DRAFT

ACOPEB 75

Report on the OPEB Costs and Liability

Test

3/6/2024

Table of Contents

Description of Report	3
Results of ACOPEB Calculation	4
OPEB Information for Note Disclosures and Required	
Supplementary Information	5
Calculation of the Amortization of UAAL	6
How the Results Affect Your Annual Financial Report	7
Report Assumptions	8
Disclaimer	9
Appendices:	
Methodology for Calculations	11
Present Value Computations	14
ARC and AAL Using the Entry Age Actuarial Cost Method	19

Description of Report

This report was prepared using ACOPEB.com software to satisfy the requirements of Government Accounting Standards Board Statement No. 75 (GASB 75). This Statement requires that the annual cost and liability associated with other post employment benefits (OPEB) be computed and gradually brought onto the governments' books. If the Test is using this report to comply with GASB 75, then the Test has under 100 participants covered under the plan and is eligible for the alternative measurement method.

This report provides four primary results: the Actuarial Accrued Liability (AAL), the Unfunded Actuarial Accrued Liability (UAAL), the Service Costs, and the change in UAAL.

The Actuarial Accrued Liability (AAL) is the total projected liability for the post employment benefits covered under the plan. The AAL calculation uses the data on active employees, employees who have left employment but who are eligible for retiree healthcare, current retirees and their beneficiaries, and spouses who are eligible for the retiree healthcare benefit provided by the Test. This information along with a set of economic assumptions (see page 8) is used to project the cost of these future benefits and then do an actuarial analysis on the future cost of the benefits to arrive at the AAL. These computations can be found in the appendix.

Unfunded Actuarial Accrued Liability (UAAL) is the AAL less the value of plan assets. Any plan assets used to reduce AAL will have been reported in a fiduciary fund on the fund financial statements.

Service Costs are the annual cost earned by active members of the plan for the current year.

Change in the UAAL is the amount charged as expense in the government wide statement of activities.

For financial statement purposes, GASB 75 impacts the government-wide and/or the proprietary fund statements but does not affect the governmental fund financial statements. The UAAL and changes in the UAAL will be among the adjusting entries made to convert the governmental funds from the modified accrual basis to the full accrual basis. The change in the UAAL will be expensed on the government-wide statement of activities. The UAAL will be reported as a liability on the government-wide statement of net assets. For proprietary funds, the impact of GASB 75 affects the fund financial statements, with the UAAL being reported as a liability and the change in the UAAL as an expense.

Additional note disclosures and required supplementary information (RSI) are required as a result of GASB 75. The portion of this disclosure related specifically to the computations has been provided on page 5.

Changes in the Net OPEB Liability

		Increase (Decrease)	
	Total OPEB	Plan Fiduciary	Net OPEB
	Liability	Net Position	Liability
Balance at Beginning of Year:	652,909	48,078	604,831
C1 C 4			
Changes for the year:			
Service Cost	143,432		143,432
Interest	24,484		24,484
Difference between expected	(18,586)		(18,586)
and actual experience.			
Contributions – Employer		22,658	(22,658)
Net Investment Income		(8,173)	8,173
Benefit Payments	(17,658)	(17,658)	
Administrative expense		0	0
Net Change	131,672	(3,173)	134,845
Balance at End of Year:	784,581	44,905	739,676

OPEB Information for Note Disclosure and Required Supplementary Information

	_	Current Calculation
Actuarial accrued liabilities (AAL)	\$	5,574,965
Actuarial value of plan assets	<u>-</u>	44,905
Unfunded actuarial accrued liabilities (UAAL)	_	5,530,060
	_	
Covered Payroll	\$	243,563
Covered Faylon	Ф	243,303
UAAL as % of Covered Payroll		2,269.18 %

S	ensitivity of Test UAAL	to changes in the discou	nt rate.
	Discount Rate -1%	Assumed Discount Rate	Discount Rate +1
Total UAAL	6,125,728	5,530,060	4,980,478

Sensitivit	Sensitivity of Test UAAL to changes in the Healthcare Cost Trend rate.													
	Healthcare Cost Trend -1%	Healthcare Cost Trend Assumed	Healthcare Cost Trend +1											
Total UAAL	4,919,355	5,530,060	6,250,275											

How the Results Affect Your Annual Financial Report

This report provides your organization's annual OPEB expense amount and the net OPEB obligation at the end of the year both of which will be reported in your financial statements. Additionally, the portion of the required note disclosure related specifically to the computations has been provided on page 5.

This report presents the Annual OPEB expense and UAAL as a total for the entire plan. In many cases it will be necessary to allocate the Annual OPEB expense and UAAL between governmental and proprietary funds and/or to different programs within the government. When preparing the relative percentages to allocate these amounts, it is important to note that the retired members will not be represented in any current year FTE or payroll statistics. As a result, it may be most accurate when creating the relative percentages to use the plan data provided in this report, and then to determine where the retired members (including associated spouses) worked when creating the relative percentages.

Applying the Annual OPEB expense and UAAL Amounts to your financial statements.

If your organization only has governmental funds, the Annual OPEB expense and UAAL are reported only on the government-wide financial statements.

If your organization has proprietary funds, the portion of the Annual OPEB expense and the UAAL attributable to each proprietary fund is reported in the proprietary fund financial statements and on the government-wide financial statements.

Report Assumptions

Assumed retirement age	65
Discount rate	3.75%
Average salary increase	2.5%
Medical insurance premium increases (for both active and retired participation)	ants)
Year 1	0%
Year 2	5%
Year 3	5%
Year 4	5%
Year 5	5%
Year 6	5%
Years 7-10	5%
Years 11-21	5%
Years 21 on	5%

Note: The medical insurance premium increases should be reasonably comparable with those found in the *National Health Care Expenditures Projections* of the Office of the actuary at the Centers for Medicare and Medicaid Services in 2015.

The probability of remaining employed until retirement age from current and entry age by age comes from The U.S. Office of Personnel Management Civil Service Retirement and Disability Fund Annual Report Fiscal Year Ended September 30, 2016.

Life expectancy by gender comes from the *Life Expectancy Table* from National Center for Health Statistics updated in 2015.

Disclaimer

The Test provided all the information entered into ACOPEB.com necessary for the successful completion of the work.

The Test attests that the data provided is accurate, reflects reasonable assumptions, and is consistent with that required for calculation of OPEB costs and obligations. The Test attests that the accuracy of the OPEB calculations is dependent on the accuracy of the data and holds harmless AFS Associates, Inc. from any misstatement of the Government's data.

AFS Associates, Inc provided the software to prepare this report on OPEB costs and obligations to meet the requirements of the alternative measurement methodology of GASB 75. However, AFS Associates, Inc. has not audited the data provided by the Test and accordingly does not express an opinion on the quality or accuracy of the Government's data and is held harmless for the effects of any errors or misstatement of the results caused by inaccurate data or assumptions.

APPENDIX

Methodology – A detailed description of how the calculations are done.

Present Value Computation – The columns in the table shows the calculation of the future benefits for each plan member for each future year. The individual year present values are calculated and then totaled to arrive at a total present value of future benefits for each plan member.

Annual OPEB expense and UAAL Using the Entry Age Actuarial Cost Method – Shows the calculation of the normal cost at current age and the unfunded actuarial accrued liability (UAAL) using the present value of future benefits for individual plan members from the previous table.

Methodology

The methodology used for calculating the normal the annual required contribution and the actuarial accrued liability follows the process used in the example found in GASB Statement 75. However, ACOPEB75.com uses only the entry age actuarial cost method (also called entry age normal actuarial cost method) of calculation and the level percent of payroll option. This is the methodology AFS Associates, Inc. believes is used by the majority of pension and OPEB plans.

ACOPEB75.com uses the data entered as economic assumptions and member data to calculate the actuarial present value of future benefits for each individual. This projection uses the assumed retirement age for members of the plan and the employer's portion of health insurance premiums for current retirees and spouses as a statistical base to forecast the cost of future benefits. The projections differentiate between members who are Medicare eligible and those who are not. Premiums are inflated using future insurance premium increase assumptions. The life expectancy and thus the number of years benefits are projected to be received, is estimated based on the Expectation of Life by Age and Sex in the U.S. table prepared by the National Center for Health Statistics and updated in 2015. The assumed retirement age for active members and their spouses is adjusted to reflect any eligibility requirement, such as a vesting period, by entering an eligible retirement age in the member data for each active member. (For example, an active member is 62 years of age and has 3 years of service and the plan has an assumed retirement age of 65 with a vesting requirement of 10 years. For this member, the age entered in the eligibility requirements is 72 years of age. Benefits will begin at age 72 rather than the assumed retirement age of 65.) The benefits will begin at the eligible retirement age if greater than the assumed retirement age. If there is a minimum age requirement for spouses this will adjust when benefits start being received.

Unidentified former members who may be eligible for benefits are not included in the calculations. Children of active members are not considered in the calculations. Children of retirees receiving benefits are included as additional retired members in the member records. They are included for benefits until they reach the age when benefits terminate, as dictated by the plan.

The current annual premium for an active member represents what the plan is now paying for a retiree member or their spouse. For a retired member the current annual premium is the actual amount the plan paid for that member. As a result, the premiums entered for an active employee and spouse will be very similar, if not the same, as existing retired members and spouses.

A second premium amount is entered for when a member becomes eligible for Medicare. The Medicare premium for each member in the member records should be the amount of annual premiums covered by the plan which could include both the Medicare premium and supplemental insurance premiums. The premiums are entered for each member in the member records. If a member is not eligible for benefits once they reach Medicare eligibility, the Medicare premium value would be 0.

If the assumed retirement age is at or above that necessary to be eligible for Medicare, then the amount entered for both premiums would be the annual Medicare eligible premium. If the assumed retirement age is below the Medicare eligible age, the premium would be based on what the plan is now paying for retired members who are not Medicare eligible.

The annual premium is projected into the future for each member and their spouse. The cost of future premiums are computed using the premium inflation rates input on the economic assumptions page. This annual compounded inflation rate is published at the top of the Present Value Computations report in the appendix.

For active members, the projected costs begin when the member reaches the assumed retirement age, and/or the year they meet the vesting requirement. For active employees who are past the assumed retirement age, they are considered to be retired in the next year or the year in which they meet the plan's vesting requirement whichever is later. If the plan has a limit on the number of years a member will receive benefits after retirement the benefits will stop at the age when benefits terminate as entered in the member records. The projection of benefits ends when a member's life expectancy ends.

Generally speaking, spousal eligibility, terms, and projections of benefits follow the corresponding members. It is assumed that spouses become eligible for benefits when the member retires unless the plan has a minimum age requirement for spouses in which case spousal benefits may be deferred. When the member reaches his/her life expectancy the spousal benefits continue to be projected by their own life expectancy estimate unless the "Benefits Terminate" item is checked as True on the spouse's member record.

Calculation of Projected Cost of Benefits

The next 55 years of benefits are summed to calculate the total for future benefits. The total present value of future benefits is calculated using each year's estimated annual premium discounted by the discount rate entered on the economic assumption page. The discount rate is checked for reasonableness by AFS Associates, Inc.

Calculation of Normal Cost at Current Age and Actuarial Accrued Liability (AAL)

The present value of the future benefits for each member and spouse is then multiplied by the probability of the member remaining employed from current age until assumed retirement age and the probability of remaining employed from entry age until retirement age. The resulting amounts are the present values adjusted for the probability of being paid from current age to retirement age and from entry age to retirement age.

The entry age present value adjusted for the probability of being paid is then divided by the PV factor of \$1 per year from entry age to retirement age. The result is the normal cost at entry age. The normal cost at entry age is then inflated using the salary increase rate as the inflation factor for the number of years of employment to obtain the normal cost at current age for each member and spouse. The sum of these is the normal cost at current age for the plan.

The present value factor of \$1 per year from current age to assumed retirement age is then multiplied by the normal cost at current age to obtain the present value of future normal cost.

The present value of future normal costs is then subtracted from the current-age probability-adjusted present value of total benefits to be paid. The resulting amount is the actuarial accrued liability (AAL) for each member and spouse. The sum of all individual AAL's is the AAL for the plan.

Calculation of the Amortization of UAAL

The current value of assets held by the plan is then subtracted from the AAL to determine the unfunded actuarial accrued liability (UAAL). This amount is then divided by the amortization present value factor based on a 30 year amortization period. The result is the amortization payment that would have been due at the beginning of the year. Interest for one year is then calculated using the discount rate. The sum of the amortization payment plus the interest on that amount for the current year is the total amortization amount for the current year.

Calculation of the Annual OPEB Expense

The change in the UAAL is the amount of annual OPEB expense.

Any active employee contributions for their future retiree healthcare are then subtracted from the OPEB expense to determine the employer portion of the Annual OPEB expense.

Present Value Computations (+1 Discount Rate)
Test
For Fiscal Year 2022

ID / Year	Employment Status	Gender	Years Employed	Retirement Age	Age	Years of Benefit	Premium	Medicare Premium	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
									100.00%	105.00%	110.25%	115.76%	121.55%	127.63%	134.01%	140.71%	147.75%	155.13%
									100.0070	100.0070	110.2070	110.70	121.0070	127.0070	101.0170	110.7170	11, 1, 0 , 0	100.1070
43104	Retired	F	11	61	80	9.7	3123	3123	\$3,123	\$3,279	\$3,443	\$3,615	\$3,796	\$3,986	\$4,185	\$4,394	\$4,614	\$4,845
43105	Spouse	M	11	86	86	5.5	3123	3123	\$3,123	\$3,279	\$3,443	\$3,615	\$3,796	\$3,986	\$4,185			
43106	Retired	F	20	56	60	24.6	14059	3123	\$14,059	\$14,762	\$15,500	\$16,275	\$17,089	\$3,986	\$4,185	\$4,394	\$4,614	\$4,845
43107	Spouse	M	20	64	64	18.7	14059	3123	\$14,059	\$3,279	\$3,443	\$3,615	\$3,796	\$3,986	\$4,185	\$4,394	\$4,614	\$4,845
43098	Retired	F	29	62	79	10.3	3123	3123	\$3,123	\$3,279	\$3,443	\$3,615	\$3,796	\$3,986	\$4,185	\$4,394	\$4,614	\$4,845
43119	Retired	M	14	44	46	33.2	10805	3123	\$10,805	\$11,345	\$11,913	\$12,508	\$13,133	\$13,790	\$14,480	\$15,204	\$15,964	\$16,762
43069	Retired	F	24	58	63	22.1	10181	3123	\$10,181	\$10,690	\$3,443	\$3,615	\$3,796	\$3,986	\$4,185	\$4,394	\$4,614	\$4,845
43070	Spouse	M	24	64	64	18.7	10181	3123	\$10,181	\$3,279	\$3,443	\$3,615	\$3,796	\$3,986	\$4,185	\$4,394	\$4,614	\$4,845
43099	Retired	F	17	55	68	18.1	7832	3123	\$7,832	\$8,224	\$8,635	\$9,066	\$9,520	\$9,996	\$10,496	\$11,020	\$11,572	\$12,150
43100	Active	F	9	65	42	41	7832	3123										
43133	Active	M	7	65	53	27	10181	3123										
43134	Spouse	F	7	62	50	33.3	10181	3123										
43071	Active	M	7	65	34	44	7832	3123										
43052	Retired	M	27	65	65	17.9	3123	3123	\$3,123	\$3,279	\$3,443	\$3,615	\$3,796	\$3,986	\$4,185	\$4,394	\$4,614	\$4,845
43053	Spouse	F	27	65	65	20.5	3123	3123	\$3,123	\$3,279	\$3,443	\$3,615	\$3,796	\$3,986	\$4,185	\$4,394	\$4,614	\$4,845
43089	Retired	F	12	57	90	4.8	3123	3123	\$3,123	\$3,279	\$3,443	\$3,615	\$3,796	\$3,986				
43079	Retired	F	11	59	79	10.3	3123	3123	\$3,123	\$3,279	\$3,443	\$3,615	\$3,796	\$3,986	\$4,185	\$4,394	\$4,614	\$4,845
43108	Retired	F	18	65	78	10.9	3123	3123	\$3,123	\$3,279	\$3,443	\$3,615	\$3,796	\$3,986	\$4,185	\$4,394	\$4,614	\$4,845
43084	Active	F	23	65	73	14	10181	3123	\$3,123	\$3,279	\$3,443	\$3,615	\$3,796	\$3,986	\$4,185	\$4,394	\$4,614	\$4,845
43085	Spouse	M	23	65	73	12.4	10181	3123	\$3,123	\$3,279	\$3,443	\$3,615	\$3,796	\$3,986	\$4,185	\$4,394	\$4,614	\$4,845
43072	Active	M	6	65	33	45	7832	3123										
43122	Retired	M	10	58	59	22.4	10181	3123	\$10,181	\$10,690	\$11,225	\$11,786	\$12,375	\$12,994	\$4,185	\$4,394	\$4,614	\$4,845
43123	Spouse	F	10	65	65	20.5	10181	3123	\$3,123	\$3,279	\$3,443	\$3,615	\$3,796	\$3,986	\$4,185	\$4,394	\$4,614	\$4,845
43087	Active	M	23	65	53	27	10181	3123										
43088	Spouse	F	23	57	45	37.9	10181	3123										
43068	Retired	F	18	55	64	21.3	7832	3123	\$7,832	\$3,279	\$3,443	\$3,615	\$3,796	\$3,986	\$4,185	\$4,394	\$4,614	\$4,845
43131	Active	M	22	65	42	37	10181	3123										
43132	Spouse	F	22	59	36	46.4	10181	3123										
43096	Active	M F	4	65	31	47	10181	3123										
43097	Spouse		4	64	30	52.1	10181	3123	#2.122	#2.2 <u>7</u> 0	#2.442	#D 615	#2 FO	#2.006	Φ4.10F	#4.204	04.614	04.045
43111	Retired	M F	16 16	64 59	66 59	17.2 25.5	3123 10805	3123	\$3,123	\$3,279	\$3,443	\$3,615	\$3,796	\$3,986	\$4,185	\$4,394	\$4,614	\$4,845
43112 43135	Spouse Active	F M		65	60	25.5	10805	3123 3123	\$10,805	\$11,345	\$11,913	\$12,508	\$13,133	\$13,790 \$3,986	\$4,185 \$4.185	\$4,394 \$4.394	\$4,614 \$4.614	\$4,845 \$4,845
43135		F F	4	68	63	22.1		3123						1-7				\$4,845
	Spouse	-	4		57		10181		¢10.101	¢10.600	¢11 225	¢11 707	¢12.275	\$3,986	\$4,185	\$4,394	\$4,614	. ,
43066	Retired	M F	13 13	57 58	58	24	10181	3123	\$10,181	\$10,690	\$11,225	\$11,786	\$12,375	\$12,994	\$13,644	\$14,326	\$4,614	\$4,845
43087	Spouse	-				26.3	10181	3123	\$10,181	\$10,690	\$11,225	\$11,786	\$12,375	\$12,994	\$13,644	\$4,394	\$4,614	\$4,845
43086	Active Active	M M	25	65 65	36 55	42 26	10181 10181	3123 3123										
43073	Spouse	171	25 25	64	55 54	29.8	10181	3123										
43074	Spouse Active	F F	25	65	55	29.8	7832	3123										
43121		F	20 5	65	55 59	29 26	7832 14059	3123							\$4,185	¢4 204	\$4,614	¢1 91=
43080	Active Spouse	M M	5	63	59	26	14059	3123							\$4,185 \$18,840	\$4,394 \$19,782	\$4,614 \$4,614	\$4,845 \$4,845
43081	Spouse Retired	M M	20	63 51	57	25.6	7832	3123	\$7,832	\$8.224	\$8.635	\$9.066	\$9,520	\$9,996	\$18,840 \$10,496	\$19,782 \$11,020	\$4,614 \$11,572	\$4,845 \$12,150
43078	Active	M	9	65	37	42	10181	3123	₹7,032	₽0,∠∠4	Ф0,000	99,000	⊅9,3∠0	סככ,כק	\$10,470	\$11,020	\$11,372	\$12,100
		IVI F	9	65	37	45.4	10181	3123										
43114	Spouse	F	9	63	3/	45.4	10191	3123										

43103	Retired	M	20	59	76	10.5	3123	3123	\$3,123	\$3,279	\$3,443	\$3,615	\$3,796	\$3,986	\$4,185	\$4,394	\$4,614	\$4,845
43054	Active	M	7	65	36	42	10181	3123										
43055	Spouse	F	7	65	36	46.4	10181	3123										
43109	Retired	M	13	57	60	21.7	10181	3123	\$10,181	\$10,690	\$11,225	\$11,786	\$12,375	\$3,986	\$4,185	\$4,394	\$4,614	\$4,845
43110	Spouse	F	13	60	60	24.6	10181	3123	\$10,181	\$10,690	\$11,225	\$11,786	\$12,375	\$3,986	\$4,185	\$4,394	\$4,614	\$4,845
43090	Active	M	10	65	60	22	10181	3123						\$3,986	\$4,185	\$4,394	\$4,614	\$4,845
43091	Spouse	F	10	65	60	24.6	10181	3123						\$3,986	\$4,185	\$4,394	\$4,614	\$4,845
43124	Active	M	18	65	41	38	10181	3123										
43125	Spouse	F	18	62	38	44.5	10181	3123										
43093	Active	F	30	65	69	17	7832	3123	\$3,123	\$3,279	\$3,443	\$3,615	\$3,796	\$3,986	\$4,185	\$4,394	\$4,614	\$4,845
43076	Retired	F	5	38	55	28.9	10181	3123	\$10,181	\$10,690	\$11,225	\$11,786	\$12,375	\$12,994	\$13,644	\$14,326	\$15,042	\$15,794
43117	Retired	M	10	51	78	9.4	3123	3123	\$3,123	\$3,279	\$3,443	\$3,615	\$3,796	\$3,986	\$4,185	\$4,394	\$4,614	\$4,845
43118	Spouse	F	10	79	79	10.3	3123	3123	\$3,123	\$3,279	\$3,443	\$3,615	\$3,796	\$3,986	\$4,185	\$4,394	\$4,614	\$4,845
43056	Active	F	2	65	32	50	10181	3123										
43077	Retired	M	23	58	59	22.4	10181	3123	\$10,181	\$10,690	\$11,225	\$11,786	\$12,375	\$12,994	\$4,185	\$4,394	\$4,614	\$4,845
43064	Retired	M	4	37	58	23.2	10181	3123	\$10,181	\$10,690	\$11,225	\$11,786	\$12,375	\$12,994	\$13,644	\$4,394	\$4,614	\$4,845
43065	Spouse	F	4	58	58	26.3	10181	3123	\$10,181	\$10,690	\$11,225	\$11,786	\$12,375	\$12,994	\$13,644	\$4,394	\$4,614	\$4,845
43129	Active	M	11	65	41	38	10181	3123										
43130	Spouse	F	11	62	38	44.5	10181	3123										
43059	Active	F	9	65	53	31	7832	3123										
43126	Retired	M	33	54	66	17.2	10181	3123	\$10,181	\$10,690	\$11,225	\$11,786	\$12,375	\$12,994	\$13,644	\$14,326	\$15,042	\$15,794
43115	Active	M	16	65	52	28	10181	3123										
43116	Spouse	F	16	63	50	33.3	10181	3123										
43075	Retired	M	29	53	72	13.1	3123	3123	\$3,123	\$3,279	\$3,443	\$3,615	\$3,796	\$3,986	\$4,185	\$4,394	\$4,614	\$4,845
43062	Active	M	3	65	41	38	14059	3123										
43063	Spouse	F	3	63	39	43.5	14059	3123										
43120	Active	M	4	65	27	51	10805	3123										
43092	Retired	M	2	30	45	34.1	10181	3123	\$10,181	\$10,690	\$11,225	\$11,786	\$12,375	\$12,994	\$13,644	\$14,326	\$15,042	\$15,794
43060	Retired	M	13	53	59	22.4	10181	3123	\$10,181	\$10,690	\$11,225	\$11,786	\$12,375	\$12,994	\$4,185	\$4,394	\$4,614	\$4,845
43061	Spouse	F	13	58	58	26.3	10181	3123	\$10,181	\$10,690	\$11,225	\$11,786	\$12,375	\$12,994	\$13,644	\$4,394	\$4,614	\$4,845
43101	Active	F	6	65	53	31	10181	3123										
43102	Spouse	M	6	67	55	25.6	10181	3123										
43082	Retired	M	25	55	61	20.9	10181	3123	\$10,181	\$10,690	\$11,225	\$11,786	\$3,796	\$3,986	\$4,185	\$4,394	\$4,614	\$4,845
43083	Spouse	F	25	41	41	41.6	10181	3123	\$10,181	\$10,690	\$11,225	\$11,786	\$12,375	\$12,994	\$13,644	\$14,326	\$15,042	\$15,794
43127	Retired	F	17	61	84	7.5	3123	3123	\$3,123	\$3,279	\$3,443	\$3,615	\$3,796	\$3,986	\$4,185	\$4,394	\$4,614	
43128	Spouse	M	17	86	86	5.5	3123	3123	\$3,123	\$3,279	\$3,443	\$3,615	\$3,796	\$3,986	\$4,185	• •		
43094	Active	M	1	65	48	32	10181	3123	, , ,		4-12-1	4-7	4-7	1	, , , , , , , , , , , , , , , , , , , ,			
43095	Spouse	M	1	64	47	32.3	10181	3123										
43057	Active	F	15	65	59	26	10181	3123							\$4,185	\$4,394	\$4,614	\$4,845
43058	Spouse	M	15	74	68	15.8	10181	3123							\$4,185	\$4,394	\$4,614	\$4,845
10000	opouse				-	20.0	10101	0.20							Ψ-1,-00	4-,071	Ψ-1/0-1	ψ - ,040

Present Value Computations (+1 Discount Rate)
Test
For Fiscal Year 2022

ID / Year	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049
	162.89%	171.03%	179.59%	188.56%	197.99%	207.89%	218.29%	229.20%	240.66%	252.70%	265.33%	278.60%	292.53%	307.15%	322.51%	338.64%	355.57%	373.35%
43104	\$5.087																	
43105	ψ5,007																	
43106	\$5,087	\$5,341	\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158	\$7,516	\$7,892	\$8,286	\$8,701	\$9,136	\$9,592	\$10,072	\$10,576		
43107	\$5,087	\$5,341	\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158	\$7,516	\$7,892	, , ,	1-,	1.,	1.,	, ,,	, ,,,		
43098	\$5,087																	
43119	\$17,600	\$18,480	\$19,405	\$20,374	\$21,393	\$22,463	\$23,586	\$24,765	\$26,003	\$7,892	\$8,286	\$8,701	\$9,136	\$9,592	\$10,072	\$10,576	\$11,104	\$11,660
43069	\$5,087	\$5,341	\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158	\$7,516	\$7,892	\$8,286	\$8,701	\$9,136					
43070	\$5,087	\$5,341	\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158	\$7,516	\$7,892								
43099	\$12,758	\$13,395	\$14,065	\$14,768	\$15,507	\$16,282	\$17,096	\$17,951	\$18,848									
43100														\$9,592	\$10,072	\$10,576	\$11,104	\$11,660
43133			\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158	\$7,516	\$7,892	\$8,286	\$8,701	\$9,136	\$9,592	\$10,072	\$10,576	\$11,104	\$11,660
43134			\$18,284	\$19,197	\$20,157	\$6,492	\$6,817	\$7,158	\$7,516	\$7,892	\$8,286	\$8,701	\$9,136	\$9,592	\$10,072	\$10,576	\$11,104	\$11,660
43071																		
43052	\$5,087	\$5,341	\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158	\$7,516									
43053	\$5,087	\$5,341	\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158	\$7,516	\$7,892	\$8,286							
43089																		
43079	\$5,087																	
43108	\$5,087	\$5,341																
43084	\$5,087	\$5,341	\$5,609	\$5,889	\$6,183													
43085	\$5,087	\$5,341	\$5,609															
43072																		
43122	\$5,087	\$5,341	\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158	\$7,516	\$7,892	\$8,286	\$8,701	\$9,136					
43123	\$5,087	\$5,341	\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158	\$7,516	\$7,892	\$8,286							
43087			\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158	\$7,516	\$7,892	\$8,286	\$8,701	\$9,136	\$9,592	\$10,072	\$10,576	\$11,104	\$11,660
43088			\$18,284	\$19,197	\$20,157	\$21,165	\$22,224	\$23,335	\$24,502	\$25,727	\$8,286	\$8,701	\$9,136	\$9,592	\$10,072	\$10,576	\$11,104	\$11,660
43068	\$5,087	\$5,341	\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158	\$7,516	\$7,892	\$8,286	\$8,701						
43131														\$9,592	\$10,072	\$10,576	\$11,104	\$11,660
43132														\$31,271	\$32,835	\$34,477	\$36,201	\$38,011
43096																		
43097	## 00 #		A= 600	A= 000	46409	# C 400	0.04											
43111	\$5,087	\$5,341	\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158	0==46	AT 000	40.006	#0 # 04	40.424	#0 F08	#40.0 55	040 ===	******	
43112	\$5,087	\$5,341	\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158	\$7,516	\$7,892	\$8,286	\$8,701	\$9,136	\$9,592	\$10,072	\$10,576	\$11,104	
43135	\$5,087	\$5,341	\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158	\$7,516	\$7,892	\$8,286	\$8,701	\$9,136					
43136	\$5,087	\$5,341	\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158	\$7,516	\$7,892	\$8,286	\$8,701	\$9,136	¢0.502	¢10.072			
43066	\$5,087	\$5,341	\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158	\$7,516	\$7,892	\$8,286	\$8,701	\$9,136	\$9,592	\$10,072	¢10 F77	¢11.104	
43067 43086	\$5,087	\$5,341	\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158	\$7,516	\$7,892	\$8,286	\$8,701	\$9,136	\$9,592	\$10,072	\$10,576	\$11,104	
43086	\$5,087	\$5,341	\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7.158	\$7,516	\$7,892	\$8,286	\$8,701	\$9,136	\$9,592	\$10,072	\$10,576	\$11.104	
43073	\$5,087 \$16,584	\$5,341 \$5,341	\$5,609 \$5,609	\$5,889 \$5,889	\$6,183 \$6,183	\$6,492 \$6,492	\$6,817 \$6,817	\$7,158 \$7,158	\$7,516 \$7,516	\$7,892 \$7.892	\$8,286 \$8,286	\$8,701 \$8,701	\$9,136 \$9.136	\$9,592 \$9,592	\$10,072	\$10,576 \$10,576	\$11,104 \$11,104	\$11,660
43121	\$5,087	\$5,341 \$5,341	\$5,609 \$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158 \$7,158	\$7,516	\$7,892 \$7,892	\$8,286	\$8,701	\$9,136	\$9,592 \$9,592	\$10,072	\$10,576	\$11,104	\$11,660
43080	\$5,087 \$5,087	\$5,341 \$5,341	\$5,609	\$5,889	\$6,183	\$6,492 \$6,492	\$6,817	\$7,158	\$7,516	\$7,892 \$7,892	\$8,286	\$8,701	\$9,136	\$9,592 \$9,592	\$10,072	\$10,576	\$11,104	\$11,000
43081	\$5,087	\$5,341	\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158	\$7,516	\$7,892	\$8,286	\$8,701	\$9,136	\$9,592	\$10,072	φ10,570	φ11,104	
43078	\$5,087 \$5.087	\$5,341 \$5.341	\$5,609	\$5,889	\$6,183	\$6,492 \$6,492	\$6,817	\$7,158	\$7,516	\$7,892 \$7.892	\$8,286	\$8,701	\$9,136	\$9,592 \$9,592	\$10,072	\$10.576	\$11.104	
43113	ψυ,007	ψυ,υπ1	ψυ,009	ψυ,009	ψ0,103	ψ0,π72	ψ0,017	ψ1,100	ψ1,010	ψ1,072	ψ0,200	ψ0,701	ψ2,130	Ψ/,υ/2	ψ10,072	ψ10,570	ψ11,104	
43114																		

43103	\$5,087																	
43054																		
43055																		
43109	\$5,087	\$5,341	\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158	\$7,516	\$7,892	\$8,286	\$8,701	\$9,136					
43110	\$5,087	\$5,341	\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158	\$7,516	\$7,892	\$8,286	\$8,701	\$9,136	\$9,592	\$10,072	\$10,576		
43090	\$5,087	\$5,341	\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158	\$7,516	\$7,892	\$8,286	\$8,701	\$9,136					
43091	\$5,087	\$5,341	\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158	\$7,516	\$7,892	\$8,286	\$8,701	\$9,136	\$9,592	\$10,072	\$10,576		
43124															\$10,072	\$10,576	\$11,104	\$11,660
43125															\$32,835	\$34,477	\$36,201	\$11,660
43093	\$5,087	\$5,341	\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158										
43076	\$5,087	\$5,341	\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158	\$7,516	\$7,892	\$8,286	\$8,701	\$9,136	\$9,592	\$10,072	\$10,576	\$11,104	\$11,660
43117																		
43118	\$5,087																	
43056																		
43077	\$5,087	\$5,341	\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158	\$7,516	\$7,892	\$8,286	\$8,701	\$9,136					
43064	\$5,087	\$5,341	\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158	\$7,516	\$7,892	\$8,286	\$8,701	\$9,136	\$9,592				
43065	\$5,087	\$5,341	\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158	\$7,516	\$7,892	\$8,286	\$8,701	\$9,136	\$9,592	\$10,072	\$10,576	\$11,104	
43129															\$10,072	\$10,576	\$11,104	\$11,660
43130															\$32,835	\$34,477	\$36,201	\$11,660
43059			\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158	\$7,516	\$7,892	\$8,286	\$8,701	\$9,136	\$9,592	\$10,072	\$10,576	\$11,104	\$11,660
43126	\$16,584	\$17,413	\$18,284	\$19,197	\$20,157	\$21,165	\$22,224	\$23,335										
43115				\$5,889	\$6,183	\$6,492	\$6,817	\$7,158	\$7,516	\$7,892	\$8,286	\$8,701	\$9,136	\$9,592	\$10,072	\$10,576	\$11,104	\$11,660
43116				\$19,197	\$20,157	\$6,492	\$6,817	\$7,158	\$7,516	\$7,892	\$8,286	\$8,701	\$9,136	\$9,592	\$10,072	\$10,576	\$11,104	\$11,660
43075	\$5,087	\$5,341	\$5,609	\$5,889														
43062															\$10,072	\$10,576	\$11,104	\$11,660
43063															\$45,342	\$47,609	\$11,104	\$11,660
43120																		
43092	\$16,584	\$17,413	\$18,284	\$19,197	\$20,157	\$21,165	\$22,224	\$23,335	\$24,502	\$25,727	\$8,286	\$8,701	\$9,136	\$9,592	\$10,072	\$10,576	\$11,104	\$11,660
43060	\$5,087	\$5,341	\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158	\$7,516	\$7,892	\$8,286	\$8,701	\$9,136					
43061	\$5,087	\$5,341	\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158	\$7,516	\$7,892	\$8,286	\$8,701	\$9,136	\$9,592	\$10,072	\$10,576	\$11,104	
43101			\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158	\$7,516	\$7,892	\$8,286	\$8,701	\$9,136	\$9,592	\$10,072	\$10,576	\$11,104	\$11,660
43102			\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158	\$7,516	\$7,892	\$8,286	\$8,701	\$9,136	\$9,592	\$10,072	\$10,576	\$11,104	
43082	\$5,087	\$5,341	\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158	\$7,516	\$7,892	\$8,286	\$8,701						
43083	\$16,584	\$17,413	\$18,284	\$19,197	\$20,157	\$21,165	\$22,224	\$23,335	\$24,502	\$25,727	\$27,013	\$28,364	\$29,782	\$31,271	\$10,072	\$10,576	\$11,104	\$11,660
43127																		
43128																		
43094								\$7,158	\$7,516	\$7,892	\$8,286	\$8,701	\$9,136	\$9,592	\$10,072	\$10,576	\$11,104	\$11,660
43095								\$23,335	\$7,516	\$7,892	\$8,286	\$8,701	\$9,136	\$9,592	\$10,072	\$10,576	\$11,104	\$11,660
43057	\$5,087	\$5,341	\$5,609	\$5,889	\$6,183	\$6,492	\$6,817	\$7,158	\$7,516	\$7,892	\$8,286	\$8,701	\$9,136	\$9,592	\$10,072	\$10,576	\$11,104	
43058	\$5,087	\$5,341	\$5,609	\$5,889	\$6,183	\$6,492	\$6,817											

Present Value Computations (+1 Discount Rate) Test For Fiscal Year 2022

ID / Year	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067
	392.01%	411.61%	432.19%	453.80%	476.49%	500.32%	525.33%	551.60%	579.18%	608.14%	638.55%	670.48%	704.00%	739.20%	776.16%	814.97%	855.72%	898.50%
43104																		
43105																		
43106																		
43107																		
43098																		
43119	\$12,242	\$12,855	\$13,497	\$14,172	\$14,881	\$15,625												
43069																		
43070																		
43099 43100	\$12,242	\$12,855	¢12.407	¢14.170	¢14.001	#1F (2F	¢16.406	¢17.227	¢10,000	¢10.002	¢10.042	#20.020	¢21.007	#22 ORE				
43133	\$12,242	\$12,855	\$13,497	\$14,172	\$14,881	\$15,625	\$16,406	\$17,226	\$18,088	\$18,992	\$19,942	\$20,939	\$21,986	\$23,085				
43134	\$12,242	\$12,855	\$13,497	\$14,172	\$14,881	\$15,625												
43071	Ψ12,242	ψ12,000	\$13,477	\$14,172	\$14,881	\$15,625	\$16,406	\$17,226	\$18,088	\$18,992	\$19,942	\$20,939	\$21,986	\$23,085	\$24,239	\$25,452	\$26,724	
43052				ψ11/17 2	ψ11/001	ψ10 / 020	ψ10/100	\$17,7220	Ψ10,000	ψ10 <i>)</i> 332	ψ1>/> 1 <u>2</u>	Ψ20/303	\$21 / >00	\$20,000	ψ 2 1/2 03	\$20 , 102	\$20 <i>)</i> 7.2.1	
43053																		
43089																		
43079																		
43108																		
43084																		
43085																		
43072					\$14,881	\$15,625	\$16,406	\$17,226	\$18,088	\$18,992	\$19,942	\$20,939	\$21,986	\$23,085	\$24,239	\$25,452	\$26,724	\$28,060
43122																		
43123																		
43087	#12.242	#12.055	#12.40F	014 150	#14.001	#1F (OF	#16.406	#1E 226	#10.000	#10.00 2	#10.042							
43088	\$12,242	\$12,855	\$13,497	\$14,172	\$14,881	\$15,625	\$16,406	\$17,226	\$18,088	\$18,992	\$19,942							
43068 43131	\$12,242	\$12,855	¢12.407	\$14,172	¢14.001	¢15 (25	¢16.406	\$17,226	¢10.000	#10 00 3								
43131	\$12,242	\$12,855 \$12,855	\$13,497 \$13,497	\$14,172 \$14,172	\$14,881 \$14,881	\$15,625 \$15,625	\$16,406 \$16,406	\$17,226 \$17,226	\$18,088 \$18,088	\$18,992 \$18,992	\$19,942	\$20,939	\$21,986	\$23,085	\$24,239	\$25,452	\$26,724	\$28,060
43132	ъзэ,911	\$12,000	\$13,497	\$14,172	\$14,001	\$13,623	\$16,406	\$17,226	\$18,088	\$18,992 \$18,992	\$19,942 \$19,942	\$20,939	\$21,986	\$23,085	\$24,239	\$25,452 \$25,452	\$26,724	\$28,060
43097							\$53,484	\$17,226	\$18,088	\$18,992	\$19,942	\$20,939	\$21,986	\$23,085	\$24,239	\$25,452	\$26,724	\$28,060
43111							ψ55,101	ψ17,220	Ψ10,000	ψ10,552	Ψ17,742	Ψ20,505	Ψ21,500	Ψ20,000	Ψ24,200	Ψ20,402	φ20,724	φ20,000
43112																		
43135																		
43136																		
43066																		
43067																		
43086		\$12,855	\$13,497	\$14,172	\$14,881	\$15,625	\$16,406	\$17,226	\$18,088	\$18,992	\$19,942	\$20,939	\$21,986	\$23,085	\$24,239			
43073																		
43074	\$12,242	\$12,855	\$13,497															
43121	\$12,242	\$12,855																
43080																		
43081																		
43078	440.045	#4.0 OFF	#4 9 40=	04.4475	44.000	045.05		04 T 00 :	#40.00F	440.005	440045	400.005	# 34 00 -	# 99 005	#0.4.00F			
43113	\$12,242	\$12,855	\$13,497	\$14,172	\$14,881	\$15,625	\$16,406	\$17,226	\$18,088	\$18,992	\$19,942	\$20,939	\$21,986	\$23,085	\$24,239	#25 45C	#0 C FO 1	# 2 0.050
43114	\$12,242	\$12,855	\$13,497	\$14,172	\$14,881	\$15,625	\$16,406	\$17,226	\$18,088	\$18,992	\$19,942	\$20,939	\$21,986	\$23,085	\$24,239	\$25,452	\$26,724	\$28,060

43103																		
43054		\$12,855	\$13,497	\$14,172	\$14.881	\$15,625	\$16,406	\$17.226	\$18,088	\$18,992	\$19.942	\$20,939	\$21,986	\$23,085	\$24,239			
43055		\$12,855	\$13,497	\$14,172	\$14,881	\$15,625	\$16,406	\$17,226	\$18,088	\$18,992	\$19,942	\$20,939	\$21,986	\$23,085	\$24,239	\$25,452	\$26,724	\$28,060
43109		, ,	, ., .	, ,	, , , , , , , , , , , , , , , , , , , ,	, -,	, ,,	, ,	, ,,,,,,,	,	4 . ,,	, ,, ,,	, , ,	, ,,,,,,	, ,	, -, -	, ,	, ,,,,,,
43110																		,
43090																		
43091																		
43124	\$12,242	\$12,855	\$13,497	\$14,172	\$14,881	\$15,625	\$16,406	\$17,226	\$18,088	\$18,992	\$19,942							
43125	\$12,242	\$12,855	\$13,497	\$14,172	\$14,881	\$15,625	\$16,406	\$17,226	\$18,088	\$18,992	\$19,942	\$20,939	\$21,986	\$23,085	\$24,239	\$25,452	\$26,724	
43093																		
43076	\$12,242	\$12,855																
43117																		
43118																		<u>.</u>
43056						\$15,625	\$16,406	\$17,226	\$18,088	\$18,992	\$19,942	\$20,939	\$21,986	\$23,085	\$24,239	\$25,452	\$26,724	\$28,060
43077																		
43064																		
43065																		
43129	\$12,242	\$12,855	\$13,497	\$14,172	\$14,881	\$15,625	\$16,406	\$17,226	\$18,088	\$18,992	\$19,942							
43130	\$12,242	\$12,855	\$13,497	\$14,172	\$14,881	\$15,625	\$16,406	\$17,226	\$18,088	\$18,992	\$19,942	\$20,939	\$21,986	\$23,085	\$24,239	\$25,452	\$26,724	
43059	\$12,242	\$12,855	\$13,497	\$14,172														
43126																		
43115	\$12,242																	
43116	\$12,242	\$12,855	\$13,497	\$14,172	\$14,881	\$15,625												
43075																		
43062	\$12,242	\$12,855	\$13,497	\$14,172	\$14,881	\$15,625	\$16,406	\$17,226	\$18,088	\$18,992	\$19,942							
43063	\$12,242	\$12,855	\$13,497	\$14,172	\$14,881	\$15,625	\$16,406	\$17,226	\$18,088	\$18,992	\$19,942	\$20,939	\$21,986	\$23,085	\$24,239	\$25,452	\$26,724	
43120											\$19,942	\$20,939	\$21,986	\$23,085	\$24,239	\$25,452	\$26,724	\$28,060
43092	\$12,242	\$12,855	\$13,497	\$14,172	\$14,881	\$15,625	\$16,406											
43060																		
43061																		
43101	\$12,242	\$12,855	\$13,497	\$14,172														
43102																		
43082																		
43083	\$12,242	\$12,855	\$13,497	\$14,172	\$14,881	\$15,625	\$16,406	\$17,226	\$18,088	\$18,992	\$19,942	\$20,939	\$21,986	\$23,085	\$24,239			
43127																		
43128																		
43094	\$12,242	\$12,855	\$13,497	\$14,172	\$14,881													
43095	\$12,242	\$12,855	\$13,497	\$14,172	\$14,881													
43057																		

43058

Present Value Computations (+1 Discount Rate) Test

For Fiscal Year 2022

ID/	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	Total	Present
Year																Value of
																Benefits
	943.43%	990.60%	1,040.13%	1,092.13%	1,146.74%	1,204.08%	1,264.28%	1,327.49%	1,393.87%	1,463.56%	1,536.74%	1,613.58%	1,694.26%	1,778.97%		
	710.1070	JJ0.0070	1,040.1570	1,002.1070	1,140.7470	1,204.0070	1,204.2070	1,027.4770	1,000.0770	1,400.0070	1,550.7470	1,010.0070	1,054.2070	1,770.5770		
43104															\$44,367	\$33,189
43105															\$25,427	\$21,019
43106															\$220,056	\$132,324
43107															\$114,200	\$71,439
43098															\$44,367	\$33,189
43119															\$500,264	\$247,835
43069															\$143,856	\$83,894
43070															\$110,322	\$67,736
43099															\$239,181	\$145,153
43100															\$292,940	\$61,141
43133															\$132,683	\$49,975
43134															\$255,912	\$90,062
43071															\$277,757	\$45,644
43052															\$95,372	\$57,879
43053															\$111,550	\$64,125
43089															\$21,242	\$17,995
43079															\$44,367	\$33,189
43108															\$49,708	\$36,249
43084															\$67,389	\$45,475
43085															\$55,317	\$39,317
43072															\$291,645	\$45,753
43122															\$177,396	\$111,073
43123															\$111,550	\$64,125
43087															\$132,683	\$49,975
43088															\$427,644	\$141,388
43068															\$124,960	\$71,755
43131	400.460														\$206,988	\$48,038
43132	\$29,463	***													\$574,338	\$120,659
43096	\$29,463	\$30,936	A22 402	00440	00= 040	40= 600	400.400								\$321,538	\$45,972
43097	\$29,463	\$30,936	\$32,483	\$34,107	\$35,813	\$37,603	\$39,483								\$538,105	\$70,073
43111															\$87,856	\$54,767 \$127,210
43112 43135															\$222,983 \$112,131	\$127,310
																\$55,424 \$55,424
43136															\$112,131 \$216,451	\$55,424
43066 43067															\$216,451 \$228,199	\$131,066
43067															\$228,199 \$251,933	\$130,551 \$45,427
43086															\$251,933 \$131,451	\$45,427 \$52,909
43073															\$131,431 \$193,202	\$72,574
43074															\$193,202 \$168,208	\$72,574 \$62,471
43121															\$168,208 \$149,489	\$65,050
43080															\$149,489 \$157,852	\$79,919
43081															\$157,852 \$229,962	\$79,919 \$128,487
43078															\$229,962 \$264,175	\$48,614
43114															\$344,411	\$58,548

43103		\$44,367	\$33,189
43054		\$251,933	\$45,427
43055	\$29,463	\$361,632	\$58,687
43109		\$168,388	\$104,254
43110		\$198,628	\$113,725
43090		\$112,131	\$55,424
43091		\$142,371	\$64,895
43124		\$217,338	\$48,153
43125		\$431,524	\$89,357
43093		\$87,856	\$54,767
43076		\$296,265	\$160,716
43117		\$39,280	\$30,135
43118		\$44,367	\$33,189
43056	\$29,463 \$30,936 \$32,483 \$34,107 \$35,813	\$439,566	\$59,250
43077		\$177,396	\$111,073
43064		\$196,447	\$121,057
43065		\$228,199	\$130,551
43129		\$217,338	\$48,153
43130		\$431,524	\$89,357
43059		\$185,449	\$62,769
43126		\$286,416	\$178,543
43115		\$139,316	\$50,094
43116		\$237,628	\$80,060
43075		\$61,206	\$42,393
43062		\$217,338	\$48,153
43063		\$432,066	\$90,038
43120	\$29,463 \$30,936 \$32,483 \$34,107 \$35,813 \$37,603	\$390,832	\$46,412
43092		\$515,450	\$246,555
43060		\$177,396	\$111,073
43061		\$228,199	\$130,551
43101		\$185,449	\$62,769
43102		\$121,023	\$46,796
43082		\$150,673	\$94,309
43083		\$760,662	\$301,068
43127		\$34,435	\$27,089
43128		\$25,427	\$21,019
43094		\$169,340	\$50,574
43095		\$185,517	\$57,591
43057		\$149,489	\$65,050
43058		\$59,456	\$33,667
10000		407,400	400,00.

This page intentionally left blank

ARC using the Entry Age Cost Method (+1 Discount Rate)
Test
For the Fiscal Year 2022

	C	F	г 1	A 1		ъ .	D 1 122	D 1 122	ъ .	E . A	DV/ C	N7 1	N. 1	DV/ C .	DI . (A A T	
Employee	Status	Entry Age	Employee	Assumed	Years of	Present	Probability	Probability	Present	Entry Age	PV factor	Normal	Normal	PV factor	PV of	AAL	
ID			Age	Retirement	Past	Value of	of	of	Value	Probability-	of \$1 per	Cost at	Cost at	of \$1 per	future		
				Age	Service	Total	remaining	remaining	adjusted	Adjusted	year from	Entry Age	Current		normal cost		
						Benefits	employed	employed	for		Entry age		Age	current age			
							Current	Entry Age	probability		to Ret Age			to			
							Age to	to	of being					retirement			
12101	B 1	=0				400 400	Retirement	Retirement	paid					0.0000		400 400	
43104	Retired	50	80	61	11	\$33,189	1	0.8672	\$33,189	\$17,275	0	0	0	0.0000	0	\$33,189	
43105	Spouse	50	80	61	11	\$21,019	1	0.8781	\$21,019	\$11,078	0	0	0	0.0000	0	\$21,019	
43106	Retired	36	60	56	20	\$132,324	1	0.9868	\$132,324	\$51,616	0	0	0	0.0000	0	\$132,324	
43107	Spouse	36	60	56	20	\$71,439	1	0.9656	\$71,439	\$27,268	0	0	0	0.0000	0	\$71,439	
43098	Retired	33	79	62	29	\$33,189	1	1	\$33,189	\$8,640	0	0	0	0.0000	0	\$33,189	
43119	Retired	30	46	44	14	\$247,835	0.9262	0.8272	\$229,545	\$107,057	0	0	0	0.0000	0	\$247,835	
43069	Retired	34	63	58	24	\$83,894	1	1	\$83,894	\$27,544	0	0	0	0.0000	0	\$83,894	
43070	Spouse	34	63	58	24	\$67,736	1	1 0.0004	\$67,736	\$22,239	0	0	0	0.0000	0	\$67,736	
43099	Retired	38	68	55	17	\$145,153	1	0.9324	\$145,153	\$61,491	0	0	0	0.0000	0	\$145,153	
43100	Active	33	42	65	9	\$61,141	0.7802	0.6822	\$47,702	\$27,470	18.9086	\$1,453	\$1,815	17.0477	\$30,942	\$16,760	
43133	Active	46	53	65	7	\$49,975	1	0.8017	\$49,975	\$28,953	15.0615	\$1,922	\$2,285	10.6791	\$24,402	\$25,573	
43134	Spouse	46	53	65	7	\$90,062	1	0.7782	\$90,062	\$50,647	15.0615	\$3,363	\$3,998	10.6791	\$42,695	\$47,367	
43071	Active	27	34	65	7	\$45,644	0.6117	0.5371	\$27,920	\$17,716	18.3017	\$968	\$1,151	18.9086	\$21,764	\$6,156	
43052	Retired	38	65	65	27	\$57,879	1	1	\$57,879	\$16,533	0	0	0	0.0000	0	\$57,879	
43053	Spouse	38	65	65	27	\$64,125	1	1	\$64,125	\$18,318	0	0	0	0.0000	0	\$64,125	
43089	Retired	45	90	57	12	\$17,995	1	0.8868	\$17,995	\$9,144	0	0	0	0.0000	0	\$17,995	
43079	Retired	48	79	59	11	\$33,189	1	0.8672	\$33,189	\$17,275	0	0	0	0.0000	0	\$33,189	
43108	Retired	47	78	65	18	\$36,249	1	0.9741	\$36,249	\$15,315	0	0	0	0.0000	0	\$36,249	
43084	Active	50	73	65	23	\$45,475	1	1	\$45,475	\$15,640	12.9416	\$1,209	\$2,133	0.0000	0	\$45,475	
43085	Spouse	50	73	65	23	\$39,317	1	1	\$39,317	\$13,522	12.9416	\$1,045	\$1,844	0.0000	0	\$39,317	
43072	Active	27	33	65	6	\$45,753	0.5731	0.4915	\$26,221	\$17,022	18.3017	\$930	\$1,079	18.9086	\$20,402	\$5,819	
43122	Retired	48	59	58	10	\$111,073	1	0.8602	\$111,073	\$60,071	0	0	0	0.0000	0	\$111,073	
43123	Spouse	48	59	58	10	\$64,125	1	0.848	\$64,125	\$34,189	0	0	0	0.0000	0	\$64,125	
43087	Active	30	53	65	23	\$49,975	1	1	\$49,975	\$17,187	18.9086	\$909	\$1,604	10.6791	\$17,129	\$32,846	
43088	Spouse	30	53	65	23	\$141,388	1	1	\$141,388	\$48,626	18.9086	\$2,572	\$4,539	10.6791	\$48,472	\$92,916	
43068	Retired	37	64	55	18	\$71,755	1	0.9521	\$71,755	\$29,632	0	0	0	0.0000	0	\$71,755	
43131	Active	20	42	65	22	\$48,038	1	1	\$48,038	\$17,306	15.7380	\$1,100	\$1,894	17.0477	\$32,288	\$15,750	
43132	Spouse	20	42	65	22	\$120,659	1	1	\$120,659	\$43,468	15.7380	\$2,762	\$4,755	17.0477	\$81,062	\$39,597	
43096	Active	27	31	65	4	\$45,972	0.4842	0.3924	\$22,260	\$14,983	18.3017	\$819	\$904	18.9086	\$17,093	\$5,167	
43097	Spouse	27	31	65	4	\$70,073	0.4162	0.4123	\$29,164	\$23,997	18.3017	\$1,311	\$1,447	18.9086	\$27,361	\$1,803	
43111	Retired	48	66	64	16	\$54,767	1	0.9527	\$54,767	\$24,832	0	0	0	0.0000	0	\$54,767	
43112	Spouse	48	66	64	16	\$127,310	1	0.9492	\$127,310	\$57,512	0	0	0	0.0000	0	\$127,310	
43135	Active	56	60	65	4	\$55,424	1	1	\$55,424	\$46,034	8.2643	\$5,570	\$6,148	4.7898	\$29,448	\$25,976	
43136	Spouse	56	60	65	4	\$55,424	1	1	\$55,424	\$46,034	8.2643	\$5,570	\$6,148	4.7898	\$29,448	\$25,976	
43066	Retired	44	57	57	13	\$131,066	1	0.7477	\$131,066	\$53,606	0	0	0	0.0000	0	\$131,066	
43067	Spouse	44	57	57	13	\$130,551	1	0.877	\$130,551	\$62,629	0	0	0	0.0000	0	\$130,551	
43086	Active	32	36	65	4	\$45,427	0.5886	0.4842	\$26,738	\$18,269	18.9086	\$966	\$1,066	18.3017	\$19,510	\$7,228	
43073	Active	30	55	65	25	\$52,909	1	1	\$52,909	\$16,584	18.9086	\$877	\$1,626	9.0867	\$14,775	\$38,134	
43074	Spouse	30	55	65	25	\$72,574	1	1	\$72,574	\$22,747	18.9086	\$1,203	\$2,230	9.0867	\$20,263	\$52,311	
43121	Active	35	55	65	20	\$62,471	1	0.9868	\$62,471	\$24,368	18.9086	\$1,289	\$2,112	9.0867	\$19,191	\$43,280	
43080	Active	54	59	65	5	\$65,050	1	1	\$65,050	\$51,580	9.8916	\$5,215	\$5,900	5.6869	\$33,553	\$31,497	
43081	Spouse	54	59	65	5	\$79,919	1	1	\$79,919	\$63,369	9.8916	\$6,406	\$7,248	5.6869	\$41,219	\$38,700	

43078	Retired	31	55	51	20	\$128,487	1	0.9524	\$128,487	\$48,372	0	0	0	0.0000	0	\$128,487
43113	Active	28	37	65	9	\$48,614	0.7746	0.6254	\$37,656	\$20,023	18.3017	\$1,094	\$1,366	18.3017	\$25,000	\$120,407
43114	Spouse	28	37	65	9	\$58,548	0.7188	0.6254	\$42,084	\$26,799	18.3017	\$1,464	\$1,828	18.3017	\$33,456	\$8,628
43103	Retired	39	76	59	20	\$33,189	0.7100	0.9656	\$33.189	\$12.668	18.3017	φ1,404 ()	91,020	0.0000	φυυ,4υ0 0	\$33,189
43054	Active	29	36	65	7	\$45,427	0.7094	0.5371	\$32,226	\$17,632	18.9086	\$932	\$1,108	18.3017	\$20,278	\$11,948
43055	Spouse	29	36	65	7	\$58,687	0.64	0.5945	\$37,560	\$25,212	18.9086	\$1,333	\$1,585	18.3017	\$29,008	\$8,552
43109	Retired	44	60	57	13	\$104,254	1	0.7477	\$104,254	\$42,640	0	0	0	0.0000	0	\$104,254
43110	Spouse	44	60	57	13	\$113,725	1	0.877	\$113,725	\$54,557	0	0	0	0.0000	0	\$113,725
43090	Active	50	60	65	10	\$55,424	1	0.8602	\$55,424	\$29,975	12.9416	\$2,316	\$2,965	4.7898	\$14,202	\$41,222
43091	Spouse	50	60	65	10	\$64,895	1	0.848	\$64,895	\$34,599	12.9416	\$2,673	\$3,422	4.7898	\$16,391	\$48,504
43124	Active	23	41	65	18	\$48,153	0.9682	0.8058	\$46,622	\$16,830	17.0477	\$987	\$1,539	17.0477	\$26,236	\$20,386
43125	Spouse	23	41	65	18	\$89,357	0.9638	0.9521	\$86,122	\$36,901	17.0477	\$2,165	\$3,377	17.0477	\$57,570	\$28,552
43093	Active	39	69	65	30	\$54,767	0.7030	1	\$54,767	\$13,611	17.6815	\$770	\$1,615	0.0000	0	\$54,767
43076	Retired	33	55	38	5	\$160,716	1	0.4788	\$160,716	\$61,016	0	0	0	0.0000	0	\$160,716
43117	Retired	41	78	51	10	\$30,135	1	0.6841	\$30,135	\$12,961	0	0	0	0.0000	0	\$30,135
43118	Spouse	41	78	51	10	\$33,189	1	0.807	\$33,189	\$16,839	0	0	0	0.0000	0	\$33,189
43056	Active	30	32	65	2	\$59,250	0.2566	0.2566	\$15,204	\$13,856	18.9086	\$733	\$770	18.9086	\$14,560	\$644
43077	Retired	35	59	58	23	\$111,073	1	1	\$111,073	\$38,200	0	0	0	0.0000	0	\$111,073
43064	Retired	33	58	37	4	\$121,057	1	0.4842	\$121,057	\$48,685	0	0	0	0.0000	0	\$121,057
43065	Spouse	33	58	37	4	\$130,551	1	0.4162	\$130,551	\$45,130	0	0	0	0.0000	0	\$130,551
43129	Active	30	41	65	11	\$48,153	0.7062	0.7445	\$34,006	\$21,518	18.9086	\$1,138	\$1,493	17.0477	\$25,452	\$8,554
43130	Spouse	30	41	65	11	\$89,357	0.8299	0.7654	\$74,157	\$41,051	18.9086	\$2,171	\$2,849	17.0477	\$48,569	\$25,588
43059	Active	44	53	65	9	\$62,769	1	0.7802	\$62,769	\$32,253	15.7380	\$2,049	\$2,559	10.6791	\$27,328	\$35,441
43126	Retired	21	66	54	33	\$178,543	1	1	\$178,543	\$38,606	0	0	0	0.0000	0	\$178,543
43115	Active	36	52	65	16	\$50,094	1	0.9288	\$50,094	\$22,143	18.3017	\$1,210	\$1,796	11.4497	\$20,564	\$29,530
43116	Spouse	36	52	65	16	\$80,060	1	0.913	\$80,060	\$34,787	18.3017	\$1,901	\$2,822	11.4497	\$32,311	\$47,749
43075	Retired	24	72	53	29	\$42,393	1	1	\$42,393	\$11,036	0	0	0	0.0000	0	\$42,393
43062	Active	38	41	65	3	\$48,153	0.4636	0.53	\$22,324	\$22,204	18.3017	\$1,213	\$1,306	17.0477	\$22,264	\$60
43063	Spouse	38	41	65	3	\$90,038	0.5598	0.4282	\$50,403	\$33,544	18.3017	\$1,833	\$1,974	17.0477	\$33,652	\$16,751
43120	Active	23	27	65	4	\$46,412	0.3924	0.358	\$18,212	\$13,801	17.0477	\$810	\$894	18.3017	\$16,362	\$1,850
43092	Retired	28	45	30	2	\$246,555	0.6494	0.2618	\$160,113	\$58,827	0	0	0	0.0000	0	\$246,555
43060	Retired	40	59	53	13	\$111,073	1	0.7477	\$111,073	\$45,429	0	0	0	0.0000	0	\$111,073
43061	Spouse	40	59	53	13	\$130,551	1	0.877	\$130,551	\$62,629	0	0	0	0.0000	0	\$130,551
43101	Active	47	53	65	6	\$62,769	1	0.7517	\$62,769	\$35,716	14.3702	\$2,485	\$2,882	10.6791	\$30,777	\$31,992
43102	Spouse	47	53	65	6	\$46,796	1	0.7777	\$46,796	\$27,548	14.3702	\$1,917	\$2,223	10.6791	\$23,740	\$23,056
43082	Retired	30	61	55	25	\$94,309	1	1	\$94,309	\$29,560	0	0	0	0.0000	0	\$94,309
43083	Spouse	30	61	55	25	\$301,068	1	1	\$301,068	\$94,366	0	0	0	0.0000	0	\$301,068
43127	Retired	44	84	61	17	\$27,089	1	0.9493	\$27,089	\$11.684	0	0	0	0.0000	0	\$27,089
43128	Spouse	44	84	61	17	\$21,019	1	0.9561	\$21,019	\$9,131	0	0	0	0.0000	0	\$21,019
43094	Active	47	48	65	1	\$50,574	0.6213	0.6213	\$31,422	\$29,997	14.3702	\$2,087	\$2,139	14.3702	\$30,738	\$684
43095	Spouse	47	48	65	1	\$57,591	0.6213	0.6213	\$35,781	\$34,159	14.3702	\$2,377	\$2,436	14.3702	\$35,006	\$775
43057	Active	44	59	65	15	\$65,050	1	0.9164	\$65,050	\$29,718	15.7380	\$1,888	\$2,734	5.6869	\$15,548	\$49,502
43058	Spouse	44	59	65	15	\$33,667	1	0.9289	\$33,667	\$15,591	15.7380	\$991	\$1,435	5.6869	\$8,161	\$25,506
	- r				-	,			,			****	\$111,043		,	\$5,025,383
																,,

Present Value Computations (-1 Discount Rate)
Test
For Fiscal Year 2022

ID / Year	Employment Status	Gender	Years Employed	Retirement Age	Age	Years of Benefit	Premium	Medicare Premium	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
			1 7	· ·														
									\$100%	\$105%	\$110%	\$116%	\$122%	\$128%	\$134%	\$141%	\$148%	\$155%
43104	Retired	F	11	61	80	9.7	3123	3123	\$3,123	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43105	Spouse	M	11	86	86	5.5	3123	3123	\$3,123	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185			
43106	Retired	F	20	56	60	24.6	14059	3123	\$14,059	\$14,762	\$15,465	\$16,308	\$17,152	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43107	Spouse	M	20	64	64	18.7	14059	3123	\$14,059	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43098	Retired	F	29	62	79	10.3	3123	3123	\$3,123	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43119	Retired	M	14	44	46	33.2	10805	3123	\$10,805	\$11,345	\$11,886	\$12,534	\$13,182	\$13,830	\$14,479	\$15,235	\$15,991	\$16,748
43069	Retired	F	24	58	63	22.1	10181	3123	\$10,181	\$10,690	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43070	Spouse	M	24	64	64	18.7	10181	3123	\$10,181	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43099	Retired	F	17	55	68	18.1	7832	3123	\$7,832	\$8,224	\$8,615	\$9,085	\$9,555	\$10,025	\$10,495	\$11,043	\$11,591	\$12,140
43100	Active	F	9	65	42	41	7832	3123										
43133	Active	M	7	65	53	27	10181	3123										
43134	Spouse	F	7	62	50	33.3	10181	3123										
43071	Active	M	7	65	34	44	7832	3123										
43052	Retired	M	27	65	65	17.9	3123	3123	\$3,123	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43053	Spouse	F	27	65	65	20.5	3123	3123	\$3,123	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43089	Retired	F	12	57	90	4.8	3123	3123	\$3,123	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997				
43079	Retired	F	11	59	79	10.3	3123	3123	\$3,123	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43108	Retired	F	18	65	78	10.9	3123	3123	\$3,123	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43084	Active	F	23	65	73	14	10181	3123	\$3,123	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43085	Spouse	M	23	65	73	12.4	10181	3123	\$3,123	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43072	Active	M	6	65	33	45	7832	3123										
43122	Retired	M	10	58	59	22.4	10181	3123	\$10,181	\$10,690	\$11,199	\$11,810	\$12,421	\$13,032	\$4,185	\$4,403	\$4,622	\$4,841
43123	Spouse	F	10	65	65	20.5	10181	3123	\$3,123	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43087	Active	M	23	65	53	27	10181	3123										
43088	Spouse	F	23	57	45	37.9	10181	3123										
43068	Retired	F	18	55	64	21.3	7832	3123	\$7,832	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43131	Active	M	22	65	42	37	10181	3123										
43132	Spouse	F	22	59	36	46.4	10181	3123										
43096	Active	M	4	65	31	47	10181	3123										
43097	Spouse	F	4	64	30	52.1	10181	3123										
43111	Retired	M	16	64	66	17.2	3123	3123	\$3,123	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43112	Spouse	F	16	59	59	25.5	10805	3123	\$10,805	\$11,345	\$11,886	\$12,534	\$13,182	\$13,830	\$4,185	\$4,403	\$4,622	\$4,841
43135	Active	M	4	65	60	22	10181	3123						\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43136	Spouse	F	4	68	63	22.1	10181	3123						\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43066	Retired	M	13	57	57	24	10181	3123	\$10,181	\$10,690	\$11,199	\$11,810	\$12,421	\$13,032	\$13,643	\$14,355	\$4,622	\$4,841
43067	Spouse	F	13	58	58	26.3	10181	3123	\$10,181	\$10,690	\$11,199	\$11,810	\$12,421	\$13,032	\$13,643	\$4,403	\$4,622	\$4,841
43086	Active	M	4	65	36	42	10181	3123										
43073	Active	M	25	65	55	26	10181	3123										
43074	Spouse	F	25	64	54	29.8	10181	3123										
43121	Active	F	20	65	55	29	7832	3123										
43080	Active	F	5	65	59	26	14059	3123							\$4,185	\$4,403	\$4,622	\$4,841
43081	Spouse	M	5	63	57	24	14059	3123							\$18,839	\$19,823	\$4,622	\$4,841
43078	Retired	M	20	51	55	25.6	7832	3123	\$7,832	\$8,224	\$8,615	\$9,085	\$9,555	\$10,025	\$10,495	\$11,043	\$11,591	\$12,140
43113	Active	M	9	65	37	42	10181	3123										-
43114	Spouse	F	9	65	37	45.4	10181	3123										

A-110 Spouse F 13 60 60 246 1018 3122 310,181 310,090 311,199 311,810 512,421 53,977 54,185 54,035 54,622 54,449 54,049 59,0000 F 10 65 60 246 1018 3122 51,049 54,049	43103	Retired	M	20	59	76	10.5	3123	3123	\$3,123	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
Ashron Method M	43054	Active	M	7	65	36	42	10181	3123										
Space F 13 60 60 24.6 10181 3122 310,181 310,690 311,199 311,810 512,421 53,997 54,185 54,033 54,622 54,4399 54,039	43055	Spouse	F	7	65	36	46.4	10181	3123										
Asher Ashe	43109	Retired	M	13		60	21.7	10181	3123	\$10,181	\$10,690	\$11,199	\$11,810	\$12,421	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
Spring Spring F 10 65 60 24.6 10181 3122	43110	Spouse	F	13	60	60	24.6	10181	3123	\$10,181	\$10,690	\$11,199	\$11,810	\$12,421	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
Active M	43090	Active	M	10	65	60	22	10181	3123						\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43993	43091	Spouse	F	10	65	60	24.6	10181							\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
Add Active	43124	Active	M	18	65	41	38	10181	3123										
Section F S 38 S5 289 1018 3123 \$10,181 \$10,690 \$11,190 \$11,180 \$12,421 \$13,002 \$13,643 \$44,403 \$44,622 \$44,411 \$44,64 \$44,003	43125	Spouse	F	18	62	38	44.5	10181	3123										
43117 Retired M 10 51 78 94 3123	43093	Active	F	30			17	7832	3123	\$3,123	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
4318 Spouse F 10 79 79 10.3 3123 3123 33.123 33.123 33.279 33.435 35.623 33.810 33.997 \$4.185 \$4.403 \$4.622 \$4.405 \$4.007	43076	Retired	F	5	38	55	28.9	10181	3123	\$10,181	\$10,690	\$11,199	\$11,810	\$12,421	\$13,032	\$13,643	\$14,355	\$15,068	\$15,781
Addition	43117	Retired	M	10	51	78	9.4	3123	3123	\$3,123	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43077 Retired M 23 58 59 22.4 10181 3123 \$10.690 \$11.199 \$11.810 \$12.421 \$13.032 \$4.185 \$4.403 \$4.622 \$4.1 \$4.064 \$4.064 \$8.065 \$5.0680 \$F 4 58 58 26.3 10181 3123 \$10.181 \$10.690 \$11.199 \$11.810 \$12.421 \$13.032 \$13.643 \$4.403 \$4.622 \$4.1 \$4.065 \$5.0680 \$F 4 58 58 26.3 10181 3123 \$10.181 \$10.690 \$11.199 \$11.810 \$12.421 \$13.032 \$13.643 \$4.403 \$4.622 \$4.1 \$4.1 \$4.065 \$5.0680 \$F 11 65 41 38 10181 3123 \$10.181 \$10.690 \$11.199 \$11.810 \$12.421 \$13.032 \$13.643 \$4.403 \$4.622 \$4.1	43118	Spouse	F	10	79	79	10.3	3123	3123	\$3,123	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
Ashelie M	43056	Active	F	2	65	32	50	10181	3123										
Spouse F 4 58 58 26.3 10181 3123 310,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$13,643 \$4,403 \$4,622 \$4,43129 \$4,43129 \$4,4319 \$4,43	43077	Retired	M	23	58	59	22.4	10181	3123	\$10,181	\$10,690	\$11,199	\$11,810	\$12,421	\$13,032	\$4,185	\$4,403	\$4,622	\$4,841
Active M 11 65 41 38 10181 3123 3123 3123 3123 3124 31360 3124 31360 3124 31360 3124 31360 3124 31360 3124 31360 3124 31360 3124 31360 3124 31360 3124 31360 3124 31360 3124 31360 3124 31360 3124 31360 3124 31360 3124 31360 3124 31360 3124	43064	Retired	M	4	37	58	23.2	10181	3123	\$10,181	\$10,690	\$11,199	\$11,810	\$12,421	\$13,032	\$13,643	\$4,403	\$4,622	\$4,841
43130 Spouse F 11 62 38 44.5 10181 3123	43065	Spouse	F	4	58	58	26.3	10181	3123	\$10,181	\$10,690	\$11,199	\$11,810	\$12,421	\$13,032	\$13,643	\$4,403	\$4,622	\$4,841
Active F 9 65 53 31 7832 3123 43126 Retired M 33 54 66 17.2 10181 3123 43116 Spouse F 16 63 52 28 10181 3123 43116 Spouse F 16 63 50 33.3 10181 3123 43062 Active M 3 65 41 38 14059 3123 43063 Spouse F 3 6 6 5 27 51 1080 3123 43120 Active M 4 2 65 27 51 1081 3123 43080 Retired M 5 2 30 45 341 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$13,643 \$14,355 \$15,068 \$15,06	43129	Active	M	11	65	41	38	10181	3123										
Asize Retired M 33 54 66 17.2 10181 3123 \$10.181 \$10.690 \$11.199 \$11.810 \$12.421 \$13.032 \$13.643 \$14.355 \$15.068 \$15.741 \$13.075 \$15.068 \$15.741 \$15.069 \$15.141 \$15.0	43130	Spouse	F	11	62	38	44.5	10181	3123										
Active M 16 65 52 28 10181 3123	43059	Active	F	9	65	53	31	7832	3123										
Spouse F 16 63 50 33.3 10181 3123	43126	Retired	M	33	54	66	17.2	10181	3123	\$10,181	\$10,690	\$11,199	\$11,810	\$12,421	\$13,032	\$13,643	\$14,355	\$15,068	\$15,781
Active M 29 53 72 13.1 3123 3123 \$3,123 \$3,279 \$3,435 \$3,623 \$3,810 \$3,977 \$4,185 \$4,403 \$4,622 \$4,43062 Active M 3 65 41 38 14059 3123 3	43115	Active	M	16	65	52	28	10181	3123										
Active M 3 65 41 38 14059 3123 3124 3120 Active M 4 65 27 51 10805 3123 3124 3120 Active M 4 65 27 51 10805 3123 3124 3120 Active M 2 30 45 34.1 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$13,643 \$14,355 \$15,068 \$15,743 \$13,060 \$15,743 \$13,060 \$1	43116	Spouse	F	16	63	50	33.3	10181	3123										
43063 Spouse F 3 63 39 43.5 14059 3123 43120 Active M 4 65 27 51 10805 3123 43092 Retired M 2 30 45 34.1 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$13,643 \$14,355 \$15,068 \$15,741 43061 Spouse F 13 58 58 26.3 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$4,403 \$4,622 \$4,434 43061 Spouse F 13 58 58 26.3 10181 3123 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$4,403 \$4,622 \$4,434 43101 Active F 6 65 53 31 10181 3123 43022 Spouse M 6 67 </td <td>43075</td> <td>Retired</td> <td>M</td> <td>29</td> <td>53</td> <td>72</td> <td>13.1</td> <td>3123</td> <td>3123</td> <td>\$3,123</td> <td>\$3,279</td> <td>\$3,435</td> <td>\$3,623</td> <td>\$3,810</td> <td>\$3,997</td> <td>\$4,185</td> <td>\$4,403</td> <td>\$4,622</td> <td>\$4,841</td>	43075	Retired	M	29	53	72	13.1	3123	3123	\$3,123	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
Active M 4 65 27 51 10805 3123 43092 Retired M 2 30 45 34.1 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$13,643 \$14,355 \$15,068 \$15,743060 \$10,000 \$10	43062	Active	M	3	65	41	38	14059	3123										
43092 Retired M 2 30 45 34.1 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$13,643 \$14,355 \$15,068 \$15,068 \$15,043 43060 Retired M 13 53 59 22.4 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$4,185 \$4,003 \$4,622 \$4,82 43061 Spouse F 13 58 58 26.3 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$4,403 \$4,622 \$4,82 \$4,83 \$4,003 \$4,622 \$4,83 \$4,622 \$4,83 \$4,003 \$4,622 \$4,83 \$4,102 \$5,002 \$10,181 \$10,690 \$11,199 \$11,810 \$3,810 \$3,997 \$4,185 \$4,403 \$4,622 \$4,83 \$4,308 \$5,002 \$1,0690 \$11,199 \$11,810 \$3,810 \$3,997	43063	Spouse	F	3	63	39	43.5	14059	3123										
43060 Retired M 13 53 59 22.4 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$4,185 \$4,403 \$4,622 \$4,4401 \$10,000	43120	Active	M	4	65	27	51	10805	3123										
43061 Spouse F 13 58 58 26.3 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$13,643 \$4,403 \$4,622 \$4,443 43101 Active F 6 65 53 31 10181 3123 43102 Spouse M 6 67 55 25.6 10181 3123 43082 Retired M 25 55 61 20.9 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$3,810 \$3,997 \$4,185 \$4,403 \$4,622 \$4,443 43083 Spouse F 25 41 41.6 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$3,810 \$3,997 \$4,185 \$4,403 \$4,622 \$4,403 43127 Retired F 17 61 84 7.5 3123 3123 \$3,123 \$3,279 \$3,435	43092	Retired	M	2	30	45	34.1	10181	3123	\$10,181	\$10,690	\$11,199	\$11,810	\$12,421	\$13,032	\$13,643	\$14,355	\$15,068	\$15,781
43101 Active F 6 6 65 53 31 10181 3123 43102 Spouse M 6 67 55 25.6 10181 3123 43082 Retired M 25 55 61 20.9 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$3,810 \$3,997 \$4,185 \$4,403 \$4,622 \$4,8308 \$5,000 F 25 41 41 41 41.6 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$13,643 \$14,355 \$15,068 \$15,7431 \$13,123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$13,643 \$14,355 \$15,068 \$15,7431 \$13,123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$13,643 \$14,355 \$15,068 \$15,7431 \$13,123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$13,643 \$14,355 \$15,068 \$15,7431 \$13,123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$13,643 \$14,355 \$15,068 \$15,7431 \$13,123	43060	Retired	M	13	53	59	22.4	10181	3123	\$10,181	\$10,690	\$11,199	\$11,810	\$12,421	\$13,032	\$4,185	\$4,403	\$4,622	\$4,841
43102 Spouse M 6 67 55 25.6 10181 3123 43082 Retired M 25 55 61 20.9 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$3,810 \$3,997 \$4,185 \$4,403 \$4,622 \$4,4 43083 Spouse F 25 41 41 41.6 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$13,643 \$14,355 \$15,068 \$15,743 \$13,243 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$13,643 \$14,355 \$15,068 \$15,743 \$14,242 \$13,032 \$13,643 \$14,355 \$15,068 \$15,743 \$13,243 \$3,279 \$3,435 \$3,623 \$3,810 \$3,997 \$4,185 \$4,403 \$4,622 \$4,843 \$4,843 \$4,622 \$4,843 \$4,622 \$4,843 \$4,622 \$4,843 \$4,622 \$4,843 \$4,622 \$4,843 </td <td>43061</td> <td>Spouse</td> <td>F</td> <td>13</td> <td>58</td> <td>58</td> <td>26.3</td> <td>10181</td> <td>3123</td> <td>\$10,181</td> <td>\$10,690</td> <td>\$11,199</td> <td>\$11,810</td> <td>\$12,421</td> <td>\$13,032</td> <td>\$13,643</td> <td>\$4,403</td> <td>\$4,622</td> <td>\$4,841</td>	43061	Spouse	F	13	58	58	26.3	10181	3123	\$10,181	\$10,690	\$11,199	\$11,810	\$12,421	\$13,032	\$13,643	\$4,403	\$4,622	\$4,841
43082 Retired M 25 55 61 20.9 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$3,810 \$3,997 \$4,185 \$4,403 \$4,622 \$4,4 43083 Spouse F 25 41 41 41 41.6 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$13,643 \$14,355 \$15,068 \$15,7 43127 Retired F 17 61 84 7.5 3123 3123 \$3,123 \$3,123 \$3,279 \$3,435 \$3,623 \$3,810 \$3,997 \$4,185 \$4,403 \$4,622 \$4,4 43128 Spouse M 17 86 86 86 5.5 3123 3123 \$3,123 \$3,123 \$3,279 \$3,435 \$3,623 \$3,810 \$3,997 \$4,185 \$4,403 \$4,622 \$4,4 43094 Active M 1 65 48 32 10181 3123 \$4,000 \$4,00	43101	Active	F	6	65	53	31	10181	3123										
43083 Spouse F 25 41 41 41.6 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$13,643 \$14,355 \$15,068 \$15,0	43102	Spouse	M	6	67	55	25.6	10181	3123										
43127 Retired F 17 61 84 7.5 3123 3123 \$3,123 \$3,279 \$3,435 \$3,623 \$3,810 \$3,997 \$4,185 \$4,403 \$4,622 43128 Spouse M 17 86 86 5.5 3123 3123 \$3,279 \$3,435 \$3,623 \$3,810 \$3,997 \$4,185 \$4,403 \$4,622 43094 Active M 1 65 48 32 10181 3123 43095 Spouse M 1 64 47 32.3 10181 3123 43057 Active F 15 65 59 26 10181 3123	43082		M	25	55	61	20.9	10181	3123	\$10,181	\$10,690	\$11,199	\$11,810	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43128 Spouse M 17 86 86 5.5 3123 3123 \$3,123 \$3,279 \$3,435 \$3,623 \$3,810 \$3,997 \$4,185 4.185 4.185 4.22 4.305 80,000 \$3,435 \$3,623 \$3,810 \$3,997 \$4,185 \$4,622 \$4,200 \$4,200 \$4,000 \$4,185 \$4,403 \$4,622 \$4,400 \$4,622 \$4,400 \$4,622 \$4,400 \$4,622 \$4,400 \$4,622 \$4,400 \$4,622 \$4,400 \$4,622 \$4,400 \$4,622 \$4,400 \$4,622 \$4,400 \$4,622 \$4,400 \$4,622 \$4,400 \$4,622 \$4,400 \$4,622	43083	Spouse	F	25	41	41	41.6	10181	3123	\$10,181	\$10,690	\$11,199	\$11,810	\$12,421	\$13,032	\$13,643	\$14,355	\$15,068	\$15,781
43128 Spouse M 17 86 86 5.5 3123 3123 \$3,123 \$3,279 \$3,435 \$3,623 \$3,810 \$3,997 \$4,185 4.185 4.185 4.22 4.305 80,000 \$3,435 \$3,623 \$3,810 \$3,997 \$4,185 \$4,000 \$4,200 \$4,200 \$4,000 \$4,200 \$4,185 \$4,403 \$4,622 \$4,400 \$4,622 \$4,400 \$4,622 \$4,400 \$4,622 \$4,400 \$4,622 \$4,400 \$4,622 \$4,400 \$4,622 \$4,400 \$4,622 \$4,400 \$4,622 \$4,400 \$4,622 \$4,400 \$4,622 \$4,400 \$4,622 \$4,400 \$4,622 \$4,400 \$4,622 \$4,400 \$4,622 \$4,400 \$4,622	_	Retired	F			84				\$3,123	\$3,279	\$3,435			\$3,997	\$4,185			
43094 Active M 1 65 48 32 10181 3123 43095 Spouse M 1 64 47 32.3 10181 3123 43057 Active F 15 65 59 26 10181 3123 43057 4005 4005 4005 4005 4005 4005 4005			M							. ,	. ,	. ,	. ,	. ,	. ,	. ,			
43095 Spouse M 1 64 47 32.3 10181 3123 43057 Active F 15 65 59 26 10181 3123 \$4,185 \$4,403 \$4,622 \$4,403										, , ,		, , , , ,	, , , , ,	1-7-	4 2	, ,			
43057 Active F 15 65 59 26 10181 3123 \$4,185 \$4,403 \$4,622 \$4,623				1															
				15												\$4.185	\$4,403	\$4.622	\$4,841
	43058	Spouse	M	15	74	68	15.8	10181	3123							\$4,185	\$4,403	\$4,622	\$4,841

Present Value Computations (-1 Discount Rate)
Test
For Fiscal Year 2022

ID / Year	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049
	\$163%	\$171%	\$180%	\$189%	\$198%	\$208%	\$218%	\$229%	\$241%	\$253%	\$265%	\$279%	\$293%	\$307%	\$323%	\$339%	\$356%	\$373%
43104	\$5,090																	
43105	40,000																	
43106	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587		
43107	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901								
43098	\$5,090																	
43119	\$17,612	\$18,477	\$19,449	\$20,421	\$21,394	\$22,474	\$23,555	\$24,743	\$26,040	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	\$11,649
43069	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150					
43070	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901								
43099	\$12,766	\$13,393	\$14,098	\$14,802	\$15,507	\$16,291	\$17,074	\$17,935	\$18,875									
43100														\$9,588	\$10,087	\$10,587	\$11,118	\$11,649
43133			\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	\$11,649
43134			\$18,326	\$19,242	\$20,158	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	\$11,649
43071																		
43052	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526									
43053	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276							
43089																		
43079	\$5,090																	
43108	\$5,090	\$5,340																
43084	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184													
43085	\$5,090	\$5,340	\$5,621															
43072																		
43122	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150					
43123	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276							
43087			\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	\$11,649
43088			\$18,326	\$19,242	\$20,158	\$21,176	\$22,195	\$23,314	\$24,536	\$25,758	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	\$11,649
43068	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713						
43131														\$9,588	\$10,087	\$10,587	\$11,118	\$11,649
43132														\$31,256	\$32,885	\$34,514	\$36,244	\$37,975
43096																		
43097	ΦE 000	ØF 240	ΦE (21	ΦE 002	AC 104	ØC 40C	# C 000	AF 150										
43111 43112	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808 \$6,808	\$7,152	ф7 F2/	¢7.001	¢0.27€	¢0.712	¢0.150	¢0 500	¢10.007	¢10 F07	¢11 110	
43112	\$5,090 \$5,090	\$5,340 \$5,340	\$5,621 \$5,621	\$5,902 \$5,902	\$6,184 \$6.184	\$6,496 \$6,496	\$6,808 \$6,808	\$7,152 \$7,152	\$7,526 \$7,526	\$7,901 \$7.901	\$8,276 \$8,276	\$8,713 \$8,713	\$9,150 \$9,150	\$9,588	\$10,087	\$10,587	\$11,118	
43136	1-7	1-7-	\$5,621 \$5,621	\$5,902 \$5,902	1 - /	1 - /		\$7,152 \$7,152	\$7,526 \$7,526									
43136	\$5,090 \$5,090	\$5,340 \$5,340	\$5,621 \$5,621	\$5,902 \$5,902	\$6,184 \$6,184	\$6,496 \$6,496	\$6,808 \$6,808	\$7,152 \$7,152	\$7,526 \$7,526	\$7,901 \$7,901	\$8,276 \$8,276	\$8,713 \$8,713	\$9,150 \$9,150	\$9,588	\$10,087			
43066																¢10 F07	¢11 110	
43086	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	
43086	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7.901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10.587	\$11.118	
43073	\$5,090 \$16,595	\$5,340 \$5,340	\$5,621 \$5,621	\$5,902 \$5,902	\$6,184 \$6.184	\$6,496 \$6,496	\$6,808 \$6,808	\$7,152 \$7,152	\$7,526 \$7,526	\$7,901 \$7.901	\$8,276 \$8,276	\$8,713	\$9,150 \$9.150	\$9,588	\$10,087	\$10,587 \$10.587	\$11,118	\$11,649
43121	\$16,393	\$5,340 \$5,340	\$5,621	\$5,902 \$5,902	\$6,184	\$6,496	\$6,808	\$7,152 \$7,152	\$7,526 \$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	\$11,649
43080	\$5,090 \$5,090	\$5,340 \$5,340	\$5,621 \$5,621	\$5,902 \$5,902	\$6,184	\$6,496 \$6,496	\$6,808	\$7,132 \$7,152	\$7,526 \$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	\$11,0 4 9
43081	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	φ10,367	ф11,110	
43078	\$5,090 \$5,090	\$5,340 \$5,340	\$5,621 \$5.621	\$5,902 \$5,902	\$6,184	\$6,496 \$6,496	\$6,808	\$7,132 \$7.152	\$7,526 \$7.526	\$7,901	\$8,276	\$8.713	\$9,150	\$9,588	\$10,087	\$10.587	\$11.118	
43113	φυ,συσ	ψυ,υπυ	ψυ,υΔ1	ψυ, 202	ψ0,104	ψυ,του	φο,ουο	ψ1,102	ψ1,020	ψ1,701	ψ0,270	ψ0,710	ψ2,100	ψ2,500	ψ10,007	ψ10,507	ψ11,110	
43114																		

43103	\$5,090																	
43103	\$3,090																	
43055																		
43109	\$5.090	\$5,340	\$5,621	\$5,902	\$6.184	\$6,496	\$6,808	\$7.152	\$7,526	\$7.901	\$8,276	\$8.713	\$9,150					
43110	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587		
43090	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	Ψ2,300	\$10,007	\$10,507		
43091	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587		
43124	ψ3,070	ψ5,546	ψ5,021	ψ5,702	ψ0,104	ψ0,470	φο,οοο	ψ,,102	φ1,320	ψ,,,,,,,	ψ0,270	ψο,, 10	ψ>,150	Ψ2,300	\$10,087	\$10,587	\$11,118	\$11.649
43125															\$32,885	\$34,514	\$36,244	\$11,649
43093	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152							\$0 2 ,000	401/011	400)211	ψ11/01 <i>)</i>
43076	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	\$11,649
43117	, , , , , ,	1-7-	1-7-	1-7-	1 - / -	, , , , ,	, -,	, , -	, , ,	, ,	1.,	1-,	1.,	, , , ,	, ,,,,	, ,,-,-	, ,	, ,-
43118	\$5,090																	
43056	. ,																	
43077	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150					
43064	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588				
43065	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	
43129															\$10,087	\$10,587	\$11,118	\$11,649
43130															\$32,885	\$34,514	\$36,244	\$11,649
43059			\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	\$11,649
43126	\$16,595	\$17,410	\$18,326	\$19,242	\$20,158	\$21,176	\$22,195	\$23,314										
43115				\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	\$11,649
43116				\$19,242	\$20,158	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	\$11,649
43075	\$5,090	\$5,340	\$5,621	\$5,902														
43062															\$10,087	\$10,587	\$11,118	\$11,649
43063															\$45,411	\$47,660	\$11,118	\$11,649
43120																		
43092	\$16,595	\$17,410	\$18,326	\$19,242	\$20,158	\$21,176	\$22,195	\$23,314	\$24,536	\$25,758	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	\$11,649
43060	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150					
43061	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	
43101			\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	\$11,649
43102			\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	
43082	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713						
43083	\$16,595	\$17,410	\$18,326	\$19,242	\$20,158	\$21,176	\$22,195	\$23,314	\$24,536	\$25,758	\$26,980	\$28,405	\$29,830	\$31,256	\$10,087	\$10,587	\$11,118	\$11,649
43127																		
43128																		
43094								\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	\$11,649
43095								\$23,314	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	\$11,649
43057	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	
43058	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808											

Present Value Computations (-1 Discount Rate)
Test
For Fiscal Year 2022

ID/	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067
Year																		
	\$392%	\$412%	\$432%	\$454%	\$476%	\$500%	\$525%	\$552%	\$579%	\$608%	\$639%	\$670%	\$704%	\$739%	\$776%	\$815%	\$856%	\$899%
42104																		
43104 43105																		
43105																		
43107																		
43098																		
43119	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865	\$15,615												
43069	Ψ12,242	Ψ12,007	ψ10,451	Ψ14,170	ψ14,000	φ10,010												
43070																		
43099																		
43100	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865	\$15,615	\$16,396	\$17,239	\$18,082	\$18,988	\$19,956	\$20,924	\$21,986	\$23,079				
43133	, ,	, , , , , ,		, ,	, , , , , , , ,	, ,,,	, ,,	, ,	, ,,,,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, .,	4 - 7	, , ,	, -,-				
43134	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865	\$15,615												
43071				\$14,178	\$14,865	\$15,615	\$16,396	\$17,239	\$18,082	\$18,988	\$19,956	\$20,924	\$21,986	\$23,079	\$24,234	\$25,452	\$26,733	
43052																		
43053																		
43089																		
43079																		
43108																		
43084																		
43085																		
43072					\$14,865	\$15,615	\$16,396	\$17,239	\$18,082	\$18,988	\$19,956	\$20,924	\$21,986	\$23,079	\$24,234	\$25,452	\$26,733	\$28,076
43122																		
43123																		
43087																		
43088	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865	\$15,615	\$16,396	\$17,239	\$18,082	\$18,988	\$19,956							
43068																		
43131	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865	\$15,615	\$16,396	\$17,239	\$18,082	\$18,988								
43132	\$39,910	\$12,867	\$13,491	\$14,178	\$14,865	\$15,615	\$16,396	\$17,239	\$18,082	\$18,988	\$19,956	\$20,924	\$21,986	\$23,079	\$24,234	\$25,452	\$26,733	\$28,076
43096							\$16,396	\$17,239	\$18,082	\$18,988	\$19,956	\$20,924	\$21,986	\$23,079	\$24,234	\$25,452	\$26,733	\$28,076
43097							\$53,450	\$17,239	\$18,082	\$18,988	\$19,956	\$20,924	\$21,986	\$23,079	\$24,234	\$25,452	\$26,733	\$28,076
43111																		
43112																		
43135																		
43136																		
43066 43067																		
43067		\$12,867	\$13,491	\$14,178	\$14,865	\$15,615	\$16,396	\$17,239	\$18,082	\$18,988	\$19,956	\$20,924	\$21,986	\$23,079	\$24,234			
43086		\$12,007	\$13,471	Φ14,178	\$14,000	\$10,010	\$10,350	\$17,439	\$10,002	\$10,708	\$17,700	\$20,724	\$41,700	\$43,079	\$24,234			
43074	\$12,242	\$12,867	\$13,491															
43121	\$12,242	\$12,867	φ13,471															
43080	ψ12,2 T 2	ψ12,007																
43081																		
43078																		
43113	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865	\$15,615	\$16,396	\$17,239	\$18,082	\$18,988	\$19,956	\$20,924	\$21,986	\$23,079	\$24,234			
43114	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865	\$15,615	\$16,396	\$17,239	\$18,082	\$18,988	\$19,956	\$20,924	\$21,986	\$23,079	\$24,234	\$25,452	\$26,733	\$28,076
10111	4 - L/L-IL	4,007	410,111	41110	4 - 2,000	410,010	410,070	42,1201	410,004	410,700	427,700	ψ = 0,74 T	4-1,700	4-0,017	ψ= 2/2UI	420,702	4-0,100	Ψ=0,070

43103																		
43054		\$12.867	\$13.491	\$14,178	\$14.865	\$15.615	\$16.396	\$17.239	\$18,082	\$18,988	\$19,956	\$20.924	\$21,986	\$23.079	\$24,234			
43055		\$12,867	\$13,491	\$14,178	\$14,865	\$15,615	\$16,396	\$17,239	\$18,082	\$18,988	\$19,956	\$20,924	\$21,986	\$23,079	\$24,234	\$25,452	\$26,733	\$28,076
43109		ψ12,007	ψ10/131	ψ11/11·0	\$1. 1 ,000	\$10,010	410,000	ψ17/203	\$10,002	\$10,700	Ψ13/300	420/221	421,500	Ψ20,07	\$2.1/20.1	420,102	\$20,700	φ20,0,0
43110																		
43090																		
43091																		
43124	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865	\$15,615	\$16,396	\$17,239	\$18,082	\$18,988	\$19,956							
43125	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865	\$15,615	\$16,396	\$17,239	\$18,082	\$18,988	\$19,956	\$20,924	\$21,986	\$23,079	\$24,234	\$25,452	\$26,733	
43093		. ,	. ,	. ,	,	, ,	. ,	, ,			. ,	. ,	. ,	. ,			. ,	
43076	\$12,242	\$12,867																<u> </u>
43117																		
43118																		
43056						\$15,615	\$16,396	\$17,239	\$18,082	\$18,988	\$19,956	\$20,924	\$21,986	\$23,079	\$24,234	\$25,452	\$26,733	\$28,076
43077																		
43064																		
43065																		<u> </u>
43129	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865	\$15,615	\$16,396	\$17,239	\$18,082	\$18,988	\$19,956							
43130	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865	\$15,615	\$16,396	\$17,239	\$18,082	\$18,988	\$19,956	\$20,924	\$21,986	\$23,079	\$24,234	\$25,452	\$26,733	
43059	\$12,242	\$12,867	\$13,491	\$14,178														
43126																		
43115	\$12,242																	
43116	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865	\$15,615												
43075																		
43062	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865	\$15,615	\$16,396	\$17,239	\$18,082	\$18,988	\$19,956							
43063	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865	\$15,615	\$16,396	\$17,239	\$18,082	\$18,988	\$19,956	\$20,924	\$21,986	\$23,079	\$24,234	\$25,452	\$26,733	
43120											\$19,956	\$20,924	\$21,986	\$23,079	\$24,234	\$25,452	\$26,733	\$28,076
43092	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865	\$15,615	\$16,396											
43060																		
43061																		
43101	\$12,242	\$12,867	\$13,491	\$14,178														
43102																		
43082																		
43083	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865	\$15,615	\$16,396	\$17,239	\$18,082	\$18,988	\$19,956	\$20,924	\$21,986	\$23,079	\$24,234			
43127																		
43128																		
43094	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865													
43095	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865													
43057																		

43058

Present Value Computations (-1 Discount Rate) Test For Fiscal Year 2022

ID/	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	Total	Present
Year																Value of
																Benefits
	#0.4 2 0/	40040/	da 0400/	44 0000/	04.44=0/	d4 2040/	4. 26.40/	04 22 70/	44.0040/		A4 =2=0/	04 (440)	dd (0.40/	da mmoo/		
	\$943%	\$991%	\$1,040%	\$1,092%	\$1,147%	\$1,204%	\$1,264%	\$1,327%	\$1,394%	\$1,464%	\$1,537%	\$1,614%	\$1,694%	\$1,779%		
43104															\$44,408	\$37,379
43105															\$25,452	\$22,747
43106															\$220,215	\$160,686
43107															\$114,274	\$85,960
43098															\$44,408	\$37,379
43119															\$500,527	\$325,140
43069															\$143,946	\$103,587
43070															\$110,396	\$82,186
43099															\$239,346	\$177,369
43100															\$292,937	\$116,317
43133															\$132,758	\$74,606
43134															\$256,035	\$137,288
43071															\$277,727	\$96,227
43052															\$95,437	\$70,724
43053															\$111,614	\$79,998
43089															\$21,267	\$19,285
43079															\$44,408	\$37,379
43108															\$49,748	\$41,235
43084															\$67,455	\$53,339
43085															\$55,369	\$45,186
43072															\$291,625	\$98,337
43122															\$177,543	\$133,285
43123															\$111,614	\$79,998
43087															\$132,758	\$74,606
43088															\$427,792	\$220,121
43068															\$125,036	\$89,378
43131															\$206,992	\$87,705
43132	\$29,450														\$574,395	\$227,436
43096	\$29,450	\$30,949													\$321,544	\$102,702
43097	\$29,450	\$30,949	\$32,479	\$34,103	\$35,821	\$37,601	\$39,475								\$538,077	\$161,946
43111															\$87,911	\$66,229
43112															\$223,172	\$157,832
43135															\$112,207	\$73,809
43136															\$112,207	\$73,809
43066															\$216,628	\$159,237
43067															\$228,381	\$161,801
43086															\$251,900	\$92,147
43073															\$131,539	\$76,789
43074															\$193,293	\$107,870
43121															\$168,297	\$93,515
43080															\$149,590	\$91,106
43081															\$157,959	\$105,063
43078															\$230,144	\$161,059
43113															\$264,142	\$97,721
43114															\$344,403	\$121,383

\$25, 50	43103								\$44,408	\$37,379
1816	43054									\$92,147
\$18,00		\$29,450								
1908										
1912 1913 1914 1915	43110							\$	198,770	\$140,956
43125 18126 \$89.63 43127 \$87.01 \$62.29 4317 \$89.63 \$89.63 4318 \$89.63 \$89.63 4318 \$89.63 \$89.63 4318 \$89.63 \$89.63 4318 \$89.63 \$89.63 4318 \$89.63 \$89.63 4308 \$89.63 \$89.63 4307 \$89.63 \$89.63 4308 \$89.63 \$89.63 4308 \$89.63 \$89.63 4309 \$89.63 \$89.63 4318 \$89.63 \$89.63 4309 \$89.63 \$89.63 4318 \$89.63 \$89.63 4319 \$89.63 \$89.63 4310 \$89.63 \$89.63 4311 \$89.63 \$89.63 4312 \$89.63 \$89.63 4316 \$89.63 \$89.63 4316 \$89.63 \$89.63 4316 \$89.63 <td< td=""><td>43090</td><td></td><td></td><td></td><td></td><td></td><td></td><td>\$</td><td>112,207</td><td>\$73,809</td></td<>	43090							\$	112,207	\$73,809
\$\frac{1}{2} \ \frac{1}{2} \	43091							\$	142,469	\$89,158
1808	43124							\$	217,360	\$89,633
\$\frac{1}{3117}								\$	431,619	\$169,933
130 130									\$87,911	\$66,229
43016 \$29,450 \$30,940 \$32,479 \$34,108 \$35,279 43077 \$3078 \$30,940 \$32,479 \$34,108 \$35,275 43077 \$3078 \$17,543 \$133,285 43064 \$18,656 \$16,008 \$16,008 43129 \$18,857 \$22,818 \$16,001 43130 \$18,857 \$43,002 \$18,85,56 \$37,692 431316 \$18,857 \$28,818 \$36,969 \$16,903 43116 \$18,85,56 \$27,692 \$32,799 \$12,409 43017 \$13,102 \$18,85,56 \$37,692 \$32,709 \$12,409 4302 \$28,450 \$30,949 \$32,479 \$34,001 \$37,001 \$39,001										\$203,061
43076 \$29,450 \$30,99 \$32,479 \$34,103 \$153,270 \$133,285 \$133,285 \$133,285 \$140,618 \$150,589 \$140,018 \$196,589 \$161,018 \$10,018	43117								\$39,318	\$33,602
\$177.543 \$133.285 \$146.108 \$195.899 \$146.108 \$195.899 \$146.108 \$195.899 \$146.108 \$195.899 \$146.108 \$133.285	43118							:	\$44,408	\$37,379
\$14,004	43056	\$29,450	\$30,949	\$32,479	\$34,103	\$35,821		\$	439,562	\$135,270
\$228.81 \$16.80 \$228.31 \$16.80 \$228.31 \$16.80 \$228.31 \$16.80 \$228.31 \$16.80 \$228.31 \$16.90 \$228.3	43077							\$	177,543	\$133,285
\$127.80	43064							\$	196,589	\$146,108
\$43,09	43065							\$	228,381	\$161,801
43059 \$185,536 \$97,622 43126 \$130,709 \$130,200 43115 \$130,277,009 \$124,409 43116 \$237,709 \$124,409 43062 \$217,500 \$89,633 43063 \$32,165 \$107,076 43120 \$29,450 \$30,949 \$32,479 \$34,103 \$35,821 \$37,601 \$89,633 43060 \$177,543 \$133,285 \$30,409 \$32,773 \$13,285 43061 \$177,543 \$133,285 \$12,109 \$61,201 \$32,773 43101 \$13,100 \$11,109 \$11,201 \$9,762 \$11,201 \$9,762 43102 \$12,100 \$11,201 \$11,201 \$9,156 \$11,201 \$11,31,86 \$12,202 \$11,31,86 \$12,202 \$11,31,86 \$12,202 \$11,31,86 \$12,202 \$11,31,86 \$12,202 \$11,31,86 \$12,202 \$11,31,86 \$12,202 \$11,31,86 \$12,202 \$11,31,86 \$12,202 \$11,31,86 \$12,202 \$11,202 \$11,202	43129							\$	217,360	\$89,633
\$286,596 \$215,913 \$133,779 \$76,220 \$215,913 \$237,709 \$76,220 \$237,709 \$76,220 \$237,709 \$76,220 \$237,709 \$76,220 \$237,709 \$76,220 \$70,005 \$70,0	43130							\$	431,619	\$169,933
43115 \$139,379 \$76,230 43116 \$227,709 \$124,409 43062 \$61,271 \$49,223 43063 \$217,360 \$89,633 43063 \$30,949 \$32,479 \$34,103 \$35,821 \$37,601 43092 \$30,949 \$32,479 \$34,103 \$35,821 \$37,601 \$30,943 \$111,999 43060 \$515,712 \$327,333 \$30,949 \$32,733 \$161,801 43101 \$522,838 \$161,801 \$185,536 \$97,622 43102 \$185,536 \$97,622 \$11,109 \$60,944 43083 \$76,944 \$427,586 \$34,477 \$13,186 43127 \$34,477 \$29,911 \$34,477 \$29,911 43094 \$32,482 \$169,390 \$83,119 43095 \$149,590 \$91,106	43059							\$	185,536	\$97,652
\$116 \$237,709 \$124,409 \$30,75 \$61,271 \$49,225 \$61,271 \$49,225 \$61,271 \$49,225 \$61,271 \$49,225 \$61,271 \$49,225 \$61,271 \$49,225 \$61,271 \$49,225 \$61,271 \$430,25 \$61,271 \$61,27	43126							\$	286,596	\$215,913
43075 \$61,271 \$49,223 43062 \$217,360 \$89,633 43063 \$432,165 \$432,165 43120 \$29,450 \$30,949 \$32,479 \$34,103 \$35,821 \$37,703 43060 \$177,543 \$133,285 \$118,801 \$185,536 \$97,652 43101 \$181,801 \$181,801 \$61,801 \$69,156 \$69,15	43115							\$	139,379	\$76,230
\$217,360 \$89,633 \$43063 \$432,165 \$170,705 \$43120 \$29,450 \$30,949 \$32,479 \$34,103 \$35,821 \$37,601 \$390,843 \$111,999 \$32,773 \$315,721 \$327,733 \$35,821 \$37,601 \$117,543 \$133,285 \$43061 \$228,381 \$3161,801 \$228,381 \$161,801 \$185,536 \$97,652 \$121,109 \$69,156 \$121,109 \$69,156 \$130,826 \$121,109 \$69,156 \$130,826 \$121,109 \$69,156 \$130,82	43116							\$	237,709	\$124,409
43063 \$432,165 \$170,705 43120 \$29,450 \$30,949 \$32,479 \$34,103 \$35,821 \$37,601 \$390,843 \$111,999 43060 \$177,7543 \$133,285 \$132,285 \$161,801 43101 \$185,536 \$97,652 \$121,109 \$69,156 43082 \$150,474 \$113,186 \$131,186 \$430,285	43075							:	\$61,271	\$49,223
43120 \$29,450 \$30,949 \$32,479 \$34,103 \$35,821 \$37,601 43092 \$130,049 \$32,733 \$327,733 \$327,733 \$327,733 \$332,825 \$43061 \$228,331 \$131,805 \$430,801 \$131,805 \$97,652 \$431,805	43062							\$	217,360	\$89,633
43092 \$515,712 \$327,733 43060 \$177,543 \$133,285 43061 \$228,381 \$161,801 43101 \$182,536 \$97,652 43082 \$150,747 \$113,186 43083 \$760,944 \$427,586 43127 \$3128 \$34,477 \$29,911 43128 \$25,452 \$22,747 43094 \$395 \$83,119 43095 \$91,005 \$91,005	43063							\$	432,165	\$170,705
43060 \$177,543 \$133,285 43061 \$228,381 \$161,801 43101 \$185,536 \$97,652 43082 \$150,747 \$113,186 43083 \$760,944 \$427,586 43127 \$34,477 \$29,911 43128 \$25,452 \$22,747 43095 \$83,119 43095 \$91,005 4307 \$91,106	43120	\$29,450	\$30,949	\$32,479	\$34,103	\$35,821	\$37,601	\$	390,843	\$111,999
43061 \$228,381 \$161,801 43101 \$185,536 \$97,652 43102 \$121,109 \$69,156 43082 \$150,747 \$113,186 43083 \$760,944 \$427,586 43128 \$34,477 \$29,911 43094 \$169,390 \$83,119 43095 \$185,552 \$93,037 43057 \$91,006 \$91,106	43092							\$	515,712	\$327,733
43101 \$185,536 \$97,652 43102 \$121,109 \$69,156 43082 \$150,747 \$113,186 43083 \$760,944 \$427,586 43128 \$34,477 \$29,911 43094 \$169,390 \$83,119 43095 \$185,552 \$93,037 43057 \$91,066	43060							\$	177,543	\$133,285
43102 \$121,109 \$69,156 43082 \$150,747 \$113,186 43083 \$760,944 \$427,586 43127 \$34,477 \$29,911 43128 \$169,390 \$22,747 43094 \$169,390 \$3119 43095 \$185,552 \$93,037 4307 \$91,006 \$91,006	43061							\$	228,381	\$161,801
43102 \$121,109 \$69,156 43082 \$150,747 \$113,186 43083 \$760,944 \$427,586 43127 \$34,477 \$29,911 43128 \$34,477 \$22,747 43094 \$169,390 \$83,119 43095 \$93,037 43057 \$91,056	43101							\$	185,536	\$97,652
43083 \$760,944 \$427,586 43127 \$34,477 \$29,911 43128 \$25,452 \$22,747 43094 \$169,390 \$83,119 43095 \$185,552 \$93,037 43097 \$91,006	43102									\$69,156
43083 \$760,944 \$427,586 43127 \$34,477 \$29,911 43128 \$25,452 \$22,747 43094 \$169,390 \$83,119 43095 \$185,552 \$93,037 43057 \$91,006 \$91,106										
43127 \$34,477 \$29,911 43128 \$25,452 \$22,747 43094 \$169,390 \$83,119 43095 \$185,552 \$93,037 43057 \$91,106										
43128 \$25,452 \$22,747 43094 \$169,390 \$83,119 43095 \$185,552 \$93,037 43057 \$149,590 \$91,106										
43094 \$169,390 \$83,119 43095 \$185,552 \$93,037 43057 \$149,590 \$91,106										
43095 \$185,552 \$93,037 43057 \$149,590 \$91,106										
43057 \$149,590 \$91,106										
									_	

ARC using the Entry Age Cost Method (-1 Discount Rate)
Test
For the Fiscal Year 2022

Employee	Status	Entry Age	Employee	Assumed	Years of	Present	Probability	Probability	Present	Entry Age	PV factor	Normal	Normal	PV factor	PV of	AAL
ID			Age	Retirement	Past	Value of	of	of	Value	Probability-	of \$1 per	Cost at	Cost at	of \$1 per	future	
				Age	Service	Total	remaining	remaining	adjusted	Adjusted	year from	Entry Age	Current	year from	normal cost	
						Benefits	employed	employed	for		Entry age		Age	current age		
							Current	Entry Age	probability		to Ret Age			to		
							Age to	to	of being					retirement		
							Retirement	Retirement	paid							
43104	Retired	50	80	61	11	\$37,379	1	0.8672	\$37,379	\$24,052	0	0	0	0.0000	0	\$37,379
43105	Spouse	50	80	61	11	\$22,747	1	0.8781	\$22,747	\$14,821	0	0	0	0.0000	0	\$22,747
43106	Retired	36	60	56	20	\$160,686	1	0.9868	\$160,686	\$92,166	0	0	0	0.0000	0	\$160,686
43107	Spouse	36	60	56	20	\$85,960	1	0.9656	\$85,960	\$48,246	0	0	0	0.0000	0	\$85,960
43098	Retired	33	79	62	29	\$37,379	1	1	\$37,379	\$17,020	0	0	0	0.0000	0	\$37,379
43119	Retired	30	46	44	14	\$325,140	0.9262	0.8272	\$301,145	\$183,965	0	0	0	0.0000	0	\$325,140
43069	Retired	34	63	58	24	\$103,587	1	1	\$103,587	\$54,018	0	0	0	0.0000	0	\$103,587
43070	Spouse	34	63	58	24	\$82,186	1	1	\$82,186	\$42,858	0	0	0	0.0000	0	\$82,186
43099	Retired	38	68	55	17	\$177,369	1	0.9324	\$177,369	\$104,277	0	0	0	0.0000	0	\$177,369
43100	Active	33	42	65	9	\$116,317	0.7802	0.6822	\$90,751	\$62,161	23.3403	\$2,663	\$3,326	20.4968	\$68,172	\$22,579
43133	Active	46	53	65	7	\$74,606	1	0.8017	\$74,606	\$49,467	17.6325	\$2,805	\$3,334	11.8407	\$39,477	\$35,129
43134	Spouse	46	53	65	7	\$137,288	1	0.7782	\$137,288	\$88,359	17.6325	\$5,011	\$5,957	11.8407	\$70,535	\$66,753
43071	Active	27	34	65	7	\$96,227	0.6117	0.5371	\$58,862	\$42,744	22.3948	\$1,909	\$2,269	23.3403	\$52,959	\$5,903
43052	Retired	38	65	65	27	\$70,724	1	1	\$70,724	\$33,998	0	0	0	0.0000	0	\$70,724
43053	Spouse	38	65	65	27	\$79,998	1	1	\$79,998	\$38,456	0	0	0	0.0000	0	\$79,998
43089	Retired	45	90	57	12	\$19,285	1	0.8868	\$19,285	\$12,350	0	0	0	0.0000	0	\$19,285
43079	Retired	48	79	59	11	\$37,379	1	0.8672	\$37,379	\$24,052	0	0	0	0.0000	0	\$37,379
43108	Retired	47	78	65	18	\$41,235	1	0.9741	\$41,235	\$24,649	0	0	0	0.0000	0	\$41,235
43084	Active	50	73	65	23	\$53,339	1	1	\$53,339	\$28,580	14.7472	\$1,938	\$3,420	0.0000	0	\$53,339
43085	Spouse	50	73	65	23	\$45,186	1	1	\$45,186	\$24,212	14.7472	\$1,642	\$2,897	0.0000	0	\$45,186
43072	Active	27	33	65	6	\$98,337	0.5731	0.4915	\$56,357	\$41,072	22.3948	\$1,834	\$2,127	23.3403	\$49,645	\$6,712
43122	Retired	48	59	58	10	\$133,285	1	0.8602	\$133,285	\$87,410	0	0	0	0.0000	0	\$133,285
43123	Spouse	48	59	58	10	\$79,998	1	0.848	\$79,998	\$51,720	0	0	0	0.0000	0	\$79,998
43087	Active	30	53	65	23	\$74,606	1	1	\$74,606	\$39,975	23.3403	\$1,713	\$3,023	11.8407	\$35,794	\$38,812
43088	Spouse	30	53	65	23	\$220,121	1	1	\$220,121	\$117,945	23.3403	\$5,053	\$8,917	11.8407	\$105,584	\$114,537
43068	Retired	37	64	55	18	\$89,378	1	0.9521	\$89,378	\$52,220	0	0	0	0.0000	0	\$89,378
43131	Active	20	42	65	22	\$87,705	1	1	\$87,705	\$48,286	18.5896	\$2,597	\$4,471	20.4968	\$87,705	\$0
43132	Spouse	20	42	65	22	\$227,436	1	1	\$227,436	\$125,216	18.5896	\$6,736	\$11,597	20.4968	\$227,436	\$0
43096	Active	27	31	65	4	\$102,702	0.4842	0.3924	\$49,728	\$36,156	22.3948	\$1,614	\$1,782	23.3403	\$41,592	\$8,136
43097	Spouse	27	31	65	4	\$161,946	0.4162	0.4123	\$67,402	\$59,904	22.3948	\$2,675	\$2,953	23.3403	\$67,402	\$0
43111	Retired	48	66	64	16	\$66,229	1	0.9527	\$66,229	\$40,879	0	0	0	0.0000	0	\$66,229
43112	Spouse	48	66	64	16	\$157,832	1	0.9492	\$157,832	\$97,061	0	0	0	0.0000	0	\$157,832
43135	Active	56	60	65	4	\$73,809	1	1	\$73,809	\$66,219	8.9129	\$7,430	\$8,201	4.9757	\$40,806	\$33,003
43136	Spouse	56	60	65	4	\$73,809	1	1	\$73,809	\$66,219	8.9129	\$7,430	\$8,201	4.9757	\$40,806	\$33,003
43066	Retired	44	57	57	13	\$159,237	1	0.7477	\$159,237	\$83,677	0	0	0	0.0000	0	\$159,237
43067	Spouse	44	57	57	13	\$161,801	1	0.877	\$161,801	\$99,728	0	0	0	0.0000	0	\$161,801
43086	Active	32	36	65	4	\$92,147	0.5886	0.4842	\$54,238	\$40,029	23.3403	\$1,715	\$1,893	22.3948	\$42,393	\$11,845
43073	Active	30	55	65	25	\$76,789	1	1	\$76,789	\$38,972	23.3403	\$1,670	\$3,096	9.8912	\$30,623	\$46,166
43074	Spouse	30	55	65	25	\$107,870	1	1	\$107,870	\$54,746	23.3403	\$2,346	\$4,349	9.8912	\$43,017	\$64,853
43121	Active	35	55	65	20	\$93,515	1	0.9868	\$93,515	\$53,638	23.3403	\$2,298	\$3,766	9.8912	\$37,250	\$56,265
43080	Active	54	59	65	5	\$91,106	1	1	\$91,106	\$79,550	10.8672	\$7,320	\$8,282	5.9636	\$49,391	\$41,715
43081	Spouse	54	59	65	5	\$105,063	1	1	\$105,063	\$91,736	10.8672	\$8,442	\$9,551	5.9636	\$56,958	\$48,105
	Retired	31	55	51	20	\$161,059	1	0.9524	\$161,059	\$89,160	0	0	0	0.0000	0	\$161,059

43113	Active	28	37	65	9	\$97,721	0.7746	0.6254	\$75,695	\$47,875	22.3948	\$2,138	\$2,670	22.3948	\$59,794	\$15,901
43114	Spouse	28	37	65	9	\$121,383	0.7188	0.695	\$87,250	\$66,086	22.3948	\$2,951	\$3,685	22.3948	\$82,525	\$4,725
43103	Retired	39	76	59	20	\$37,379	1	0.9656	\$37,379	\$20,979	0	0	0	0.0000	0	\$37,379
43054	Active	29	36	65	7	\$92,147	0.7094	0.5371	\$65,369	\$40,932	23.3403	\$1,754	\$2,085	22.3948	\$46,693	\$18,676
43055	Spouse	29	36	65	7	\$124,037	0.64	0.5945	\$79,384	\$60,986	23.3403	\$2,613	\$3,106	22.3948	\$69,558	\$9,826
43109	Retired	44	60	57	13	\$125,608	1	0.7477	\$125,608	\$66,006	0	0	0	0.0000	0	\$125,608
43110	Spouse	44	60	57	13	\$140,956	1	0.877	\$140,956	\$86,880	0	0	0	0.0000	0	\$140,956
43090	Active	50	60	65	10	\$73,809	1	0.8602	\$73,809	\$48,405	14.7472	\$3,282	\$4,201	4.9757	\$20,903	\$52,906
43091	Spouse	50	60	65	10	\$89,158	1	0.848	\$89,158	\$57,642	14.7472	\$3,909	\$5,004	4.9757	\$24,898	\$64,260
43124	Active	23	41	65	18	\$89,633	0.9682	0.8058	\$86,783	\$44,322	20.4968	\$2,162	\$3,372	20.4968	\$69,115	\$17,668
43125	Spouse	23	41	65	18	\$169,933	0.9638	0.9521	\$163,781	\$99,286	20.4968	\$4,844	\$7,555	20.4968	\$154,853	\$8,928
43093	Active	39	69	65	30	\$66,229	1	1	\$66,229	\$29,349	21.4470	\$1,368	\$2,869	0.0000	0	\$66,229
43076	Retired	33	55	38	5	\$203,061	1	0.4788	\$203,061	\$84,893	0	0	0	0.0000	0	\$203,061
43117	Retired	41	78	51	10	\$33,602	1	0.6841	\$33,602	\$17,525	0	0	0	0.0000	0	\$33,602
43118	Spouse	41	78	51	10	\$37,379	1	0.807	\$37,379	\$22,998	0	0	0	0.0000	0	\$37,379
43056	Active	30	32	65	2	\$135,270	0.2566	0.2566	\$34,710	\$32,877	23.3403	\$1,409	\$1,480	23.3403	\$34,544	\$166
43077	Retired	35	59	58	23	\$133,285	1	1	\$133,285	\$71,417	0	0	0	0.0000	0	\$133,285
43064	Retired	33	58	37	4	\$146,108	1	0.4842	\$146,108	\$63,470	0	0	0	0.0000	0	\$146,108
43065	Spouse	33	58	37	4	\$161,801	1	0.4162	\$161,801	\$60,417	0	0	0	0.0000	0	\$161,801
43129	Active	30	41	65	11	\$89,633	0.7062	0.7445	\$63,299	\$49,515	23.3403	\$2,121	\$2,783	20.4968	\$57,043	\$6,256
43130	Spouse	30	41	65	11	\$169,933	0.8299	0.7654	\$141,027	\$96,509	23.3403	\$4,135	\$5,425	20.4968	\$111,195	\$29,832
43059	Active	44	53	65	9	\$97,652	1	0.7802	\$97,652	\$59,683	18.5896	\$3,211	\$4,010	11.8407	\$47,481	\$50,171
43126	Retired	21	66	54	33	\$215,913	1	1	\$215,913	\$88,202	0	0	0	0.0000	0	\$215,913
43115	Active	36	52	65	16	\$76,230	1	0.9288	\$76,230	\$45,871	22.3948	\$2,048	\$3,040	12.8119	\$38,948	\$37,282
43116	Spouse	36	52	65	16	\$124,409	1	0.913	\$124,409	\$73,589	22.3948	\$3,286	\$4,878	12.8119	\$62,496	\$61,913
43075	Retired	24	72	53	29	\$49,223	1	1	\$49,223	\$22,413	0	0	0	0.0000	0	\$49,223
43062	Active	38	41	65	3	\$89,633	0.4636	0.53	\$41,554	\$43,792	22.3948	\$1,955	\$2,105	20.4968	\$41,554	\$0
43063	Spouse	38	41	65	3	\$170,705	0.5598	0.4282	\$95,561	\$67,383	22.3948	\$3,009	\$3,240	20.4968	\$66,410	\$29,151
43120	Active	23	27	65	4	\$111,999	0.3924	0.358	\$43,948	\$35,972	20.4968	\$1,755	\$1,937	22.3948	\$43,379	\$569
43092	Retired	28	45	30	2	\$327,733	0.6494	0.2618	\$212,830	\$81,269	0	0	0	0.0000	0	\$327,733
43060	Retired	40	59	53	13	\$133,285	1	0.7477	\$133,285	\$70,040	0	0	0	0.0000	0	\$133,285
43061	Spouse	40	59	53	13	\$161,801	1	0.877	\$161,801	\$99,728	0	0	0	0.0000	0	\$161,801
43101	Active	47	53	65	6	\$97,652	1	0.7517	\$97,652	\$62,378	16.6731	\$3,741	\$4,338	11.8407	\$51,365	\$46,287
43102	Spouse	47	53	65	6	\$69,156	1	0.7777	\$69,156	\$45,704	16.6731	\$2,741	\$3,179	11.8407	\$37,642	\$31,514
43082	Retired	30	61	55	25	\$113,186	1	1	\$113,186	\$57,444	0	0	0	0.0000	0	\$113,186
43083	Spouse	30	61	55	25	\$427,586	1	1	\$427,586	\$217,009	0	0	0	0.0000	0	\$427,586
43127	Retired	44	84	61	17	\$29,911	1	0.9493	\$29,911	\$17,904	0	0	0	0.0000	0	\$29,911
43128	Spouse	44	84	61	17	\$22,747	1	0.9561	\$22,747	\$13,713	0	0	0	0.0000	0	\$22,747
43094	Active	47	48	65	1	\$83,119	0.6213	0.6213	\$51,642	\$50,260	16.6731	\$3,014	\$3,089	16.6731	\$51,503	\$139
43095	Spouse	47	48	65	1	\$93,037	0.6213	0.6213	\$57,804	\$56,257	16.6731	\$3,374	\$3,458	16.6731	\$57,656	\$148
43057	Active	44	59	65	15	\$91,106	1	0.9164	\$91,106	\$55,578	18.5896	\$2,990	\$4,330	5.9636	\$25,822	\$65,284
43058	Spouse	44	59	65	15	\$42,555	1	0.9289	\$42,555	\$26,314	18.5896	\$1,416	\$2,051	5.9636	\$12,231	\$30,324
	-											•	\$187,302			\$6,170,633

Present Value Computations (+1 Health Inflation)
Test
For Fiscal Year 2022

ID / Year	Employment Status	Gender	Years Employed	Retirement Age	Age	Years of Benefit	Premium	Medicare Premium	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
rear	Status		Zimpiojeu	1.60		Delicin		11011111111										
									\$100%	\$106%	\$112%	\$119%	\$126%	\$134%	\$142%	\$150%	\$159%	\$169%
43104	Retired	F	11	61	80	9.7	3123	3123	\$3,123	\$3,310	\$3,498	\$3,716	\$3.935	\$4.185	\$4.435	\$4,685	\$4.966	\$5,278
43105	Spouse	M	11	86	86	5.5	3123	3123	\$3,123	\$3,310	\$3,498	\$3,716	\$3,935	\$4,185	\$4,435	4-7	4-7	40/2.0
43106	Retired	F	20	56	60	24.6	14059	3123	\$14,059	\$14,903	\$15,746	\$16,730	\$17,714	\$4,185	\$4,435	\$4,685	\$4,966	\$5,278
43107	Spouse	M	20	64	64	18.7	14059	3123	\$14,059	\$3,310	\$3,498	\$3,716	\$3,935	\$4,185	\$4,435	\$4,685	\$4,966	\$5,278
43098	Retired	F	29	62	79	10.3	3123	3123	\$3,123	\$3,310	\$3,498	\$3,716	\$3,935	\$4,185	\$4,435	\$4,685	\$4,966	\$5,278
43119	Retired	M	14	44	46	33.2	10805	3123	\$10,805	\$11,453	\$12,102	\$12,858	\$13,614	\$14,479	\$15,343	\$16,208	\$17,180	\$18,260
43069	Retired	F	24	58	63	22.1	10181	3123	\$10,181	\$10,792	\$3,498	\$3,716	\$3,935	\$4,185	\$4,435	\$4,685	\$4,966	\$5,278
43070	Spouse	M	24	64	64	18.7	10181	3123	\$10,181	\$3,310	\$3,498	\$3,716	\$3,935	\$4,185	\$4,435	\$4,685	\$4,966	\$5,278
43099	Retired	F	17	55	68	18.1	7832	3123	\$7,832	\$8,302	\$8,772	\$9,320	\$9,868	\$10,495	\$11,121	\$11,748	\$12,453	\$13,236
43100	Active	F	9	65	42	41	7832	3123										
43133	Active	M	7	65	53	27	10181	3123										
43134	Spouse	F	7	62	50	33.3	10181	3123										
43071	Active	M	7	65	34	44	7832	3123										
43052	Retired	M	27	65	65	17.9	3123	3123	\$3,123	\$3,310	\$3,498	\$3,716	\$3,935	\$4,185	\$4,435	\$4,685	\$4,966	\$5,278
43053	Spouse	F	27	65	65	20.5	3123	3123	\$3,123	\$3,310	\$3,498	\$3,716	\$3,935	\$4,185	\$4,435	\$4,685	\$4,966	\$5,278
43089	Retired	F	12	57	90	4.8	3123	3123	\$3,123	\$3,310	\$3,498	\$3,716	\$3,935	\$4,185				
43079	Retired	F	11	59	79	10.3	3123	3123	\$3,123	\$3,310	\$3,498	\$3,716	\$3,935	\$4,185	\$4,435	\$4,685	\$4,966	\$5,278
43108	Retired	F	18	65	78	10.9	3123	3123	\$3,123	\$3,310	\$3,498	\$3,716	\$3,935	\$4,185	\$4,435	\$4,685	\$4,966	\$5,278
43084	Active	F	23	65	73	14	10181	3123	\$3,123	\$3,310	\$3,498	\$3,716	\$3,935	\$4,185	\$4,435	\$4,685	\$4,966	\$5,278
43085	Spouse	M	23	65	73	12.4	10181	3123	\$3,123	\$3,310	\$3,498	\$3,716	\$3,935	\$4,185	\$4,435	\$4,685	\$4,966	\$5,278
43072	Active	M	6	65	33	45	7832	3123										
43122	Retired	M	10	58	59	22.4	10181	3123	\$10,181	\$10,792	\$11,403	\$12,115	\$12,828	\$13,643	\$4,435	\$4,685	\$4,966	\$5,278
43123	Spouse	F	10	65	65	20.5	10181	3123	\$3,123	\$3,310	\$3,498	\$3,716	\$3,935	\$4,185	\$4,435	\$4,685	\$4,966	\$5,278
43087	Active	M	23	65	53	27	10181	3123										
43088	Spouse	F	23	57	45	37.9	10181	3123										
43068	Retired	F	18	55	64	21.3	7832	3123	\$7,832	\$3,310	\$3,498	\$3,716	\$3,935	\$4,185	\$4,435	\$4,685	\$4,966	\$5,278
43131	Active	M	22	65	42	37	10181	3123										
43132	Spouse	F	22	59	36	46.4	10181	3123										
43096	Active	M	4	65	31	47	10181	3123										
43097	Spouse	F	4	64	30	52.1	10181	3123										
43111	Retired	M	16	64	66	17.2	3123	3123	\$3,123	\$3,310	\$3,498	\$3,716	\$3,935	\$4,185	\$4,435	\$4,685	\$4,966	\$5,278
43112	Spouse	F	16	59	59	25.5	10805	3123	\$10,805	\$11,453	\$12,102	\$12,858	\$13,614	\$14,479	\$4,435	\$4,685	\$4,966	\$5,278
43135	Active	M	4	65	60	22	10181	3123						\$4,185	\$4,435	\$4,685	\$4,966	\$5,278
43136	Spouse	F	4	68	63	22.1	10181	3123						\$4,185	\$4,435	\$4,685	\$4,966	\$5,278
43066	Retired	M	13	57	57	24	10181	3123	\$10,181	\$10,792	\$11,403	\$12,115	\$12,828	\$13,643	\$14,457	\$15,272	\$4,966	\$5,278
43067	Spouse	F	13	58	58	26.3	10181	3123	\$10,181	\$10,792	\$11,403	\$12,115	\$12,828	\$13,643	\$14,457	\$4,685	\$4,966	\$5,278
43086	Active	M	4	65	36	42	10181	3123										
43073	Active	M	25	65	55	26	10181	3123										
43074	Spouse	F	25	64	54	29.8	10181	3123										
43121	Active	F	20	65	55	29	7832	3123										
43080	Active	F	5	65	59	26	14059	3123							\$4,435	\$4,685	\$4,966	\$5,278
43081	Spouse	M	5	63	57	24	14059	3123							\$19,964	\$21,089	\$4,966	\$5,278
43078	Retired	M	20	51	55	25.6	7832	3123	\$7,832	\$8,302	\$8,772	\$9,320	\$9,868	\$10,495	\$11,121	\$11,748	\$12,453	\$13,236
43113	Active	M	9	65	37	42	10181	3123										
43114	Spouse	F	9	65	37	45.4	10181	3123										

43103	Retired	M	20	59	76	10.5	3123	3123	\$3,123	\$3,310	\$3,498	\$3,716	\$3,935	\$4,185	\$4,435	\$4,685	\$4,966	\$5,278
43054	Active	M	7	65	36	42	10181	3123	, , ,	1-7-	1-7	1-7	,	, ,	, ,	, ,	, ,	1-7
43055	Spouse	F	7	65	36	46.4	10181	3123										
43109	Retired	M	13	57	60	21.7	10181	3123	\$10,181	\$10,792	\$11,403	\$12,115	\$12,828	\$4,185	\$4,435	\$4,685	\$4,966	\$5,278
43110	Spouse	F	13	60	60	24.6	10181	3123	\$10,181	\$10,792	\$11,403	\$12,115	\$12,828	\$4,185	\$4,435	\$4,685	\$4,966	\$5,278
43090	Active	M	10	65	60	22	10181	3123	. ,	. ,	. ,			\$4,185	\$4,435	\$4,685	\$4,966	\$5,278
43091	Spouse	F	10	65	60	24.6	10181	3123						\$4,185	\$4,435	\$4,685	\$4,966	\$5,278
43124	Active	M	18	65	41	38	10181	3123										
43125	Spouse	F	18	62	38	44.5	10181	3123										
43093	Active	F	30	65	69	17	7832	3123	\$3,123	\$3,310	\$3,498	\$3,716	\$3,935	\$4,185	\$4,435	\$4,685	\$4,966	\$5,278
43076	Retired	F	5	38	55	28.9	10181	3123	\$10,181	\$10,792	\$11,403	\$12,115	\$12,828	\$13,643	\$14,457	\$15,272	\$16,188	\$17,206
43117	Retired	M	10	51	78	9.4	3123	3123	\$3,123	\$3,310	\$3,498	\$3,716	\$3,935	\$4,185	\$4,435	\$4,685	\$4,966	\$5,278
43118	Spouse	F	10	79	79	10.3	3123	3123	\$3,123	\$3,310	\$3,498	\$3,716	\$3,935	\$4,185	\$4,435	\$4,685	\$4,966	\$5,278
43056	Active	F	2	65	32	50	10181	3123										
43077	Retired	M	23	58	59	22.4	10181	3123	\$10,181	\$10,792	\$11,403	\$12,115	\$12,828	\$13,643	\$4,435	\$4,685	\$4,966	\$5,278
43064	Retired	M	4	37	58	23.2	10181	3123	\$10,181	\$10,792	\$11,403	\$12,115	\$12,828	\$13,643	\$14,457	\$4,685	\$4,966	\$5,278
43065	Spouse	F	4	58	58	26.3	10181	3123	\$10,181	\$10,792	\$11,403	\$12,115	\$12,828	\$13,643	\$14,457	\$4,685	\$4,966	\$5,278
43129	Active	M	11	65	41	38	10181	3123										
43130	Spouse	F	11	62	38	44.5	10181	3123										
43059	Active	F	9	65	53	31	7832	3123										
43126	Retired	M	33	54	66	17.2	10181	3123	\$10,181	\$10,792	\$11,403	\$12,115	\$12,828	\$13,643	\$14,457	\$15,272	\$16,188	\$17,206
43115	Active	M	16	65	52	28	10181	3123										
43116	Spouse	F	16	63	50	33.3	10181	3123										
43075	Retired	M	29	53	72	13.1	3123	3123	\$3,123	\$3,310	\$3,498	\$3,716	\$3,935	\$4,185	\$4,435	\$4,685	\$4,966	\$5,278
43062	Active	M	3	65	41	38	14059	3123										
43063	Spouse	F	3	63	39	43.5	14059	3123										
43120	Active	M	4	65	27	51	10805	3123										
43092	Retired	M	2	30	45	34.1	10181	3123	\$10,181	\$10,792	\$11,403	\$12,115	\$12,828	\$13,643	\$14,457	\$15,272	\$16,188	\$17,206
43060	Retired	M	13	53	59	22.4	10181	3123	\$10,181	\$10,792	\$11,403	\$12,115	\$12,828	\$13,643	\$4,435	\$4,685	\$4,966	\$5,278
43061	Spouse	F	13	58	58	26.3	10181	3123	\$10,181	\$10,792	\$11,403	\$12,115	\$12,828	\$13,643	\$14,457	\$4,685	\$4,966	\$5,278
43101	Active	F	6	65	53	31	10181	3123										
43102	Spouse	M	6	67	55	25.6	10181	3123										
43082	Retired	M	25	55	61	20.9	10181	3123	\$10,181	\$10,792	\$11,403	\$12,115	\$3,935	\$4,185	\$4,435	\$4,685	\$4,966	\$5,278
43083	Spouse	F	25	41	41	41.6	10181	3123	\$10,181	\$10,792	\$11,403	\$12,115	\$12,828	\$13,643	\$14,457	\$15,272	\$16,188	\$17,206
43127	Retired	F	17	61	84	7.5	3123	3123	\$3,123	\$3,310	\$3,498	\$3,716	\$3,935	\$4,185	\$4,435	\$4,685	\$4,966	
43128	Spouse	M	17	86	86	5.5	3123	3123	\$3,123	\$3,310	\$3,498	\$3,716	\$3,935	\$4,185	\$4,435			
43094	Active	M	1	65	48	32	10181	3123										
43095	Spouse	M	1	64	47	32.3	10181	3123										
43057	Active	F	15	65	59	26	10181	3123							\$4,435	\$4,685	\$4,966	\$5,278
43058	Spouse	M	15	74	68	15.8	10181	3123							\$4,435	\$4,685	\$4,966	\$5,278

Present Value Computations (+1 Health Inflation)
Test
For Fiscal Year 2022

ID / Year	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049
	\$179%	\$190%	\$201%	\$213%	\$226%	\$240%	\$254%	\$269%	\$285%	\$303%	\$321%	\$340%	\$360%	\$382%	\$405%	\$429%	\$455%	\$482%
42104	¢= =00																	
43104 43105	\$5,590																	
43106	\$5,590	\$5,934	\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243	\$11,930	\$12,648	\$13,398		
43107	\$5,590	\$5,934	\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,023	ψ10,010	\$11,243	\$11,230	\$12,040	ψ13,370		
43098	\$5,590	ψ5,754	φο,Σ//	φο,ουΣ	ψ1,030	ψ1,450	ψ1,702	φ0,401	φο,σο1	ψ2,400								
43119	\$19,341	\$20,530	\$21,718	\$23,015	\$24,419	\$25,932	\$27,445	\$29,065	\$30,794	\$9,463	\$10,025	\$10,618	\$11,243	\$11,930	\$12,648	\$13,398	\$14,210	\$15,053
43069	\$5,590	\$5,934	\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243	Ψ11,500	\$1 2 ,010	410,000	ψ11/210	Ψ10,000
43070	\$5,590	\$5,934	\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	420,020	420,020	4-1/2-1					
43099	\$14,019	\$14,881	\$15,742	\$16,682	\$17,700	\$18,797	\$19,893	\$21,068	\$22,321	, , ,								
43100														\$11,930	\$12,648	\$13,398	\$14,210	\$15,053
43133			\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243	\$11,930	\$12,648	\$13,398	\$14,210	\$15,053
43134			\$20,464	\$21,686	\$23,009	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243	\$11,930	\$12,648	\$13,398	\$14,210	\$15,053
43071																		
43052	\$5,590	\$5,934	\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	-	-	-	-			-	-	
43053	\$5,590	\$5,934	\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025							
43089																		
43079	\$5,590																	
43108	\$5,590	\$5,934																
43084	\$5,590	\$5,934	\$6,277	\$6,652	\$7,058													
43085	\$5,590	\$5,934	\$6,277															
43072																		
43122	\$5,590	\$5,934	\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243					
43123	\$5,590	\$5,934	\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025							
43087			\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243	\$11,930	\$12,648	\$13,398	\$14,210	\$15,053
43088			\$20,464	\$21,686	\$23,009	\$24,434	\$25,860	\$27,387	\$29,016	\$30,848	\$10,025	\$10,618	\$11,243	\$11,930	\$12,648	\$13,398	\$14,210	\$15,053
43068	\$5,590	\$5,934	\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618						
43131														\$11,930	\$12,648	\$13,398	\$14,210	\$15,053
43132														\$38,891	\$41,233	\$43,676	\$46,324	\$49,072
43096 43097																		
43097	\$5,590	\$5,934	\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401										
43111	\$5,590 \$5,590	\$5,934 \$5,934	\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243	\$11,930	\$12,648	\$13,398	\$14,210	
43112	\$5,590 \$5,590	\$5,934 \$5,934	\$6,277	\$6,652	\$7,058	\$7,495 \$7,495	\$7,932 \$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243	φ11,23U	\$14,0 1 0	φ1 <i>3,39</i> 6	φ1+,∠1U	
43136	\$5,590	\$5,934	\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243					
43066	\$5,590	\$5,934	\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243	\$11,930	\$12,648			
43067	\$5,590	\$5,934	\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243	\$11,930	\$12,648	\$13,398	\$14,210	
43086	+=,0>0	/	+ -/ 	+5,002	4.,000	4.,120	/>O_	+5/101	45,701	4-,100	4-5/020	4-0,010	/21 0		+/o 10	+,000	/ 	
43073	\$5,590	\$5,934	\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243	\$11,930	\$12,648	\$13,398	\$14,210	
43074	\$18,224	\$5,934	\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243	\$11,930	\$12,648	\$13,398	\$14,210	\$15,053
43121	\$5,590	\$5,934	\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243	\$11,930	\$12,648	\$13,398	\$14,210	\$15,053
43080	\$5,590	\$5,934	\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243	\$11,930	\$12,648	\$13,398	\$14,210	,
43081	\$5,590	\$5,934	\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243	\$11,930	\$12,648	-	-	
43078	\$5,590	\$5,934	\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243	\$11,930	\$12,648	\$13,398	\$14,210	
43113																		
43114																		

43103	\$5,590																	
43054																		
43055																		
43109	\$5,590	\$5,934	\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243					
43110	\$5,590	\$5,934	\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243	\$11,930	\$12,648	\$13,398		
43090	\$5,590	\$5,934	\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243					
43091	\$5,590	\$5,934	\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243	\$11,930	\$12,648	\$13,398		
43124															\$12,648	\$13,398	\$14,210	\$15,053
43125															\$41,233	\$43,676	\$46,324	\$15,053
43093	\$5,590	\$5,934	\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401										
43076	\$5,590	\$5,934	\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243	\$11,930	\$12,648	\$13,398	\$14,210	\$15,053
43117																		
43118	\$5,590																	
43056																		
43077	\$5,590	\$5,934	\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243					
43064	\$5,590	\$5,934	\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243	\$11,930				
43065	\$5,590	\$5,934	\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243	\$11,930	\$12,648	\$13,398	\$14,210	
43129															\$12,648	\$13,398	\$14,210	\$15,053
43130															\$41,233	\$43,676	\$46,324	\$15,053
43059			\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243	\$11,930	\$12,648	\$13,398	\$14,210	\$15,053
43126	\$18,224	\$19,344	\$20,464	\$21,686	\$23,009	\$24,434	\$25,860	\$27,387										
43115				\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243	\$11,930	\$12,648	\$13,398	\$14,210	\$15,053
43116				\$21,686	\$23,009	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243	\$11,930	\$12,648	\$13,398	\$14,210	\$15,053
43075	\$5,590	\$5,934	\$6,277	\$6,652														
43062															\$12,648	\$13,398	\$14,210	\$15,053
43063															\$56,939	\$60,313	\$14,210	\$15,053
43120																		
43092	\$18,224	\$19,344	\$20,464	\$21,686	\$23,009	\$24,434	\$25,860	\$27,387	\$29,016	\$30,848	\$10,025	\$10,618	\$11,243	\$11,930	\$12,648	\$13,398	\$14,210	\$15,053
43060	\$5,590	\$5,934	\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243					
43061	\$5,590	\$5,934	\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243	\$11,930	\$12,648	\$13,398	\$14,210	
43101			\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243	\$11,930	\$12,648	\$13,398	\$14,210	\$15,053
43102			\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243	\$11,930	\$12,648	\$13,398	\$14,210	
43082	\$5,590	\$5,934	\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618						
43083	\$18,224	\$19,344	\$20,464	\$21,686	\$23,009	\$24,434	\$25,860	\$27,387	\$29,016	\$30,848	\$32,681	\$34,615	\$36,652	\$38,891	\$12,648	\$13,398	\$14,210	\$15,053
43127																		
43128																		
43094								\$8,401	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243	\$11,930	\$12,648	\$13,398	\$14,210	\$15,053
43095								\$27,387	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243	\$11,930	\$12,648	\$13,398	\$14,210	\$15,053
43057	\$5,590	\$5,934	\$6,277	\$6,652	\$7,058	\$7,495	\$7,932	\$8,401	\$8,901	\$9,463	\$10,025	\$10,618	\$11,243	\$11,930	\$12,648	\$13,398	\$14,210	
43058	\$5,590	\$5,934	\$6,277	\$6,652	\$7,058	\$7,495	\$7,932											

Present Value Computations (+1 Health Inflation)
Test

ID / Year	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067
	\$511%	\$542%	\$574%	\$609%	\$645%	\$684%	\$725%	\$769%	\$815%	\$864%	\$915%	\$970%	\$1,029%	\$1,090%	\$1,156%	\$1,225%	\$1,299%	\$1,376%
43104																		
43105																		
43106																		
43107																		
43098																		
43119	\$15,959	\$16,927	\$17,926	\$19,019	\$20,143	\$21,361												
43069																		
43070 43099																		
43100	\$15,959	\$16,927	\$17,926	\$19,019	\$20,143	\$21,361	\$22,642	\$24,016	\$25,452	\$26,983	\$28,575	\$30,293	\$32,136	\$34,041				
43133	\$15,757	\$10,727	\$17,720	\$17,017	ψ20,143	Ψ21,501	Ψ22,042	\$24,010	\$25,452	Ψ20,703	φ20,373	\$30,273	φ32,130	φ34,041				
43134	\$15,959	\$16,927	\$17,926	\$19,019	\$20,143	\$21,361												
43071				\$19,019	\$20,143	\$21,361	\$22,642	\$24,016	\$25,452	\$26,983	\$28,575	\$30,293	\$32,136	\$34,041	\$36,102	\$38,257	\$40,568	
43052																		
43053																		
43089																		
43079																		
43108 43084																		
43085																		
43072					\$20,143	\$21,361	\$22,642	\$24,016	\$25,452	\$26,983	\$28,575	\$30,293	\$32,136	\$34,041	\$36,102	\$38,257	\$40,568	\$42,972
43122					, , ,	, ,		1 /	1 -7 -	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1 -7	, , , , , , , , , , , , , , , , , , , ,	, , , , ,	1 - / -	, , , ,	, , , ,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1 /
43123																		
43087																		
43088	\$15,959	\$16,927	\$17,926	\$19,019	\$20,143	\$21,361	\$22,642	\$24,016	\$25,452	\$26,983	\$28,575							
43068																		
43131	\$15,959	\$16,927	\$17,926	\$19,019	\$20,143	\$21,361	\$22,642	\$24,016	\$25,452	\$26,983								
43132	\$52,025	\$16,927	\$17,926	\$19,019	\$20,143	\$21,361	\$22,642	\$24,016	\$25,452	\$26,983	\$28,575	\$30,293	\$32,136	\$34,041	\$36,102	\$38,257	\$40,568	\$42,972
43096 43097							\$22,642 \$73,812	\$24,016 \$24,016	\$25,452 \$25,452	\$26,983 \$26,983	\$28,575 \$28,575	\$30,293	\$32,136 \$32,136	\$34,041 \$34,041	\$36,102 \$36,102	\$38,257 \$38,257	\$40,568 \$40,568	\$42,972 \$42,972
43097							\$73,012	\$24,016	\$23,432	\$20,903	\$20,373	\$30,293	\$32,136	\$34,041	\$36,102	\$30,237	\$40,366	\$ 4 2,972
43112																		
43135																		
43136																		
43066																		
43067																		
43086		\$16,927	\$17,926	\$19,019	\$20,143	\$21,361	\$22,642	\$24,016	\$25,452	\$26,983	\$28,575	\$30,293	\$32,136	\$34,041	\$36,102			
43073	A4 = 0 = c		04=004															
43074	\$15,959	\$16,927	\$17,926															
43121	\$15,959	\$16,927																
43080 43081																		
43078																		
43113	\$15,959	\$16,927	\$17,926	\$19,019	\$20,143	\$21,361	\$22,642	\$24,016	\$25,452	\$26,983	\$28,575	\$30,293	\$32,136	\$34,041	\$36,102			
43114	\$15,959	\$16,927	\$17,926	\$19,019	\$20,143	\$21,361	\$22,642	\$24,016	\$25,452	\$26,983	\$28,575	\$30,293	\$32,136	\$34,041	\$36,102	\$38,257	\$40,568	\$42,972

43103																		
43054		\$16,927	\$17,926	\$19,019	\$20,143	\$21,361	\$22,642	\$24,016	\$25,452	\$26,983	\$28,575	\$30,293	\$32,136	\$34,041	\$36,102			
43055		\$16,927	\$17,926	\$19,019	\$20,143	\$21,361	\$22,642	\$24,016	\$25,452	\$26,983	\$28,575	\$30,293	\$32,136	\$34,041	\$36,102	\$38,257	\$40,568	\$42,972
43109				. ,	,	. ,		. ,	. ,	. ,	, ,	. ,	. ,	. ,	,	, ,	,	, ,
43110																		
43090																		
43091																		
43124	\$15,959	\$16,927	\$17,926	\$19,019	\$20,143	\$21,361	\$22,642	\$24,016	\$25,452	\$26,983	\$28,575							
43125	\$15,959	\$16,927	\$17,926	\$19,019	\$20,143	\$21,361	\$22,642	\$24,016	\$25,452	\$26,983	\$28,575	\$30,293	\$32,136	\$34,041	\$36,102	\$38,257	\$40,568	
43093																		
43076	\$15,959	\$16,927																
43117																		
43118																		
43056						\$21,361	\$22,642	\$24,016	\$25,452	\$26,983	\$28,575	\$30,293	\$32,136	\$34,041	\$36,102	\$38,257	\$40,568	\$42,972
43077																		
43064																		
43065																		
43129	\$15,959	\$16,927	\$17,926	\$19,019	\$20,143	\$21,361	\$22,642	\$24,016	\$25,452	\$26,983	\$28,575							
43130	\$15,959	\$16,927	\$17,926	\$19,019	\$20,143	\$21,361	\$22,642	\$24,016	\$25,452	\$26,983	\$28,575	\$30,293	\$32,136	\$34,041	\$36,102	\$38,257	\$40,568	
43059	\$15,959	\$16,927	\$17,926	\$19,019														
43126																		
43115	\$15,959																	
43116	\$15,959	\$16,927	\$17,926	\$19,019	\$20,143	\$21,361												
43075																		
43062	\$15,959	\$16,927	\$17,926	\$19,019	\$20,143	\$21,361	\$22,642	\$24,016	\$25,452	\$26,983	\$28,575							
43063	\$15,959	\$16,927	\$17,926	\$19,019	\$20,143	\$21,361	\$22,642	\$24,016	\$25,452	\$26,983	\$28,575	\$30,293	\$32,136	\$34,041	\$36,102	\$38,257	\$40,568	
43120											\$28,575	\$30,293	\$32,136	\$34,041	\$36,102	\$38,257	\$40,568	\$42,972
43092	\$15,959	\$16,927	\$17,926	\$19,019	\$20,143	\$21,361	\$22,642											
43060																		
43061																		
43101	\$15,959	\$16,927	\$17,926	\$19,019														
43102																		
43082																		
43083	\$15,959	\$16,927	\$17,926	\$19,019	\$20,143	\$21,361	\$22,642	\$24,016	\$25,452	\$26,983	\$28,575	\$30,293	\$32,136	\$34,041	\$36,102			
43127																		
43128																		
43094	\$15,959	\$16,927	\$17,926	\$19,019	\$20,143													
43095	\$15,959	\$16,927	\$17,926	\$19,019	\$20,143													
43057																		

43058

Present Value Computations (+1 Health Inflation) Test

ID/	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	Total	Present
Year																Value of
																Benefits
	\$1,459%	\$1,547%	\$1,639%	\$1,738%	\$1,842%	\$1,953%	\$2,070%	\$2,194%	\$2,326%	\$2,465%	\$2,613%	\$2,770%	\$2,936%	\$3,112%		
43104															\$46,721	\$36,917
43105															\$26,202	\$22,481
43106															\$246,266	\$158,603
43107															\$125,770	\$84,885
43098															\$46,721	\$36,917
43119															\$584,484	\$320,748
43069															\$161,260	\$102,270
43070															\$121,892	\$81,147
43099															\$264,250	\$175,075
43100															\$402,712	\$114,415
43133															\$161,304	\$73,527
43134															\$317,811	\$135,246
43071															\$399,588	\$94,575
43071															\$105,371	\$69,812
43052															\$124,859	\$78,971
43089															\$21,767	\$19,054
43079															\$46,721	\$36,917
43079															\$52,655	\$40,732
43108															\$72,642	\$52,658
43085															\$58,932	\$44,622
43072															\$423,541	\$96,621
43072																\$131,579
43123															\$195,915 \$124,859	\$78,971
43123															\$124,839	\$73,527
43087															\$161,304 \$540,832	\$216,858
															. ,	
43068															\$140,186	\$88,234
43131	0.45 5.5														\$277,667	\$86,312
43132	\$45,565	***													\$794,199	\$223,697
43096	\$45,565	\$48,313	054.406	A= 4.0=0	A== =0 (# f 0 00 0	*****								\$475,915	\$100,863
43097	\$45,565	\$48,313	\$51,186	\$54,278	\$57,526	\$60,992	\$64,646								\$815,713	\$158,992
43111															\$96,470	\$65,390
43112															\$252,450	\$155,759
43135															\$129,138	\$72,818
43136															\$129,138	\$72,818
43066															\$241,102	\$157,180
43067															\$258,123	\$159,698
43086															\$355,616	\$90,599
43073															\$157,775	\$75,701
43074															\$236,274	\$106,320
43121															\$205,714	\$92,167
43080															\$177,139	\$89,836
43081															\$181,464	\$103,653
43078															\$260,922	\$158,931
43113															\$371,575	\$96,086
43114															\$493,372	\$119,300

43103							\$46,721	\$36,917
43054							355,616	\$90,599
43055	\$45,565						522,978	\$121,888
43109	4-0,000						186,457	\$123,995
43110							224,433	\$139,110
43090							129,138	\$72,818
43091							\$ 167,114	\$87,932
43124							\$ 294,312	\$88,180
43125							\$ 596,686	\$167,109
43093							\$96,470	\$65,390
43076							\$ 339,799	\$200,362
43117							\$41,131	\$33,189
43118							\$46,721	\$36,917
43056	\$45,565	\$48,313	\$51,186	\$54,278	\$57,526		\$ 660,266	\$132,815
43077							195,915	\$131,579
43064							217,867	\$144,255
43065							258,123	\$159,698
43129							294,312	\$88,180
43130							596,686	\$167,109
43059							231,135	\$96,205
43126							\$ 314,493	\$213,170
43115							170,986	\$75,125
43116							\$ 297,347	\$122,565
43075							\$65,584	\$48,595
43062							\$ 294,312	\$88,180
43063							\$ 596,915	\$167,869
43120	\$45,565	\$48,313	\$51,186	\$54,278	\$57,526	\$60,992	\$ 600,804	\$109,895
43092							\$ 607,459	\$323,283
43060							\$ 195,915	\$131,579
43061							\$ 258,123	\$159,698
43101							\$ 231,135	\$96,205
43102							\$ 146,251	\$68,157
43082							\$ 166,321	\$111,776
43083							\$ 944,080	\$421,535
43127							\$35,853	\$29,536
43128							\$26,202	\$22,481
43094							\$ 215,864	\$81,856
43095							234,850	\$91,643
43057							177,139	\$89,836
43058							\$66,302	\$42,005

ARC using the Entry Age Cost Method (+1 Health Inflation)
Test
For the Fiscal Year 2022

Employee ID	Status	Entry Age	Employee Age	Assumed Retirement	Years of Past	Present Value of	Probability of	Probability of	Present Value	Entry Age Probability-	PV factor of \$1 per	Normal Cost at	Normal Cost at	PV factor of \$1 per	PV of future	AAL
10			, 18c	Age	Service	Total	remaining	remaining	adjusted	Adjusted	year from	Entry Age	Current	year from	normal cost	
				, 18c	Scrvice	Benefits	employed	employed	for	2 iajustea	Entry age	Littly 11ge	Age	current age		
						Denema	Current	Entry Age	probability		to Ret Age		, ige	to		
							Age to	to	of being		to het rige			retirement		
							Retirement	Retirement	paid					rethement		
43104	Retired	50	80	61	11	\$36,917	1	0.8672	\$36,917	\$21,354	0	0	0	0.0000	0	\$36,917
43105	Spouse	50	80	61	11	\$22,481	1	0.8781	\$22,481	\$13,167	0	0	0	0.0000	0	\$22,481
43106	Retired	36	60	56	20	\$158,603	1	0.9868	\$158,603	\$74,951	0	0	0	0.0000	0	\$158,603
43107	Spouse	36	60	56	20	\$84,885	1	0.9656	\$84,885	\$39,252	0	0	0	0.0000	0	\$84,885
43098	Retired	33	79	62	29	\$36,917	1	1	\$36,917	\$12,693	0	0	0	0.0000	0	\$36,917
43119	Retired	30	46	44	14	\$320,748	0.9262	0.8272	\$297.077	\$158,468	0	0	0	0.0000	0	\$320,748
43069	Retired	34	63	58	24	\$102,270	1	1	\$102,270	\$42,270	0	0	0	0.0000	0	\$102,270
43070	Spouse	34	63	58	24	\$81,147	1	1	\$81,147	\$33,540	0	0	0	0.0000	0	\$81,147
43070	Retired	38	68	55	17	\$175,075	1	0.9324	\$175,075	\$87,303	0	0	0	0.0000	0	\$175,075
43100	Active	33	42	65	9	\$114,415	0.7802	0.6822	\$89,267	\$56,040	20.9508	\$2,675	\$3,341	18.6529	\$62,319	\$26,948
43133	Active	46	53	65	7	\$73,527	0.7802	0.8017	\$73,527	\$45,556	16.2699	\$2,800	\$3,328	11.2359	\$37,393	\$36,134
43134	Spouse	46	53	65	7	\$135,246	1	0.7782	\$135,246	\$81,339	16.2699	\$4,999	\$5,942	11.2359	\$66,764	\$68,482
43071	Active	27	34	65	7	\$94,575	0.6117	0.5371	\$57,852	\$39,257	20.1941	\$1,944	\$2,311	20.9508	\$48,417	\$9,435
43052	Retired	38	65	65	27	\$69,812	0.0117	0.5571	\$69,812	\$25,838	20.1741	0	0	0.0000	φ 4 0,417	\$69,812
43053	Spouse	38	65	65	27	\$78,971	1	1	\$78,971	\$29,227	0	0	0	0.0000	0	\$78,971
43089	Retired	45	90	57	12	\$19,054	1	0.8868	\$19,054	\$10,863	0	0	0	0.0000	0	\$19,054
43079	Retired	48	79	59	11	\$36,917	1	0.8672	\$36,917	\$21,354	0	0	0	0.0000	0	\$36,917
43108	Retired	47	78	65	18	\$40,732	1	0.9741	\$40,732	\$20,453	0	0	0	0.0000	0	\$40,732
43084	Active	50	73	65	23	\$52,658	1	0.5741	\$52,658	\$22,581	13.7987	\$1,636	\$2,887	0.0000	0	\$52,658
43085	Spouse	50	73	65	23	\$44,622	1	1	\$44,622	\$19,135	13.7987	\$1,387	\$2,448	0.0000	0	\$44,622
43072	Active	27	33	65	6	\$96,621	0.5731	0.4915	\$55,373	\$38,077	20.1941	\$1,886	\$2,187	20.9508	\$45,819	\$9,554
43122	Retired	48	59	58	10	\$131,579	0.5751	0.4513	\$131,579	\$78,326	20.1541	0	0	0.0000	0	\$131,579
43123	Spouse	48	59	58	10	\$78,971	1	0.848	\$78,971	\$46,343	0	0	0	0.0000	0	\$78,971
43087	Active	30	53	65	23	\$73,527	1	0.040	\$73,527	\$31,530	20.9508	\$1,505	\$2,656	11.2359	\$29,843	\$43,684
43088	Spouse	30	53	65	23	\$216,858	1	1	\$216,858	\$92,993	20.9508	\$4,439	\$7,833	11.2359	\$88,011	\$128,847
43068	Retired	37	64	55	18	\$88,234	1	0.9521	\$88,234	\$43,304	20.5500	0	0	0.0000	0	\$88,234
43131	Active	20	42	65	22	\$86,312	1	1	\$86,312	\$38,400	17.0739	\$2,249	\$3,872	18.6529	\$72,224	\$14,088
43131	Spouse	20	42	65	22	\$223,697	1	1	\$223,697	\$38,400 \$99,523	17.0739	\$2,249 \$5,829	\$3,872 \$10,035	18.6529	\$72,224 \$187,182	\$14,088 \$36,515
43132	Active	27	31	65	4	\$100,863	0.4842	0.3924	\$48,838	\$99,523 \$34,159	20.1941	\$3,829 \$1,692	\$1,868	20.9508	\$39,136	\$9,702
43096	Spouse	27	31	65	4	\$100,863	0.4842	0.3924	\$48,838 \$66,172	\$34,139 \$56,577	20.1941	\$1,692 \$2,802	\$3,093	20.9508	\$39,136 \$64,801	\$9,702 \$1,371
43097	Retired	48	66	64	16	\$158,992 \$65,390	0.4162	0.4123	\$65,390	\$34,567	20.1941	\$2,802	\$3,093	0.0000	\$64,801	\$65,390
43111	Spouse	48 48	66	64	16	\$155,759	1	0.9527	\$155,759	\$34,367 \$82,035	0	0	0	0.0000	0	\$155,759
43112	•	56	60	65		\$72,818	1		\$72,818					4.8810		\$33,345
43135	Active Spouse	56 56	60	65	4 4	\$72,818 \$72,818	1	1	\$72,818 \$72,818	\$62,847 \$62,847	8.5782 8.5782	\$7,326 \$7,326	\$8,087 \$8,087	4.8810	\$39,473 \$39,473	\$33,345 \$33,345
	-	56 44	57	57	13		-				8.5782 0		\$8,087		\$39,473	
43066 43067	Retired	44 44	57 57	57 57	13	\$157,180 \$159,698	1	0.7477 0.877	\$157,180 \$159.698	\$72,825 \$86.787	0	0	0	0.0000	0	\$157,180 \$159.698
	Spouse						-						-			
43086	Active	32 30	36	65	4	\$90,599	0.5886	0.4842	\$53,327	\$37,861	20.9508	\$1,807	\$1,995	20.1941	\$40,287	\$13,040
43073	Active		55	65	25	\$75,701	1	1	\$75,701	\$30,158	20.9508	\$1,439	\$2,668	9.4749	\$25,279	\$50,422
43074	Spouse	30	55	65	25	\$106,320	1	1	\$106,320	\$42,356	20.9508	\$2,022	\$3,749	9.4749	\$35,521	\$70,799
43121	Active	35	55	65	20	\$92,167	1	0.9868	\$92,167	\$43,555	20.9508	\$2,079	\$3,407	9.4749	\$32,281	\$59,886
43080	Active	54	59	65	5	\$89,836	1	1	\$89,836	\$74,733	10.3607	\$7,213	\$8,161	5.8222	\$47,515	\$42,321
43081	Spouse	54	59	65	5	\$103,653	1	1	\$103,653	\$86,227	10.3607	\$8,323	\$9,417	5.8222	\$54,828	\$48,825
43078	Retired	31	55	51	20	\$158,931	1	0.9524	\$158,931	\$72,488	0	0	0	0.0000	0	\$158,931

43113	Active	28	37	65	9	\$96,086	0.7746	0.6254	\$74,428	\$43,144	20.1941	\$2,136	\$2,668	20.1941	\$53,878	\$20,550
43114	Spouse	28	37	65	9	\$119,300	0.7188	0.695	\$85,753	\$59,530	20.1941	\$2,948	\$3,682	20.1941	\$74,355	\$11,398
43103	Retired	39	76	59	20	\$36,917	1	0.9656	\$36,917	\$17,071	0	0	0	0.0000	0	\$36,917
43054	Active	29	36	65	7	\$90,599	0.7094	0.5371	\$64,271	\$37,606	20.9508	\$1,795	\$2,134	20.1941	\$43,094	\$21,177
43055	Spouse	29	36	65	7	\$121,888	0.64	0.5945	\$78,008	\$56,001	20.9508	\$2,673	\$3,177	20.1941	\$64,157	\$13,851
43109	Retired	44	60	57	13	\$123,995	1	0.7477	\$123,995	\$57,449	0	0	0	0.0000	0	\$123,995
43110	Spouse	44	60	57	13	\$139,110	1	0.877	\$139,110	\$75,598	0	0	0	0.0000	0	\$139,110
43090	Active	50	60	65	10	\$72,818	1	0.8602	\$72,818	\$43,347	13.7987	\$3,141	\$4,021	4.8810	\$19,627	\$53,191
43091	Spouse	50	60	65	10	\$87,932	1	0.848	\$87,932	\$51,601	13.7987	\$3,740	\$4,788	4.8810	\$23,370	\$64,562
43124	Active	23	41	65	18	\$88,180	0.9682	0.8058	\$85,376	\$36,628	18.6529	\$1,964	\$3,063	18.6529	\$57,134	\$28,242
43125	Spouse	23	41	65	18	\$167,109	0.9638	0.9521	\$161,060	\$82,016	18.6529	\$4,397	\$6,858	18.6529	\$127,922	\$33,138
43093	Active	39	69	65	30	\$65,390	1	1	\$65,390	\$21,670	19.4282	\$1,115	\$2,339	0.0000	0	\$65,390
43076	Retired	33	55	38	5	\$200,362	1	0.4788	\$200,362	\$79,805	0	0	0	0.0000	0	\$200,362
43117	Retired	41	78	51	10	\$33,189	1	0.6841	\$33,189	\$15,712	0	0	0	0.0000	0	\$33,189
43118	Spouse	41	78	51	10	\$36,917	1	0.807	\$36,917	\$20,617	0	0	0	0.0000	0	\$36,917
43056	Active	30	32	65	2	\$132,815	0.2566	0.2566	\$34,080	\$31,661	20.9508	\$1,511	\$1,587	20.9508	\$33,249	\$831
43077	Retired	35	59	58	23	\$131,579	1	1	\$131,579	\$56,424	0	0	0	0.0000	0	\$131,579
43064	Retired	33	58	37	4	\$144,255	1	0.4842	\$144,255	\$60,284	0	0	0	0.0000	0	\$144,255
43065	Spouse	33	58	37	4	\$159,698	1	0.4162	\$159,698	\$57,365	0	0	0	0.0000	0	\$159,698
43129	Active	30	41	65	11	\$88,180	0.7062	0.7445	\$62,273	\$43,789	20.9508	\$2,090	\$2,742	18.6529	\$51,146	\$11,127
43130	Spouse	30	41	65	11	\$167,109	0.8299	0.7654	\$138,684	\$85,314	20.9508	\$4,072	\$5,343	18.6529	\$99,662	\$39,022
43059	Active	44	53	65	9	\$96,205	1	0.7802	\$96,205	\$53,890	17.0739	\$3,156	\$3,941	11.2359	\$44,281	\$51,924
43126	Retired	21	66	54	33	\$213,170	1	1	\$213,170	\$63,258	0	0	0	0.0000	0	\$213,170
43115	Active	36	52	65	16	\$75,125	1	0.9288	\$75,125	\$38,717	20.1941	\$1,917	\$2,846	12.1005	\$34,438	\$40,687
43116	Spouse	36	52	65	16	\$122,565	1	0.913	\$122,565	\$62,091	20.1941	\$3,075	\$4,565	12.1005	\$55,239	\$67,326
43075	Retired	24	72	53	29	\$48,595	1	1	\$48,595	\$16,708	0	0	0	0.0000	0	\$48,595
43062	Active	38	41	65	3	\$88,180	0.4636	0.53	\$40,880	\$41,849	20.1941	\$2,072	\$2,231	18.6529	\$40,880	\$0
43063	Spouse	38	41	65	3	\$167,869	0.5598	0.4282	\$93,973	\$64,365	20.1941	\$3,187	\$3,432	18.6529	\$64,017	\$29,956
43120	Active	23	27	65	4	\$109,895	0.3924	0.358	\$43,123	\$33,955	18.6529	\$1,820	\$2,009	20.1941	\$40,570	\$2,553
43092	Retired	28	45	30	2	\$323,283	0.6494	0.2618	\$209,940	\$78,628	0	0	0	0.0000	0	\$323,283
43060	Retired	40	59	53	13	\$131,579	1	0.7477	\$131,579	\$60,963	0	0	0	0.0000	0	\$131,579
43061	Spouse	40	59	53	13	\$159,698	1	0.877	\$159,698	\$86,787	0	0	0	0.0000	0	\$159,698
43101	Active	47	53	65	6	\$96,205	1	0.7517	\$96,205	\$57,985	15.4561	\$3,752	\$4,351	11.2359	\$48,887	\$47,318
43102	Spouse	47	53	65	6	\$68,157	1	0.7777	\$68,157	\$42,500	15.4561	\$2,750	\$3,189	11.2359	\$35,831	\$32,326
43082	Retired	30	61	55	25	\$111,776	1	1	\$111,776	\$44,529	0	0	0	0.0000	0	\$111,776
43083	Spouse	30	61	55	25	\$421,535	1	1	\$421,535	\$167,931	0	0	0	0.0000	0	\$421,535
43127	Retired	44	84	61	17	\$29,536	1	0.9493	\$29,536	\$14,995	0	0	0	0.0000	0	\$29,536
43128	Spouse	44	84	61	17	\$22,481	1	0.9561	\$22,481	\$11,495	0	0	0	0.0000	0	\$22,481
43094	Active	47	48	65	1	\$81,856	0.6213	0.6213	\$50,857	\$49,019	15.4561	\$3,171	\$3,250	15.4561	\$50,232	\$625
43095	Spouse	47	48	65	1	\$91,643	0.6213	0.6213	\$56,938	\$54,880	15.4561	\$3,551	\$3,640	15.4561	\$56,260	\$678
43057	Active	44	59	65	15	\$89,836	1	0.9164	\$89,836	\$47,393	17.0739	\$2,776	\$4,020	5.8222	\$23,405	\$66,431
43058	Spouse	44	59	65	15	\$42,005	1	0.9289	\$42,005	\$22,462	17.0739	\$1,316	\$1,906	5.8222	\$11,097	\$30,908
												;	\$179,154			\$6,295,180

Present Value Computations (-1 Health Inflation)
Test
For Fiscal Year 2022

ID / Year	Employment Status	Gender	Years Employed	Retirement Age	Age	Years of Benefit	Premium	Medicare Premium	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
									\$100%	\$104%	\$108%	\$112%	\$117%	\$122%	\$127%	\$132%	\$137%	\$142%
43104	Retired	F	11	61	80	9.7	3123	3123	\$3,123	\$3,248	\$3,373	\$3,498	\$3.654	\$3.810	\$3,966	\$4.122	\$4,279	\$4,435
43105	Spouse	M	11	86	86	5.5	3123	3123	\$3,123	\$3,248	\$3,373	\$3,498	\$3,654	\$3,810	\$3,966	+ -/	4-7	4 2/ 200
43106	Retired	F	20	56	60	24.6	14059	3123	\$14,059	\$14,621	\$15,184	\$15,746	\$16,449	\$3,810	\$3,966	\$4,122	\$4,279	\$4,435
43107	Spouse	M	20	64	64	18.7	14059	3123	\$14,059	\$3,248	\$3,373	\$3,498	\$3,654	\$3,810	\$3,966	\$4,122	\$4,279	\$4,435
43098	Retired	F	29	62	79	10.3	3123	3123	\$3,123	\$3,248	\$3,373	\$3,498	\$3,654	\$3,810	\$3,966	\$4,122	\$4,279	\$4,435
43119	Retired	M	14	44	46	33.2	10805	3123	\$10,805	\$11,237	\$11,669	\$12,102	\$12,642	\$13,182	\$13,722	\$14,263	\$14,803	\$15,343
43069	Retired	F	24	58	63	22.1	10181	3123	\$10,181	\$10,588	\$3,373	\$3,498	\$3,654	\$3,810	\$3,966	\$4,122	\$4,279	\$4,435
43070	Spouse	M	24	64	64	18.7	10181	3123	\$10,181	\$3,248	\$3,373	\$3,498	\$3,654	\$3,810	\$3,966	\$4,122	\$4,279	\$4,435
43099	Retired	F	17	55	68	18.1	7832	3123	\$7,832	\$8,145	\$8,459	\$8,772	\$9,163	\$9,555	\$9,947	\$10,338	\$10,730	\$11,121
43100	Active	F	9	65	42	41	7832	3123										
43133	Active	M	7	65	53	27	10181	3123										
43134	Spouse	F	7	62	50	33.3	10181	3123										
43071	Active	M	7	65	34	44	7832	3123										
43052	Retired	M	27	65	65	17.9	3123	3123	\$3,123	\$3,248	\$3,373	\$3,498	\$3,654	\$3,810	\$3,966	\$4,122	\$4,279	\$4,435
43053	Spouse	F	27	65	65	20.5	3123	3123	\$3,123	\$3,248	\$3,373	\$3,498	\$3,654	\$3,810	\$3,966	\$4,122	\$4,279	\$4,435
43089	Retired	F	12	57	90	4.8	3123	3123	\$3,123	\$3,248	\$3,373	\$3,498	\$3,654	\$3,810				
43079	Retired	F	11	59	79	10.3	3123	3123	\$3,123	\$3,248	\$3,373	\$3,498	\$3,654	\$3,810	\$3,966	\$4,122	\$4,279	\$4,435
43108	Retired	F	18	65	78	10.9	3123	3123	\$3,123	\$3,248	\$3,373	\$3,498	\$3,654	\$3,810	\$3,966	\$4,122	\$4,279	\$4,435
43084	Active	F	23	65	73	14	10181	3123	\$3,123	\$3,248	\$3,373	\$3,498	\$3,654	\$3,810	\$3,966	\$4,122	\$4,279	\$4,435
43085	Spouse	M	23	65	73	12.4	10181	3123	\$3,123	\$3,248	\$3,373	\$3,498	\$3,654	\$3,810	\$3,966	\$4,122	\$4,279	\$4,435
43072	Active	M	6	65	33	45	7832	3123										
43122	Retired	M	10	58	59	22.4	10181	3123	\$10,181	\$10,588	\$10,995	\$11,403	\$11,912	\$12,421	\$3,966	\$4,122	\$4,279	\$4,435
43123	Spouse	F	10	65	65	20.5	10181	3123	\$3,123	\$3,248	\$3,373	\$3,498	\$3,654	\$3,810	\$3,966	\$4,122	\$4,279	\$4,435
43087	Active	M	23	65	53	27	10181	3123										
43088	Spouse	F	23	57	45	37.9	10181	3123										
43068	Retired	F	18	55	64	21.3	7832	3123	\$7,832	\$3,248	\$3,373	\$3,498	\$3,654	\$3,810	\$3,966	\$4,122	\$4,279	\$4,435
43131	Active	M	22	65	42	37	10181	3123										
43132	Spouse	F	22	59	36	46.4	10181	3123										
43096	Active	M	4	65	31	47	10181	3123										
43097	Spouse	F	4	64	30	52.1	10181	3123										
43111	Retired	M	16	64	66	17.2	3123	3123	\$3,123	\$3,248	\$3,373	\$3,498	\$3,654	\$3,810	\$3,966	\$4,122	\$4,279	\$4,435
43112	Spouse	F	16	59	59	25.5	10805	3123	\$10,805	\$11,237	\$11,669	\$12,102	\$12,642	\$13,182	\$3,966	\$4,122	\$4,279	\$4,435
43135	Active	M	4	65	60	22	10181	3123						\$3,810	\$3,966	\$4,122	\$4,279	\$4,435
43136	Spouse	F	4	68	63	22.1	10181	3123						\$3,810	\$3,966	\$4,122	\$4,279	\$4,435
43066	Retired	M	13	57	57	24	10181	3123	\$10,181	\$10,588	\$10,995	\$11,403	\$11,912	\$12,421	\$12,930	\$13,439	\$4,279	\$4,435
43067	Spouse	F	13	58	58	26.3	10181	3123	\$10,181	\$10,588	\$10,995	\$11,403	\$11,912	\$12,421	\$12,930	\$4,122	\$4,279	\$4,435
43086	Active	M	4	65	36	42	10181	3123										
43073	Active	M	25	65	55	26	10181	3123										
43074	Spouse	F	25	64	54	29.8	10181	3123										
43121	Active	F	20	65	55	29	7832	3123										
43080	Active	F	5	65	59	26	14059	3123							\$3,966	\$4,122	\$4,279	\$4,435
43081	Spouse	M	5	63	57	24	14059	3123							\$17,855	\$18,558	\$4,279	\$4,435
43078	Retired	M	20	51	55	25.6	7832	3123	\$7,832	\$8,145	\$8,459	\$8,772	\$9,163	\$9,555	\$9,947	\$10,338	\$10,730	\$11,121
43113	Active	M	9	65	37	42	10181	3123										
43114	Spouse	F	9	65	37	45.4	10181	3123										

43103	Retired	M	20	59	76	10.5	3123	3123	\$3,123	\$3,248	\$3,373	\$3,498	\$3,654	\$3,810	\$3,966	\$4,122	\$4,279	\$4,435
43054	Active	M	7	65	36	42	10181	3123										
43055	Spouse	F	7	65	36	46.4	10181	3123										
43109	Retired	M	13	57	60	21.7	10181	3123	\$10,181	\$10,588	\$10,995	\$11,403	\$11,912	\$3,810	\$3,966	\$4,122	\$4,279	\$4,435
43110	Spouse	F	13	60	60	24.6	10181	3123	\$10,181	\$10,588	\$10,995	\$11,403	\$11,912	\$3,810	\$3,966	\$4,122	\$4,279	\$4,435
43090	Active	M	10	65	60	22	10181	3123						\$3,810	\$3,966	\$4,122	\$4,279	\$4,435
43091	Spouse	F	10	65	60	24.6	10181	3123						\$3,810	\$3,966	\$4,122	\$4,279	\$4,435
43124	Active	M	18	65	41	38	10181	3123										
43125	Spouse	F	18	62	38	44.5	10181	3123										
43093	Active	F	30	65	69	17	7832	3123	\$3,123	\$3,248	\$3,373	\$3,498	\$3,654	\$3,810	\$3,966	\$4,122	\$4,279	\$4,435
43076	Retired	F	5	38	55	28.9	10181	3123	\$10,181	\$10,588	\$10,995	\$11,403	\$11,912	\$12,421	\$12,930	\$13,439	\$13,948	\$14,457
43117	Retired	M	10	51	78	9.4	3123	3123	\$3,123	\$3,248	\$3,373	\$3,498	\$3,654	\$3,810	\$3,966	\$4,122	\$4,279	\$4,435
43118	Spouse	F	10	79	79	10.3	3123	3123	\$3,123	\$3,248	\$3,373	\$3,498	\$3,654	\$3,810	\$3,966	\$4,122	\$4,279	\$4,435
43056	Active	F	2	65	32	50	10181	3123										
43077	Retired	M	23	58	59	22.4	10181	3123	\$10,181	\$10,588	\$10,995	\$11,403	\$11,912	\$12,421	\$3,966	\$4,122	\$4,279	\$4,435
43064	Retired	M	4	37	58	23.2	10181	3123	\$10,181	\$10,588	\$10,995	\$11,403	\$11,912	\$12,421	\$12,930	\$4,122	\$4,279	\$4,435
43065	Spouse	F	4	58	58	26.3	10181	3123	\$10,181	\$10,588	\$10,995	\$11,403	\$11,912	\$12,421	\$12,930	\$4,122	\$4,279	\$4,435
43129	Active	M	11	65	41	38	10181	3123			. ,	. ,	. ,	. ,	. ,	. ,	. ,	. ,
43130	Spouse	F	11	62	38	44.5	10181	3123										
43059	Active	F	9	65	53	31	7832	3123										
43126	Retired	M	33	54	66	17.2	10181	3123	\$10,181	\$10,588	\$10,995	\$11,403	\$11,912	\$12,421	\$12,930	\$13,439	\$13,948	\$14,457
43115	Active	M	16	65	52	28	10181	3123	, ,,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,,,,,	, ,	, ,	, ,	, , , , , , , , , , , , , , , , , , , ,	, -,	, -,-	, ,
43116	Spouse	F	16	63	50	33.3	10181	3123										
43075	Retired	M	29	53	72	13.1	3123	3123	\$3,123	\$3,248	\$3,373	\$3,498	\$3,654	\$3,810	\$3,966	\$4,122	\$4,279	\$4,435
43062	Active	M	3	65	41	38	14059	3123	1-7	1-7	1-/	1-7	1-7	1-7-	1-7			
43063	Spouse	F	3	63	39	43.5	14059	3123										
43120	Active	M	4	65	27	51	10805	3123										
43092	Retired	M	2	30	45	34.1	10181	3123	\$10,181	\$10,588	\$10,995	\$11,403	\$11,912	\$12,421	\$12,930	\$13,439	\$13,948	\$14,457
43060	Retired	M	13	53	59	22.4	10181	3123	\$10,181	\$10,588	\$10,995	\$11,403	\$11,912	\$12,421	\$3,966	\$4,122	\$4,279	\$4,435
43061	Spouse	F	13	58	58	26.3	10181	3123	\$10,181	\$10,588	\$10,995	\$11,403	\$11,912	\$12,421	\$12,930	\$4,122	\$4,279	\$4,435
43101	Active	F	6	65	53	31	10181	3123	Ψ10/101	Ψ10,000	Ψ10,550	ψ11/100	Ψ11/>12	ψ12/121	Ψ12/>00	Ψ1/122	ψ1/ 2 / 2	\$ 1,100
43102	Spouse	M	6	67	55	25.6	10181	3123										
43082	Retired	M	25	55	61	20.9	10181	3123	\$10,181	\$10,588	\$10,995	\$11,403	\$3,654	\$3,810	\$3,966	\$4,122	\$4,279	\$4,435
43082	Spouse	F F	25	41	41	41.6	10181	3123	\$10,181	\$10,588	\$10,995	\$11,403	\$11,912	\$12,421	\$12,930	\$13,439	\$13,948	\$14,457
43127	Retired	F	17	61	84	7.5	3123	3123	\$3,123	\$3,248	\$3,373	\$3,498	\$3,654	\$3,810	\$3,966	\$4,122	\$4,279	\$14,437
43127	Spouse	M	17	86	84 86	7.5 5.5	3123	3123	\$3,123 \$3,123	\$3,248 \$3.248	\$3,373 \$3,373	\$3,498 \$3,498	\$3,654 \$3,654	\$3,810 \$3,810	\$3,966 \$3,966	⊅ 4 ,1∠∠	⊅4,∠/9	
43128		M	1/	65	48	32	10181	3123	\$3,123	\$3,246	Φ 3,3/3	\$3, 4 76	\$3,03 4	ф3,010	\$3,700			
43094	Active		1	65 64	48 47	32.3	10181	3123										
43095	Spouse	M F	1 1 1 1 1												¢2.0((£4.100	¢4.270	£4.425
	Active	-	15	65	59	26	10181	3123							\$3,966	\$4,122	\$4,279	\$4,435
43058	Spouse	M	15	74	68	15.8	10181	3123							\$3,966	\$4,122	\$4,279	\$4,435

Present Value Computations (-1 Health Inflation)
Test
For Fiscal Year 2022

ID / Year	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049
	\$148%	\$154%	\$160%	\$167%	\$173%	\$180%	\$187%	\$195%	\$203%	\$211%	\$219%	\$228%	\$237%	\$246%	\$256%	\$267%	\$277%	\$288%
43104	\$4,622																	
43105	+-/																	
43106	\$4,622	\$4,809	\$4,997	\$5,215	\$5,403	\$5,621	\$5,840	\$6,090	\$6,340	\$6,590	\$6,839	\$7,120	\$7,402	\$7,683	\$7,995	\$8,338		
43107	\$4,622	\$4,809	\$4,997	\$5,215	\$5,403	\$5,621	\$5,840	\$6,090	\$6,340	\$6,590								
43098	\$4,622																	
43119	\$15,991	\$16,640	\$17,288	\$18,044	\$18,693	\$19,449	\$20,205	\$21,070	\$21,934	\$6,590	\$6,839	\$7,120	\$7,402	\$7,683	\$7,995	\$8,338	\$8,651	\$8,994
43069	\$4,622	\$4,809	\$4,997	\$5,215	\$5,403	\$5,621	\$5,840	\$6,090	\$6,340	\$6,590	\$6,839	\$7,120	\$7,402					
43070	\$4,622	\$4,809	\$4,997	\$5,215	\$5,403	\$5,621	\$5,840	\$6,090	\$6,340	\$6,590								
43099	\$11,591	\$12,061	\$12,531	\$13,079	\$13,549	\$14,098	\$14,646	\$15,272	\$15,899									
43100														\$7,683	\$7,995	\$8,338	\$8,651	\$8,994
43133			\$4,997	\$5,215	\$5,403	\$5,621	\$5,840	\$6,090	\$6,340	\$6,590	\$6,839	\$7,120	\$7,402	\$7,683	\$7,995	\$8,338	\$8,651	\$8,994
43134			\$16,290	\$17,002	\$17,613	\$5,621	\$5,840	\$6,090	\$6,340	\$6,590	\$6,839	\$7,120	\$7,402	\$7,683	\$7,995	\$8,338	\$8,651	\$8,994
43071																		
43052	\$4,622	\$4,809	\$4,997	\$5,215	\$5,403	\$5,621	\$5,840	\$6,090	\$6,340									
43053	\$4,622	\$4,809	\$4,997	\$5,215	\$5,403	\$5,621	\$5,840	\$6,090	\$6,340	\$6,590	\$6,839							
43089																		
43079	\$4,622																	
43108	\$4,622	\$4,809																
43084	\$4,622	\$4,809	\$4,997	\$5,215	\$5,403													
43085	\$4,622	\$4,809	\$4,997															
43072	£4.622	¢4.800	£4.007	¢E 21E	ΦE 402	ΦE (21	ΦE 940	\$6,090	¢c 240	¢ć 500	¢6 820	ф7 120	Ф7 40 2					
43122 43123	\$4,622 \$4,622	\$4,809 \$4,809	\$4,997 \$4,997	\$5,215 \$5,215	\$5,403 \$5,403	\$5,621 \$5,621	\$5,840 \$5,840	\$6,090	\$6,340 \$6,340	\$6,590 \$6,590	\$6,839 \$6,839	\$7,120	\$7,402					
43123	\$4,02Z	\$ 4 ,009	\$4,997	\$5,215	\$5,403	\$5,621	\$5,840	\$6,090	\$6,340	\$6,590	\$6,839	\$7,120	\$7,402	\$7,683	\$7,995	\$8,338	\$8,651	\$8,994
43088			\$16,290	\$17,002	\$17,613	\$18,326	\$19,038	\$19,853	\$20,667	\$21,482	\$6,839	\$7,120	\$7,402	\$7,683	\$7,995 \$7,995	\$8,338	\$8,651	\$8,994
43068	\$4,622	\$4,809	\$4,997	\$5,215	\$5,403	\$5,621	\$5,840	\$6,090	\$6,340	\$6,590	\$6,839	\$7,120	\$7,402	\$7,003	\$7,555	ф0,330	\$0,031	\$0,994
43131	\$4,622	\$ 4 ,009	₹,997	\$3,213	\$3,403	\$3,621	\$3,040	\$6,090	Ф0,340	\$6,390	Ф0,039	\$7,120		\$7,683	\$7,995	\$8,338	\$8,651	\$8,994
43132														\$25,045	\$26,063	\$27,183	\$28,201	\$29,321
43096														φ20,040	Ψ20,000	φ27,100	Ψ20,201	Ψ27,021
43097																		
43111	\$4,622	\$4,809	\$4,997	\$5,215	\$5,403	\$5,621	\$5,840	\$6,090										
43112	\$4,622	\$4,809	\$4,997	\$5,215	\$5,403	\$5,621	\$5,840	\$6,090	\$6,340	\$6,590	\$6,839	\$7,120	\$7,402	\$7,683	\$7,995	\$8,338	\$8,651	
43135	\$4,622	\$4,809	\$4,997	\$5,215	\$5,403	\$5,621	\$5,840	\$6,090	\$6,340	\$6,590	\$6,839	\$7,120	\$7,402			<u> </u>		
43136	\$4,622	\$4,809	\$4,997	\$5,215	\$5,403	\$5,621	\$5,840	\$6,090	\$6,340	\$6,590	\$6,839	\$7,120	\$7,402					
43066	\$4,622	\$4,809	\$4,997	\$5,215	\$5,403	\$5,621	\$5,840	\$6,090	\$6,340	\$6,590	\$6,839	\$7,120	\$7,402	\$7,683	\$7,995			
43067	\$4,622	\$4,809	\$4,997	\$5,215	\$5,403	\$5,621	\$5,840	\$6,090	\$6,340	\$6,590	\$6,839	\$7,120	\$7,402	\$7,683	\$7,995	\$8,338	\$8,651	
43086																		
43073	\$4,622	\$4,809	\$4,997	\$5,215	\$5,403	\$5,621	\$5,840	\$6,090	\$6,340	\$6,590	\$6,839	\$7,120	\$7,402	\$7,683	\$7,995	\$8,338	\$8,651	
43074	\$15,068	\$4,809	\$4,997	\$5,215	\$5,403	\$5,621	\$5,840	\$6,090	\$6,340	\$6,590	\$6,839	\$7,120	\$7,402	\$7,683	\$7,995	\$8,338	\$8,651	\$8,994
43121	\$4,622	\$4,809	\$4,997	\$5,215	\$5,403	\$5,621	\$5,840	\$6,090	\$6,340	\$6,590	\$6,839	\$7,120	\$7,402	\$7,683	\$7,995	\$8,338	\$8,651	\$8,994
43080	\$4,622	\$4,809	\$4,997	\$5,215	\$5,403	\$5,621	\$5,840	\$6,090	\$6,340	\$6,590	\$6,839	\$7,120	\$7,402	\$7,683	\$7,995	\$8,338	\$8,651	
43081	\$4,622	\$4,809	\$4,997	\$5,215	\$5,403	\$5,621	\$5,840	\$6,090	\$6,340	\$6,590	\$6,839	\$7,120	\$7,402	\$7,683	\$7,995			
43078	\$4,622	\$4,809	\$4,997	\$5,215	\$5,403	\$5,621	\$5,840	\$6,090	\$6,340	\$6,590	\$6,839	\$7,120	\$7,402	\$7,683	\$7,995	\$8,338	\$8,651	
43113																		
43114																		

Section Sect	43103	\$4,622																	
Sign	43054																		
1410 1410	43055																		
1400 1400	43109	\$4,622	\$4,809	\$4,997	\$5,215	\$5,403	\$5,621	\$5,840	\$6,090	\$6,340	\$6,590	\$6,839	\$7,120	\$7,402					
1941 1942 1948 1949 1949 1952 1949 1952 1949 1952 1949	43110	\$4,622	\$4,809	\$4,997	\$5,215	\$5,403	\$5,621	\$5,840	\$6,090	\$6,340	\$6,590	\$6,839	\$7,120	\$7,402	\$7,683	\$7,995	\$8,338		
State Stat	43090	\$4,622	\$4,809	\$4,997	\$5,215	\$5,403	\$5,621	\$5,840	\$6,090	\$6,340	\$6,590	\$6,839	\$7,120	\$7,402					
\$4,022 \$4,809	43091	\$4,622	\$4,809	\$4,997	\$5,215	\$5,403	\$5,621	\$5,840	\$6,090	\$6,340	\$6,590	\$6,839	\$7,120	\$7,402	\$7,683	\$7,995	\$8,338		
Section Sect	43124															\$7,995	\$8,338	\$8,651	\$8,994
Second	43125															\$26,063	\$27,183	\$28,201	\$8,994
43118 43118 54,622 43976 43077 54,622 54,809 54,927 55,215 55,403 55,621 55,840 55,621 55,840 56,900 56,340 56,900 56,340 56,900 56,340 56,900 56,839 57,120 57,402 57,603 57,402 57,603 57,905 58,338 58,651 58,904 54,907 58,138 58,651 58,904 54,907 58,138 58,651 58,904 54,907 58,138 58,651 58,904 54,907 58,138 58,610 58,904	43093	\$4,622	\$4,809	\$4,997	\$5,215	\$5,403	\$5,621	\$5,840	\$6,090										
State Stat	43076	\$4,622	\$4,809	\$4,997	\$5,215	\$5,403	\$5,621	\$5,840	\$6,090	\$6,340	\$6,590	\$6,839	\$7,120	\$7,402	\$7,683	\$7,995	\$8,338	\$8,651	\$8,994
43077 \$4,622 \$4,809 \$4,977 \$5,215 \$5,403 \$5,621 \$5,840 \$6,070 \$6,340 \$6,590 \$6,340 \$6,590 \$6,839 \$7,120 \$7,402 \$7,683 \$7,995 \$8,338 \$8,621 \$4,906 \$4,907 \$7,905 \$8,338 \$8,621 \$8,909 \$4,907 \$8,000 \$8,900 \$8,	43117																		
S4,622 S4,899 S4,997 S5,215 S5,403 S5,621 S5,840 S6,990 S6,340 S6,590 S6,839 S7,120 S7,402 S7,683 S7,995 S8,338 S8,651 S8,944 S6,990 S6,340 S6,990 S7,120 S7,402 S7,683 S7,995 S8,338 S8,651 S8,994 S6,990 S6,590 S6,590 S6,590 S6,590 S6,590 S6,590 S6,590 S7,120 S7,402 S7,683 S7,995 S8,338 S8,651 S8,994 S6,990 S6,590 S	43118	\$4,622																	
S4,622 S4,809	43056																		
43065 \$4,622 \$4,809 \$4,997 \$5,215 \$5,403 \$5,621 \$5,840 \$6,090 \$6,340 \$6,590 \$6,839 \$7,120 \$7,402 \$7,683 \$7,995 \$8,338 \$8,651 \$8,994 \$43120 \$7,995 \$8,338 \$8,651 \$8,994 \$43130 \$8,194 \$13,000 \$1	43077	\$4,622	\$4,809	\$4,997	\$5,215	\$5,403	\$5,621	\$5,840	\$6,090	\$6,340	\$6,590	\$6,839	\$7,120	\$7,402					
Section Sect	43064	\$4,622	\$4,809	\$4,997	\$5,215	\$5,403	\$5,621	\$5,840	\$6,090	\$6,340	\$6,590	\$6,839	\$7,120	\$7,402	\$7,683				
4310	43065	\$4,622	\$4,809	\$4,997	\$5,215	\$5,403	\$5,621	\$5,840	\$6,090	\$6,340	\$6,590	\$6,839	\$7,120	\$7,402	\$7,683	\$7,995	\$8,338	\$8,651	
\$\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	43129															\$7,995	\$8,338	\$8,651	\$8,994
\$\frac{43126}{43116} \	43130															\$26,063	\$27,183	\$28,201	\$8,994
\$\frac{43126}{43116} \	43059			\$4,997	\$5,215	\$5,403	\$5,621	\$5,840	\$6,090	\$6,340	\$6,590	\$6,839	\$7,120	\$7,402	\$7,683	\$7,995	\$8,338	\$8,651	\$8,994
43106		\$15,068	\$15,679	\$16,290	\$17,002	\$17,613	\$18,326	\$19,038	\$19,853										
43106	43115				\$5,215	\$5,403	\$5,621	\$5,840	\$6,090	\$6,340	\$6,590	\$6,839	\$7,120	\$7,402	\$7,683	\$7,995	\$8,338	\$8,651	\$8,994
43062					\$17,002	\$17,613	\$5,621	\$5,840	\$6,090	\$6,340	\$6,590	\$6,839	\$7,120	\$7,402	\$7,683	\$7,995	\$8,338	\$8,651	\$8,994
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	43075	\$4,622	\$4,809	\$4,997	\$5,215														
43120 43092 \$15,068 \$15,669 \$16,290 \$17,002 \$17,613 \$18,326 \$19,038 \$19,853 \$20,667 \$21,482 \$6,839 \$7,120 \$7,402 \$7,683 \$7,995 \$8,338 \$8,651 \$8,994 43060 \$4,622 \$4,809 \$4,997 \$5,215 \$5,403 \$5,621 \$5,840 \$6,090 \$6,340 \$6,590 \$6,839 \$7,120 \$7,402 \$7,683 \$7,995 \$8,338 \$8,651 \$8,994 43061 \$4,622 \$4,809 \$4,997 \$5,215 \$5,403 \$5,621 \$5,840 \$6,090 \$6,340 \$6,590 \$6,839 \$7,120 \$7,402 \$7,683 \$7,995 \$8,338 \$8,651 \$8,994 43101 \$4,622 \$4,809 \$4,997 \$5,215 \$5,403 \$5,621 \$5,840 \$6,090 \$6,340 \$6,590 \$6,839 \$7,120 \$7,402 \$7,683 \$7,995 \$8,338 \$8,651 \$8,994 43082 \$4,622 \$4,809 \$4,997 <td< td=""><td>43062</td><td></td><td>. ,</td><td></td><td>. ,</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>\$7,995</td><td>\$8,338</td><td>\$8,651</td><td>\$8,994</td></td<>	43062		. ,		. ,											\$7,995	\$8,338	\$8,651	\$8,994
43120 43092 \$15,068 \$15,669 \$16,290 \$17,002 \$17,613 \$18,326 \$19,038 \$19,853 \$20,667 \$21,482 \$6,839 \$7,120 \$7,402 \$7,683 \$7,995 \$8,338 \$8,651 \$8,994 43060 \$4,622 \$4,809 \$4,997 \$5,215 \$5,403 \$5,621 \$5,840 \$6,090 \$6,340 \$6,590 \$6,839 \$7,120 \$7,402 \$7,683 \$7,995 \$8,338 \$8,651 \$8,994 43061 \$4,622 \$4,809 \$4,997 \$5,215 \$5,403 \$5,621 \$5,840 \$6,090 \$6,340 \$6,590 \$6,839 \$7,120 \$7,402 \$7,683 \$7,995 \$8,338 \$8,651 \$8,994 43101 \$4,622 \$4,809 \$4,997 \$5,215 \$5,403 \$5,621 \$5,840 \$6,090 \$6,340 \$6,590 \$6,839 \$7,120 \$7,402 \$7,683 \$7,995 \$8,338 \$8,651 \$8,994 43082 \$4,622 \$4,809 \$4,997 <td< td=""><td>43063</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>\$35,991</td><td>\$37,538</td><td>\$8,651</td><td>\$8,994</td></td<>	43063															\$35,991	\$37,538	\$8,651	\$8,994
43060 \$4,622 \$4,809 \$4,997 \$5,215 \$5,403 \$5,621 \$5,840 \$6,090 \$6,340 \$6,590 \$6,839 \$7,120 \$7,402 \$7,683 \$7,995 \$8,338 \$8,651 \$8,994 43102 \$4,997 \$5,215 \$5,403 \$5,621 \$5,840 \$6,090 \$6,340 \$6,590 \$6,839 \$7,120 \$7,683 \$7,995 \$8,338 \$8,651 43083 \$15,068 \$15,679 \$16,290 \$17,012 \$17,613 \$18,326 \$19,038 \$19,853 \$20,667 \$21,482 \$22,296 <td></td>																			
43060 \$4,622 \$4,809 \$4,997 \$5,215 \$5,403 \$5,621 \$5,840 \$6,090 \$6,340 \$6,590 \$6,839 \$7,120 \$7,402 \$7,683 \$7,995 \$8,338 \$8,651 43061 \$4,622 \$4,809 \$4,997 \$5,215 \$5,403 \$5,621 \$5,840 \$6,090 \$6,340 \$6,590 \$6,839 \$7,120 \$7,402 \$7,683 \$7,995 \$8,338 \$8,651 43101 \$4,997 \$5,215 \$5,403 \$5,621 \$5,840 \$6,090 \$6,340 \$6,590 \$6,839 \$7,120 \$7,402 \$7,683 \$7,995 \$8,338 \$8,651 \$8,994 43102 \$4,997 \$5,215 \$5,403 \$5,621 \$5,840 \$6,090 \$6,340 \$6,590 \$6,839 \$7,120 \$7,683 \$7,995 \$8,338 \$8,651 43083 \$15,068 \$15,679 \$16,290 \$17,013 \$18,326 \$19,038 \$19,853 \$20,667 \$21,482 \$22,296 \$23,213 \$24,129	43092	\$15,068	\$15,679	\$16,290	\$17,002	\$17,613	\$18,326	\$19,038	\$19,853	\$20,667	\$21,482	\$6,839	\$7,120	\$7,402	\$7,683	\$7,995	\$8,338	\$8,651	\$8,994
43061 \$4,622 \$4,809 \$4,997 \$5,215 \$5,403 \$5,621 \$5,840 \$6,090 \$6,340 \$6,590 \$6,839 \$7,120 \$7,402 \$7,683 \$7,995 \$8,338 \$8,651 43101 \$4,997 \$5,215 \$5,403 \$5,621 \$5,840 \$6,090 \$6,340 \$6,590 \$6,839 \$7,120 \$7,402 \$7,683 \$7,995 \$8,338 \$8,651 \$8,994 43102 \$4,997 \$5,215 \$5,403 \$5,621 \$5,840 \$6,090 \$6,340 \$6,590 \$6,839 \$7,120 \$7,402 \$7,683 \$7,995 \$8,338 \$8,651 43082 \$4,622 \$4,809 \$4,997 \$5,215 \$5,403 \$5,621 \$5,840 \$6,090 \$6,340 \$6,590 \$6,839 \$7,120 \$7,402 \$7,683 \$7,995 \$8,338 \$8,651 43083 \$15,668 \$15,679 \$16,290 \$17,613 \$18,326 \$19,038 \$19,853 \$20,667 \$21,482 \$22,296 \$23,213 <	43060	\$4,622	\$4,809	\$4,997	\$5,215	\$5,403	\$5,621	\$5,840	\$6,090	\$6,340	\$6,590	\$6,839	\$7,120	\$7,402					
43101	43061	\$4,622	\$4,809	\$4,997	\$5,215	\$5,403	\$5,621	\$5,840	\$6,090	\$6,340	\$6,590	\$6,839	\$7.120	\$7,402	\$7,683	\$7,995	\$8,338	\$8,651	
43102 \$4,997 \$5,215 \$5,403 \$5,621 \$5,840 \$6,090 \$6,340 \$6,590 \$6,839 \$7,120 \$7,402 \$7,683 \$7,995 \$8,338 \$8,651 43082 \$4,622 \$4,809 \$4,997 \$5,215 \$5,403 \$5,621 \$5,840 \$6,900 \$6,340 \$6,590 \$6,839 \$7,120 \$7,402 \$7,695 \$8,338 \$8,651 \$8,994 43083 \$15,068 \$15,679 \$16,290 \$17,002 \$17,613 \$18,326 \$19,038 \$19,853 \$20,667 \$21,482 \$22,296 \$23,213 \$24,129 \$25,045 \$7,995 \$8,338 \$8,651 \$8,994 43128 \$4,812	43101		. ,	\$4,997	\$5.215	\$5,403	\$5,621	\$5.840	\$6.090	\$6,340	\$6,590	\$6.839	\$7.120	\$7,402	\$7,683	\$7,995	\$8,338	\$8,651	\$8.994
43082 \$4,622 \$4,809 \$4,997 \$5,215 \$5,403 \$5,621 \$5,840 \$6,090 \$6,340 \$6,590 \$6,839 \$7,120 43083 \$15,068 \$15,679 \$16,290 \$17,002 \$17,613 \$18,326 \$19,038 \$19,853 \$20,667 \$21,482 \$22,296 \$23,213 \$24,129 \$25,045 \$7,995 \$8,338 \$8,651 \$8,994 43128 \$43128 \$43094 \$43095 \$4,899 \$4,997 \$5,215 \$5,403 \$5,621 \$5,840 \$6,090 \$6,340 \$6,590 \$6,839 \$7,120 \$7,402 \$7,683 \$7,995 \$8,338 \$8,651 \$8,994 \$4,997 \$4,622 \$4,809 \$4,997 \$5,215 \$5,403 \$5,621 \$5,840 \$6,090 \$6,340 \$6,590 \$6,839 \$7,120 \$7,402 \$7,683 \$7,995 \$8,338 \$8,651 \$8,994 \$4,997 \$4,622 \$4,809 \$4,997 \$5,215 \$5,403 \$5,621 \$5,840 \$6,090 \$6,340 \$6,590 \$6,839 \$7,120 \$7,402 \$7,683 \$7,995 \$8,338 \$8,651 \$8,994 \$4,997 \$4,622 \$4,809 \$4,997 \$5,215 \$5,403 \$5,621 \$5,840 \$6,090 \$6,340 \$6,590 \$6,839 \$7,120 \$7,402 \$7,683 \$7,995 \$8,338 \$8,651 \$8,994						. ,			. ,	. ,	. ,						. ,		ψο,,,, τ
43083 \$15,068 \$15,679 \$16,290 \$17,002 \$17,613 \$18,326 \$19,038 \$19,853 \$20,667 \$21,482 \$22,296 \$23,213 \$24,129 \$25,045 \$7,995 \$8,338 \$8,651 \$8,994 43127 43128 ************************************		\$4 622	\$4.809	1 /:-	1-7		1-7-		1 - /	1 - 7	1 - 7	1 - 7	- ' '	ψ//102	φ,,,,,,	ψ, γ, γ, γ	φογοσο	φο/ουτ	
43127 43128 43094		1 /-	. ,						. ,				. ,	\$24 129	\$25,045	\$7 995	\$8.338	\$8 651	\$8 994
43128 43094 \$6,090 \$6,340 \$6,590 \$6,839 \$7,120 \$7,402 \$7,683 \$7,995 \$8,338 \$8,651 \$8,994 43095 \$4,622 \$4,809 \$4,997 \$5,215 \$5,403 \$5,621 \$5,804 \$6,090 \$6,340 \$6,590 \$6,839 \$7,120 \$7,402 \$7,683 \$7,995 \$8,338 \$8,651 \$8,994 43057 \$4,622 \$4,809 \$4,997 \$5,215 \$5,403 \$5,621 \$5,800 \$6,630 \$6,590 \$6,839 \$7,120 \$7,402 \$7,683 \$7,995 \$8,338 \$8,651 \$8,994 43057 \$4,622 \$4,809 \$4,997 \$5,215 \$5,403 \$5,621 \$5,800 \$6,630 \$6,590 \$6,839 \$7,120 \$7,402 \$7,683 \$7,995 \$8,338 \$8,651 \$8,994 43057 \$4,622 \$4,809 \$4,997 \$5,240 \$5,640 \$6,690 \$6,590 \$6,839 \$7,120 \$7,402 \$7,683 \$7,995 \$8,338 <td></td> <td>φ10,000</td> <td>φ10/0/ ></td> <td>ψ10<u>/</u>220</td> <td>φ17,002</td> <td>ψ17,010</td> <td>φ10/020</td> <td>Ψ17/000</td> <td>Ψ17/000</td> <td>Ψ20/007</td> <td>Ψ21/102</td> <td>Ψ==/=>0</td> <td>ψ20/210</td> <td>Ψ=1/1=2</td> <td>Ψ20/010</td> <td>ψ, γ, σ</td> <td>φογοσο</td> <td>φ0/001</td> <td>Ψ0/221</td>		φ10,000	φ10/0/ >	ψ10 <u>/</u> 220	φ17,002	ψ17,010	φ10/020	Ψ17/000	Ψ17/000	Ψ20/007	Ψ21/102	Ψ==/=>0	ψ20/210	Ψ=1/1=2	Ψ20/010	ψ, γ, σ	φογοσο	φ0/001	Ψ0/221
43094 \$6,90 \$6,340 \$6,590 \$6,839 \$7,120 \$7,402 \$7,603 \$7,995 \$8,338 \$8,651 \$8,994 \$6,905 \$6,8																			
43095 \$19,853 \$6,340 \$6,590 \$6,839 \$7,120 \$7,402 \$7,693 \$7,995 \$8,338 \$8,651 \$8,994 43057 \$4,622 \$4,809 \$4,997 \$5,215 \$5,403 \$5,621 \$5,840 \$6,090 \$6,340 \$6,590 \$6,839 \$7,120 \$7,402 \$7,683 \$7,995 \$8,338 \$8,651 \$8,994 43057 \$4,622 \$4,809 \$4,997 \$5,215 \$5,403 \$5,621 \$5,800 \$6,630 \$6,839 \$7,120 \$7,402 \$7,683 \$7,995 \$8,338 \$8,651 \$8,994 \$4,022 \$4,809 \$4,997 \$5,215 \$5,403 \$5,621 \$5,600 \$6,630 \$6,590 \$6,839 \$7,120 \$7,402 \$7,603 \$7,995 \$8,338 \$8,651 \$8,994 \$4,022 \$4,622 \$4,809 \$4,997 \$6,340 \$6,690 \$6,839 \$7,120 \$7,402 \$7,683 \$7,995 \$8,338 \$8,651 \$8,994									\$6,090	\$6,340	\$6.590	\$6.839	\$7 120	\$7.402	\$7.683	\$7 995	\$8 338	\$8 651	\$8 994
43057 \$4,622 \$4,809 \$4,997 \$5,215 \$5,403 \$5,621 \$5,840 \$6,090 \$6,340 \$6,590 \$6,839 \$7,120 \$7,402 \$7,683 \$7,995 \$8,338 \$8,651									. ,	1 - /				. ,			1 - ,		. ,
		\$4 622	\$4.809	\$4 997	\$5 215	\$5,403	\$5,621	\$5.840		1-7-	1-7	1 - 7			1,7		1-7	1 - /	ψΟ,ΣΣΦ
	43058	\$4,622	\$4,809	\$4,997	\$5,215	\$5,403	\$5,621	\$5,840	φο,σσσ	φο,σπο	φο,σοσ	φ0,000	Ψ1,120	ψ1,402	Ψ1,000	ψ,,,,,	φο,σσσ	φο,οσ1	

Present Value Computations (-1 Health Inflation)
Test
For Fiscal Year 2022

ID / Year	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067
rear																		
	\$300%	\$312%	\$324%	\$337%	\$351%	\$365%	\$379%	\$395%	\$410%	\$427%	\$444%	\$462%	\$480%	\$499%	\$519%	\$540%	\$562%	\$584%
40104																		
43104 43105																		
43105																		
43107																		
43098																		
43119	\$9,369	\$9,744	\$10,119	\$10,525	\$10,962	\$11,399												
43069	4-,	4-7	4-0,	4-0,0-0	4-0/-0-	4-2,011												
43070																		
43099																		
43100	\$9,369	\$9,744	\$10,119	\$10,525	\$10,962	\$11,399	\$11,836	\$12,336	\$12,804	\$13,335	\$13,866	\$14,428	\$14,990	\$15,584				
43133																		
43134	\$9,369	\$9,744	\$10,119	\$10,525	\$10,962	\$11,399												
43071				\$10,525	\$10,962	\$11,399	\$11,836	\$12,336	\$12,804	\$13,335	\$13,866	\$14,428	\$14,990	\$15,584	\$16,208	\$16,864	\$17,551	
43052																		
43053																		
43089																		
43079																		
43108																		
43084																		
43085					#10.069	#11 200	#11 DOC	#12.226	#12.004	#12.225	#12.066	#14 4 2 0	#1 4 OOO	A15 504	#16.200	#16.064	A15 551	#10.220
43072 43122					\$10,962	\$11,399	\$11,836	\$12,336	\$12,804	\$13,335	\$13,866	\$14,428	\$14,990	\$15,584	\$16,208	\$16,864	\$17,551	\$18,238
43122																		
43123																		
43088	\$9,369	\$9,744	\$10,119	\$10,525	\$10,962	\$11,399	\$11,836	\$12,336	\$12,804	\$13,335	\$13,866							
43068	ψ2,503	ψ2,7 11	ψ10,117	ψ10,020	ψ10,702	ψ11,000	ψ11,000	ψ12,000	ψ12,004	φ10,000	φ10,000							
43131	\$9,369	\$9,744	\$10,119	\$10,525	\$10,962	\$11,399	\$11,836	\$12,336	\$12,804	\$13,335								
43132	\$30,543	\$9,744	\$10,119	\$10,525	\$10,962	\$11,399	\$11,836	\$12,336	\$12,804	\$13,335	\$13,866	\$14,428	\$14,990	\$15,584	\$16,208	\$16,864	\$17,551	\$18,238
43096	400/0-20	4-7	4-0,	4-0,0-0	4-0/-0-	4-2,011	\$11,836	\$12,336	\$12,804	\$13,335	\$13,866	\$14,428	\$14,990	\$15,584	\$16,208	\$16,864	\$17,551	\$18,238
43097							\$38,586	\$12,336	\$12,804	\$13,335	\$13,866	\$14,428	\$14,990	\$15,584	\$16,208	\$16,864	\$17,551	\$18,238
43111																		
43112																		
43135																		
43136																		
43066																		
43067																		
43086		\$9,744	\$10,119	\$10,525	\$10,962	\$11,399	\$11,836	\$12,336	\$12,804	\$13,335	\$13,866	\$14,428	\$14,990	\$15,584	\$16,208			
43073	AQ	AC - · ·	nac · · ·															
43074	\$9,369	\$9,744	\$10,119															
43121	\$9,369	\$9,744																
43080																		
43081 43078																		
43078	\$9,369	\$9,744	\$10,119	\$10,525	\$10,962	\$11,399	\$11,836	\$12,336	\$12,804	\$13,335	\$13,866	\$14,428	\$14,990	\$15,584	\$16,208			
43114	\$9,369 \$9,369	\$9,744 \$9,744	\$10,119	\$10,525	\$10,962	\$11,399	\$11,836	\$12,336	\$12,804	\$13,335	\$13,866	\$14,428 \$14,428	\$14,990	\$15,584	\$16,208	\$16,864	\$17,551	\$18,238
43114	\$7,507	φ2,/ 11	φ10,119	\$10,323	\$10,70Z	Ф11,377	ф11,000	φ12,330	\$12,00 1	φ10,000	φ13,000	φ14,440	φ1+,22U	\$10,00 4	Φ10,∠00	\$10,00 1	φ17,331	φ10,436

43103																		
43054		\$9,744	\$10,119	\$10,525	\$10,962	\$11,399	\$11,836	\$12,336	\$12,804	\$13,335	\$13,866	\$14,428	\$14,990	\$15,584	\$16,208			
43055		\$9,744	\$10,119	\$10,525	\$10,962	\$11,399	\$11,836	\$12,336	\$12,804	\$13,335	\$13,866	\$14,428	\$14,990	\$15,584	\$16,208	\$16,864	\$17,551	\$18,238
43109																		
43110																		
43090																		
43091																		
43124	\$9,369	\$9,744	\$10,119	\$10,525	\$10,962	\$11,399	\$11,836	\$12,336	\$12,804	\$13,335	\$13,866							
43125	\$9,369	\$9,744	\$10,119	\$10,525	\$10,962	\$11,399	\$11,836	\$12,336	\$12,804	\$13,335	\$13,866	\$14,428	\$14,990	\$15,584	\$16,208	\$16,864	\$17,551	
43093																		
43076	\$9,369	\$9,744																
43117																		
43118																		
43056						\$11,399	\$11,836	\$12,336	\$12,804	\$13,335	\$13,866	\$14,428	\$14,990	\$15,584	\$16,208	\$16,864	\$17,551	\$18,238
43077																		
43064																		
43065																		
43129	\$9,369	\$9,744	\$10,119	\$10,525	\$10,962	\$11,399	\$11,836	\$12,336	\$12,804	\$13,335	\$13,866							
43130	\$9,369	\$9,744	\$10,119	\$10,525	\$10,962	\$11,399	\$11,836	\$12,336	\$12,804	\$13,335	\$13,866	\$14,428	\$14,990	\$15,584	\$16,208	\$16,864	\$17,551	
43059	\$9,369	\$9,744	\$10,119	\$10,525	, ,,	, ,	, ,	, ,	, ,	, .,	, .,	, ,	, , , , ,	, -,	, ,,	, ,,,,	, ,	
43126	, , , , , , ,	1.,	, ,	, ,,														
43115	\$9,369																	
43116	\$9,369	\$9,744	\$10,119	\$10,525	\$10,962	\$11,399												
43075	4-,	4-7	4-0/	4-0,0-0	4-0/- 0-	4-2,077												
43062	\$9,369	\$9,744	\$10,119	\$10,525	\$10,962	\$11,399	\$11,836	\$12,336	\$12,804	\$13,335	\$13,866							
43063	\$9,369	\$9,744	\$10,119	\$10,525	\$10,962	\$11,399	\$11,836	\$12,336	\$12,804	\$13,335	\$13,866	\$14,428	\$14,990	\$15,584	\$16,208	\$16,864	\$17,551	
43120	ψ2,502	ψ2,7 11	φ10,117	ψ10,020	ψ10,702	ψ11,000	ψ11,000	ψ12,000	φ12,004	ψ10,000	\$13,866	\$14,428	\$14,990	\$15,584	\$16,208	\$16,864	\$17,551	\$18,238
43092	\$9,369	\$9,744	\$10,119	\$10,525	\$10,962	\$11,399	\$11,836				ψ10,000	φ14,420	ψ14,220	φ10,004	φ10,200	ψ10,004	ψ17,001	φ10,200
43060	ψ2,502	ψ>,, 11	φ10,117	ψ10,020	ψ10,702	ψ11,000	φ11,000											
43061																		
43101	\$9,369	\$9,744	\$10,119	\$10,525														
43101	\$9,309	\$9,744	\$10,119	\$10,323														
43102																		
43082	\$9,369	\$9.744	¢10.110	\$10.525	\$10.962	\$11.399	\$11.836	\$12,336	\$12.804	\$13,335	¢12.066	\$14.428	\$14.990	\$15,584	¢17.200			
	\$9,369	\$9,744	\$10,119	\$10,525	\$10,962	\$11,399	\$11,836	\$12,336	\$12,804	\$13,335	\$13,866	\$14,428	\$14,990	\$15,584	\$16,208			
43127																		
43128	#O 2.00	40 F4:	#10.116	#10 F2F	#10.005													
43094	\$9,369	\$9,744	\$10,119	\$10,525	\$10,962													
43095	\$9,369	\$9,744	\$10,119	\$10,525	\$10,962													
43057																		

43058

Present Value Computations (-1 Health Inflation) Test

ID/			2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	Total	Drocor t
Voor	2068	2069	2070	2071	2072	20/3	20/4	20/5	2076	20//	20/8	2079	2080	2081	ı otal	Present Value of
Year																Value of Benefits
																penerits
	\$607%	\$632%	\$657%	\$683%	\$711%	\$739%	\$769%	\$799%	\$831%	\$865%	\$899%	\$935%	\$973%	\$1,012%		
43104															\$42,130	\$33,521
43105															\$24,672	\$21,227
43106															\$197,575	\$133,580
43107															\$103,971	\$72,163
43098															\$42,130	\$33,521
43119															\$430,812	\$250,344
43069															\$128,794	\$84,742
43070															\$100,093	\$68,425
43099															\$216,788	\$146,622
43100															\$212,958	\$61,763
43133															\$109,118	\$50,480
43134															\$206,526	\$90,983
43071															\$192,688	\$46,123
43052															\$86,445	\$58,466
43053															\$99,874	\$64,779
43089															\$20,706	\$18,161
43079															\$42,130	\$33,521
43108															\$46,939	\$36,613
43084															\$62,554	\$45,934
43085															\$51,936	\$39,709
43072															\$200,401	\$46,236
43122															\$161,190	\$112,164
43123															\$99,874	\$64,779
43087															\$109,118	\$50,480
43088															\$339,588	\$142,848
43068															\$111,703	\$72,485
43131 43132	#10.0FF														\$154,090 \$416,102	\$48,521 \$121,869
	\$18,957	#10 F2F														
43096	\$18,957	\$19,737	#20 F10	#21 220	#22 20F	#22 OFF	#24.01 <i>6</i>								\$216,734	\$46,454
43097	\$18,957	\$19,737	\$20,518	\$21,330	\$22,205	\$23,079	\$24,016								\$354,632	\$70,805
43111															\$80,105	\$55,316
43112															\$197,994	\$128,557
43135															\$97,500	\$56,014
43136															\$97,500	\$56,014
43066															\$195,149	\$132,392
43067															\$202,821	\$131,856
43086															\$178,136	\$45,898
43073															\$109,555	\$53,446
43074															\$158,227	\$73,305
43121															\$137,662	\$63,105
43080															\$126,357	\$65,723
43081															\$137,693	\$80,807
43078															\$203,617	\$129,779
															\$187,505	\$49,119
43113															\$240,158	\$59,159

43103							\$42,130	\$33,521
43054							\$178,136	\$45,898
43055	\$18,957						\$249,746	\$59,298
43109	\$10,937						\$152,579	\$105,260
43110							\$176,595	\$114,822
43090							\$97,500	\$56,014
43091							\$121,516	\$65,576
43124							\$160,273	\$48,645
43125							\$312,361	\$90,272
43093							\$80,105	\$55,316
43076							\$259,936	\$162,332
43117							\$37,508	\$30,438
43118							\$42,130	\$33,521
43056	\$18,957	\$19,737	\$20,518	\$21,330	\$22,205		\$292,186	\$59,875
43077							\$161,190	\$112,164
43064							\$177,837	\$122,267
43065							\$202,821	\$131,856
43129							\$160,273	\$48,645
43130							\$312,361	\$90,272
43059							\$148,875	\$63,403
43126							\$261,143	\$180,330
43115							\$113,490	\$50,605
43116							\$190,236	\$80,889
43075							\$57,151	\$42,824
43062							\$160,273	\$48,645
43063							\$313,094	\$90,968
43120	\$18,957	\$19,737	\$20,518	\$21,330	\$22,205	\$23,079	\$253,555	\$46,905
43092							\$440,268	\$249,057
43060							\$161,190	\$112,164
43061							\$202,821	\$131,856
43101							\$148,875	\$63,403
43102							\$100,124	\$47,272
43082							\$136,919	\$95,216
43083							\$619,458	\$304,120
43127							\$33,073	\$27,369
43128							\$24,672	\$21,227
43094							\$132,761	\$51,092
43095							\$146,524	\$58,187
43057							\$126,357	\$65,723
43058							\$53,309	\$34,015

ARC using the Entry Age Cost Method (-1 Health Inflation) Test For the Fiscal Year 2022

Employee	Status	Entry Age	Employee	Assumed	Years of	Present	Probability	Probability	Present	Entry Age	PV factor	Normal	Normal	PV factor	PV of	AAL
ID			Age	Retirement	Past	Value of	of	of	Value	Probability-	of \$1 per	Cost at	Cost at	of \$1 per	future	
				Age	Service	Total	remaining	remaining	adjusted	Adjusted	year from	Entry Age	Current	year from	normal cost	
						Benefits	employed	employed	for		Entry age		Age	current age		
							Current	Entry Age	probability		to Ret Age			to		
							Age to	to	of being					retirement		
							Retirement	Retirement	paid							
43104	Retired	50	80	61	11	\$33,521	1	0.8672	\$33,521	\$19,390	0	0	0	0.0000	0	\$33,521
43105	Spouse	50	80	61	11	\$21,227	1	0.8781	\$21,227	\$12,433	0	0	0	0.0000	0	\$21,227
43106	Retired	36	60	56	20	\$133,580	1	0.9868	\$133,580	\$63,126	0	0	0	0.0000	0	\$133,580
43107	Spouse	36	60	56	20	\$72,163	1	0.9656	\$72,163	\$33,370	0	0	0	0.0000	0	\$72,163
43098	Retired	33	79	62	29	\$33,521	1	1	\$33,521	\$11,526	0	0	0	0.0000	0	\$33,521
43119	Retired	30	46	44	14	\$250,344	0.9262	0.8272	\$231,869	\$123,684	0	0	0	0.0000	0	\$250,344
43069	Retired	34	63	58	24	\$84,742	1	1	\$84,742	\$35,025	0	0	0	0.0000	0	\$84,742
43070	Spouse	34	63	58	24	\$68,425	1	1	\$68,425	\$28,281	0	0	0	0.0000	0	\$68,425
43099	Retired	38	68	55	17	\$146,622	1	0.9324	\$146,622	\$73,115	0	0	0	0.0000	0	\$146,622
43100	Active	33	42	65	9	\$61,763	0.7802	0.6822	\$48,187	\$30,252	20.9508	\$1,444	\$1,803	18.6529	\$33,631	\$14,556
43133	Active	46	53	65	7	\$50,480	1	0.8017	\$50,480	\$31,276	16.2699	\$1,922	\$2,285	11.2359	\$25,674	\$24,806
43134	Spouse	46	53	65	7	\$90,983	1	0.7782	\$90,983	\$54.719	16.2699	\$3,363	\$3,998	11.2359	\$44,921	\$46,062
43071	Active	27	34	65	7	\$46,123	0.6117	0.5371	\$28,213	\$19,145	20.1941	\$948	\$1,127	20.9508	\$23,612	\$4,601
43052	Retired	38	65	65	27	\$58,466	0.0117	0.5571	\$58,466	\$21,638	0	0	0	0.0000	0	\$58,466
43053	Spouse	38	65	65	27	\$64,779	1	1	\$64,779	\$23,975	0	0	0	0.0000	0	\$64,779
43089	Retired	45	90	57	12	\$18,161	1	0.8868	\$18,161	\$10,354	0	0	0	0.0000	0	\$18,161
43079	Retired	48	79	59	11	\$33,521	1	0.8672	\$33,521	\$19,390	0	0	0	0.0000	0	\$33,521
43108	Retired	40	79	65	18		1	0.9741	. ,	. ,	0	0	0	0.0000	0	
43084	Active	50	73	65	23	\$36,613 \$45,934	1	0.9741	\$36,613 \$45,934	\$18,385 \$19,697	13.7987	\$1,427	\$2,518	0.0000	0	\$36,613 \$45,934
						,		1	. ,	. ,					0	
43085	Spouse	50 27	73 33	65	23	\$39,709	0.5501		\$39,709	\$17,028	13.7987	\$1,234	\$2,178	0.0000	-	\$39,709
43072	Active			65	6	\$46,236	0.5731	0.4915	\$26,498	\$18,221	20.1941	\$902	\$1,046	20.9508	\$21,915	\$4,583
43122	Retired	48	59	58	10	\$112,164	1	0.8602	\$112,164	\$66,769	0	0	0	0.0000	0	\$112,164
43123	Spouse	48	59	58	10	\$64,779	1	0.848	\$64,779	\$38,014	0	0	0	0.0000	0	\$64,779
43087	Active	30	53	65	23	\$50,480	1	1	\$50,480	\$21,647	20.9508	\$1,033	\$1,823	11.2359	\$20,483	\$29,997
43088	Spouse	30	53	65	23	\$142,848	1	1	\$142,848	\$61,256	20.9508	\$2,924	\$5,160	11.2359	\$57,977	\$84,871
43068	Retired	37	64	55	18	\$72,485	1	0.9521	\$72,485	\$35,575	0	0	0	0.0000	0	\$72,485
43131	Active	20	42	65	22	\$48,521	1	1	\$48,521	\$21,587	17.0739	\$1,264	\$2,176	18.6529	\$40,589	\$7,932
43132	Spouse	20	42	65	22	\$121,869	1	1	\$121,869	\$54,219	17.0739	\$3,176	\$5,468	18.6529	\$101,994	\$19,875
43096	Active	27	31	65	4	\$46,454	0.4842	0.3924	\$22,493	\$15,733	20.1941	\$779	\$860	20.9508	\$18,018	\$4,475
43097	Spouse	27	31	65	4	\$70,805	0.4162	0.4123	\$29,469	\$25,196	20.1941	\$1,248	\$1,378	20.9508	\$28,870	\$599
43111	Retired	48	66	64	16	\$55,316	1	0.9527	\$55,316	\$29,241	0	0	0	0.0000	0	\$55,316
43112	Spouse	48	66	64	16	\$128,557	1	0.9492	\$128,557	\$67,709	0	0	0	0.0000	0	\$128,557
43135	Active	56	60	65	4	\$56,014	1	1	\$56,014	\$48,344	8.5782	\$5,636	\$6,221	4.8810	\$30,365	\$25,649
43136	Spouse	56	60	65	4	\$56,014	1	1	\$56,014	\$48,344	8.5782	\$5,636	\$6,221	4.8810	\$30,365	\$25,649
43066	Retired	44	57	57	13	\$132,392	1	0.7477	\$132,392	\$61,340	0	0	0	0.0000	0	\$132,392
43067	Spouse	44	57	57	13	\$131,856	1	0.877	\$131,856	\$71,656	0	0	0	0.0000	0	\$131,856
43086	Active	32	36	65	4	\$45,898	0.5886	0.4842	\$27,016	\$19,181	20.9508	\$916	\$1,011	20.1941	\$20,416	\$6,600
43073	Active	30	55	65	25	\$53,446	1	1	\$53,446	\$21,292	20.9508	\$1,016	\$1,884	9.4749	\$17,851	\$35,595
43074	Spouse	30	55	65	25	\$73,305	1	1	\$73,305	\$29,203	20.9508	\$1,394	\$2,584	9.4749	\$24,483	\$48,822
43121	Active	35	55	65	20	\$63,105	1	0.9868	\$63,105	\$29,822	20.9508	\$1,423	\$2,332	9.4749	\$22,095	\$41,010
43080	Active	54	59	65	5	\$65,723	1	1	\$65,723	\$54,673	10.3607	\$5,277	\$5,970	5.8222	\$34,759	\$30,964
43081	Spouse	54	59	65	5	\$80,807	1	1	\$80,807	\$67,222	10.3607	\$6,488	\$7,341	5.8222	\$42,741	\$38,066
43078	Retired	31	55	51	20	\$129,779	1	0.9524	\$129,779	\$59,192	0	0	0	0.0000	0	\$129,779

43113	Active	28	37	65	9	\$49,119	0.7746	0.6254	\$38,048	\$22,055	20.1941	\$1,092	\$1,364	20.1941	\$27,545	\$10,503
43114	Spouse	28	37	65	9	\$59,159	0.7188	0.695	\$42,523	\$29,520	20.1941	\$1,462	\$1,826	20.1941	\$36,874	\$5,649
43103	Retired	39	76	59	20	\$33,521	1	0.9656	\$33,521	\$15,501	0	0	0	0.0000	0	\$33,521
43054	Active	29	36	65	7	\$45,898	0.7094	0.5371	\$32,560	\$19,052	20.9508	\$909	\$1,081	20.1941	\$21,830	\$10,730
43055	Spouse	29	36	65	7	\$59,298	0.64	0.5945	\$37,951	\$27,244	20.9508	\$1,300	\$1,545	20.1941	\$31,200	\$6,751
43109	Retired	44	60	57	13	\$105,260	1	0.7477	\$105,260	\$48,769	0	0	0	0.0000	0	\$105,260
43110	Spouse	44	60	57	13	\$114,822	1	0.877	\$114,822	\$62,399	0	0	0	0.0000	0	\$114,822
43090	Active	50	60	65	10	\$56,014	1	0.8602	\$56,014	\$33,344	13.7987	\$2,416	\$3,093	4.8810	\$15,097	\$40,917
43091	Spouse	50	60	65	10	\$65,576	1	0.848	\$65,576	\$38,482	13.7987	\$2,789	\$3,570	4.8810	\$17,425	\$48,151
43124	Active	23	41	65	18	\$48,645	0.9682	0.8058	\$47,098	\$20,206	18.6529	\$1,083	\$1,689	18.6529	\$31,505	\$15,593
43125	Spouse	23	41	65	18	\$90,272	0.9638	0.9521	\$87,004	\$44,305	18.6529	\$2,375	\$3,704	18.6529	\$69,090	\$17,914
43093	Active	39	69	65	30	\$55,316	1	1	\$55,316	\$18,332	19.4282	\$944	\$1,980	0.0000	0	\$55,316
43076	Retired	33	55	38	5	\$162,332	1	0.4788	\$162,332	\$64,657	0	0	0	0.0000	0	\$162,332
43117	Retired	41	78	51	10	\$30,438	1	0.6841	\$30,438	\$14,410	0	0	0	0.0000	0	\$30,438
43118	Spouse	41	78	51	10	\$33,521	1	0.807	\$33,521	\$18,720	0	0	0	0.0000	0	\$33,521
43056	Active	30	32	65	2	\$59,875	0.2566	0.2566	\$15,364	\$14,273	20.9508	\$681	\$715	20.9508	\$14,980	\$384
43077	Retired	35	59	58	23	\$112,164	1	1	\$112,164	\$48,098	0	0	0	0.0000	0	\$112,164
43064	Retired	33	58	37	4	\$122,267	1	0.4842	\$122,267	\$51,095	0	0	0	0.0000	0	\$122,267
43065	Spouse	33	58	37	4	\$131,856	1	0.4162	\$131,856	\$47,364	0	0	0	0.0000	0	\$131,856
43129	Active	30	41	65	11	\$48,645	0.7062	0.7445	\$34,353	\$24,156	20.9508	\$1,153	\$1,513	18.6529	\$28,222	\$6,131
43130	Spouse	30	41	65	11	\$90,272	0.8299	0.7654	\$74,917	\$46,086	20.9508	\$2,200	\$2,887	18.6529	\$53,851	\$21,066
43059	Active	44	53	65	9	\$63,403	1	0.7802	\$63,403	\$35,516	17.0739	\$2,080	\$2,598	11.2359	\$29,191	\$34,212
43126	Retired	21	66	54	33	\$180,330	1	1	\$180,330	\$53,513	0	0	0	0.0000	0	\$180,330
43115	Active	36	52	65	16	\$50,605	1	0.9288	\$50,605	\$26,080	20.1941	\$1,291	\$1,916	12.1005	\$23,185	\$27,420
43116	Spouse	36	52	65	16	\$80,889	1	0.913	\$80,889	\$40,978	20.1941	\$2,029	\$3,012	12.1005	\$36,447	\$44,442
43075	Retired	24	72	53	29	\$42,824	1	1	\$42,824	\$14,724	0	0	0	0.0000	0	\$42,824
43062	Active	38	41	65	3	\$48,645	0.4636	0.53	\$22,552	\$23,086	20.1941	\$1,143	\$1,231	18.6529	\$22,552	\$0
43063	Spouse	38	41	65	3	\$90,968	0.5598	0.4282	\$50,924	\$34,880	20.1941	\$1,727	\$1,860	18.6529	\$34,694	\$16,230
43120	Active	23	27	65	4	\$46,905	0.3924	0.358	\$18,406	\$14,493	18.6529	\$777	\$858	20.1941	\$17,327	\$1,079
43092	Retired	28	45	30	2	\$249,057	0.6494	0.2618	\$161,738	\$60,575	0	0	0	0.0000	0	\$249,057
43060	Retired	40	59	53	13	\$112,164	1	0.7477	\$112,164	\$51,968	0	0	0	0.0000	0	\$112,164
43061	Spouse	40	59	53	13	\$131,856	1	0.877	\$131,856	\$71,656	0	0	0	0.0000	0	\$131,856
43101	Active	47	53	65	6	\$63,403	1	0.7517	\$63,403	\$38,214	15.4561	\$2,472	\$2,867	11.2359	\$32,213	\$31,190
43102	Spouse	47	53	65	6	\$47,272	1	0.7777	\$47,272	\$29,477	15.4561	\$1,907	\$2,212	11.2359	\$24,854	\$22,418
43082	Retired	30	61	55	25	\$95,216	1	1	\$95,216	\$37,932	0	0	0	0.0000	0	\$95,216
43083	Spouse	30	61	55	25	\$304,120	1	1	\$304,120	\$121,155	0	0	0	0.0000	0	\$304,120
43127	Retired	44	84	61	17	\$27,369	1	0.9493	\$27,369	\$13,895	0	0	0	0.0000	0	\$27,369
43128	Spouse	44	84	61	17	\$21,227	1	0.9561	\$21,227	\$10,854	0	0	0	0.0000	0	\$21,227
43094	Active	47	48	65	1	\$51,092	0.6213	0.6213	\$31,743	\$30,596	15.4561	\$1,980	\$2,030	15.4561	\$31,376	\$367
43095	Spouse	47	48	65	1	\$58,187	0.6213	0.6213	\$36,152	\$34,845	15.4561	\$2,254	\$2,310	15.4561	\$35,704	\$448
43057	Active	44	59	65	15	\$65,723	1	0.9164	\$65,723	\$34,672	17.0739	\$2,031	\$2,941	5.8222	\$17,123	\$48,600
43058	Spouse	44	59	65	15	\$34,015	1	0.9289	\$34,015	\$18,189	17.0739	\$1,065	\$1,542	5.8222	\$8,978	\$25,037
													\$115,728		:	\$4,964,260

Present Value Computations (Default Assumptions)
Test
For Fiscal Year 2022

ID / Year	Employment Status	Gender	Years Employed	Retirement Age	Age	Years of Benefit	Premium	Medicare Premium	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
									\$100%	\$105%	\$110%	\$116%	\$122%	\$128%	\$134%	\$141%	\$148%	\$155%
43104	Retired	F	11	61	80	9.7	3123	3123	\$3,123	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43105	Spouse	M	11	86	86	5.5	3123	3123	\$3,123	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185			- , , -
43106	Retired	F	20	56	60	24.6	14059	3123	\$14,059	\$14,762	\$15,465	\$16,308	\$17,152	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43107	Spouse	M	20	64	64	18.7	14059	3123	\$14,059	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43098	Retired	F	29	62	79	10.3	3123	3123	\$3,123	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43119	Retired	M	14	44	46	33.2	10805	3123	\$10,805	\$11,345	\$11,886	\$12,534	\$13,182	\$13,830	\$14,479	\$15,235	\$15,991	\$16,748
43069	Retired	F	24	58	63	22.1	10181	3123	\$10,181	\$10,690	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43070	Spouse	M	24	64	64	18.7	10181	3123	\$10,181	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43099	Retired	F	17	55	68	18.1	7832	3123	\$7,832	\$8,224	\$8,615	\$9,085	\$9,555	\$10,025	\$10,495	\$11,043	\$11,591	\$12,140
43100	Active	F	9	65	42	41	7832	3123										
43133	Active	M	7	65	53	27	10181	3123										
43134	Spouse	F	7	62	50	33.3	10181	3123										
43071	Active	M	7	65	34	44	7832	3123										
43052	Retired	M	27	65	65	17.9	3123	3123	\$3,123	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43053	Spouse	F	27	65	65	20.5	3123	3123	\$3,123	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43089	Retired	F	12	57	90	4.8	3123	3123	\$3,123	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997				
43079	Retired	F	11	59	79	10.3	3123	3123	\$3,123	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43108	Retired	F	18	65	78	10.9	3123	3123	\$3,123	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43084	Active	F	23	65	73	14	10181	3123	\$3,123	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43085	Spouse	M	23	65	73	12.4	10181	3123	\$3,123	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43072	Active	M	6	65	33	45	7832	3123										
43122	Retired	M	10	58	59	22.4	10181	3123	\$10,181	\$10,690	\$11,199	\$11,810	\$12,421	\$13,032	\$4,185	\$4,403	\$4,622	\$4,841
43123	Spouse	F	10	65	65	20.5	10181	3123	\$3,123	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43087	Active	M	23	65	53	27	10181	3123										
43088	Spouse	F	23	57	45	37.9	10181	3123										
43068	Retired	F	18	55	64	21.3	7832	3123	\$7,832	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43131	Active	M	22	65	42	37	10181	3123										
43132	Spouse	F	22	59	36	46.4	10181	3123										
43096	Active	M	4	65	31	47	10181	3123										
43097	Spouse	F	4	64	30	52.1	10181	3123										
43111	Retired	M	16	64	66	17.2	3123	3123	\$3,123	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43112	Spouse	F	16	59	59	25.5	10805	3123	\$10,805	\$11,345	\$11,886	\$12,534	\$13,182	\$13,830	\$4,185	\$4,403	\$4,622	\$4,841
43135	Active	M	4	65	60	22	10181	3123						\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43136	Spouse	F	4	68	63	22.1	10181	3123						\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43066	Retired	M	13	57	57	24	10181	3123	\$10,181	\$10,690	\$11,199	\$11,810	\$12,421	\$13,032	\$13,643	\$14,355	\$4,622	\$4,841
43067	Spouse	F	13	58	58	26.3	10181	3123	\$10,181	\$10,690	\$11,199	\$11,810	\$12,421	\$13,032	\$13,643	\$4,403	\$4,622	\$4,841
43086	Active	M	4	65	36	42	10181	3123										
43073	Active	M	25	65	55	26	10181	3123										
43074	Spouse	F	25	64	54	29.8	10181	3123										
43121	Active	F	20	65	55	29	7832	3123										
43080	Active	F	5	65	59	26	14059	3123							\$4,185	\$4,403	\$4,622	\$4,841
43081	Spouse	M	5	63	57	24	14059	3123							\$18,839	\$19,823	\$4,622	\$4,841
43078	Retired	M	20	51	55	25.6	7832	3123	\$7,832	\$8,224	\$8,615	\$9,085	\$9,555	\$10,025	\$10,495	\$11,043	\$11,591	\$12,140
43113	Active	M	9	65	37	42	10181	3123										
43114	Spouse	F	9	65	37	45.4	10181	3123										

Separa February Separa	43103	Retired	M	20	59	76	10.5	3123	3123	\$3,123	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
Achieval	43054	Active	M	7	65	36	42	10181	3123										
Sample Facility Sample Facility Sample Facility Sample Samp	43055	Spouse	F	7	65	36	46.4	10181	3123										
Age Active M	43109	Retired	M	13		60	21.7	10181	3123	\$10,181	\$10,690	\$11,199	\$11,810	\$12,421	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
Advise F 10 65 60 24.6 10181 3123	43110	Spouse	F	13	60	60	24.6	10181	3123	\$10,181	\$10,690	\$11,199	\$11,810	\$12,421	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
Active M	43090	Active	M	10		60	22	10181	3123						\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
4393	43091	Spouse	F	10	65	60	24.6	10181	3123						\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
Ady Active F 30 65 69 17 7812 3123 \$3,121 \$3,227 \$3,435 \$3,623 \$3,810 \$3,977 \$4,185 \$4,403 \$4,622 Ady Ady Active F 5 38 55 289 10181 3123 3123 31,321 38,322 \$3,279 \$3,435 \$3,623 \$3,810 \$3,977 \$4,185 \$4,403 \$4,622 Ady Active F 2 65 32 30 10181 3123 3123 31,323	43124	Active	M	18	65	41	38	10181	3123										
43076 Retired F 5 38 55 28 9 10181 3122 \$10,181 \$10,090 \$11,190 \$11,810 \$12,421 \$13,032 \$13,643 \$14,355 \$15,068 \$4,403 \$4,622 \$43118 \$5 \$6 \$6 \$7 \$9 \$9 \$10,3 \$3123 \$3123 \$3123 \$3123 \$32,29 \$3,435 \$33,623 \$38,10 \$39,97 \$4,185 \$4,403 \$4,622 \$4306 \$6 \$6 \$6 \$5 \$2 \$2 \$0 \$10,181 \$3123 \$10,181 \$10,690 \$11,190 \$11,810 \$12,421 \$13,032 \$44,185 \$4,403 \$4,622 \$43064 \$6 \$6 \$6 \$5 \$2 \$2 \$10,181 \$3123 \$10,181 \$10,690 \$11,190 \$11,810 \$12,421 \$13,032 \$44,185 \$4,403 \$4,622 \$43064 \$6 \$6 \$6 \$5 \$2 \$2 \$10,181 \$3123 \$10,181 \$10,690 \$11,190 \$11,810 \$12,421 \$13,002 \$13,643 \$4,403 \$4,622 \$43064 \$6 \$6 \$6 \$6 \$5 \$2 \$2 \$10,181 \$3123 \$10,181 \$10,690 \$11,190 \$11,810 \$12,421 \$13,002 \$13,643 \$4,403 \$4,622 \$43129 \$4,622 \$43129 \$4,622 \$43129 \$4,622 \$43129 \$4,622 \$43129 \$4,622 \$43129 \$4,622 \$43129 \$4,622 \$43129 \$4,622 \$43129 \$4,622 \$43129 \$4,622 \$43129 \$4,622 \$43129 \$4,622 \$43129 \$4,622 \$43129 \$4,622 \$43129 \$4,622 \$43129 \$4,622 \$4,	43125	Spouse	F	18	62	38	44.5	10181	3123										
43117 Refired M 10 51 78 94 3123 3123 33,279 \$3,435 \$3,623 \$3,810 \$3,977 \$4,185 \$4,403 \$4,622 \$4306 Active F 2 65 32 50 10181 3123 31,213		Active	F	30			17	7832	3123	\$3,123	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
4318 Spouse F 10 79 79 10.3 3123 3123 3123 33.23 33.279 \$3.435 \$3.623 \$3.810 \$3.997 \$4.185 \$4.403 \$4.622 43066 Active M 23 58 59 22.4 10181 3123 \$10.181 \$10.690 \$11.199 \$11.810 \$12.421 \$13.032 \$41.85 \$4.403 \$4.622 43064 Retired M 4 37 58 22.2 10181 3123 \$10.181 \$10.690 \$11.199 \$11.810 \$12.421 \$13.032 \$13.643 \$4.403 \$4.622 43195 Spouse F 4 58 58 26.3 10181 3123 \$10.181 \$10.690 \$11.199 \$11.810 \$12.421 \$13.032 \$13.643 \$4.403 \$4.622 43129 Active M 11 65 41 38 10181 3123 4309 Active F 9 65 53 31 7832 3123 43116 Spouse F 16 63 50 33.3 10181 3123 43116 Spouse F 16 63 50 33.3 10181 3123 43063 Spouse F 16 63 50 33.3 10181 3123 43063 Spouse F 3 63 39 43.5 14059 3123 43063 Spouse F 3 63 39 43.5 14059 3123 43063 Spouse F 3 63 39 43.5 14059 3123 43060 Retired M 2 3 3 4 5 4 4 5 43062 Active M 4 65 27 51 10805 3123 43063 Spouse F 3 63 39 43.5 14059 3123 43063 Spouse F 3 63 39 43.5 14059 3123 43060 Retired M 2 30 45 34.1 10181 3123 510.181 510.690 511.199 511.810 512.421 513.032 513.643 54.622 43062 Retired M 2 30 45 34.1 10181 3123 510.181 510.690 511.199 511.810 512.421 513.032 513.643 54.622 43060 Retired M 2 30 45 34.1 10181 3123 510.181 510.690 511.199 511.810 512.421 513.032 51.643 54.632 43062 Retired M 2 30 45 34.1 10181 3123 510.181 510.690 511.199 511.810 512.421 513.032 51.643 54.632 43060 Retired M 2 3 3 5 5 5 5 5 5 5 5	43076	Retired	F	5	38	55	28.9	10181	3123	\$10,181	\$10,690	\$11,199	\$11,810	\$12,421	\$13,032	\$13,643	\$14,355	\$15,068	\$15,781
Addition	43117	Retired	M	10	51	78	9.4	3123	3123	\$3,123	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43077 Retired M 23 58 59 22.4 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,002 \$4,185 \$4,403 \$4,622 \$43065 \$5pouse F 4 58 58 26.3 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,002 \$13,643 \$4,403 \$4,622 \$43085 \$5pouse F 4 58 58 26.3 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,002 \$13,643 \$4,403 \$4,622 \$43129 Active M 11 65 41 38 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,002 \$13,643 \$4,403 \$4,622 \$4309 Active F 9 65 53 31 7832 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,002 \$13,643 \$14,355 \$15,068 \$43115 Active M 16 65 52 28 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,002 \$13,643 \$14,355 \$15,068 \$43115 Active M 29 53 72 13.1 3123 3123 \$3,123 \$3,229 \$3,435 \$3,623 \$3,810 \$3,997 \$4,185 \$4,403 \$4,622 \$43063 \$5pouse F 3 63 39 43.5 14059 3123 \$43062 \$4,000 \$11,199 \$11,810 \$12,421 \$13,002 \$13,643 \$14,355 \$15,068 \$4,300 \$4,000	43118	Spouse	F	10	79	79	10.3	3123	3123	\$3,123	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
Age	43056	Active	F	2		32		10181	3123										
43065 Spouse F 4 58 58 26.3 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$13,643 \$4,403 \$4,622 \$43129 Active M 11 65 41 38 10181 3123 \$10,181 \$10,590 \$11,199 \$11,810 \$12,421 \$13,032 \$13,643 \$4,403 \$4,622 \$4309 Active F 9 65 53 31 7832 3123 \$13,143 \$10,181 \$10,690 \$11,199 \$11,180 \$12,421 \$13,032 \$13,643 \$14,355 \$15,068 \$14,115 \$13,115 \$10,690 \$11,199 \$11,180 \$12,421 \$13,032 \$13,643 \$14,355 \$15,068 \$14,115 \$13,115	43077	Retired	M	23	58	59	22.4	10181	3123	\$10,181	\$10,690	\$11,199	\$11,810	\$12,421	\$13,032	\$4,185	\$4,403	\$4,622	\$4,841
Active M 11 65 41 38 10181 3123 43130 Spouse F 111 62 38 44.5 10181 3123 43156 Retired M 33 54 66 17.2 10181 3123 43115 Active M 16 65 52 28 10181 3123 43116 Spouse F 16 63 50 33.3 10181 3123 43116 Spouse F 16 63 50 33.3 10181 3123 43075 Retired M 29 53 72 13.1 3123 3123 43083 Spouse F 3 65 41 38 14059 3123 43083 Spouse F 3 6 6 7 7 51 10085 3123 43092 Retired M 4 65 27 51 10085 3123 43092 Retired M 13 53 58 58 26.3 10181 3123 43093 Retired M 13 53 58 58 26.3 10181 3123 43094 Active F 17 61 46 47 32.3 10181 3123 43094 Active M 1 1 65 48 32 10181 3123 43095 Spouse M 1 1 64 47 32.3 10181 3123 43096 Retired F 17 61 46 47 32.3 10181 3123 43083 Spouse F 1 13 65 48 32 10181 3123 43083 Spouse F 1 13 58 55 56 61 209 10181 3123 43084 Active M 6 7 7 55 44 10181 3123 43085 Spouse M 1 1 65 48 32 10181 3123 43086 Spouse M 1 1 65 48 32 10181 3123 43087 Spouse M 1 1 65 48 32 10181 3123 43088 Spouse M 1 1 65 48 32 10181 3123 43089 Spouse M 1 1 65 48 32 10181 3123 43080 Spouse M 1 1 65 48 32 10181 3123 43081 Spouse M 1 1 65 48 32 10181 3123 43082 Spouse M 1 1 65 48 32 10181 3123 43083 Spouse F 1 13 65 59 26 10181 3123 43084 Active M 1 1 65 48 32 10181 3123 43085 Spouse M 1 6 6 67 55 32 31 10181 3123 43086 Spouse M 1 6 6 67 55 32 31 31 3123 43083 Spouse F 1 15 65 59 26 10181 3123 43084 Active M 1 1 65 48 32 10181 3123 43085 Spouse M 1 6 6 67 55 323 313 3123 43086 Spouse M 1 6 6 67 55 323 313 3123 43087 Spouse M 1 6 6 67 55 323 3123 3123 3323 43084 Spouse M 1 6 6 67 55 323 313 3123 43085 Spouse M 1 6 6 67 55 323 3123 3123 3123 43086 Spouse M 1 6 6 67 55 323 3123 3123 3323 43087 Spouse M 1 6 6 67 55 348 32 10181 3123 43086 Spouse M 1 6 6 67 55 348 32 10181 3123 43087 Spouse M 1 6 6 67 55 348 32 10181 3123 43088 Spouse M 1 6 6 67 55 348 32 10181 3123 43088 Spouse M 1 6 6 67 55 348 32 10181 3123 43088 Spouse M 1 6 6 67 55 56 10181 3123 43088 Spouse M 1 6 6 67 55 56 57 3123 3123 3123 83279 83435 83633 83810 83.997 84.185 84.403 84.622 43089 Spo	43064	Retired	M	4	37	58	23.2	10181	3123	\$10,181	\$10,690	\$11,199	\$11,810	\$12,421	\$13,032	\$13,643	\$4,403	\$4,622	\$4,841
43130 Spouse F 11 62 38 44.5 10181 3123	43065	Spouse	F	4	58	58	26.3	10181	3123	\$10,181	\$10,690	\$11,199	\$11,810	\$12,421	\$13,032	\$13,643	\$4,403	\$4,622	\$4,841
Active F 9 65 53 31 7832 3123	43129	Active	M	11	65	41	38	10181	3123										
Asize	43130	Spouse	F	11	62	38	44.5	10181	3123										
Active M 16 65 52 28 10181 3123 3123 3124 3	43059	Active	F	9	65	53	31	7832	3123										
43116 Spouse F 16 63 50 33.3 10181 3123	43126	Retired	M	33	54	66	17.2	10181	3123	\$10,181	\$10,690	\$11,199	\$11,810	\$12,421	\$13,032	\$13,643	\$14,355	\$15,068	\$15,781
Active M 3 65	43115	Active	M	16	65	52	28	10181	3123										
43062 Active M 3 65 41 38 14059 3123 43063 Spouse F 3 63 39 43.5 14059 3123 43120 Active M 4 65 27 51 10805 3123 43092 Retired M 2 30 45 34.1 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$13,643 \$14,355 \$15,068 \$1,4001 \$10,000 \$10,0	43116	Spouse	F	16	63	50	33.3	10181	3123										
A3063 Spouse F 3 63 39 43.5 140.59 312.3	43075	Retired	M	29	53	72	13.1	3123	3123	\$3,123	\$3,279	\$3,435	\$3,623	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
Active M 4 65 27 51 10805 3123 43092 Retired M 2 30 45 34.1 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$13,643 \$14,355 \$15,068 \$1,060 \$10,000	43062	Active	M	3	65	41	38	14059	3123										
43092 Retired M 2 30 45 34.1 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$13,643 \$14,355 \$15,068 \$1300 Retired M 13 53 59 22.4 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$4,185 \$4,403 \$4,622 43061 Spouse F 13 58 58 26.3 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$4,185 \$4,403 \$4,622 43101 Active F 6 65 53 31 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$3,810 \$3,997 \$4,185 \$4,403 \$4,622 43082 Retired M 25 55 61 20,9 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$3,810	43063	Spouse	F	3	63	39	43.5	14059	3123										
A3060 Retired M 13 53 59 22.4 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$4,185 \$4,403 \$4,622 \$43061 Spouse F 13 58 58 26.3 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$43,643 \$4,403 \$4,622 \$43101 Active F 6 65 53 31 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$13,643 \$4,403 \$4,622 \$1302 \$13,043 \$10,690 \$11,199 \$11,810	43120	Active	M	4	65	27	51	10805	3123										
43061 Spouse F 13 58 58 26.3 10181 3123 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$13,643 \$4,403 \$4,622 43101 Active F 6 65 53 31 10181 3123 43102 Spouse M 6 67 55 25.6 10181 3123 43082 Retired M 25 55 61 20.9 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$3,997 \$4,185 \$4,403 \$4,622 43083 Spouse F 25 41 41.6 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$3,810 \$3,997 \$4,185 \$4,403 \$4,622 43127 Retired F 17 61 84 7.5 3123 3123 \$3,123 \$3,279 \$3,435 \$3,623 \$3,810 \$3,997 \$4,185 \$4,403	43092	Retired	M	2	30	45	34.1	10181	3123	\$10,181	\$10,690	\$11,199	\$11,810	\$12,421	\$13,032	\$13,643	\$14,355	\$15,068	\$15,781
43101 Active F 6 65 53 31 10181 3123 43102 Spouse M 6 67 55 25.6 10181 3123 43082 Retired M 25 55 61 20.9 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$3,810 \$3,997 \$4,185 \$4,403 \$4,622 43083 Spouse F 25 41 41 41.6 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$3,810 \$3,997 \$4,185 \$4,403 \$4,622 43127 Retired F 17 61 84 7.5 3123 3123 \$3,123 \$3,279 \$3,435 \$3,623 \$3,810 \$3,997 \$4,185 \$4,403 \$4,622 43128 Spouse M 17 86 86 5.5 3123 3123 \$3,279 \$3,435 \$3,623 \$3,810 \$3,997	43060	Retired	M	13	53	59	22.4	10181	3123	\$10,181	\$10,690	\$11,199	\$11,810	\$12,421	\$13,032	\$4,185	\$4,403	\$4,622	\$4,841
43102 Spouse M 6 67 55 25.6 10181 3123 43082 Retired M 25 55 61 20.9 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$3,810 \$3,997 \$4,185 \$4,403 \$4,622 43083 Spouse F 25 41 41 41.6 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$13,643 \$14,355 \$15,068 \$1,5068 \$1,5068 \$1,5068 \$1,5068 \$1,5068 \$1,5069 \$11,199 \$11,810 \$12,421 \$13,032 \$13,643 \$14,355 \$15,068 \$1,5068 <td>43061</td> <td>Spouse</td> <td>F</td> <td>13</td> <td>58</td> <td>58</td> <td>26.3</td> <td>10181</td> <td>3123</td> <td>\$10,181</td> <td>\$10,690</td> <td>\$11,199</td> <td>\$11,810</td> <td>\$12,421</td> <td>\$13,032</td> <td>\$13,643</td> <td>\$4,403</td> <td>\$4,622</td> <td>\$4,841</td>	43061	Spouse	F	13	58	58	26.3	10181	3123	\$10,181	\$10,690	\$11,199	\$11,810	\$12,421	\$13,032	\$13,643	\$4,403	\$4,622	\$4,841
43082 Retired M 25 55 61 20.9 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$3,810 \$3,997 \$4,185 \$4,403 \$4,622 43083 Spouse F 25 41 41 41.6 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$3,212 \$13,032 \$13,643 \$14,355 \$15,068 \$1,0690 \$11,199 \$11,810 \$12,421 \$13,032 \$13,643 \$14,355 \$15,068 \$1,0690 \$11,199 \$11,810 \$12,421 \$13,032 \$13,643 \$14,355 \$15,068 \$1,0690 \$11,199 \$11,810 \$12,421 \$13,032 \$13,643 \$14,355 \$15,068 \$1,0690 \$11,199 \$11,810 \$3,810 \$3,997 \$4,185 \$4,403 \$4,622 \$1,0690 \$11,199 \$11,810 \$3,810 \$3,997 \$4,185 \$4,403 \$4,622 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000	43101	Active	F	6	65	53	31	10181	3123										
43083 Spouse F 25 41 41 41.6 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$13,643 \$14,355 \$15,068 \$13,127 \$13,127 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$13,643 \$14,355 \$15,068 \$13,042 \$13,043 \$13,032 \$13,643 \$14,355 \$15,068 \$13,042 \$13,042 \$13,043 \$14,355 \$15,068 \$13,042 \$13,043 \$14,355 \$4,003 \$4,622 \$13,043 \$13,043 \$14,355 \$4,003 \$4,622 \$13,043 \$13,043 \$14,355 \$4,003 \$4,622 \$13,043 \$10,043 \$10,008 <td>43102</td> <td>Spouse</td> <td>M</td> <td>6</td> <td>67</td> <td>55</td> <td>25.6</td> <td>10181</td> <td>3123</td> <td></td>	43102	Spouse	M	6	67	55	25.6	10181	3123										
43083 Spouse F 25 41 41 41.6 10181 3123 \$10,181 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$13,643 \$14,355 \$15,068 \$13,127 \$13,127 \$10,690 \$11,199 \$11,810 \$12,421 \$13,032 \$13,643 \$14,355 \$15,068 \$13,042 \$13,043 \$13,032 \$13,643 \$14,355 \$15,068 \$13,042 \$13,042 \$13,043 \$14,355 \$15,068 \$13,042 \$13,043 \$14,355 \$4,003 \$4,622 \$13,043 \$13,043 \$14,355 \$4,003 \$4,622 \$13,043 \$13,043 \$14,355 \$4,003 \$4,622 \$13,043 \$10,043 \$10,008 <td></td> <td></td> <td>M</td> <td>25</td> <td>55</td> <td>61</td> <td></td> <td>10181</td> <td></td> <td>\$10,181</td> <td>\$10,690</td> <td>\$11,199</td> <td>\$11,810</td> <td>\$3,810</td> <td>\$3,997</td> <td>\$4,185</td> <td>\$4,403</td> <td>\$4,622</td> <td>\$4,841</td>			M	25	55	61		10181		\$10,181	\$10,690	\$11,199	\$11,810	\$3,810	\$3,997	\$4,185	\$4,403	\$4,622	\$4,841
43127 Retired F 17 61 84 7.5 3123 3123 \$3,279 \$3,435 \$3,623 \$3,810 \$3,997 \$4,185 \$4,403 \$4,622 43128 Spouse M 17 86 86 5.5 3123 3123 \$3,279 \$3,435 \$3,623 \$3,810 \$3,997 \$4,185 \$4,403 \$4,622 43094 Active M 1 65 48 32 10181 3123 \$3,279 \$3,435 \$3,623 \$3,810 \$3,997 \$4,185 \$4,403 \$4,622 43095 Spouse M 1 64 47 32.3 10181 3123 \$3,279 \$3,435 \$3,623 \$3,810 \$3,997 \$4,185 \$4,403 \$4,622 43095 Spouse M 1 64 47 32.3 10181 3123 \$3,279 \$3,435 \$3,623 \$3,810 \$3,997 \$4,185 \$4,403 \$4,622 43095	43083	Spouse	F	25	41	41	41.6	10181	3123	\$10,181	\$10,690	\$11,199	\$11,810	\$12,421	\$13,032	\$13,643	\$14,355	\$15,068	\$15,781
43128 Spouse M 17 86 86 5.5 3123 3123 \$3,123 \$3,279 \$3,435 \$3,623 \$3,810 \$3,997 \$4,185 43094 Active M 1 65 48 32 10181 3123 43095 Spouse M 1 64 47 32.3 10181 3123 43057 Active F 15 65 59 26 10181 3123 52 52 54,185 \$4,403 \$4,622		Retired	F			84				\$3,123	\$3,279	\$3,435			\$3,997	\$4,185			
43094 Active M 1 65 48 32 10181 3123 43095 Spouse M 1 64 47 32.3 10181 3123 43057 Active F 15 65 59 26 10181 3123 43057 43057 43057 43057 43057 43057 43057			M							. ,	. ,	. ,	. ,	. ,	. ,	. ,	• •	• •	
43095 Spouse M 1 64 47 32.3 10181 3123 43057 Active F 15 65 59 26 10181 3123 \$4,185 \$4,403 \$4,622										, , ,		, , , , ,	, , , , ,	1-7-	4 2	, ,			
43057 Active F 15 65 59 26 10181 3123 \$4,185 \$4,403 \$4,622				1															
				15												\$4.185	\$4,403	\$4.622	\$4,841
	43058	Spouse	M	15	74	68	15.8	10181	3123							\$4,185	\$4,403	\$4,622	\$4,841

Present Value Computations (Default Assumptions)
Test
For Fiscal Year 2022

ID / Year	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049
	\$163%	\$171%	\$180%	\$189%	\$198%	\$208%	\$218%	\$229%	\$241%	\$253%	\$265%	\$279%	\$293%	\$307%	\$323%	\$339%	\$356%	\$373%
43104	\$5,090																	
43105	4470.0																	
43106	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587		
43107	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901								
43098	\$5,090																	
43119	\$17,612	\$18,477	\$19,449	\$20,421	\$21,394	\$22,474	\$23,555	\$24,743	\$26,040	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	\$11,649
43069	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150					
43070	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901								
43099	\$12,766	\$13,393	\$14,098	\$14,802	\$15,507	\$16,291	\$17,074	\$17,935	\$18,875									
43100														\$9,588	\$10,087	\$10,587	\$11,118	\$11,649
43133			\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	\$11,649
43134			\$18,326	\$19,242	\$20,158	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	\$11,649
43071																		
43052	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526									
43053	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276							
43089	#F 000																	
43079	\$5,090	ΦE 240																
43108 43084	\$5,090 \$5.090	\$5,340 \$5,340	\$5,621	¢E 002	¢€ 104													
43084	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184													
43072	\$3,090	\$3,340	\$3,621															
43072	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150					
43123	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	ф0,713	\$9,130					
43087	ψ3,070	φυ,υ•ι	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	\$11,649
43088			\$18,326	\$19,242	\$20,158	\$21,176	\$22,195	\$23,314	\$24,536	\$25,758	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	\$11,649
43068	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	ψ>/100	ψ,,,,,,,	\$10,00 <i>i</i>	410,000	\$11/110	Ψ11/015
43131	ψ5,070	φο,ο4ο	ψ0,021	ψ0,702	φο,104	ψ0,170	φο,οσο	ψ,,102	ψ1,020	Ψ7,501	φο,Σ/ ο	ψο,710		\$9,588	\$10,087	\$10,587	\$11,118	\$11,649
43132														\$31,256	\$32,885	\$34,514	\$36,244	\$37,975
43096														40-7-00	402,000	40-70	400,200	40.,
43097																		
43111	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152										
43112	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	
43135	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150					
43136	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150					
43066	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087			
43067	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	
43086																		
43073	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	
43074	\$16,595	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	\$11,649
43121	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	\$11,649
43080	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	
43081	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087			
43078	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	
43113																		

43103	\$5,090																	
43054	ψ3,090																	
43055																		
43109	\$5.090	\$5.340	\$5.621	\$5.902	\$6.184	\$6,496	\$6.808	\$7.152	\$7,526	\$7.901	\$8.276	\$8.713	\$9.150					
43110	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587		
43090	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	ψ,,,,,,	Ψ10,007	\$10,00 <i>i</i>		
43091	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10.587		
43124	φογονο	40,010	40,021	40,702	40,101	ψ0,170	40,000	ψ,,102	φ.,σ2σ	47,701	ψο,Σ, σ	ψομ 10	ψ>/100	ψ,,,,,,	\$10,087	\$10,587	\$11.118	\$11.649
43125															\$32,885	\$34,514	\$36,244	\$11,649
43093	\$5,090	\$5,340	\$5.621	\$5,902	\$6.184	\$6,496	\$6,808	\$7.152							402,000	40-70-1	400,211	4/
43076	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	\$11,649
43117	40,010	40,000	40,022	4-7	40,202	40,200	40,000	41,100	41,000	4.7.02	4-7	4-7	4-7	4-,	4-0,000	420,000	4,	4/
43118	\$5,090																	
43056	4-7																	
43077	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150					
43064	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588				
43065	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	
43129															\$10,087	\$10,587	\$11,118	\$11,649
43130															\$32,885	\$34,514	\$36,244	\$11,649
43059			\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	\$11,649
43126	\$16,595	\$17,410	\$18,326	\$19,242	\$20,158	\$21,176	\$22,195	\$23,314										
43115				\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	\$11,649
43116				\$19,242	\$20,158	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	\$11,649
43075	\$5,090	\$5,340	\$5,621	\$5,902														
43062															\$10,087	\$10,587	\$11,118	\$11,649
43063															\$45,411	\$47,660	\$11,118	\$11,649
43120																		
43092	\$16,595	\$17,410	\$18,326	\$19,242	\$20,158	\$21,176	\$22,195	\$23,314	\$24,536	\$25,758	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	\$11,649
43060	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150					
43061	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	
43101			\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	\$11,649
43102			\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	
43082	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713						
43083	\$16,595	\$17,410	\$18,326	\$19,242	\$20,158	\$21,176	\$22,195	\$23,314	\$24,536	\$25,758	\$26,980	\$28,405	\$29,830	\$31,256	\$10,087	\$10,587	\$11,118	\$11,649
43127																		
43128																		
43094								\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	\$11,649
43095								\$23,314	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	\$11,649
43057	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808	\$7,152	\$7,526	\$7,901	\$8,276	\$8,713	\$9,150	\$9,588	\$10,087	\$10,587	\$11,118	
43058	\$5,090	\$5,340	\$5,621	\$5,902	\$6,184	\$6,496	\$6,808											

Present Value Computations (Default Assumptions) Test

ID / Year	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067
	\$392%	\$412%	\$432%	\$454%	\$476%	\$500%	\$525%	\$552%	\$579%	\$608%	\$639%	\$670%	\$704%	\$739%	\$776%	\$815%	\$856%	\$899%
43104 43105																		
43105																		
43107																		
43098																		
43119	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865	\$15,615												
43069	. ,			. ,		. ,												
43070																		
43099																		
43100	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865	\$15,615	\$16,396	\$17,239	\$18,082	\$18,988	\$19,956	\$20,924	\$21,986	\$23,079				
43133 43134	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865	\$15,615												
43071	\$12,242	\$12,007	\$13,491	\$14,178	\$14,865	\$15,615	\$16,396	\$17,239	\$18,082	\$18,988	\$19,956	\$20,924	\$21,986	\$23,079	\$24,234	\$25,452	\$26,733	
43052				ψ14,170	ψ14,000	ψ10,010	ψ10,000	ψ17,207	ψ10,002	ψ10,700	ψ19,950	Ψ20,724	Ψ21,700	Ψ20,019	Ψ24,204	Ψ20,402	Ψ20,700	
43053																		
43089																		
43079																		
43108																		
43084																		
43085																		
43072					\$14,865	\$15,615	\$16,396	\$17,239	\$18,082	\$18,988	\$19,956	\$20,924	\$21,986	\$23,079	\$24,234	\$25,452	\$26,733	\$28,076
43122 43123																		
43123																		
43088	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865	\$15,615	\$16,396	\$17,239	\$18,082	\$18,988	\$19,956							
43068	Ψ12/212	\$12,00 <i>7</i>	\$10 / 101	\$11 / 170	\$11,000	\$10,010	\$10,000	\$17, <u>2</u> 03	\$10,002	\$10,500	417,700							
43131	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865	\$15,615	\$16,396	\$17,239	\$18,082	\$18,988								
43132	\$39,910	\$12,867	\$13,491	\$14,178	\$14,865	\$15,615	\$16,396	\$17,239	\$18,082	\$18,988	\$19,956	\$20,924	\$21,986	\$23,079	\$24,234	\$25,452	\$26,733	\$28,076
43096							\$16,396	\$17,239	\$18,082	\$18,988	\$19,956	\$20,924	\$21,986	\$23,079	\$24,234	\$25,452	\$26,733	\$28,076
43097							\$53,450	\$17,239	\$18,082	\$18,988	\$19,956	\$20,924	\$21,986	\$23,079	\$24,234	\$25,452	\$26,733	\$28,076
43111																		
43112																		
43135																		
43136																		
43066																		
43067 43086		\$12,867	\$13,491	\$14,178	\$14,865	\$15,615	\$16,396	\$17,239	\$18,082	\$18,988	\$19,956	\$20,924	\$21,986	\$23,079	\$24,234			
43086		\$12,00/	\$13, 4 71	Φ1 4 ,1/δ	ф14,000	\$10,013	\$10,330	\$17,439	φ10,U0Z	\$10,700	\$17,700	\$4U,74 4	\$41,700	\$43,079	⊅∠4,∠ 34			-
43074	\$12,242	\$12,867	\$13,491															
43121	\$12,242	\$12,867	Ψ10,101															
43080																		
43081			<u> </u>	<u> </u>			<u> </u>		<u> </u>		<u> </u>				<u> </u>			
43078																		
43113	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865	\$15,615	\$16,396	\$17,239	\$18,082	\$18,988	\$19,956	\$20,924	\$21,986	\$23,079	\$24,234			
43114	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865	\$15,615	\$16,396	\$17,239	\$18,082	\$18,988	\$19,956	\$20,924	\$21,986	\$23,079	\$24,234	\$25,452	\$26,733	\$28,076

43103																		
43054		\$12,867	\$13.491	\$14.178	\$14.865	\$15,615	\$16,396	\$17.239	\$18.082	\$18.988	\$19.956	\$20.924	\$21.986	\$23.079	\$24.234			
43055		\$12,867	\$13,491	\$14,178	\$14,865	\$15,615	\$16,396	\$17,239	\$18,082	\$18,988	\$19,956	\$20,924	\$21,986	\$23,079	\$24,234	\$25,452	\$26,733	\$28,076
43109		4-2,000	4-0,	4-7-0	423,000	4-0,0-0	420,010	4-1,-0-1	4-0,00-	4-0,500	422,500	4-0/	4/	4-0,011	+=-,=	4-0,-0-	4=0). 00	4-0,010
43110																		
43090																		
43091																		
43124	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865	\$15,615	\$16,396	\$17,239	\$18,082	\$18,988	\$19,956							
43125	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865	\$15,615	\$16,396	\$17,239	\$18,082	\$18,988	\$19,956	\$20,924	\$21,986	\$23,079	\$24,234	\$25,452	\$26,733	
43093																		
43076	\$12,242	\$12,867																
43117																		
43118																		
43056						\$15,615	\$16,396	\$17,239	\$18,082	\$18,988	\$19,956	\$20,924	\$21,986	\$23,079	\$24,234	\$25,452	\$26,733	\$28,076
43077																		
43064																		
43065																		
43129	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865	\$15,615	\$16,396	\$17,239	\$18,082	\$18,988	\$19,956							
43130	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865	\$15,615	\$16,396	\$17,239	\$18,082	\$18,988	\$19,956	\$20,924	\$21,986	\$23,079	\$24,234	\$25,452	\$26,733	
43059	\$12,242	\$12,867	\$13,491	\$14,178														
43126																		
43115	\$12,242																	
43116	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865	\$15,615												
43075																		
43062	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865	\$15,615	\$16,396	\$17,239	\$18,082	\$18,988	\$19,956							
43063	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865	\$15,615	\$16,396	\$17,239	\$18,082	\$18,988	\$19,956	\$20,924	\$21,986	\$23,079	\$24,234	\$25,452	\$26,733	
43120											\$19,956	\$20,924	\$21,986	\$23,079	\$24,234	\$25,452	\$26,733	\$28,076
43092	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865	\$15,615	\$16,396											
43060																		
43061																		
43101	\$12,242	\$12,867	\$13,491	\$14,178														
43102																		
43082																		
43083	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865	\$15,615	\$16,396	\$17,239	\$18,082	\$18,988	\$19,956	\$20,924	\$21,986	\$23,079	\$24,234			
43127																		
43128	#10.046	#12.065	#12.40°	#14.1EC	#14.0CE													
43094	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865													
43095	\$12,242	\$12,867	\$13,491	\$14,178	\$14,865													
43057																		

43058

Present Value Computations (Default Assumptions) Test

ID/	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	Total	Present
Year																Value of
																Benefits
	#0.4 2 0/	40040/	da 0400/	44 0000/	04.44=0/	d4 2040/	4. 26.40/	04 22 70/	d4 2040/		A4 =2=0/		da (0.40/	A4 ===00/		
	\$943%	\$991%	\$1,040%	\$1,092%	\$1,147%	\$1,204%	\$1,264%	\$1,327%	\$1,394%	\$1,464%	\$1,537%	\$1,614%	\$1,694%	\$1,779%		
43104															\$44,408	\$35,211
43105															\$25,452	\$21,868
43106															\$220,215	\$145,362
43107															\$114,274	\$78,208
43098															\$44,408	\$35,211
43119															\$500,527	\$282,776
43069															\$143,946	\$92,975
43070															\$110,396	\$74,470
43099															\$239,346	\$160,214
43100															\$292,937	\$84,086
43133															\$132,758	\$60,960
43134															\$256,035	\$110,870
43071															\$277,727	\$66,101
43052															\$95,437	\$63,884
43053															\$111,614	\$71,488
43089															\$21,267	\$18,633
43079															\$44,408	\$35,211
43108															\$49,748	\$38,644
43084															\$67,455	\$49,212
43085															\$55,369	\$42,127
43072															\$291,625	\$66,898
43122															\$177,543	\$121,401
43123															\$111,614	\$71,488
43087															\$132,758	\$60,960
43088															\$427,792	\$175,747
43068															\$125,036	\$79,903
43131															\$206,992	\$64,762
43132	\$29,450														\$574,395	\$165,012
43096	\$29,450	\$30,949													\$321,544	\$68,528
43097	\$29,450	\$30,949	\$32,479	\$34,103	\$35,821	\$37,601	\$39,475								\$538,077	\$106,137
43111															\$87,911	\$60,144
43112															\$223,172	\$141,286
43135															\$112,207	\$63,859
43136															\$112,207	\$63,859
43066															\$216,628	\$144,105
43067															\$228,381	\$144,872
43086															\$251,900	\$64,536
43073															\$131,539	\$63,633
43074															\$193,293	\$88,245
43121															\$168,297	\$76,262
43080															\$149,590	\$76,816
43081															\$157,959	\$91,447
43078															\$230,144	\$143,424
43113															\$264,142	\$68,746
43114															\$344,403	\$84,046

43103							9.5	14,408	\$35,211
43054								51,900	\$64,536
43055	\$29,450							61,611	\$85,057
43109	, .,							68,508	\$114,157
43110								98,770	\$126,204
43090								12,207	\$63,859
43091								12,469	\$75,906
43124								17,360	\$65,547
43125								31,619	\$122,806
43093							\$8	87,911	\$60,144
43076							\$29	96,477	\$179,985
43117								39,318	\$31,816
43118							\$-	44,408	\$35,211
43056	\$29,450	\$30,949	\$32,479	\$34,103	\$35,821		\$43	39,562	\$89,234
43077							\$17	77,543	\$121,401
43064							\$19	96,589	\$132,674
43065							\$22	28,381	\$144,872
43129							\$21	17,360	\$65,547
43130							\$43	31,619	\$122,806
43059							\$18	85,536	\$78,108
43126							\$28	86,596	\$196,076
43115							\$13	39,379	\$61,686
43116							\$23	37,709	\$99,515
43075							\$6	61,271	\$45,652
43062							\$21	17,360	\$65,547
43063							\$40	32,165	\$123,545
43120	\$29,450	\$30,949	\$32,479	\$34,103	\$35,821	\$37,601		90,843	\$71,892
43092								15,712	\$283,084
43060								77,543	\$121,401
43061							\$22	28,381	\$144,872
43101							\$18	85,536	\$78,108
43102							\$12	21,109	\$56,805
43082							\$15	50,747	\$103,070
43083							\$70	50,944	\$356,503
43127								34,477	\$28,466
43128								25,452	\$21,868
43094								59,390	\$64,706
43095								85,552	\$73,037
43057								49,590	\$76,816
43058							\$5	59,492	\$37,824

ARC using the Entry Age Cost Method (Default Assumptions)
Test
For the Fiscal Year 2022

Imployee	Status	Entry Age	Employee	Assumed	Years of	Present	Probability	Probability	Present	Entry Age	PV factor	Normal	Normal	PV factor	PV of	AAL
ID			Age	Retirement	Past	Value of	of	. of	Value	Probability-	of \$1 per	Cost at	Cost at	of \$1 per	future	
				Age	Service	Total	remaining	remaining	adjusted	Adjusted	year from	Entry Age	Current	,	normal cost	
						Benefits	employed	employed	for		Entry age		Age	current age		
							Current	Entry Age	probability		to Ret Age			to		
							Age to	to	of being					retirement		
							Retirement	Retirement	paid							
43104	Retired	50	80	61	11	\$35,211	1	0.8672	\$35,211	\$20,367	0	0	0	0.0000	0	\$35,211
43105	Spouse	50	80	61	11	\$21,868	1	0.8781	\$21,868	\$12,808	0	0	0	0.0000	0	\$21,868
43106	Retired	36	60	56	20	\$145,362	1	0.9868	\$145,362	\$68,694	0	0	0	0.0000	0	\$145,362
43107	Spouse	36	60	56	20	\$78,208	1	0.9656	\$78,208	\$36,165	0	0	0	0.0000	0	\$78,208
43098	Retired	33	79	62	29	\$35,211	1	1	\$35,211	\$12,107	0	0	0	0.0000	0	\$35,211
43119	Retired	30	46	44	14	\$282,776	0.9262	0.8272	\$261,907	\$139,707	0	0	0	0.0000	0	\$282,776
43069	Retired	34	63	58	24	\$92,975	1	1	\$92,975	\$38,428	0	0	0	0.0000	0	\$92,975
43070	Spouse	34	63	58	24	\$74,470	1	1	\$74,470	\$30,780	0	0	0	0.0000	0	\$74,470
43099	Retired	38	68	55	17	\$160,214	1	0.9324	\$160,214	\$79,892	0	0	0	0.0000	0	\$160,214
43100	Active	33	42	65	9	\$84,086	0.7802	0.6822	\$65,604	\$41,185	20.9508	\$1,966	\$2,455	18.6529	\$45,793	\$19,811
43133	Active	46	53	65	7	\$60,960	1	0.8017	\$60,960	\$37,769	16.2699	\$2,321	\$2,759	11.2359	\$31,000	\$29,960
43134	Spouse	46	53	65	7	\$110,870	1	0.7782	\$110,870	\$66,679	16.2699	\$4,098	\$4,871	11.2359	\$54,730	\$56,140
43071	Active	27	34	65	7	\$66,101	0.6117	0.5371	\$40,434	\$27,438	20.1941	\$1,359	\$1,615	20.9508	\$33,836	\$6,598
43052	Retired	38	65	65	27	\$63,884	1	1	\$63,884	\$23,644	0	0	0	0.0000	0	\$63,884
43053	Spouse	38	65	65	27	\$71,488	1	1	\$71,488	\$26,458	0	0	0	0.0000	0	\$71,488
43089	Retired	45	90	57	12	\$18,633	1	0.8868	\$18,633	\$10,623	0	0	0	0.0000	0	\$18,633
43079	Retired	48	79	59	11	\$35,211	1	0.8672	\$35,211	\$20,367	0	0	0	0.0000	0	\$35,211
43108	Retired	47	78	65	18	\$38,644	1	0.9741	\$38,644	\$19,404	0	0	0	0.0000	0	\$38,644
43084	Active	50	73	65	23	\$49,212	1	1	\$49,212	\$21,103	13.7987	\$1,529	\$2,698	0.0000	0	\$49,212
43085	Spouse	50	73	65	23	\$42,127	1	1	\$42,127	\$18,065	13.7987	\$1,309	\$2,310	0.0000	0	\$42,127
43072	Active	27	33	65	6	\$66,898	0.5731	0.4915	\$38,339	\$26,364	20.1941	\$1,306	\$1,515	20.9508	\$31,740	\$6,599
43122	Retired	48	59	58	10	\$121,401	1	0.8602	\$121,401	\$72,267	0	0	0	0.0000	0	\$121,401
43123	Spouse	48	59	58	10	\$71,488	1	0.848	\$71,488	\$41,952	0	0	0	0.0000	0	\$71,488
43087	Active	30	53	65	23	\$60,960	1	1	\$60,960	\$26,141	20.9508	\$1,248	\$2,202	11.2359	\$24,741	\$36,219
43088	Spouse	30	53	65	23	\$175,747	1	1	\$175,747	\$75,364	20.9508	\$3,597	\$6,347	11.2359	\$71,314	\$104,433
43068	Retired	37	64	55	18	\$79,903	1	0.9521	\$79,903	\$39,216	20.5500	0	0	0.0000	φ/1,314	\$79,903
43131	Active	20	42	65	22	\$64,762	1	0.9321	\$64,762	\$28,813	17.0739	\$1,688	\$2,906	18.6529	\$54,205	\$10,557
43131		20	42	65	22	\$165,012	1	1	\$165,012	. ,		\$1,688 \$4,300	\$2,906 \$7,403	18.6529	\$34,205 \$138,087	
	Spouse	20		65						\$73,414	17.0739					\$26,925
43096 43097	Active	27	31	65 65	4	\$68,528	0.4842	0.3924	\$33,181	\$23,208	20.1941	\$1,149	\$1,268 \$2,064	20.9508	\$26,566	\$6,615
	Spouse		31			\$106,137	0.4162	0.4123	\$44,174	\$37,768	20.1941	\$1,870		20.9508	\$43,242	\$932
43111	Retired	48	66	64	16	\$60,144	1	0.9527	\$60,144	\$31,794	0	0	0	0.0000	0	\$60,144
43112	Spouse	48	66	64	16	\$141,286	1	0.9492	\$141,286	\$74,413	0 5700	0	0	0.0000	0	\$141,286
43135	Active	56	60	65	4	\$63,859	1	1	\$63,859	\$55,115	8.5782	\$6,425	\$7,092	4.8810	\$34,616	\$29,243
43136	Spouse	56	60	65	4	\$63,859	1	1	\$63,859	\$55,115	8.5782	\$6,425	\$7,092	4.8810	\$34,616	\$29,243
43066	Retired	44	57	57	13	\$144,105	1	0.7477	\$144,105	\$66,767	0	0	0	0.0000	0	\$144,105
43067	Spouse	44	57	57	13	\$144,872	1	0.877	\$144,872	\$78,730	0	0	0	0.0000	0	\$144,872
43086	Active	32	36	65	4	\$64,536	0.5886	0.4842	\$37,986	\$26,970	20.9508	\$1,287	\$1,421	20.1941	\$28,696	\$9,290
43073	Active	30	55	65	25	\$63,633	1	1	\$63,633	\$25,350	20.9508	\$1,210	\$2,243	9.4749	\$21,252	\$42,381
43074	Spouse	30	55	65	25	\$88,245	1	1	\$88,245	\$35,155	20.9508	\$1,678	\$3,111	9.4749	\$29,476	\$58,769
43121	Active	35	55	65	20	\$76,262	1	0.9868	\$76,262	\$36,039	20.9508	\$1,720	\$2,818	9.4749	\$26,700	\$49,562
43080	Active	54	59	65	5	\$76,816	1	1	\$76,816	\$63,902	10.3607	\$6,168	\$6,979	5.8222	\$40,633	\$36,183
43081	Spouse	54	59	65	5	\$91,447	1	1	\$91,447	\$76,073	10.3607	\$7,342	\$8,307	5.8222	\$48,365	\$43,082
43078	Retired	31	55	51	20	\$143,424	1	0.9524	\$143,424	\$65,415	0	0	0	0.0000	0	\$143,424

43113	Active	28	37	65	9	\$68,746	0.7746	0.6254	\$53,251	\$30,868	20.1941	\$1,529	\$1,910	20.1941	\$38,571	\$14,680
43114	Spouse	28	37	65	9	\$84,046	0.7188	0.695	\$60,412	\$41,938	20.1941	\$2,077	\$2,594	20.1941	\$52,383	\$8,029
43103	Retired	39	76	59	20	\$35,211	1	0.9656	\$35,211	\$16,282	0	0	0	0.0000	0	\$35,211
43054	Active	29	36	65	7	\$64,536	0.7094	0.5371	\$45,782	\$26,788	20.9508	\$1,279	\$1,520	20.1941	\$30,695	\$15,087
43055	Spouse	29	36	65	7	\$85,057	0.64	0.5945	\$54,436	\$39,079	20.9508	\$1,865	\$2,217	20.1941	\$44,770	\$9,666
43109	Retired	44	60	57	13	\$114,157	1	0.7477	\$114,157	\$52,891	0	0	0	0.0000	0	\$114,157
43110	Spouse	44	60	57	13	\$126,204	1	0.877	\$126,204	\$68,585	0	0	0	0.0000	0	\$126,204
43090	Active	50	60	65	10	\$63,859	1	0.8602	\$63,859	\$38,014	13.7987	\$2,755	\$3,527	4.8810	\$17,215	\$46,644
43091	Spouse	50	60	65	10	\$75,906	1	0.848	\$75,906	\$44,544	13.7987	\$3,228	\$4,132	4.8810	\$20,168	\$55,738
43124	Active	23	41	65	18	\$65,547	0.9682	0.8058	\$63,463	\$27,227	18.6529	\$1,460	\$2,277	18.6529	\$42,473	\$20,990
43125	Spouse	23	41	65	18	\$122,806	0.9638	0.9521	\$118,360	\$60,272	18.6529	\$3,231	\$5,039	18.6529	\$93,992	\$24,368
43093	Active	39	69	65	30	\$60,144	1	1	\$60,144	\$19,932	19.4282	\$1,026	\$2,152	0.0000	0	\$60,144
43076	Retired	33	55	38	5	\$179,985	1	0.4788	\$179,985	\$71,689	0	0	0	0.0000	0	\$179,985
43117	Retired	41	78	51	10	\$31,816	1	0.6841	\$31,816	\$15,062	0	0	0	0.0000	0	\$31,816
43118	Spouse	41	78	51	10	\$35,211	1	0.807	\$35,211	\$19,664	0	0	0	0.0000	0	\$35,211
43056	Active	30	32	65	2	\$89,234	0.2566	0.2566	\$22,897	\$21,272	20.9508	\$1,015	\$1,066	20.9508	\$22,334	\$563
43077	Retired	35	59	58	23	\$121,401	1	1	\$121,401	\$52,059	0	0	0	0.0000	0	\$121,401
43064	Retired	33	58	37	4	\$132,674	1	0.4842	\$132,674	\$55,444	0	0	0	0.0000	0	\$132,674
43065	Spouse	33	58	37	4	\$144,872	1	0.4162	\$144,872	\$52,040	0	0	0	0.0000	0	\$144,872
43129	Active	30	41	65	11	\$65,547	0.7062	0.7445	\$46,289	\$32,550	20.9508	\$1,554	\$2,039	18.6529	\$38,033	\$8,256
43130	Spouse	30	41	65	11	\$122,806	0.8299	0.7654	\$101,917	\$62,696	20.9508	\$2,993	\$3,927	18.6529	\$73,250	\$28,667
43059	Active	44	53	65	9	\$78,108	1	0.7802	\$78,108	\$43,753	17.0739	\$2,563	\$3,201	11.2359	\$35,966	\$42,142
43126	Retired	21	66	54	33	\$196,076	1	1	\$196,076	\$58,186	0	0	0	0.0000	0	\$196,076
43115	Active	36	52	65	16	\$61,686	1	0.9288	\$61,686	\$31,791	20.1941	\$1,574	\$2,337	12.1005	\$28,279	\$33,407
43116	Spouse	36	52	65	16	\$99,515	1	0.913	\$99,515	\$50,414	20.1941	\$2,496	\$3,705	12.1005	\$44,832	\$54,683
43075	Retired	24	72	53	29	\$45,652	1	1	\$45,652	\$15,697	0	0	0	0.0000	0	\$45,652
43062	Active	38	41	65	3	\$65,547	0.4636	0.53	\$30,388	\$31,107	20.1941	\$1,540	\$1,658	18.6529	\$30,388	\$0
43063	Spouse	38	41	65	3	\$123,545	0.5598	0.4282	\$69,160	\$47,370	20.1941	\$2,346	\$2,526	18.6529	\$47,117	\$22,043
43120	Active	23	27	65	4	\$71,892	0.3924	0.358	\$28,210	\$22,213	18.6529	\$1,191	\$1,315	20.1941	\$26,555	\$1,655
43092	Retired	28	45	30	2	\$283,084	0.6494	0.2618	\$183,835	\$68,851	0	0	0	0.0000	0	\$283,084
43060	Retired	40	59	53	13	\$121,401	1	0.7477	\$121,401	\$56,248	0	0	0	0.0000	0	\$121,401
43061	Spouse	40	59	53	13	\$144,872	1	0.877	\$144,872	\$78,730	0	0	0	0.0000	0	\$144,872
43101	Active	47	53	65	6	\$78,108	1	0.7517	\$78,108	\$47,077	15.4561	\$3,046	\$3,532	11.2359	\$39,685	\$38,423
43102	Spouse	47	53	65	6	\$56,805	1	0.7777	\$56,805	\$35,422	15.4561	\$2,292	\$2,658	11.2359	\$29,865	\$26,940
43082	Retired	30	61	55	25	\$103,070	1	1	\$103,070	\$41,061	0	0	0	0.0000	0	\$103,070
43083	Spouse	30	61	55	25	\$356,503	1	1	\$356,503	\$142,024	0	0	0	0.0000	0	\$356,503
43127	Retired	44	84	61	17	\$28,466	1	0.9493	\$28,466	\$14,452	0	0	0	0.0000	0	\$28,466
43128	Spouse	44	84	61	17	\$21,868	1	0.9561	\$21,868	\$11,182	0	0	0	0.0000	0	\$21,868
43094	Active	47	48	65	1	\$64,706	0.6213	0.6213	\$40,202	\$38,749	15.4561	\$2,507	\$2,570	15.4561	\$39,722	\$480
43095	Spouse	47	48	65	1	\$73,037	0.6213	0.6213	\$45,378	\$43,738	15.4561	\$2,830	\$2,901	15.4561	\$44,838	\$540
43057	Active	44	59	65	15	\$76,816	1	0.9164	\$76,816	\$40,524	17.0739	\$2,373	\$3,437	5.8222	\$20,011	\$56,805
43058	Spouse	44	59	65	15	\$37,824	1	0.9289	\$37,824	\$20,226	17.0739	\$1,185	\$1,716	5.8222	\$9,991	\$27,833
													\$143,432			\$5,574,965