

IMPORTANT

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

**2022 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 | 50,097 | 681,130 | 28,367 | 350,697 | 16,149 | 182,683 | 60 |
| 61 | 47,407 | 632,266 | 26,591 | 323,144 | 14,996 | 167,062 | 61 |
| 62 | 44,837 | 586,037 | 24,912 | 297,323 | 13,918 | 152,560 | 62 |
| 63 | 42,380 | 542,326 | 23,325 | 273,138 | 12,910 | 139,104 | 63 |
| 64 | 40,032 | 501,022 | 21,825 | 250,501 | 11,966 | 126,627 | 64 |
| 65 | 37,787 | 462,019 | 20,406 | 229,326 | 11,084 | 115,065 | 65 |
| 66 | 35,640 | 425,216 | 19,065 | 209,535 | 10,259 | 104,359 | 66 |
| 67 | 33,586 | 390,518 | 17,797 | 191,051 | 9,487 | 94,454 | 67 |
| 68 | 31,621 | 357,832 | 16,598 | 173,803 | 8,765 | 85,298 | 68 |
| 69 | 29,740 | 327,073 | 15,463 | 157,725 | 8,090 | 76,843 | 69 |
| 70 | 27,937 | 298,159 | 14,389 | 142,755 | 7,457 | 69,043 | 70 |
| 71 | 26,209 | 271,014 | 13,371 | 128,832 | 6,865 | 61,857 | 71 |
| 72 | 24,550 | 245,565 | 12,407 | 115,903 | 6,310 | 55,246 | 72 |
| 73 | 22,956 | 221,746 | 11,492 | 103,916 | 5,790 | 49,175 | 73 |
| 74 | 21,424 | 199,492 | 10,623 | 92,822 | 5,303 | 43,608 | 74 |
| 75 | 19,949 | 178,745 | 9,799 | 82,576 | 4,845 | 38,515 | 75 |
| 76 | 18,528 | 159,447 | 9,015 | 73,137 | 4,416 | 33,866 | 76 |
| 77 | 17,159 | 141,546 | 8,270 | 64,463 | 4,013 | 29,634 | 77 |
| 78 | 15,839 | 124,992 | 7,562 | 56,517 | 3,635 | 25,794 | 78 |
| 79 | 14,565 | 109,737 | 6,888 | 49,264 | 3,281 | 22,321 | 79 |
| 80 | 13,336 | 95,736 | 6,247 | 42,670 | 2,948 | 19,193 | 80 |
| 81 | 12,151 | 82,943 | 5,639 | 36,701 | 2,635 | 16,389 | 81 |
| 82 | 11,012 | 71,314 | 5,062 | 31,327 | 2,344 | 13,887 | 82 |
| 83 | 9,918 | 60,804 | 4,516 | 26,516 | 2,071 | 11,668 | 83 |
| 84 | 8,870 | 51,366 | 4,001 | 22,236 | 1,818 | 9,713 | 84 |
| 85 | 7,869 | 42,955 | 3,515 | 18,458 | 1,583 | 8,003 | 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 | 51,383 | 731,957 | 29,095 | 375,125 | 16,563 | 194,614 | 60 |
| 61 | 48,713 | 681,798 | 27,324 | 346,842 | 15,409 | 178,580 | 61 |
| 62 | 46,162 | 634,254 | 25,648 | 320,286 | 14,329 | 163,665 | 62 |
| 63 | 43,724 | 589,209 | 24,064 | 295,364 | 13,319 | 149,799 | 63 |
| 64 | 41,394 | 546,553 | 22,567 | 271,986 | 12,373 | 136,914 | 64 |
| 65 | 39,167 | 506,180 | 21,152 | 250,067 | 11,489 | 124,946 | 65 |
| 66 | 37,038 | 467,989 | 19,813 | 229,529 | 10,661 | 113,836 | 66 |
| 67 | 35,003 | 431,883 | 18,548 | 210,296 | 9,887 | 103,529 | 67 |
| 68 | 33,055 | 397,773 | 17,351 | 192,297 | 9,163 | 93,974 | 68 |
| 69 | 31,191 | 365,572 | 16,218 | 175,465 | 8,484 | 85,123 | 69 |
| 70 | 29,405 | 335,200 | 15,145 | 159,740 | 7,849 | 76,930 | 70 |
| 71 | 27,692 | 306,580 | 14,128 | 145,061 | 7,253 | 69,354 | 71 |
| 72 | 26,048 | 279,642 | 13,164 | 131,375 | 6,695 | 62,356 | 72 |
| 73 | 24,468 | 254,318 | 12,249 | 118,631 | 6,172 | 55,901 | 73 |
| 74 | 22,949 | 230,546 | 11,380 | 106,780 | 5,680 | 49,954 | 74 |
| 75 | 21,488 | 208,266 | 10,555 | 95,778 | 5,219 | 44,485 | 75 |
| 76 | 20,080 | 187,424 | 9,770 | 85,583 | 4,786 | 39,465 | 76 |
| 77 | 18,722 | 167,966 | 9,023 | 76,155 | 4,379 | 34,865 | 77 |
| 78 | 17,411 | 149,846 | 8,312 | 67,458 | 3,996 | 30,661 | 78 |
| 79 | 16,143 | 133,016 | 7,634 | 59,456 | 3,636 | 26,830 | 79 |
| 80 | 14,917 | 117,435 | 6,988 | 52,118 | 3,297 | 23,350 | 80 |
| 81 | 13,729 | 103,063 | 6,371 | 45,413 | 2,978 | 20,199 | 81 |
| 82 | 12,580 | 89,860 | 5,783 | 39,312 | 2,678 | 17,359 | 82 |
| 83 | 11,470 | 77,789 | 5,223 | 33,786 | 2,396 | 14,811 | 83 |
| 84 | 10,397 | 66,811 | 4,689 | 28,808 | 2,131 | 12,536 | 84 |
| 85 | 9,362 | 56,888 | 4,183 | 24,350 | 1,883 | 10,519 | 85 |

2022 EA-2 (Segment F) Examination - Selected Amortization Factors

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

| <u>Remaining Period</u> | <u>Amortization Factor</u> |
|--------------------------------|-----------------------------------|
| 15 years | 10.3758 |
| 14 years | 9.9335 |
| 13 years | 9.4647 |
| 12 years | 8.9677 |
| 11 years | 8.4409 |
| 10 years | 7.8825 |
| 9 years | 7.2906 |
| 8 years | 6.6632 |
| 7 years | 5.9982 |
| 6 years | 5.2932 |
| 5 years | 4.5460 |
| 4 years | 3.7232 |
| 3 years | 2.8594 |
| 2 years | 1.9524 |