

Historical Data

Historical Data												
(Dollars in Millions)	2014		2013		2012		2011		2010		2009	
PERS	Plan 1	Plan 2/3 ¹										
Contribution Information												
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%
Funded Status												
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%
Participant Data												
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
Assumptions												
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 ²	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%
Actuarial Experience												
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 ³	\$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 ¹	Plan 1	Plan 2/3 ¹								
Contribution Information												
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%
Funded Status												
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%
Participant Data												
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
Assumptions												
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 ²	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%
Actuarial Experience												
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 ³	\$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 ¹										
Contribution Information												
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%
Funded Status												
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%
Participant Data												
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
Assumptions												
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 ²	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%
Actuarial Experience												
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 ³	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	
Contribution Information													
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%	
Funded Status													
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%	
Participant Data													
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	
Assumptions													
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 ²	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%	
Actuarial Experience													
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 ³	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 ⁵		2009	
LEOFF	Plan 1	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2						
Contribution Information												
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%
Funded Status												
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%
Participant Data												
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
Assumptions												
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 ²	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%
Actuarial Experience												
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 ³	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
Contribution Information												
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%
Funded Status												
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
Participant Data												
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 ⁵	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
Assumptions												
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 ²	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
Actuarial Experience												
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 ³	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

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

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

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

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

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