(0.43%)	0.54%	1.53%	2.44%	0.41%	1.14%	5.43%	6.80%
Inflation	1.22%	1.22%	2.54%	2.54%	3.17%	3.17%	0.78%	0.78%	0.44%	0.44%	4.48%	4.48%
Growth in Membership	2.06%	2.06%	0.88%	0.88%	(1.28%)	(1.28%)	(0.18%)	(0.18%)	(0.30%)	(0.30%)	1.30%	1.30%
COLA <sup>3</sup>	\$2.12	1.22%-3%	\$2.06	2.54%-3%	\$2.00	3.00%	\$1.94	0.78%-3%	\$1.88	0.44%-3%	\$1.83	3.00%

Note: See footnotes at the end of this section.

## IV. Appendices

Historical Data (Continued)												
(Dollars in Millions)	2014		2013		2012		2011		2010		2009	
SERS	Plan 1	Plan 2/3 <sup>1</sup>										
<b>Contribution Information</b>												
Employer Rate	N/A	13.07%	N/A	12.88%	N/A	9.80%	N/A	9.64%	N/A	8.76%	N/A	8.83%
Employee Rate	N/A	6.96%	N/A	6.70%	N/A	4.59%	N/A	4.64%	N/A	4.37%	N/A	4.08%
<b>Funded Status</b>												
Entry Age Normal Liability	N/A	\$3,965	N/A	N/A								
Projected Unit Credit Liability	N/A	\$3,598	N/A	\$3,273	N/A	\$2,820	N/A	\$2,607	N/A	\$2,368	N/A	\$2,163
Market Value of Assets	N/A	\$3,856	N/A	\$3,212	N/A	\$2,827	N/A	\$2,746	N/A	\$2,237	N/A	\$1,944
Actuarial Value of Assets	N/A	\$3,624	N/A	\$3,335	N/A	\$3,100	N/A	\$2,872	N/A	\$2,664	N/A	\$2,503
Unfunded Liability (EAN)	N/A	\$341	N/A	N/A								
Unfunded Liability (PUC)	N/A	(\$26)	N/A	(\$62)	N/A	(\$280)	N/A	(\$265)	N/A	(\$296)	N/A	(\$340)
Funded Ratio (EAN)	N/A	91.4%	N/A	N/A								
Funded Ratio (PUC)	N/A	100.7%	N/A	101.9%	N/A	109.9%	N/A	110.2%	N/A	112.5%	N/A	115.7%
<b>Participant Data</b>												
Number of Actives	N/A	53,782	N/A	52,295	N/A	51,558	N/A	52,332	N/A	52,339	N/A	52,474
Total Annual Salaries	N/A	\$1,591	N/A	\$1,514	N/A	\$1,479	N/A	\$1,490	N/A	\$1,475	N/A	\$1,467
Number of Terminated Vested	N/A	12,320	N/A	11,588	N/A	10,920	N/A	10,262	N/A	9,700	N/A	9,193
Number of Terminated, Not Vested	N/A	9,716	N/A	8,861	N/A	8,143	N/A	7,317	N/A	6,668	N/A	5,976
Number of Retirees and Beneficiaries	N/A	10,621	N/A	9,079	N/A	7,651	N/A	6,428	N/A	5,384	N/A	4,629
Total Annual Benefits	N/A	\$82	N/A	\$67	N/A	\$54	N/A	\$44	N/A	\$35	N/A	\$29
<b>Assumptions</b>												
Valuation Interest Rate	N/A	7.80%	N/A	7.90%	N/A	7.90%	N/A	8.00%	N/A	8.00%	N/A	8.00%
Salary Increase	N/A	5.11%	N/A	5.05%	N/A	5.07%	N/A	5.37%	N/A	5.50%	N/A	5.59%
Inflation <sup>2</sup>	N/A	3.00%	N/A	3.00%	N/A	3.00%	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	0.95%	N/A	1.25%	N/A	1.25%	N/A	1.25%
<b>Actuarial Experience</b>												
Return on Market Value	N/A	18.96%	N/A	12.36%	N/A	1.42%	N/A	21.19%	N/A	13.14%	N/A	(22.85%)
Return on Actuarial Value	N/A	7.55%	N/A	6.37%	N/A	6.42%	N/A	6.42%	N/A	4.87%	N/A	5.99%
Salary Increase	N/A	5.60%	N/A	3.72%	N/A	2.26%	N/A	3.02%	N/A	2.47%	N/A	7.27%
Inflation	N/A	1.22%	N/A	2.54%	N/A	3.17%	N/A	0.78%	N/A	0.44%	N/A	4.48%
Growth in Membership	N/A	2.84%	N/A	1.43%	N/A	(1.48%)	N/A	(0.01%)	N/A	1.09%	N/A	1.35%
COLA <sup>3</sup>	N/A	1.22%-3%	N/A	2.54%-3%	N/A	3.00%	N/A	0.78%-3%	N/A	0.44%-3%	N/A	3.00%

Note: See footnotes at the end of this section.

Historical Data (Continued)													
(Dollars in Millions)	2014		2013		2012		2011		2010		2009		
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	
<b>Contribution Information</b>													
Employer Rate	N/A	11.92%	N/A	12.07%	N/A	10.28%	N/A	10.22%	N/A	9.71%	N/A	10.11%	
Employee Rate	N/A	6.81%	N/A	6.89%	N/A	6.07%	N/A	6.22%	N/A	6.32%	N/A	6.36%	
<b>Funded Status</b>													
Entry Age Normal Liability	N/A	\$291	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Projected Unit Credit Liability	N/A	\$225	N/A	\$180	N/A	\$135	N/A	\$107	N/A	\$80	N/A	\$54	
Market Value of Assets	N/A	\$303	N/A	\$226	N/A	\$174	N/A	\$143	N/A	\$93	N/A	\$56	
Actuarial Value of Assets	N/A	\$278	N/A	\$224	N/A	\$180	N/A	\$141	N/A	\$103	N/A	\$69	
Unfunded Liability (EAN)	N/A	\$13	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Unfunded Liability (PUC)	N/A	(\$54)	N/A	(\$44)	N/A	(\$45)	N/A	(\$34)	N/A	(\$23)	N/A	(\$15)	
Funded Ratio (EAN)	N/A	95.7%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Funded Ratio (PUC)	N/A	123.8%	N/A	124.4%	N/A	133.6%	N/A	131.7%	N/A	128.5%	N/A	128.1%	
<b>Participant Data</b>													
Number of Actives	N/A	4,820	N/A	4,513	N/A	4,250	N/A	4,187	N/A	4,210	N/A	4,340	
Total Annual Salaries	N/A	\$275	N/A	\$253	N/A	\$238	N/A	\$233	N/A	\$227	N/A	\$223	
Number of Terminated Vested	N/A	213	N/A	119	N/A	60	N/A	1	N/A	0	N/A	0	
Number of Terminated, Not Vested	N/A	1,519	N/A	1,383	N/A	1,329	N/A	1,210	N/A	1,075	N/A	762	
Number of Retirees and Beneficiaries	N/A	62	N/A	43	N/A	27	N/A	15	N/A	7	N/A	2	
Total Annual Benefits	N/A	\$0	N/A	\$0	N/A	\$0	N/A	\$0	N/A	\$0	N/A	\$0	
<b>Assumptions</b>													
Valuation Interest Rate	N/A	7.80%	N/A	7.90%	N/A	7.90%	N/A	8.00%	N/A	8.00%	N/A	8.00%	
Salary Increase	N/A	5.47%	N/A	5.58%	N/A	5.78%	N/A	6.39%	N/A	6.83%	N/A	7.02%	
Inflation <sup>2</sup>	N/A	3.00%	N/A	3.00%	N/A	3.00%	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	0.95%	N/A	1.25%	N/A	1.25%	N/A	1.25%	
<b>Actuarial Experience</b>													
Return on Market Value	N/A	18.91%	N/A	12.06%	N/A	1.80%	N/A	20.35%	N/A	10.82%	N/A	(19.25%)	
Return on Actuarial Value	N/A	9.09%	N/A	7.48%	N/A	7.22%	N/A	7.38%	N/A	4.91%	N/A	3.69%	
Salary Increase	N/A	4.85%	N/A	2.96%	N/A	2.16%	N/A	3.28%	N/A	4.63%	N/A	4.86%	
Inflation	N/A	1.22%	N/A	2.54%	N/A	3.17%	N/A	0.78%	N/A	0.44%	N/A	4.48%	
Growth in Membership	N/A	6.80%	N/A	6.19%	N/A	1.50%	N/A	(0.55%)	N/A	5.75%	N/A	9.02%	
COLA <sup>3</sup>	N/A	1.22%-3%	N/A	2.54%-3%	N/A	3.00%	N/A	0.78%-3%	N/A	0.44%-3%	N/A	3.00%	

Note: See footnotes at the end of this section.

Historical Data (Continued)												
(Dollars in Millions)	2014		2013		2012		2011		2010 <sup>5</sup>		2009	
LEOFF	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2						
<b>Contribution Information</b>												
Employer Rate	0.00%	4.74%	0.00%	4.78%	0.00%	4.64%	0.00%	4.54%	0.00%	4.54%	0.00%	4.44%
State Rate	0.00%	3.17%	0.00%	3.19%	0.00%	3.10%	0.00%	3.03%	0.00%	3.03%	0.00%	2.96%
Employee Rate	0.00%	7.91%	0.00%	7.97%	0.00%	7.74%	0.00%	7.57%	0.00%	7.57%	0.00%	7.40%
<b>Funded Status</b>												
Entry Age Normal Liability	\$4,323	\$8,069	N/A	N/A	N/A	N/A						
Projected Unit Credit Liability	\$4,323	\$7,629	\$4,410	\$6,859	\$4,121	\$6,071	\$4,135	\$5,576	\$4,381	\$5,078	\$4,477	\$4,349
Market Value of Assets	\$5,719	\$9,251	\$5,140	\$7,637	\$4,903	\$6,640	\$5,185	\$6,366	\$4,585	\$5,081	\$4,355	\$4,309
Actuarial Value of Assets	\$5,499	\$8,638	\$5,516	\$7,862	\$5,562	\$7,222	\$5,565	\$6,621	\$5,561	\$6,043	\$5,612	\$5,564
Unfunded Liability (EAN)	(\$1,177)	(\$569)	N/A	N/A	N/A	N/A						
Unfunded Liability (PUC)	(\$1,176)	(\$1,009)	(\$1,107)	(\$1,003)	(\$1,440)	(\$1,150)	(\$1,430)	(\$1,044)	(\$1,180)	(\$965)	(\$1,135)	(\$1,215)
Funded Ratio (EAN)	127.2%	107.1%	N/A	N/A	N/A	N/A						
Funded Ratio (PUC)	127.2%	113.2%	125.1%	114.6%	134.9%	118.9%	134.6%	118.7%	126.9%	119.0%	125.4%	127.9%
<b>Participant Data</b>												
Number of Actives	120	16,773	143	16,687	186	16,720	250	16,805	301	16,775	356	16,951
Total Annual Salaries	\$13	\$1,661	\$15	\$1,597	\$19	\$1,560	\$25	\$1,535	\$29	\$1,490	\$33	\$1,443
Number of Terminated Vested	2	749	1	698	0	689	1	655	1	781	2	672
Number of Terminated, Not Vested	35	1,618	35	1,565	41	1,558	44	1,617	46	1,707	54	1,663
Number of Retirees and Beneficiaries	7,605	3,235	7,729	2,782	7,845	2,344	7,932	2,015	8,008	1,639	8,087	1,367
Total Annual Benefits	\$356	\$130	\$356	\$105	\$350	\$82	\$340	\$65	\$339	\$49	\$338	\$38
<b>Assumptions</b>												
Valuation Interest Rate	7.80%	7.50%	7.90%	7.50%	7.90%	7.50%	8.00%	7.50%	8.00%	8.00%	8.00%	8.00%
Salary Increase	3.75%	5.24%	3.75%	5.30%	3.75%	5.43%	4.00%	5.61%	4.01%	6.55%	4.01%	6.61%
Inflation <sup>2</sup>	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.50%	3.00%	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%
<b>Actuarial Experience</b>												
Return on Market Value	18.82%	18.93%	12.41%	12.31%	1.23%	1.45%	21.29%	21.08%	13.59%	12.99%	(23.14%)	(22.64%)
Return on Actuarial Value	6.33%	7.79%	5.66%	6.41%	6.28%	6.25%	6.35%	6.15%	5.24%	4.84%	6.38%	5.72%
Salary Increase	0.84%	5.28%	1.37%	3.91%	1.48%	3.22%	1.31%	3.48%	3.45%	5.35%	5.27%	6.69%
Inflation	1.22%	1.22%	2.54%	2.54%	3.17%	3.17%	0.78%	0.78%	0.44%	0.44%	4.48%	4.48%
Growth in Membership	0.37%	0.37%	(0.45%)	(0.45%)	(0.87%)	(0.87%)	(0.12%)	(0.12%)	0.17%	0.17%	1.53%	1.53%
COLA <sup>3</sup>	1.22%	1.22%-3%	2.54%	2.54%-3%	3.17%	3.00%	0.78%	0.78%-3%	0.44%	0.44%-3%	4.48%	3.00%

Note: See footnotes at the end of this section.

Historical Data (Continued)												
(Dollars in Millions)	2014		2013		2012		2011		2010		2009	
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
<b>Contribution Information</b>												
Employer Rate	10.82%	10.82%	8.79%	8.79%	7.76%	7.76%	7.63%	7.63%	7.71%	7.71%	7.93%	7.93%
Employee Rate	7.34%	7.34%	7.19%	7.19%	6.44%	6.44%	6.31%	6.31%	6.39%	6.39%	6.61%	6.61%
<b>Funded Status</b>												
Entry Age Normal Liability	\$1,042	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Projected Unit Credit Liability	\$1,011	N/A	\$959	N/A	\$859	N/A	\$829	N/A	\$782	N/A	\$759	N/A
Market Value of Assets	\$1,098	N/A	\$956	N/A	\$879	N/A	\$895	N/A	\$764	N/A	\$698	N/A
Actuarial Value of Assets	\$1,044	N/A	\$1,009	N/A	\$982	N/A	\$949	N/A	\$920	N/A	\$900	N/A
Unfunded Liability (EAN)	(\$2)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Unfunded Liability (PUC)	(\$33)	N/A	(\$50)	N/A	(\$123)	N/A	(\$120)	N/A	(\$137)	N/A	(\$142)	N/A
Funded Ratio (EAN)	100.2%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Funded Ratio (PUC)	103.3%	N/A	105.3%	N/A	114.3%	N/A	114.5%	N/A	117.5%	N/A	118.7%	N/A
<b>Participant Data</b>												
Number of Actives	609	435	657	409	712	354	767	315	806	281	830	264
Total Annual Salaries	\$52	\$30	\$54	\$27	\$57	\$23	\$61	\$20	\$65	\$18	\$67	\$17
Number of Terminated Vested	76	15	70	10	71	8	66	6	66	6	69	4
Number of Terminated, Not Vested	18	17	18	14	18	13	19	11	20	8	22	10
Number of Disabled Members <sup>5</sup>	48	0	49	0	49	0	51	0	53	0	53	0
Number of Retirees and Beneficiaries	996	0	964	0	915	0	875	0	851	0	834	0
Total Annual Benefits	\$48	\$0	\$45	\$0	\$41	\$0	\$39	\$0	\$37	\$0	\$35	\$0
<b>Assumptions</b>												
Valuation Interest Rate	7.80%	N/A	7.90%	N/A	7.90%	N/A	8.00%	N/A	8.00%	N/A	8.00%	N/A
Salary Increase	5.09%	N/A	5.09%	N/A	5.01%	N/A	5.22%	N/A	5.26%	N/A	5.35%	N/A
Inflation <sup>2</sup>	3.00%	N/A	3.00%	N/A	3.00%	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	0.95%	N/A	1.25%	N/A	1.25%	N/A	1.25%	N/A
<b>Actuarial Experience</b>												
Return on Market Value	18.87%	N/A	12.37%	N/A	1.31%	N/A	21.23%	N/A	13.39%	N/A	(22.98%)	N/A
Return on Actuarial Value	6.93%	N/A	5.99%	N/A	6.34%	N/A	6.38%	N/A	5.07%	N/A	6.18%	N/A
Salary Increase	5.87%	N/A	3.10%	N/A	2.33%	N/A	1.20%	N/A	1.23%	N/A	5.86%	N/A
Inflation	1.22%	N/A	2.54%	N/A	3.17%	N/A	0.78%	N/A	0.44%	N/A	4.48%	N/A
Growth in Membership	(2.06%)	N/A	0.00%	N/A	(1.48%)	N/A	(0.46%)	N/A	(0.64%)	N/A	0.83%	N/A
COLA <sup>3</sup>	1.22%-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

Note: See footnotes at the end of this section.

**Footnotes for Historical Data Section**

<sup>1</sup>Plan 3 members do not contribute to the defined benefit plan.

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

<sup>3</sup>Eligible 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.

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

<sup>5</sup>WSPRS Disability Benefits for members are provided outside of pension funds.

## Glossary

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

### Actuarial Accrued Liability

Computed differently under different funding methods, the actuarial accrued liability generally represents the portion of the present value of fully projected benefits attributable to service credit that has been earned (or accrued) as of the valuation date.

### Actuarial Gain or Loss

A pension plan incurs actuarial gains or losses when the actual experience of the pension plan does not exactly match assumptions. For example, an actuarial gain would occur if assets earned 10 percent for a given year since the assumed interest rate in the valuation is 7.8 percent (7.5 percent for LEOFF 2).

### Actuarial Value of Assets (AVA)

The value of pension plan investments and other property used by the actuary for the purpose of an actuarial valuation (sometimes referred to as valuation assets). Actuaries often select an asset valuation method that smooths the effects of short-term volatility in the market value of assets.

### Entry Age Normal (EAN) Funding Method

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

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

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

### Funded Ratio/Status

The ratio of a plan's current assets to the present value of earned pensions. There are several acceptable methods of measuring a plan's assets and liabilities. The methods and assumptions used can vary based on the purpose of the measurement.

### Market Value of Assets (MVA)

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

### Normal Cost

Computed differently under different funding methods, the normal cost generally represents the portion of the cost of projected benefits allocated to the current plan year. The employer normal cost equals the total normal cost of the plan reduced by employee contributions.

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## Present Value of Fully Projected Benefits

Computed by projecting the total future benefit payments from the plan, using actuarial assumptions (i.e., probability of death or retirement, salary increases, etc.), and discounting the payments to the valuation date using the valuation interest rate to determine the present value (today's value).

## Projected Unit Credit (PUC) Actuarial Cost Method

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

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

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

## Present Value of Future Salaries (PVFS)

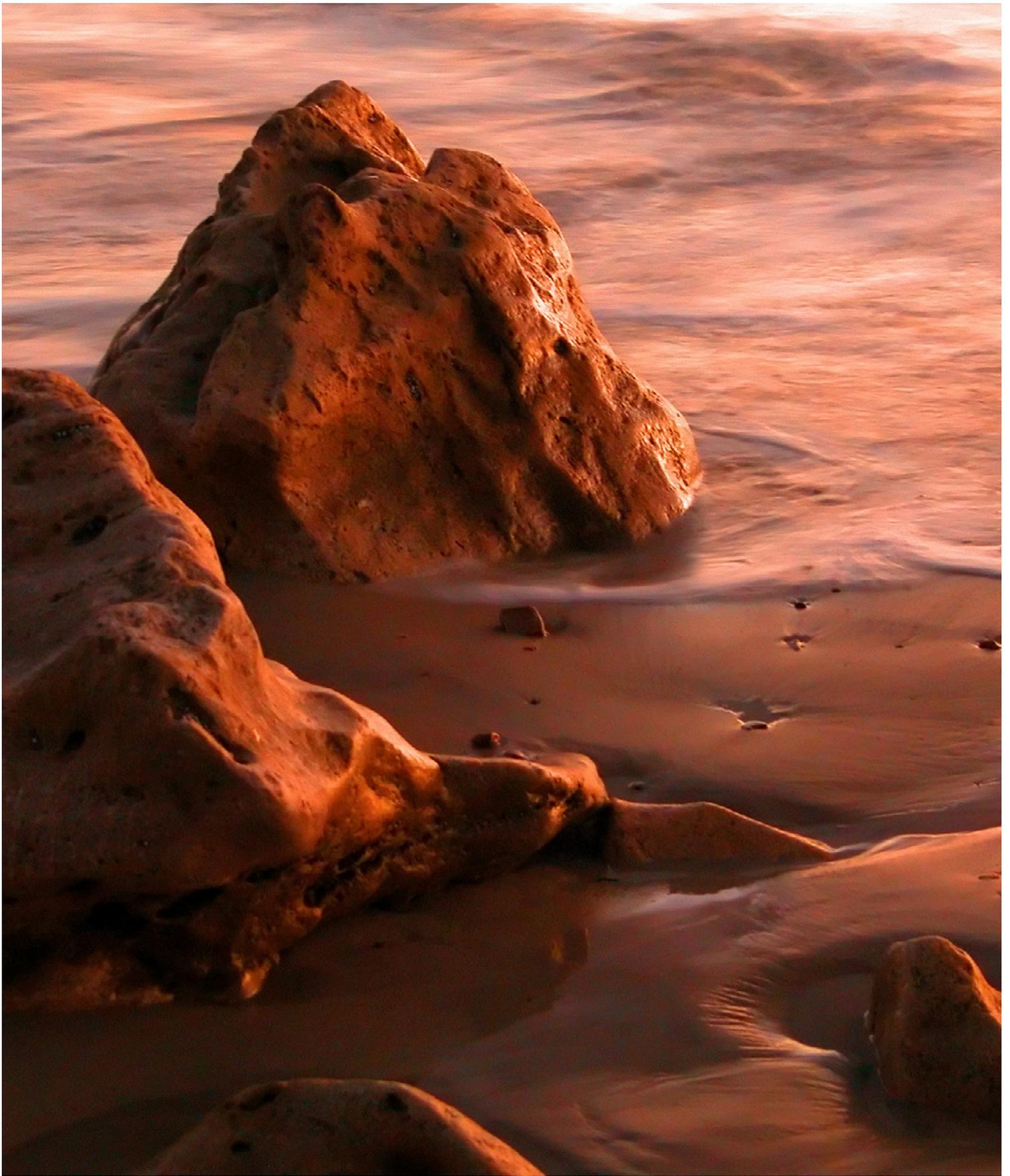
The value of future expected salaries discounted with interest to the valuation date.

## Unfunded Actuarial Accrued Liability (UAAL)

The excess, if any, of the Actuarial Accrued Liability over the Actuarial Value of Assets. In other words, the present value of benefits earned to date not covered by current plan assets.







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