

System: Municipal Employees' Retirement System

Effective Date: July 1, 2018

Category	Male Mortality Table	Female Mortality Table	Interest Rate	Annuity Type	Unisex / Sex Distinct	% Male
Transfers / Purchases	Male Mortality Contained within the 2017 Actuarial Valuation Report	Female Mortality Contained within the 2017 Actuarial Valuation Report	7.40%	Due	S/D	N/A
Disability Award Lifetime Equivalences	2000 RP Disabled Lives Mortality Table for Males	2000 RP Disabled Lives Mortality Table for Females	7.00%	Due	U	80%
Single Life Option Factors	2000 RP Combined Healthy Male Table set forward 2 years	2000 RP Combined Healthy Female Table set forward 1 year	7.00%	Due	U	65%
Joint & Survivor Option Factors	2000 RP Combined Healthy Male Table set forward 2 years	2000 RP Combined Healthy Female Table set forward 1 year	7.00%	Due	U	85%
Early Retirement Reduction Factors	2000 RP Combined Healthy Male Table set forward 2 years	2000 RP Combined Healthy Female Table set forward 1 year	7.00%	Due	U	65%
Sick and Annual Leave Conversion	2000 RP Healthy Annuitant Male Table set forward 2 years and projected to 2028 (Using Scale AA)	2000 RP Healthy Annuitant Female Table set forward 1 year and projected to 2028 (Using Scale AA)	7.00%	Due	S/D	N/A
Immediate Survivor Benefit Reduction Factors	2000 RP Combined Healthy Male Table set forward 2 years	2000 RP Combined Healthy Female Table set forward 1 year	7.00%	Due	U	25%
Drop Balance Life Annuity Conversions	2000 RP Healthy Annuitant Male Table set forward 2 years and projected to 2028 (Using Scale AA)	2000 RP Healthy Annuitant Female Table set forward 1 year and projected to 2028 (Using Scale AA)	7.00%	Due	U	65%

Approved by Board at the September 17, 2017 Board Meeting