

System: Municipal Employees' Retirement System

Effective Date: July 1, 2020

Category	Male Mortality Table	Female Mortality Table	Interest Rate	Annuity Type	Unisex / Sex Distinct	% Male
Transfers / Purchases	Male Mortality Contained within the 2019 Actuarial Valuation Report	Female Mortality Contained within the 2019 Actuarial Valuation Report	7.00%	Due	S/D	N/A
Disability Award Lifetime Equivalences	PubNS-2010(B) Disabled Retiree Table for males multiplied by 120% and projected to 2021 (midpoint of next experience study period) using MP2018 male scale	PubNS-2010(B) Disabled Retiree Table for females multiplied by 120% and projected to 2021 (midpoint of next experience study period) using MP2018 female scale	7.00%	Due	U	85%
Disability Residual Contribution Calculations (After Rehire/Reenrollment)	Male Disabled Lives Mortality contained within the 2019 Actuarial Valuation Report	Female Disabled Lives Mortality contained within the 2019 Actuarial Valuation Report	7.00%	Due	S/D	N/A
Single Life Option Factors	PubG-2010(B) Healthy Retiree Table for males multiplied by 120% and projected to 2021 (midpoint of next experience study period) using MP2018 male scale	PubG-2010(B) Healthy Retiree Table for females multiplied by 120% and projected to 2021 (midpoint of next experience study period) using MP2018 female scale	7.00%	Due	U	65%
Joint & Survivor Option Factors	PubG-2010(B) Healthy Retiree Table for males multiplied by 120% and projected to 2021 (midpoint of next experience study period) using MP2018 male scale	PubG-2010(B) Healthy Retiree Table for females multiplied by 120% and projected to 2021 (midpoint of next experience study period) using MP2018 female scale	7.00%	Due	U	85%
Early Retirement Reduction Factors	PubG-2010(B) Healthy Retiree Table for males multiplied by 120% and projected to 2021 (midpoint of next experience study period) using MP2018 male scale	PubG-2010(B) Healthy Retiree Table for females multiplied by 120% and projected to 2021 (midpoint of next experience study period) using MP2018 female scale	7.00%	Due	U	65%
Sick and Annual Leave Conversion	PubG-2010(B) Healthy Retiree Table for males multiplied by 120% and projected to 2031 (midpoint + liability duration) using MP2018 male scale	PubG-2010(B) Healthy Retiree Table for females multiplied by 120% and projected to 2031 (midpoint + liability duration) using MP2018 female scale	7.00%	Due	S/D	N/A
Immediate Survivor Benefit Reduction Factors	PubG-2010(B) Healthy Retiree Table for males multiplied by 120% and projected to 2021 (midpoint of next experience study period) using MP2018 male scale	PubG-2010(B) Healthy Retiree Table for females multiplied by 120% and projected to 2021 (midpoint of next experience study period) using MP2018 female scale	7.00%	Due	U	25%
Drop Balance Life Annuity Conversions	PubG-2010(B) Healthy Retiree Table for males multiplied by 120% and projected to 2031 (midpoint + liability duration) using MP2018 male scale	PubG-2010(B) Healthy Retiree Table for females multiplied by 120% and projected to 2031 (midpoint + liability duration) using MP2018 female scale	7.00%	Due	U	65%