

IMPORTANT

**THESE FACTORS MAY BE USED FOR ALL QUESTIONS UNLESS OTHER FACTORS ARE PROVIDED,
FOR BOTH SINGLE EMPLOYER AND MULTIEMPLOYER PLANS**

2018 EA-2 (Segment F) Examination - Selected Commutation Factors Interest Rates: 3.0%, 4.0%, and 5.0%

MALES	Interest Rate = 3.0%		Interest Rate = 4.0%		Interest Rate = 5.0%		MALES
Age	D_x	$N_x^{(12)}$	D_x	$N_x^{(12)}$	D_x	$N_x^{(12)}$	Age
60	162,274	2,677,973	90,883	1,348,952	51,183	688,061	60
61	156,842	2,518,189	86,996	1,259,850	48,527	638,095	61
62	151,473	2,363,808	83,210	1,174,590	45,973	590,739	62
63	146,171	2,214,765	79,526	1,093,068	43,519	545,890	63
64	140,901	2,071,009	75,921	1,015,195	41,151	503,456	64
65	135,694	1,932,494	72,412	940,882	38,875	463,348	65
66	130,537	1,799,164	68,991	870,037	36,686	425,476	66
67	125,389	1,670,986	65,633	802,586	34,568	389,761	67
68	120,292	1,547,933	62,360	738,453	32,531	356,127	68
69	115,283	1,429,936	59,188	677,547	30,582	324,489	69
70	110,325	1,316,926	56,098	619,776	28,710	294,765	70
71	105,458	1,208,832	53,107	565,049	26,920	266,875	71
72	100,634	1,105,585	50,191	513,278	25,200	240,744	72
73	95,841	1,007,148	47,341	464,394	23,542	216,304	73
74	91,070	913,493	44,552	418,331	21,944	193,494	74
75	86,314	824,603	41,819	375,032	20,402	172,256	75
76	81,517	740,488	39,115	334,453	18,901	152,542	76
77	76,735	661,163	36,467	296,551	17,454	134,304	77
78	71,917	586,635	33,848	261,285	16,046	117,496	78
79	67,067	516,941	31,262	228,622	14,679	102,076	79
80	62,189	452,109	28,710	198,530	13,352	88,005	80
81	57,294	392,164	26,195	170,973	12,067	75,242	81
82	52,370	337,127	23,714	145,915	10,820	63,747	82
83	47,443	287,015	21,276	123,318	9,615	53,480	83
84	42,626	241,780	18,932	103,116	8,474	44,387	84
85	37,871	201,334	16,658	85,226	7,385	36,412	85

FEMALES	Interest Rate = 3.0%		Interest Rate = 4.0%		Interest Rate = 5.0%		FEMALES
Age	D_x	$N_x^{(12)}$	D_x	$N_x^{(12)}$	D_x	$N_x^{(12)}$	Age
60	163,808	2,824,169	91,742	1,413,464	51,667	717,030	60
61	158,332	2,662,871	87,822	1,323,519	48,988	666,591	61
62	152,933	2,507,013	84,012	1,237,443	46,417	618,781	62
63	147,606	2,356,521	80,306	1,155,129	43,947	573,497	63
64	142,337	2,211,330	76,695	1,076,478	41,570	530,639	64
65	137,135	2,071,378	73,181	1,001,393	39,288	490,115	65
66	131,993	1,936,599	69,760	929,780	37,095	451,832	66
67	126,900	1,806,941	66,424	861,549	34,984	415,704	67
68	121,871	1,682,346	63,178	796,613	32,958	381,649	68
69	116,905	1,562,751	60,021	734,883	31,013	349,582	69
70	111,998	1,448,095	56,948	676,270	29,145	319,426	70
71	107,145	1,338,322	53,957	620,693	27,351	291,103	71
72	102,370	1,233,366	51,057	568,065	25,634	264,539	72
73	97,626	1,133,170	48,222	518,308	23,981	239,662	73
74	92,951	1,037,687	45,472	471,346	22,398	216,407	74
75	88,306	946,864	42,784	427,106	20,873	194,708	75
76	83,743	860,649	40,183	385,514	19,417	174,502	76
77	79,218	778,980	37,646	346,493	18,018	155,726	77
78	74,684	701,840	35,150	309,991	16,663	138,329	78
79	70,191	629,215	32,718	275,955	15,363	122,261	79
80	65,741	561,064	30,349	244,323	14,115	107,471	80
81	61,335	497,342	28,043	215,031	12,918	93,905	81
82	56,976	438,006	25,799	188,016	11,771	81,512	82
83	52,667	383,005	23,619	163,216	10,674	70,244	83
84	48,413	332,288	21,503	140,567	9,625	60,051	84
85	44,223	285,795	19,453	120,004	8,624	50,885	85

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2018 EA-2 (Segment F) Examination - Selected Commutation Factors Interest Rates: 5.0%, 6.0%, and 7.0%

MALES	Interest Rate = 5.0%		Interest Rate = 6.0%		Interest Rate = 7.0%		MALES
Age	D_x	$N_x^{(12)}$	D_x	$N_x^{(12)}$	D_x	$N_x^{(12)}$	Age
60	51,183	688,061	28,982	355,155	16,499	185,398	60
61	48,527	638,095	27,219	326,981	15,351	169,425	61
62	45,973	590,739	25,543	300,530	14,271	154,569	62
63	43,519	545,890	23,952	275,716	13,257	140,764	63
64	41,151	503,456	22,435	252,459	12,301	127,945	64
65	38,875	463,348	20,994	230,685	11,403	116,056	65
66	36,686	425,476	19,625	210,318	10,560	105,039	66
67	34,568	389,761	18,317	191,293	9,764	94,843	67
68	32,531	356,127	17,075	173,545	9,017	85,422	68
69	30,582	324,489	15,901	157,008	8,319	76,724	69
70	28,710	294,765	14,787	141,617	7,663	68,706	70
71	26,920	266,875	13,734	127,313	7,051	61,323	71
72	25,200	240,744	12,735	114,037	6,477	54,535	72
73	23,542	216,304	11,785	101,737	5,938	48,305	73
74	21,944	193,494	10,882	90,366	5,432	42,599	74
75	20,402	172,256	10,021	79,878	4,956	37,386	75
76	18,901	152,542	9,197	70,235	4,505	32,636	76
77	17,454	134,304	8,412	61,398	4,082	28,325	77
78	16,046	117,496	7,661	53,330	3,683	24,426	78
79	14,679	102,076	6,942	45,998	3,306	20,915	79
80	13,352	88,005	6,255	39,371	2,951	17,772	80
81	12,067	75,242	5,599	33,417	2,617	14,974	81
82	10,820	63,747	4,973	28,104	2,303	12,501	82
83	9,615	53,480	4,378	23,404	2,008	10,333	83
84	8,474	44,387	3,822	19,281	1,737	8,449	84
85	7,385	36,412	3,300	15,698	1,485	6,827	85

FEMALES	Interest Rate = 5.0%		Interest Rate = 6.0%		Interest Rate = 7.0%		FEMALES
Age	D_x	$N_x^{(12)}$	D_x	$N_x^{(12)}$	D_x	$N_x^{(12)}$	Age
60	51,667	717,030	29,256	368,392	16,655	191,553	60
61	48,988	666,591	27,478	339,951	15,496	175,429	61
62	46,417	618,781	25,790	313,247	14,408	160,431	62
63	43,947	573,497	24,187	288,192	13,387	146,491	63
64	41,570	530,639	22,663	264,703	12,426	133,545	64
65	39,288	490,115	21,217	242,703	11,524	121,532	65
66	37,095	451,832	19,844	222,115	10,678	110,395	66
67	34,984	415,704	18,538	202,870	9,882	100,082	67
68	32,958	381,649	17,299	184,900	9,136	90,542	68
69	31,013	349,582	16,125	168,139	8,436	81,728	69
70	29,145	319,426	15,011	152,525	7,779	73,593	70
71	27,351	291,103	13,954	137,998	7,164	66,095	71
72	25,634	264,539	12,955	124,502	6,589	59,195	72
73	23,981	239,662	12,005	111,983	6,049	52,853	73
74	22,398	216,407	11,106	100,390	5,544	47,036	74
75	20,873	194,708	10,253	89,674	5,070	41,709	75
76	19,417	174,502	9,448	79,791	4,628	36,842	76
77	18,018	155,726	8,684	70,693	4,214	32,403	77
78	16,663	138,329	7,956	62,342	3,825	28,368	78
79	15,363	122,261	7,265	54,703	3,460	24,710	79
80	14,115	107,471	6,612	47,737	3,120	21,406	80
81	12,918	93,905	5,994	41,408	2,802	18,432	81
82	11,771	81,512	5,411	35,681	2,505	15,766	82
83	10,674	70,244	4,860	30,523	2,229	13,387	83
84	9,625	60,051	4,341	25,900	1,973	11,275	84
85	8,624	50,885	3,853	21,783	1,735	9,412	85

2018 EA-2 (Segment F) Examination - Selected Amortization Factors

Segment Rates = {3.0%, 4.0%, 5.0%}

<u>Remaining Period</u>	<u>Amortization Factor</u>
7 years	6.3293
6 years	5.5390
5 years	4.7171
4 years	3.8286
3 years	2.9135
2 years	1.9709

Segment Rates = {5.0%, 6.0%, 7.0%}

<u>Remaining Period</u>	<u>Amortization Factor</u>
7 years	5.9982
6 years	5.2932
5 years	4.5460
4 years	3.7232
3 years	2.8594
2 years	1.9524