

IMPORTANT

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

2014 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	162,371	2,658,791	90,937	1,340,228	51,213	684,044	60
61	156,901	2,498,928	87,029	1,251,083	48,545	634,053	61
62	151,492	2,344,506	83,220	1,165,800	45,979	586,684	62
63	146,148	2,195,463	79,513	1,084,278	43,512	541,836	63
64	140,836	2,051,750	75,886	1,006,428	41,132	499,414	64
65	135,583	1,913,322	72,353	932,161	38,844	459,331	65
66	130,379	1,780,124	68,907	861,387	36,641	421,497	66
67	125,183	1,652,127	65,525	794,031	34,511	385,832	67
68	120,037	1,529,303	62,227	730,017	32,462	352,260	68
69	114,973	1,411,587	59,029	669,256	30,500	320,698	69
70	109,959	1,298,912	55,912	611,656	28,614	291,062	70
71	105,032	1,191,212	52,893	557,128	26,812	263,274	71
72	100,146	1,088,419	49,948	505,585	25,078	237,257	72
73	95,292	990,498	47,069	456,957	23,407	212,945	73
74	90,457	897,422	44,251	411,179	21,797	190,276	74
75	85,635	809,175	41,490	368,193	20,242	169,192	75
76	80,779	725,766	38,761	327,954	18,730	149,643	76
77	75,938	647,206	36,087	290,418	17,272	131,581	77
78	71,068	573,500	33,448	255,541	15,857	114,958	78
79	66,174	504,676	30,846	223,285	14,484	99,730	79
80	61,264	440,752	28,282	193,614	13,153	85,856	80
81	56,348	381,741	25,763	166,487	11,868	73,292	81
82	51,418	327,652	23,283	141,860	10,623	61,995	82
83	46,499	278,489	20,853	119,691	9,424	51,922	83
84	41,695	234,192	18,519	99,909	8,289	43,018	84
85	36,971	194,662	16,263	82,424	7,210	35,224	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	163,946	2,815,736	91,820	1,409,832	51,710	715,452	60
61	158,455	2,654,307	87,891	1,319,814	49,026	664,972	61
62	153,040	2,498,334	84,071	1,233,674	46,449	617,127	62
63	147,696	2,347,743	80,355	1,151,306	43,973	571,812	63
64	142,409	2,202,470	76,734	1,072,610	41,591	528,931	64
65	137,188	2,062,454	73,210	997,492	39,304	488,388	65
66	132,027	1,927,631	69,778	925,855	37,104	450,092	66
67	126,914	1,797,948	66,431	857,611	34,988	413,958	67
68	121,864	1,673,349	63,174	792,673	32,956	379,901	68
69	116,876	1,553,771	60,006	730,951	31,005	347,839	69
70	111,948	1,439,153	56,923	672,358	29,132	317,693	70
71	107,073	1,329,440	53,921	616,811	27,333	289,385	71
72	102,271	1,224,568	51,007	564,226	25,610	262,842	72
73	97,500	1,124,484	48,160	514,523	23,950	237,993	73
74	92,792	1,029,141	45,394	467,631	22,359	214,773	74
75	88,114	938,493	42,691	423,476	20,828	193,115	75
76	83,512	852,489	40,072	381,985	19,364	172,959	76
77	78,949	771,068	37,519	343,083	17,957	154,239	77
78	74,383	694,211	35,009	306,715	16,596	136,906	78
79	69,860	621,902	32,564	272,827	15,290	120,908	79
80	65,379	554,096	30,182	241,355	14,037	106,193	80
81	60,944	490,749	27,864	212,235	12,836	92,706	81
82	56,559	431,815	25,610	185,403	11,685	80,398	82
83	52,225	377,242	23,421	160,797	10,584	69,218	83
84	47,950	326,976	21,297	138,349	9,533	59,115	84
85	43,741	280,955	19,241	117,995	8,530	50,042	85

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2014 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	51,213	684,044	28,999	353,283	16,509	184,514	60
61	48,545	634,053	27,229	325,094	15,356	168,534	61
62	45,979	586,684	25,547	298,636	14,273	153,674	62
63	43,512	541,836	23,948	273,822	13,254	139,868	63
64	41,132	499,414	22,424	250,573	12,295	127,054	64
65	38,844	459,331	20,977	228,812	11,394	115,172	65
66	36,641	421,497	19,601	208,466	10,547	104,166	66
67	34,511	385,832	18,287	189,467	9,748	93,985	67
68	32,462	352,260	17,039	171,752	8,998	84,580	68
69	30,500	320,698	15,858	155,254	8,296	75,904	69
70	28,614	291,062	14,738	139,909	7,638	67,909	70
71	26,812	263,274	13,679	125,657	7,023	60,553	71
72	25,078	237,257	12,673	112,439	6,446	53,795	72
73	23,407	212,945	11,718	100,203	5,904	47,597	73
74	21,797	190,276	10,808	88,902	5,395	41,927	74
75	20,242	169,192	9,943	78,491	4,917	36,751	75
76	18,730	149,643	9,113	68,928	4,464	32,042	76
77	17,272	131,581	8,325	60,176	4,040	27,772	77
78	15,857	114,958	7,570	52,197	3,639	23,915	78
79	14,484	99,730	6,850	44,957	3,262	20,449	79
80	13,153	85,856	6,162	38,423	2,907	17,349	80
81	11,868	73,292	5,507	32,561	2,574	14,595	81
82	10,623	61,995	4,883	27,340	2,261	12,164	82
83	9,424	51,922	4,291	22,728	1,968	10,037	83
84	8,289	43,018	3,739	18,691	1,699	8,193	84
85	7,210	35,224	3,221	15,189	1,450	6,608	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	51,710	715,452	29,281	367,702	16,669	191,248	60
61	49,026	664,972	27,499	339,237	15,508	175,111	61
62	46,449	617,127	25,808	312,513	14,418	160,103	62
63	43,973	571,812	24,202	287,442	13,395	146,153	63
64	41,591	528,931	22,675	263,940	12,432	133,200	64
65	39,304	488,388	21,225	241,929	11,529	121,181	65
66	37,104	450,092	19,849	221,335	10,680	110,041	66
67	34,988	413,958	18,540	202,086	9,883	99,726	67
68	32,956	379,901	17,298	184,115	9,135	90,186	68
69	31,005	347,839	16,121	167,356	8,434	81,372	69
70	29,132	317,693	15,004	151,747	7,776	73,240	70
71	27,333	289,385	13,945	137,229	7,159	65,747	71
72	25,610	262,842	12,942	123,744	6,583	58,852	72
73	23,950	237,993	11,989	111,238	6,041	52,517	73
74	22,359	214,773	11,087	99,662	5,534	46,709	74
75	20,828	193,115	10,231	88,968	5,059	41,392	75
76	19,364	172,959	9,422	79,108	4,615	36,537	76
77	17,957	154,239	8,655	70,037	4,200	32,111	77
78	16,596	136,906	7,924	61,718	3,809	28,090	78
79	15,290	120,908	7,231	54,112	3,444	24,449	79
80	14,037	106,193	6,576	47,181	3,103	21,161	80
81	12,836	92,706	5,956	40,889	2,784	18,205	81
82	11,685	80,398	5,371	35,201	2,487	15,557	82
83	10,584	69,218	4,819	30,083	2,211	13,197	83
84	9,533	59,115	4,300	25,502	1,954	11,104	84
85	8,530	50,042	3,811	21,426	1,716	9,259	85

2014 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