VALUATION OF THE MILITARY RETIREMENT SYSTEM

SEPTEMBER 30, 2013

DoD Office of the Actuary
January 2015

ACTUARIAL CERTIFICATION

This report on the Military Retirement System as of September 30, 2013, has been prepared in accordance with generally accepted actuarial principles, standards, and practices. In preparing the report, we have relied upon information maintained by the Department of Defense regarding plan provisions, finances, and participants. The purpose of the actuarial valuation documented in this report is to develop actuarial liability and funding amounts to support the Secretary of Defense and the DoD Board of Actuaries (Board) in meeting the requirements of Chapter 74, Title 10, United States Code. Use of these results for other purposes may not be appropriate. Any rates or parameters included in this report should not be used for other purposes without complete comprehension of the underlying derivation. Please contact the DoD Office of the Actuary for further information.

We have performed the valuation using methods and assumptions approved by the Board. In general, the decrement rates used in the valuation are based on Military Retirement System experience. The annual economic assumptions include a 3% rate of inflation, a 3.5% across-the-board salary increase, and a 5.5% interest rate.

The actuarial methods and assumptions used in the preparation of this report are reasonable, and the valuation results present a fair picture of the financial condition of the Military Retirement System for purposes of meeting the requirements of Chapter 74, Title 10, United States Code. Future report results may differ significantly from those presented and documented in this report.

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USE OF THIS REPORT

- **Intended Audience**: Those seeking actuarial information about the Military Retirement System (MRS) or financial information about the Military Retirement Fund (MRF).

- **Report Limitations**: Stated in *Actuarial Certification* section of this report (page 2).
- For a high-level summary and bottom line results, refer to the *General Information and Key Result* section (page 4).

- For those new to the MRS, the main text and associated tables/figures can be found in the central section of this report (*Valuation of the MRS*).

- For those familiar with the MRS, the appendices and supplementary information provide additional technical and background information to DoD Office of the Actuary's work.

- In various places throughout this report, figures may not add exactly due to rounding.

- Many references to "active duty" personnel throughout the report also include full-time support reservists. Similarly, many references to "reservists" or "selected reservists" exclude full-time support reservists.

- Any changes enacted in the FY 2015 National Defense Authorization Act, signed December 19, 2014, are not reflected in this report.

- Unless otherwise stated, normal cost percentages stated in this report do not reflect reductions due to sequestration.

ABBREVIATIONS AND TERMS

AEAN	Aggregate Entry-Age Normal cost funding method
Board	DoD Board of Actuaries
COLA	Cost-of-Living Adjustment
CPI	Consumer Price Index
CSB/Redux	Career Status Bonus Retirement System combined with the Redux System
DIC	Dependency and Indemnity Compensation
DoD	U.S. Department of Defense
FY	Fiscal Year
GORGO	Actuarial Projection Model used by DoD OACT
MRF	Military Retirement Fund
MRS	Military Retirement System
NCP	Normal Cost Percentage
P.L.	Public Law
RSFPP	Retired Serviceman's Family Protection Plan
OACT	DoD Office of the Actuary
SBP	Survivor Benefit Plan
Services	Army, Navy, Air Force, Marines
UFL	Unfunded Liability
U.S.C.	United States Code
VA	U.S. Department of Veterans Affairs

GENERAL INFORMATION AND KEY RESULTS
Military Retirement System – For Fiscal Year ending September 30, 2013

1. **Name of Plan:**
   Military Retirement System

2. **Name and Address of Plan Sponsor:**
   Department of Defense
   1400 Defense Pentagon
   Washington, DC 20301-1400

3. **Type of Plan:**
   Defined Benefit

4. **Establishment of Funding Arrangement:**
   Public Law 98-94 (currently Chapter 74 of Title 10, U.S.C.)

5. **Administrative Costs:**
   Not borne by the Plan

6. **Funding Arrangement:**
   Trust Fund

7. **Actuarial Cost Method:**
   Aggregate Entry-Age Normal

8. **Oversight:**
   DoD Board of Actuaries. The Board approves methods and assumptions used in the valuation. The current (as of the time of the September 30, 2013, valuation) members of the Board are:
   James F. Verlautz, Chairman
   Marcia A. Dush
   Ronald Gebhardtsbauer

9. **Plan Participant Information at End of Plan Year:**

	Members (in 000s)	Annualized Pay ($ in billions)
Active Duty and Full-time Reservists:	1,447	$57.50
Selected Drilling Reservists:	756	$7.50
Non-Selected Reservists – w/ 20 years:	218	-N/A-
Nondisability Retirees:	1,854	$48.99
Disability Retirees:	103	$1.46
Surviving Families:	289	$3.71

*** Only retirees and survivors are paid from the Military Retirement Fund. ***

GENERAL INFORMATION AND KEY RESULTS (Continued)
Military Retirement System – For Fiscal Year ending September 30, 2013

10. Valuation Input Data:

Extracts from files maintained by the Defense Manpower Data Center, and files submitted by the Defense Finance and Accounting Service

11. Retirement Criteria:

A. Nondisabled Retirement from Active Duty - Immediate after 20 years of service

B. Disabled Retirement – Immediate, generally with no years of service requirement

C. Nondisabled Retirement from Reserve Duty - Deferred to age 60 (or earlier in some cases) after 20 years of service

12. Actuarial Assumptions:

A. Economic:
(Annual Rates)

1) Inflation – 3.0%
2) Salary – 3.5%
3) Interest – 5.5%

B. Demographic:

1) Mortality and other assumptions: Based on Plan experience.
2) Mortality Improvement: Based on Plan experience (generally).

13. Accounting Results *During Fiscal Year* 2013:

($ in billions)

A. Benefits paid to participants: $ 54.8
B. Contributions from Services: $ 20.5
C. Contributions from Treasury: $ 74.5
D. Investment Income: $ 15.0

14. Actuarial Results and Sensitivities at *End of Fiscal Year* 2013:

($ in billions)

	5.5%	-1% Interest	+1% Interest
A. Present Value of Future Benefits:	$1,613.0	$1,978.7	$1,345.9
B. Actuarial Accrued Liability:	$1,368.6	$1,642.9	$1,178.6
C. Actuarial Value of Assets:	$ 483.5	$ 483.5	$ 483.5
D. Unfunded Accrued Liability:	$ 885.1	$1,159.5	$ 695.1
E. Funded Ratio (C./B.):	35%	29%	41%

15. Normal Cost Percentages and Sensitivities Applied to Fiscal Year 2015 Basic Pay:

	DoD	Treasury	Total	Total -1% Interest	Total +1% Interest
Full-time:	32.2%	11.8%	44.0%	56.9%	30.6%
Part-time:	22.5%	2.7%	25.3%	36.4%	17.7%

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SUMMARY OF CHANGES
FOR THE SEPTEMBER 30, 2013, VALUATION

Changes in Actuarial Assumptions

At its July 2013 meeting, the DoD Board of Actuaries approved the following changes for the September 30, 2013, valuation. The notes and transcript from the July 2013 meeting can be found at:http://www.facadatabase.gov/committee/historymeetingdocuments.aspx?flr=110442&cid=2191&fy=2013.

Reserve Model Refinements

The Board approved refinements to the reserve model which more accurately project new retirees, and refine the calculation of reserve officer new entrant pay. The refinements lower the full-time DoD NCP by 0.1 percentage point, and lower the part-time DoD NCP by 2.0 percentage points. OACT estimates the refinements lead to an actuarial gain of $13.9 billion (or 1.0% of the accrued liability) to the Fund. For the September 30, 2013, valuation, reserve assumptions are shown in Appendix H.

Disability Factors

The Board approved new assumptions for average benefit multipliers for new temporary and permanently disabled retirees. The new assumptions increase the full- and part-time DoD NCPs slightly, but the increases do not exceed the standard rounding threshold (i.e., the 3rd decimal place). OACT estimates the new assumptions lead to an actuarial loss of $0.4 billion (or 0.0%) to the Fund. For the September 30, 2013, valuation, disability factor assumptions are shown in Appendix F.

Cell-Rounding Elimination

The Board approved the elimination of cell-rounding in the projection, which ends the setting of population cells equal to zero if they fall beneath a certain threshold (e.g., 0.1). It increases the full- and part-time DoD NCPs slightly, but the increases do not exceed the standard rounding threshold (i.e., the 3rd decimal place). OACT estimates the change leads to an actuarial gain of $0.3 billion (or 0.0%) to the Fund.

SUMMARY OF CHANGES
FOR THE SEPTEMBER 30, 2013, VALUATION
(Continued)

Changes in Benefits

Bipartisan Budget Act of 2013(Ryan/Murray) with subsequent amendments

The Bipartisan Budget Act of 2013 (BBA 2013) lowers the COLA by one percent (e.g., 2% instead of 3%) for "working-age" (pre-age 62), non-disabled military retirees, with a restoral at age 62 and full COLAs thereafter. The changes apply only to those entering after December 31, 2013. The change has no effect on the full- and part-time DoD NCPs for FYs 2014 and 2015. The FY 2016 full-time NCP is estimated to decrease by 0.1 percentage point and the part-time NCP is unchanged. OACT estimates no gain or loss to the Fund as of September 30, 2013. BBA 2013 is discussed further in Appendix A.

U.S. Supreme Court Overturn of the Defense of Marriage Act (DOMA)

While not a change to Title 10 U.S. military benefits per se, the June 26, 2013, ruling has the effect of allowing legal spouses of same-sex marriages to be eligible to receive SBP benefits. OACT estimates the change leads to a small increase to the DoD NCP, but do not exceed the standard rounding threshold (i.e., the 3rd decimal place). DOMA overturn is discussed further in Appendix A.

SUMMARY OF ANTICIPATED CHANGES FOR THE SEPTEMBER 30, 2014, VALUATION

Changes in Actuarial Assumptions

At its July 2014 meeting, the DoD Board of Actuaries approved the following changes for the September 30, 2014, valuation. The notes and transcript from the July 2014 meeting can be found at: http://www.facadatabase.gov/committee/meetingdocuments.aspx?flr=122938&cid=2191. Note that all changes in accrued liabilities are estimated on a September 30, 2013, valuation basis.

Nondisabled Retiree Decrement Rates

The Board approved updates to the nondisabled retiree death and non-death loss rates, and retired pay adjustment factors. The net effect of the new rates is a decrease to the full-time DoD NCP of 1.1 percent, and a decrease to the part-time DoD NCP of 0.1 percent. The change led to an actuarial gain of $6.1 billion (or 0.4%) to the Fund. For the September 30, 2013, valuation, these assumptions are described in Appendices F and I.

Mortality Improvement Factors

The Board approved the use of mortality improvement factors developed from "Mortality Projection-2014", or MP-2014, which was recently issued by the Society of Actuaries in an exposure draft. The MP-2014 factors are fully generational (vary by year of birth), and based on mortality improvement trends found in the U.S. general population. They converge over a 20-year period to a 1 percent annual rate. They result in no change to the full-time DoD NCP, and increase the part-time NCP by 0.5 percent. The change led to an actuarial loss of $30.1 billion (or 2.2%) to the Fund. For the September 30, 2013, valuation, mortality improvement factors are described in Appendix J.

Career Status Bonus Take Rates

The Board approved a lower CSB take rate assumption of 10% (decreased from 15%). It is used in the normal cost calculation to model the decision made by CSB/Redux employees during their 15th year of service to elect a $30,000 bonus and a reduced benefit. It raises the full-time DoD NCP by 0.4% and has no effect on the part-time NCP. The change led to an actuarial gain of $1.6 billion (or 0.1%). For the September 30, 2013, valuation, the CSB take rate assumption is described in Appendix F.

Valuation Model Refinement

The Board approved a refinement to the valuation model that increases the highest age of the non-disabled retiree mortality table ("omega") to 120. It had no effect to the third decimal place on either the full- or part-time DoD NCPs and led to an actuarial loss of $91 million (or 0.01%) to the Fund. For the September 30, 2013, valuation, the rates are found in Appendix I.

VALUATION OF THE MILITARY RETIREMENT SYSTEM

Introduction

The Military Retirement System provides benefits for retirement from active duty and from the reserves, disability retirement benefits, optional survivor coverage, and a special compensation program for certain disabled retirees. A detailed description of benefits can be found in Appendix A, and a history of the system is in Appendix B.

Public Law (P.L.) 98-94 (currently Chapter 74 of Title 10, U.S.C.) established an aggregate entry-age normal cost funding method for the Military Retirement System starting October 1, 1984. Under this law, DoD pays the normal cost of the system and the Treasury Department makes payments from general revenues to amortize the unfunded liability, including any gains or losses that have arisen from assumption or benefit changes, or from actual experience differing from assumed experience. P.L. 108-136 modified this process such that DoD's normal cost contribution excludes the cost due to Concurrent Receipt benefits (refer to Appendix A for more information on Concurrent Receipt provisions). Treasury's total contribution includes an additional amount to fund the normal cost for Concurrent Receipt benefits.

P.L. 98-94 also established an independent three-member DoD Retirement Board of Actuaries who were appointed by the President. The Board is required to review valuations of the Military Retirement System; to determine the method of amortizing unfunded liabilities; to report annually to the Secretary of Defense; and to report to the President and the Congress on the status of the Military Retirement Fund at least every four years. The DoD Office of the Actuary provides all technical and administrative support to the Board. P.L. 110-181 eliminated the Retirement and Education Benefits Boards, and created a new single DoD Board of Actuaries appointed by the Secretary of Defense. Board duties with respect to the Retirement and Education Benefits Funds are similar, and the new law expands the Board's responsibilities to include oversight of any other Fund the Secretary of Defense deems necessary.

The terms of the Board members are fifteen years and a member can be removed only for misconduct or failure to perform the duties of the office. The current (as of the time of the September 30, 2013, valuation) Board members are James F. Verlautz (Chairman), Marcia A. Dush, and Ronald Gebhardtsbauer. The DoD Chief Actuary is the Executive Secretary for the Board.

Military retired pay is based on "basic pay." This is the principal element of military compensation that all members receive; however, it is not analogous to private or public sector salaries for comparative purposes. Reasonable comparisons can be made to Regular Military Compensation (RMC). RMC is the sum of (1) basic pay, (2) the housing allowance, which varies by grade, location, and dependency status, (3) the subsistence allowance and, (4) the tax advantages accruing to allowances because they are not subject to federal income tax. Consequently, comparisons of military retired pay to other pension systems should recognize the relationship to RMC rather than to basic pay only. Appendix A contains a more complete description of this topic.

Valuation Data and Procedure

The valuation input data were extracted from files maintained by the Defense Manpower Data Center (DMDC). Data on individual retirees and survivors come from official files submitted by the Defense Finance and Accounting Service (DFAS). Active data are obtained from the Active Duty Military Personnel Master File (ADMP), and reserve data are obtained from the Reserve Component Common Personnel Data System (RCCPDS) Master File. The DoD Office of the Actuary (OACT) reviews the data for reasonableness and consistency, but does not audit the data and relies on the file suppliers for its accuracy and comprehensiveness.

Where applicable, dollar amounts include the subsequent January 1st, pay raise. These totals are summarized in Table 1.

TABLE 1

INITIAL ACCOUNTING FIGURES AS OF SEPTEMBER 30

	2013	2012
Total Active Duty Personnel + Full-Time Reservists	1,447,454	1,464,110
Total Annualized Basic Pay	$57. 50 billion	$57.45 billion
Total Selected Drilling Reservists	755,997	762,375
Total Annualized Basic Pay	$7.50 billion	$7.50 billion
Total Non-Selected Reservists (with 20 years)	217,861	215,508
Total Annualized Basic Pay	-N/A-	-N/A-
Total Number of Nondisability Retirees	1,854,293	1,848,139
Total Annualized Retired Pay	$48.99 billion	$47.92 billion
Total Number of Disability Retirees	103,254	96,068
Total Annualized Retired Pay	$1.46 billion	$1.38 billion
Total Number of Surviving Families	288,925	293,124
Total Annualized Survivor Annuities	$3.71 billion	$3.72 billion

Note: Some amounts do not reflect benefit increases described in Appendix A. Costs, liabilities, and outlays in this report, however, reflect these benefit increases unless otherwise stated. Only retirees and survivors are paid from the Military Retirement Fund.

Population and pay projections are generated by an actuarial projection model (GORGO[1]). GORGO is a deterministic model; use of a deterministic model assumes the average outcome will occur annually over a period of time. When projecting a large population such as the military, the law of large numbers manages certain risks.

For use in this model, additional minor adjustments to the pay projection are made outside of GORGO. Further, the data on active duty personnel and drilling reservists are grouped into cells by age and number of years of service. Each cell contains the number and the average basic pay for personnel with that particular combination of age and length of service. Data on the retired population and surviving families are grouped into cells by age, and each cell contains the number and total net annualized retired pay or survivor annuity.

Separate data arrays are maintained in GORGO for each of the population categories listed in Table 2. These data arrays are displayed in Appendix C.

In GORGO, these starting populations are projected year by year into the future. Each year personnel are moved from one population category to another (e.g., from active to retired, or dropped from the system altogether) by means of decrement rates such as withdrawal, nondisability retirement, temporary disability, permanent disability, transfer, death with and without survivors, etc. Basic pay scale increases are assumed to be 3.5 percent per year. Basic pay is also increased by individual promotion and longevity increases. Generally, retired pay and survivor annuities are increased by cost-of-living adjustments (COLAs) of 3 percent per year for retirees and survivors who receive a full COLA. At the end of each year, the number of people and the amounts paid in basic pay and benefits are saved, and the population is aged. After 100 years, when an immaterial number (less than 0.01 percent) of basic pay and benefit expenditures are projected, the present values of the series of future benefit payments and future basic pay outlays are determined, using the valuation interest rate of 5.5 percent per year. Because no new entrants come into the system, the projection is said to be "closed group."

There is also an option in GORGO for an "open group" projection in which new entrants are added each year to meet projected endstrengths. Detailed results of an open group projection of the Military Retirement System appear in Appendix K.

An open group projection also appears in Table 9. This projection, which shows the past and projected flow of plan assets, includes the total basic payroll over the next 25 years, the normal cost contributions, the payments to amortize the unfunded liability, investment income, fund disbursements, and the fund balance. All of these items are discussed in detail throughout the text of this report. An overview of the GORGO process is illustrated in Figure 1.

[1] GORGO was named after a monster featured in a 1961 British science fiction movie based on a variation of *Godzilla*.

TABLE 2

GORGO POPULATION CATEGORIES

1. Active duty populations and basic pay

    a. Officers
    b. Enlistees

2. Selected reserve populations, basic pay, and benefit formula

    a. Officers
    b. Enlistees

3. Non-selected reserve (those who have completed 20 good years and have not reached paid retirement) populations, basic pay, and benefit formula

    a. Officers
    b. Enlistees

4. Retiree populations, retired pay, and benefit formula

    a. Nondisabled officers
    b. Nondisabled enlistees
    c. Reserve officers
    d. Reserve enlistees
    e. Disabled officers (Permanent and Temporary)
    f. Disabled enlistees (Permanent and Temporary)

5. Surviving families in a survivor benefit plan, total annuities, and benefit formula

    a. Retired Serviceman's Family Protection Plan (RSFPP)
    b. Survivor Benefit Plan (SBP)
    c. Reserve Component Survivor Benefit Plan (RCSBP)
    d. Death on active duty
    e. Minimum income

6. Typical new-entrant cohort

    a. Officers
    b. Enlistees

FIGURE 1

GORGO PROCESS OVERVIEW

Economic assumptions, i.e., the annual rate of inflation, the annual basic pay scale increases, and the annual valuation interest rate, were decided upon by the DoD Board of Actuaries after extensive analysis of past trends, current environment, and future expectations. A discussion of these considerations is contained in Appendix D.

The decrement rates and other non-economic assumptions can be categorized as follows:

1. Active duty decrement rates
2. Retiree and survivor decrement rates
3. Drilling and non-drilling (with 20 good years) reserve decrement rates
4. Actuarial projection model parameters
5. Other rates (e.g., mortality improvement)

The decrement rates and GORGO parameters are generally based on military-specific experience. The rates and descriptions of how they were derived appear in Appendices G through J. The actuarial projection model parameters, dealing with such matters as the survivor benefit elections, premium deductions, and member/beneficiary age differences, appear in Appendix F. In general, the valuation results are most sensitive to changes in the economic and retention assumptions, where retention refers to the active and reserve duty withdrawal/reentrant and separation rates.

Assets

The assets of the Military Retirement Fund (the Fund) are invested in special issue Treasury obligations bearing interest at rates determined by the Secretary of the Treasury taking into consideration current market yields for outstanding marketable U.S. obligations of comparable maturities. Each security issued to the Fund "mirrors" a security that has been issued to the public, i.e., it has the same maturity date and coupon rate. The special issue "mirrored" security may have been issued recently, or at any time in the past. Under current procedures adopted by Treasury, the investment manager (DFAS Trust Fund Accounting Division) is permitted to redeem long-term special issue securities at any time before maturity for their fair market value, which is based on the public issue bid price with the same maturity date and coupon rate. However, Treasury policy encourages a buy-and-hold approach giving consideration to the needs of the Fund in determining the maturities of securities purchased.

The investment manager must follow the asset investment strategy approved by the DFAS Investment Board at their semiannual meetings. The current investment strategy includes investing the assets so that the Fund generates sufficient cash to fund benefit payments and expenses as they come due. Many considerations are taken into account when making investment decisions, including balancing various risks, targeting an expected average maturity of future investments of 20 years (which is close to the duration of the liabilities) and current and expected economic conditions. A large majority of purchases are in Treasury Inflation-Protected Securities (TIPS). This strategy hedges almost all of the inflationary pressures while minimizing liquidity risks to the Fund. Timing issues and the inconsistency between the TIPS calculation of inflation (CPI-U) and the Fund's crediting of inflation (CPI-W) to retiree and survivor benefits leave some residual inflationary risks.

For purposes of determining the unfunded liability, the assets of the Fund are valued using the amortized cost method. Under this method, the yield to maturity of a security valued at any point in time is equal to the yield to maturity at the time of purchase. In the valuation of the Military Retirement System, the amortized cost value is referred to as the "actuarial value of assets." The actuarial value of assets is determined by amortizing premium and discount over the life of the securities. The total investment return includes: the interest coupons received; the change in the amortized cost value during the year; and the inflation compensation accrued from the holdings of TIPS. The actuarial value of assets used in the determination of the unfunded liability includes the "accrued interest," which is the amount of the next semiannual interest coupon payment that has accrued since the date of the last coupon payment. The amount of the "accrued interest" is determined by multiplying the coupon payment by the ratio of the time that has elapsed since the last coupon payment date to the total time between coupon payments. Table 3 presents a statement of the actuarial value of assets as of September 30, 2013; Table 4 presents a statement of changes in the actuarial value of assets. Other associated asset statements and disclosures are included in Appendix L.

In an open group projection of a retirement system where the total number of employees is held constant, the number of retirees and survivors on the rolls at year end, as well as the number withdrawing, retiring, dying, etc., each year, eventually levels out. When this occurs, the population is said to be "stationary." In this report's open group projection, DoD-projected endstrengths are used through the end of FY 2018 (as depicted in Table 9). Subsequently, the force size is held constant each year. However, the assumption of future mortality improvement results in a small increase in the retired population each year, so that the retired population is nearly, but not completely, stationary[2].

When a population becomes stationary, the fund disbursements increase each year at the same rate as total pay, which is 3.5 percent per year. If the method of funding the system is theoretically sound, the value of the assets in the Fund will also increase at this same rate, and thus will become a level percentage of pay. Otherwise, the fund would either increase indefinitely as a percent of pay, or decrease until it was zero. Practical considerations in this report's open group projection, including mortality improvement, cause the fund disbursements to grow at an ultimate rate slightly higher than 3.5 percent.

A portion of the investment income must be used to generate the 3.5 percent Fund increases and cannot be used to pay benefits. For example, in the year 2038 (on Table 9), the projected normal cost payment ("From DoD" plus "From Treasury") is $42.4 billion, the investment income is $154.0 billion, and Fund disbursements are $106.8 billion. The beginning-of-year fund balance is $2,821.7 billion. The two sources of Fund income will ultimately cover benefit payments plus 3.5 percent of the beginning-of-the-year fund balance. That is, $42.4 billion plus $154.0 billion approximately equals $106.8 billion plus $98.8 billion—where $98.8 billion represents the amount that would be required for the Fund to grow by 3.5 percent during the year ($2,821.7 billion x .035). The lack of equality in various years of the projection is due to (1) mortality improvement, which keeps the retired population from being stationary, and (2) the difference between the short-term economic assumptions and the ultimate economic assumptions (see Table 9 Footnote). Additionally, the projection uses unfunded liability amortization payments determined in the September 30, 2013, valuation.

[2] More precisely, the retired population would become nearly, but not completely stationary if the open group projection were extended many years beyond what is shown in this report.

TABLE 3

DEPARTMENT OF DEFENSE
MILITARY RETIREMENT FUND
STATEMENT OF ACTUARIAL VALUE OF ASSETS
($ in millions)

	For the Plan Year Ended September 30:	
	2013	2012
Assets		
1) Investments, at book value:		
U.S. Government securities[1]	$479,561	$424,194
2) Accounts receivable:		
a) Accrued interest[2]	$3,844	$3,673
b) Due from military retirees or their survivors	$63	$67
c) Intragovernmental	$0	$0
3) Cash:	$25	$23
Actuarial value of assets	$483,493	$427,957

[1] Book value is determined by 1) amortizing premium and discount over the life of the securities using the effective interest method and 2) including additional inflation compensation from TIPS. Additional adjustment made as a result of FY 2011 National Defense Authorization Act (P.L. 111-383) regarding retired pay date as follows:

	2013	2012
Investments, at book value (actual)	$479,561	$424,194
October Expenditures paid in September	$0	$0
Investments, at book value (adjusted)	$479,561	$424,194

[2] Includes accrued interest receivable and interest purchased.

TABLE 4

DEPARTMENT OF DEFENSE
MILITARY RETIREMENT FUND
STATEMENT OF CHANGES IN ACTUARIAL VALUE OF ASSETS
($ in millions)

	For the Plan Year Ended September 30: 2013	2012
1) Actuarial value of assets at beginning of plan year:	$427,957	$376,074
2) Investment income:		
a) Interest/Inflation	$19,530	$16,102
b) Net appreciation (depreciation) in book value of investments[1]	$(4,567)	$(3,586)
3) Contributions:		
a) From Services	$20,528	$21,863
b) Appropriation to amortize the unfunded liability	$67,733	$64,751
c) Appropriation for Treasury Normal Cost Contribution	$6,791	$5,376
4) Total additions (2 + 3):	$110,015	$104,506
5) Change in Accounts Receivable	($3)	$20
6) Benefits paid to participants:	$54,476	$52,643
Actuarial value of assets (1 + 4 + 5 - 6):	$483,493	$427,957

[1] Investments bought, sold and held during the plan year ended September 30 appreciated (depreciated) in value as follows:

	2013	2012
Amortized discount	$50	$45
Amortized premium	$(4,617)	$(3,631)
Gain (loss) on sale *	$0	$0
	$(4,567)	$(3,586)

* Gain (loss) on sale is only shown for informational purposes and is not included in the net appreciation (depreciation).

Normal Cost

The aggregate entry-age normal cost percentage (NCP) is the level percentage of basic pay that must be contributed over the entire active career of a typical group of new entrants to pay for all the future retirement and survivor benefits of that group. It is determined by using the new-entrant cohort as the starting population in a GORGO projection. Their basic pay and benefits are projected over 100 years, and then discounted back to the present (i.e. valuation date). Mathematically, a NCP is calculated by dividing the present value of future benefits for the entire cohort by the present value of future basic pay, evaluated at the assumed interest rate.

As described in Appendix A, there are three distinct nondisability benefit formulas (relevant to three distinct populations) within the Military Retirement System. Retirement benefits are based on final basic pay (Final Pay) for military personnel who first became members of a uniformed service before September 8, 1980, and are based on the average of the highest 36 months (High-3) for those becoming members on or after this date. Additionally, active duty military personnel who first became members of a uniformed service on or after August 1, 1986, are High-3 unless they elect Career Status Bonus (CSB)/Redux, which provides them with a bonus in exchange for reduced (Redux) benefits[3].

P.L. 99-661, enacted in November 1986, mandated that two separate NCPs be used for the valuation of the Military Retirement System. One NCP is for active duty personnel and full-time reservists (full-time) and one is for part-time reservists (part-time). Full-time and part-time NCPs are calculated for each of the three separate benefit formulas. Only full-time personnel are under the CSB/Redux benefit formula, thus an analogous part-time NCP is not applicable ("N/A"). The FY 2014 NCPs are summarized below (with DoD NCPs in parentheses):

Benefit Formula	Full-Time	Part-Time
Final Pay	49.4% (36.6%)	26.7% (23.8%)
High-3	44.9% (33.3%)	25.2% (22.5%)
CSB/Redux[4]	43.9% (32.2%)	-N/A-

P.L. 108-136 required the Treasury to pay the normal cost arising from increased benefits due to Concurrent Receipt into the Fund at the beginning of each year. The NCPs shown above include the respective Total (DoD plus Treasury) and DoD percentages. Table 7 depicts the DoD and Treasury NCPs separately. The NCPs are further disaggregated in Table 6.

Table 5 shows the expected percentage of the total basic payroll that will be paid during the fiscal year to all personnel who entered a uniformed service since the beginning of fiscal year t-k, where k can take any value from 0 to 35 (or greater). (Note that starting with the FY 2012 valuation, different percentages are used for active and reserve duty personnel.) For example, during FY 2014 (t =2014), 3 percent of the expected basic payroll will be paid to full-time personnel entering service in that fiscal year (k = 0), and 99 percent of the expected basic payroll will be paid to persons entering service since the beginning of FY 1981 (k = 33), while 68 percent will be paid to members entering since the beginning of FY 1998 (k = 16). The data and methodology used to derive this table are described in Appendix E.

[3] The Bipartisan Budget Act of 2013 (BBA 2013) reduces COLAs in some cases for those who first join after December 31, 2013. BBA 2013 is not reflected in the September 30, 2013, valuation.

[4] This NCP represents a blend of NCPs for CSB/Redux and HI-3 benefit formulas based on the CSB/ Redux Election Proportion (see Appendix F).

TABLE 5

PERCENTAGE OF TOTAL BASIC PAYROLL PAID DURING FISCAL YEAR 't' TO ALL PERSONNEL ENTERING SERVICE DURING OR AFTER SPECIFIC YEAR OF ENTRY

Year of Entry	Percentage (Full-time)	Percentage (Part-time)
t	3%	0.5%
t-1 or later	8	6
t-2 or later	13	11
t-3 or later	18	16
t-4 or later	24	20
t-5 or later	28	24
t-6 or later	32	27
t-7 or later	37	31
t-8 or later	41	35
t-9 or later	45	38
t-10 or later	49	41
t-11 or later	53	44
t-12 or later	56	46
t-13 or later	59	49
t-14 or later	63	51
t-15 or later	66	53
t-16 or later	68	55
t-17 or later	71	58
t-18 or later	75	60
t-19 or later	78	64
t-20 or later	81	67
t-21 or later	84	70
t-22 or later	86	74
t-23 or later	89	77
t-24 or later	91	80
t-25 or later	93	83
t-26 or later	95	86
t-27 or later	96	89
t-28 or later	97	91
t-29 or later	98	93
t-30 or later	98	94
t-31 or later	99	95
t-32 or later	99	96
t-33 or later	99	97
t-34 or later	100	98
t-35 (or greater)	: : :	

Notes:
- Based on basic payroll data for FY 2010, as described in Appendix E.
- The part-time percentage is first equal to 100% at t-38 years or later.

Thus, 99 percent of the full-time basic payroll for FY 2014 is expected to be paid to personnel entering service since the beginning of FY 1981, while the remaining 1 percent of the expected basic payroll for FY 2014 will be for personnel whose retirement benefits are based on FINAL PAY[5]. Of the post-FY 1980 new entrants, 96 percent is expected to be attributable to the CSB/Redux members (entering on or after August 1, 1986) and the remaining 3 percent to the High-3 members. The 96 percent was derived by interpolating between the factors for FY 1986 (k = 28) and FY 1987 (k = 27) years of entry. The FY 2014 weighted aggregate full-time NCPs are obtained by weighting their respective NCPs for the CSB/Redux formula by 96 percent, the NCPs for the High-3 formula by 3 percent, and the NCPs for the Final Pay formula by 1 percent. A similar calculation can be done for the part-time NCPs based on the part-time NCP weighting factors. The resulting sum of the DoD and Treasury components of the weighted aggregate full-time NCP is 44.0 percent, and the weighted aggregate part-time NCP is 25.3 percent. Due to federal budget deadlines, the two NCPs used to determine the actual contributions to the Fund must be established in advance of implementation and may vary from those actually derived in a valuation.

Table 6 summarizes the components of the FY 2014 normal cost percentages.

TABLE 6

NORMAL COST AS A PERCENT OF BASIC PAY (NCPs)
(DoD Normal Cost Percentage in Parentheses)

FULL-TIME	FINAL PAY	HIGH-3	CSB/REDUX	FY 2014 Weighted
Nondisability benefits	47.0 (34.9)	42.7 (31.7)	41.7 (30.6)	41.8 (30.7)
Disability benefits	0.9 (0.5)	0.8 (0.5)	0.8 (0.5)	0.8 (0.5)
Survivor benefits	1.6 (1.1)	1.4 (1.0)	1.4 (1.0)	1.4 (1.0)
Total	49.4 (36.6)	44.9 (33.3)	43.9 (32.2)	44.0 (32.2)
PART-TIME				
Nondisability benefits	24.3 (21.8)	23.0 (20.7)	-N/A-	23.0 (20.7)
Disability benefits	0.7 (0.4)	0.6 (0.4)	-N/A-	0.6 (0.4)
Survivor benefits	1.7 (1.5)	1.6 (1.4)	-N/A-	1.6 (1.4)
Total	26.7 (23.8)	25.2 (22.5)	-N/A-	25.3 (22.5)

- Note that columns may not add exactly due to rounding of the separate NCP components.
- Only full-time personnel are under the CSB/Redux benefit formula, thus an analogous part-time NCP is not applicable ("N/A").

[5] Personnel hired before September 8, 1980, have their retirement benefits based on Final Pay, but for purposes of determining the weights in the weighted NCP, we use personnel hired before October 1, 1980.

As can be determined from this table, 95 percent of the full-time normal cost stems from nondisability retirement. Based on current decrement rates, 19 percent of a typical group of new entrants attains 20 years of active duty service and becomes eligible for nondisability retirement from active duty. Specifically, 49 percent of new officers and 17 percent of new enlistees attain 20 years of active duty service.[6] It should be noted that some military personnel who begin their careers on active duty move to the reserves and retire from there. This is modeled through the allocation of a portion of the reserve benefit, in present values terms, to the full-time normal cost (see Appendix F). Based on current reserve decrement rates, 14 percent of a typical group of members entering the reserves for the first time (including members with prior active or non-drilling reserve time) become eligible for a reserve nondisability retirement (46% for officers, and 13% for enlisted).

Table 10 lists the past and projected weighted aggregate full-time and part-time NCPs under current law in the normal cost columns. The columns are separated into the DoD and Treasury NCPs due to P.L. 108-136. In recent years both the full- and part-time sums of the DoD and Treasury component weighted aggregate percentages are (generally) at the level of the CSB/Redux normal cost percentages (High-3 for part-time) since virtually all non-retired personnel entered the uniformed service on or after August 1, 1986. Note the Treasury Concurrent Receipt normal cost percentages in Table 10 reflect sequestration.

Amortization of Unfunded Liability

Under P.L. 98-94, normal cost contributions began to be made by DoD on behalf of all military personnel on October 1, 1984. Since normal cost contributions had not been made for service prior to this date, there was an initial unfunded accrued liability, or "initial unfunded liability," of $528.7 billion as of September 30, 1984. If this amount had been deposited in the retirement fund on September 30, 1984, then it, together with the future normal cost payments to be made on behalf of all active duty personnel and drilling reservists over the balance of their active careers, plus investment earnings at the assumed rate, would have been sufficient to provide all expected retirement and survivor benefits for those in the system on that date.

The Board of Actuaries originally determined that the initial unfunded accrued liability of the system ($528.7 billion) should be amortized with payments equal to 33 percent of the second preceding fiscal year's basic payroll. It was originally projected that this method would amortize the initial unfunded liability over 60 years. However, economic assumption changes extended the amortization period well beyond 60 years. As a result, the Board revised the amortization method of the original unfunded liability in such a way that the amortization would have been

[6] As in past valuation reports, these percentages are stated from the perspective of a new entrant cohort still in active service at its first fiscal-year boundary (i.e., September 30). If losses prior to the first fiscal-year boundary are taken into account, the percentages would be reduced by approximately 15 percent (19 percent would become 16 percent). The stated percentages also reflect the effect of reentrants, i.e., members who appear in the active duty population one year without having been there the year before, who are not new entrants. Without the effect of reentrants, the proportion of a typical group of new entrants who attain 20 years of active duty service is reduced from 19 percent to 15 percent. The paygrade transfer rates have no effect.

The effect of reentrants on the reserve duty percentages is more pronounced relative to the above active duty figures due to the inherent nature of a reserve career (i.e., a higher proportion entering the reserves for the first time as a reentrant).

completed in 2043. In more recent years, it was determined that the Military Retirement Fund was projected to have a negative balance for several years before becoming positive again. The Board decided to shorten the amortization period to 50 years in 1996. The Board again shortened the amortization period in 2007 to 42 years in order for the payments to cover the interest on the unfunded liability each year. The initial unfunded liability is now expected to be fully amortized in calendar year 2025 (FY 2026).

Changes in the unfunded liability can also arise because of: 1) modifications to benefit provisions, 2) changes in actuarial assumptions, and 3) deviations in actual experience from expected experience (gains and losses). The Board approved a method to amortize these changes over 30 years by payments that increase in absolute value at the same rate as the annual long-term basic pay scale assumption (currently 3.5 percent). A detailed description of the methods and computations used to calculate the payment streams for changes in unfunded liability can be found in Appendix M.

Unfunded Accrued Liability as of September 30, 2013

Table 7 summarizes the calculation of the unfunded accrued liability as of September 30, 2013. The present value of future benefits is obtained by projecting future benefits for the total covered population (closed group with no new entrants) as of September 30, 2013, and discounting these benefits back to the present (i.e. valuation date) at the assumed interest rate. The GORGO actuarial model projects benefits for the current active and retired populations over the duration of their lifetimes. Due to recent law changes, additional adjustments to the pay projections are made outside of the GORGO model. The initial retirement benefits for military personnel are based on their total projected service at retirement, the applicable benefit formula, and assumed basic pay increases. Subsequent retirement benefits include assumed cost-of-living adjustments and the age 62 adjustment for those retiring under the CSB/Redux formula.

The present value of future normal cost contributions is obtained by (1) using GORGO to project future yearly full-time and part-time basic pay for the September 30, 2013, covered population, (2) multiplying the pay by the total projected (DoD and Treasury) full-time and part-time weighted aggregate entry-age NCPs, and (3) discounting the resulting normal costs back to September 30, 2013. For this closed group, the relative percentages of basic pay subject to the three separate benefit formulas will change over time as fewer members are covered under the High-3 and Final Pay formulas. The *weighted* full- and part-time NCPs that are multiplied against the future full- or part-time pay in each year reflect expected changing percentages of pay going to members covered by the multiple benefit formulas. This weighted procedure is roughly equivalent in the aggregate to projecting separately the pay of each of the six groups of active duty and selected reserve members and multiplying it by the individual group's NCP.

The sum of the DoD and Treasury components of the weighted aggregate entry-age NCPs for FY 2014 are 44.0 percent full-time and 25.3 percent part-time. Federal budget deadlines require the establishment of NCPs in advance of the valuation. Consequently, the percentages actually implemented in a fiscal year may vary from those derived in the valuation. These differences, which are small unless major actuarial assumptions or benefits are changed, are reflected in the unfunded liability by using the implemented normal cost in the first year of the projection.

Deducting the present value of future normal costs and the actuarial asset value of the Fund from the present value of future benefits leaves an unfunded liability of $885.1 billion as of

September 30, 2013. This was 3 percent less than the expected unfunded liability of $913.4 billion. The expected unfunded liability is what the unfunded liability would have been if all actuarial assumptions had been realized and all benefit formulas had remained unchanged. The fact that the actual unfunded liability is less than expected means that there was a total FY 2013 gain of $28.3 billion ($885.1 billion minus $913.4 billion). The components of this gain are outlined in Table 8. The total experience gain/loss is divided into five segments: (1) the loss due to the difference between the actual interest rate (3.1%) earned by the Fund in FY13 and the assumed interest rate (5.50%); (2) the gain due to the actual 1/1/14 COLA (1.5%) increase being different from that assumed (3.0%); (3) the gain due to the actual 1/1/14 salary (1.0%) increase being different from that assumed (3.50%); (4) the gain due to the difference between the actual and assumed non-economic experience; and (5) the loss because of the FY 2014 unpaid contribution due to sequestration of the 10/1/2013 Treasury Concurrent Receipt normal cost contribution. See the Summary of Changes for the September 30, 2013, Valuation for a more detailed discussion of the actuarial assumptions outlined in Table 8.

These changes in unfunded liability were used to calculate the October 1, 2014, unfunded liability payment. The total payment was determined to be $75.562 billion. This total payment includes (1) a payment of $84.221 billion to amortize the original unfunded liability, plus (2) an amount of $2.594 billion to amortize changes in actuarial assumptions, plus (3) an amount of $8.498 billion to amortize benefit changes, less (4) an amount of $20.477 billion to amortize total combined experience gains and losses through FY 2013, plus (5) $0.726 billion to amortize over one year the loss due to sequestration of the 10/1/2013 Treasury Concurrent Receipt normal cost contribution. The detailed calculations of these payment components are located in Appendix M. Tables 11 and 12 show the projection of the unfunded liability payments and unfunded liability balances. Tables 9 and 10 display all projected transactions to the Fund.

Starting in FY 2005, the total payment to be made by Treasury includes the amount required by P.L. 108-136 to pay for the increased normal cost due to Concurrent Receipt benefits in addition to the unfunded liability amortization amount. The total Treasury payment on October 1, 2014, is $81.759 billion, equal to $75.562 billion for the unfunded liability amortization + $6.197 billion for Concurrent Receipt benefits. Note that $6.197 billion reflects a sequestration-mandated reduction to the $6.848 billion actuarially determined amount for Concurrent Receipt benefits. Detailed calculations of the total Treasury payment are also located in Appendix M.

Other measures of a retirement system's liabilities (required for private sector plans under Generally Accepted Accounting Principles (GAAP)) are the "Accumulated Plan Benefits" and the "Market Value of Assets." In prior years, both these items and explanatory notes were included in Appendix L. Currently, only the "Market Value of Assets" is shown for informational purposes as well as other financial statement disclosures and comparisons.

TABLE 7

MILITARY RETIREMENT SYSTEM
ACTUARIAL STATUS INFORMATION
($ in billions)

		For the Plan Year Ended September 30: 2013	2012
1.	Present value of future benefits		
	a. Annuitants now on roll	$869.5	$854.6
	b. Nonretired reservists	$173.9	$187.5
	c. Active duty personnel[1]	$569.6	$565.8
	TOTAL	$1,613.0	$1,607.9
2.	Present value of future normal cost contributions[2]	$244.4	$246.4
3.	Actuarial accrued liability (1. – 2.)	$1,368.6	$1,361.5
4.	Actuarial value of assets[3]	$483.5	$428.0
5.	Unfunded accrued liability (3. – 4.)	$885.1	$933.5
6.	Funded Ratio (4. / 3.)	35%	31%
7.	DoD normal cost percentage (NCP)[4] to be applied to basic pay in fiscal year	FY 2015	FY 2014
	a. Full-time	32.2%	32.4%
	b. Part-time	22.5%	24.5%
8.	Treasury normal cost percentage (NCP)[5] to be applied to basic pay in fiscal year	FY 2015	FY 2014
	a. Full-time	11.8%	11.7%
	b. Part-time	2.7%	2.9%

Basic pay is only a portion of active duty military compensation. See The Military Retirement System: Benefits (Appendix A) for details.

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[1] The future benefits of active duty personnel expected to retire as reservists are counted on line 1.b.

[2] The 9/30/2013 Present Value of Future Normal Cost Contributions reflects a reduction of $688.548 million due to sequestration of the 10/1/2013 Treasury Concurrent Receipt normal cost contribution.

[3] The actuarial value of assets is determined using the amortized cost method from Table 4.

[4] Due to the need to establish the NCPs in advance of implementation (federal budget deadlines), the percentages actually used in a fiscal year may vary from the ones derived in the valuation.

[5] P.L. 108-136 requires the Department of Treasury to pay the normal cost resulting from the increase in benefits due to Concurrent Receipt.

TABLE 8

MILITARY RETIREMENT SYSTEM
FY 2013 CHANGE IN UNFUNDED LIABILITY
($ in billions)

		For the Plan Year Ended September 30, 2013	
1.	Actual unfunded accrued liability (9/30/13)	$885.1	
2.	Expected unfunded accrued liability (9/30/13)	$913.4	
3.	Total (gain)/loss	($28.3)	2.1%
	a. Total experience (gain)/loss	($14.6)	1.1%
	Interest assumption	$11.6	2.4%
	COLA assumption	($12.7)	0.9%
	Salary assumption	($11.4)	0.8%
	Non-economic assumptions	($2.7)	0.2%
	FY 2014 unpaid contribution	$0.7	0.1%
	b. Total benefit change (gain)/loss	$0.0	0.0%
	c. Total assumption change (gain)/loss	($13.7)	1.0%
	New Disability Factors	$0.4	0.0%
	Cell-Rounding Elimination	($0.3)	0.0%
	Reserve Model Refinements	($13.9)	1.0%

In this table, negative values represent actuarial gains and positive values represent actuarial losses.

Percentages shown are ratios of absolute values of each gain or loss component to the accrued liability (Table 7, line 3), except the percentage given for the experience (gain)/loss due to the interest assumption: it is the ratio of the gain or loss to the actuarial value of assets (Table 7, line 4).

The FY 2014 unpaid contribution loss of $0.7 billion is due to sequestration of the 10/1/2013 Treasury Concurrent Receipt normal cost contribution.

TABLE 9

MILITARY RETIREMENT SYSTEM
PAST AND PROJECTED FLOW OF PLAN ASSETS [1]
(In Billions of Dollars and as a Proportion of Payroll)

		Contributions Received											
Fiscal Year	Basic Payroll [2]	From DoD, for Normal Costs [3]		From Treasury, for Normal Costs [3]		From Treasury, for Amortization of Unfunded Liability [4]		Investment Income		Fund Disbursements [5]		Fund Balance, End of Year [6]	
1985	$33.5	$17.0	(50.7%)	---	---	$9.5	(28.4%)	$1.1	(3.3%)	$15.8	(47.2%)	$11.8	(35.2%)
1986	35.4	17.4	(49.2)	---	---	10.5	(29.7)	2.5	(7.1)	17.6	(49.7)	24.6	(69.5)
1987	36.4	18.3	(50.3)	---	---	10.5	(28.8)	3.6	(9.9)	18.1	(49.7)	38.9	(106.9)
1988	37.3	18.4	(49.3)	---	---	10.3	(27.6)	5.0	(13.4)	17.5	(46.9)	53.4	(143.2)
1989	38.6	18.5	(47.9)	---	---	9.8	(25.4)	6.1	(15.8)	20.2	(52.3)	67.6	(175.1)
1990	39.8	16.3	(41.0)	---	---	10.6	(26.6)	7.3	(18.3)	21.5	(54.0)	80.4	(202.0)
1991	42.3	17.2	(40.7)	---	---	10.8	(25.5)	8.5	(20.1)	23.1	(54.6)	93.7	(221.5)
1992	41.1	16.3	(39.7)	---	---	11.2	(27.3)	9.4	(22.9)	24.5	(59.6)	106.1	(258.2)
1993	38.9	13.2	(33.9)	---	---	12.3	(31.6)	10.0	(25.7)	25.7	(66.1)	115.9	(297.9)
1994	38.3	12.8	(33.4)	---	---	11.9	(31.1)	10.3	(26.9)	26.7	(69.7)	124.2	(324.3)
1995	37.1	12.2	(32.9)	---	---	11.5	(31.0)	10.9	(29.4)	27.8	(74.9)	131.0	(353.1)
1996	36.7	11.2	(30.5)	---	---	10.7	(29.2)	11.3	(30.8)	28.8	(78.5)	135.3	(368.7)
1997	36.8	11.1	(30.2)	---	---	15.2	(41.3)	11.9	(32.3)	30.2	(82.1)	143.3	(389.4)
1998	37.1	10.4	(28.0)	---	---	15.1	(40.7)	12.2	(32.9)	31.1	(83.8)	149.9	(404.0)
1999	37.6	10.4	(27.7)	---	---	15.3	(40.7)	12.4	(33.0)	31.9	(84.8)	156.0	(414.9)
2000	39.0	11.4	(29.2)	---	---	15.3	(39.2)	12.7	(32.6)	32.8	(84.1)	162.7	(417.2)
2001	40.9	11.4	(27.9)	---	---	16.1	(39.4)	13.2	(32.3)	34.1	(83.4)	169.2	(413.7)
2002	44.7	12.9	(28.9)	---	---	17.0	(38.0)	12.4	(27.7)	35.1	(78.5)	176.5	(394.9)
2003	52.0	13.7	(26.3)	---	---	17.9	(34.4)	10.0	(19.2)	35.6	(68.5)	182.6	(351.2)
2004	53.6	14.1	(26.3)	---	---	18.2	(34.0)	10.1	(18.8)	37.0	(69.0)	188.0	(350.7)
2005	56.3	15.0	(26.6)	$1.5	(2.7%)	21.4	(38.0)	10.9	(19.4)	39.0	(69.3)	197.9	(351.5)
2006	54.0	13.9	(25.7)	2.3	(4.3)	23.2	(43.0)	12.3	(22.8)	41.1	(76.1)	208.4	(385.9)
2007	56.4	14.5	(25.7)	2.5	(4.4)	26.0	(46.1)	10.3	(18.3)	43.5	(77.1)	218.2	(386.9)
2008	59.2	16.1	(27.2)	2.8	(4.7)	46.2	(78.0)	15.6	(26.4)	45.8	(77.4)	253.1	(427.5)
2009	63.0	17.5	(27.8)	3.7	(5.9)	51.1	(81.1)	2.9	(4.6)	50.0	(79.4)	278.4	(441.9)
2010	64.4	20.4	(31.7)	4.5	(7.0)	58.6	(91.0)	10.4	(16.1)	50.6	(78.6)	321.7	(499.5)
2011	66.9	21.0	(31.4)	5.0	(7.5)	61.4	(91.8)	18.0	(26.9)	51.0	(76.2)	376.1	(562.2)
2012	66.8	21.9	(32.8)	5.4	(8.1)	64.8	(97.0)	12.5	(18.7)	52.6	(78.7)	428.0	(640.7)
2013	66.3	20.5	(30.9)	6.8	(10.3)	67.7	(102.1)	15.0	(22.6)	54.5	(82.2)	483.5	(729.3)
↑ ACTUAL ↑													
↓ PROJECTED ↓													
2014	$66.7	$20.9	(31.3%)	$6.3	(9.5%)	$72.9	(109.2%)	$30.0	(45.0%)	$55.3	(82.8%)	$558.3	(836.7%)
2015	64.2	19.9	(31.0)	6.2	(9.7)	75.6	(117.7)	34.2	(53.3)	56.6	(88.1)	637.6	(993.1)
2016	63.0	19.6	(31.0)	6.8	(10.7)	78.1	(124.0)	38.7	(61.4)	58.0	(92.1)	722.8	(1,146.7)
2017	62.6	19.4	(31.0)	6.7	(10.7)	80.2	(128.0)	43.4	(69.3)	59.6	(95.2)	812.9	(1,298.1)
2018	62.2	19.3	(31.0)	6.6	(10.7)	83.0	(133.5)	48.5	(78.0)	60.9	(98.0)	909.4	(1,463.1)
2019	62.0	19.2	(31.0)	6.6	(10.7)	85.9	(138.5)	53.9	(86.9)	62.6	(100.9)	1,012.4	(1,632.5)
2020	62.3	19.3	(31.0)	6.7	(10.7)	88.9	(142.8)	59.7	(95.9)	64.3	(103.2)	1,122.7	(1,803.5)
2021	62.5	19.4	(31.0)	6.7	(10.7)	92.0	(147.1)	65.9	(105.4)	66.0	(105.5)	1,240.7	(1,984.0)
2022	62.9	19.5	(31.0)	6.7	(10.6)	95.2	(151.5)	72.5	(115.4)	67.7	(107.8)	1,366.8	(2,174.5)
2023	63.2	19.6	(31.0)	6.7	(10.6)	98.5	(156.0)	79.6	(125.9)	69.9	(110.6)	1,501.4	(2,376.1)
2024	65.1	20.2	(31.0)	6.9	(10.6)	102.0	(156.8)	87.1	(133.9)	72.4	(111.2)	1,645.2	(2,528.7)
2025	67.0	20.8	(31.0)	7.1	(10.6)	105.6	(157.5)	95.2	(142.0)	74.8	(111.7)	1,798.9	(2,684.4)
2026	69.1	21.4	(31.0)	7.3	(10.6)	109.3	(158.2)	103.8	(150.3)	77.2	(111.7)	1,963.6	(2,843.1)
2027	71.2	22.0	(31.0)	7.5	(10.6)	-14.2	(-19.9)	106.0	(149.0)	79.5	(111.7)	2,005.5	(2,817.4)
2028	73.4	22.7	(31.0)	7.7	(10.6)	-14.7	(-20.0)	108.3	(147.6)	81.9	(111.6)	2,047.6	(2,790.1)
2029	75.7	23.4	(31.0)	8.0	(10.5)	12.3	(16.3)	112.1	(148.0)	84.4	(111.5)	2,119.1	(2,799.6)
2030	78.1	24.2	(30.9)	8.2	(10.5)	18.6	(23.8)	116.3	(149.0)	86.9	(111.3)	2,199.5	(2,817.4)
2031	80.5	24.9	(30.9)	8.5	(10.5)	19.2	(23.9)	120.7	(149.9)	89.4	(111.0)	2,283.5	(2,834.9)
2032	83.2	25.7	(30.9)	8.8	(10.5)	19.9	(23.9)	125.3	(150.7)	91.9	(110.5)	2,371.3	(2,851.6)
2033	85.9	26.6	(30.9)	9.0	(10.5)	20.6	(24.0)	130.2	(151.6)	94.6	(110.1)	2,463.2	(2,868.8)
2034	88.7	27.4	(30.9)	9.3	(10.5)	21.3	(24.0)	135.2	(152.5)	97.2	(109.6)	2,559.3	(2,886.0)
2035	91.8	28.4	(30.9)	9.7	(10.5)	6.2	(6.8)	139.7	(152.2)	99.6	(108.5)	2,643.6	(2,880.4)
2036	95.1	29.4	(30.9)	10.0	(10.5)	5.3	(5.6)	144.2	(151.6)	102.0	(107.2)	2,730.7	(2,870.4)
2037	98.6	30.5	(30.9)	10.4	(10.5)	5.5	(5.6)	149.0	(151.2)	104.4	(105.9)	2,821.7	(2,862.0)
2038	102.2	31.6	(30.9)	10.7	(10.5)	5.7	(5.6)	154.0	(150.7)	106.8	(104.5)	2,917.0	(2,854.7)

Notes: FYs 2014 and 2015 Treasury Normal Cost Payments reflect sequesters of 9.8% in 2014 and 9.5% in 2015 (discussed further in Appendix M).

TABLE 9 FOOTNOTES

NOTE REGARDING OPEN GROUP PROJECTIONS: The 25-year open group projection in this report is based on benefit provisions, data, methods and assumptions described herein. The values are displayed in future-year dollars. They are intended to provide the user with a general directional magnitude; uncertainty increases with the length of the projection period. Actual results are heavily dependent on the underlying assumptions being realized. Benefit changes, economic conditions, and other factors are not perfectly predictable.

In addition, the fundamental purpose of OACT's valuation is to produce actuarial liability and normal cost amounts, both of which are done on a closed group basis. In performing the valuation calculations, some assumptions represent long-run average expectations. This is appropriate for such liability and normal cost determinations. The open group projection uses many of the same long-run average assumptions as are used in the actuarial liability and normal cost calculations, but incorporates some adjustments for short-term expectations (e.g., the use of Office of Management and Budget (OMB) short-term economic assumptions for basic pay and COLA increases).

The projection in this publication is intentionally limited to 25 years. Additional projection years, as well as projections assuming different economic assumptions, are available upon request.

[1] P.L. 98-94 established the Military Retirement Fund. Under the law, DoD is responsible for the normal cost payment and Treasury is responsible for the payments on the unfunded liability. P.L. 108-136 assigned Treasury the responsibility of funding the normal cost resulting from increased benefits due to Concurrent Receipt, starting in FY 2005. There are no employee contributions to the Fund.

[2] DoD-projected endstrengths are used through the end of FY 2018 and constant force strengths thereafter. Basic pay is only a portion of military compensation. See The Military Retirement System: Benefits in Appendix A for details. FYs 2014 and 2015 Treasury Normal Cost Payments reflect sequesters of 9.8% in 2014 and 9.5% in 2015 (discussed further in Appendix M).

[3] Due to federal budget deadlines, normal cost percentages are established in advance of implementation. The percentage actually used and displayed here may vary from the one derived in the valuation as of the end of the previous year. Starting in FY 1987, NCPs have been developed separately for the full-time and part-time basic payrolls. Beginning in FY 2008, the part-time NCP has been charged against mobilized reserve pay. However, this report includes mobilized reserve pay as part of the full-time payroll from FY 2008 through FY 2010.

TABLE 9 FOOTNOTES (Continued)

[4] Reflects amortization payments for FY 2015 and thereafter determined in the September 30, 2013, valuation. The FY 2027 and FY 2028 payments depict negative values, implying the Fund will have to pay Treasury this amount. There is no mechanism that would allow for this to occur under current law. The Board is aware of this situation and will monitor.

[5] Disbursements are on a cash basis. Beginning in December 1984, entitlements obligated for a month have been paid at the beginning of the following month. Prior to this date, entitlements were paid at the end of the month of obligation. Consequently, FY 1985 disbursements include only 11 months of payments. The FY 2011 National Defense Authorization Act allowed for retired pay to be paid on the previous business day if the first of the month falls on a weekend or holiday. This is not accounted for in the projected Fund Disbursements or Balances in order to give the projection a smooth trajectory.

[6] This fund balance (on a book value basis) reflects cash disbursements during the year. On September 30, 2013, assets in the Fund totaled $483.5 billion.

OTHER NOTES: Mortality rates that are applied in the valuation to active duty members, nondisabled retirees, and survivors, are subject to improvement over time. See Appendix J for details. People and pay underlying the projection can be found in Appendix K. The table does not reflect future gains or losses due to experience being different than assumed. Consequently, only payments on the total unfunded liability as of September 30, 2013, are reflected.

ANNUAL ECONOMIC ASSUMPTIONS USED IN PROJECTIONS OF PLAN ASSETS

Fiscal Year	Full COLA	Basic Pay	Interest
2014	1.5%	1.0%	5.5%
2015	1.7	1.0	5.5
2016	2.0	1.0	5.5
2017	2.2	1.0	5.5
2018	2.2	1.0	5.5
2019-22	2.3	1.0	5.5
2023	3.0	1.0	5.5
2024+	3.0	3.5	5.5

Full COLA is equal to full cost-of-living increases to retiree and survivor annuities. Basic Pay is the rate at which the entire military pay table increases (hence excludes longevity or promotion-and-merit increases). They are applied on an across-the-board basis and typically occur each January 1st. Interest assumptions pertain to annual, aggregate Fund yield on all cash flows. The above COLA and Basic Pay assumptions are from the OMB; the interest (fund yield) is the Board of Actuaries long-term interest assumption. Long-term annual economic assumptions (used throughout the projection in the normal cost and unfunded liability calculations) are 3.0% COLA, 3.5% basic pay, and 5.5% interest.

TABLE 10

MILITARY RETIREMENT SYSTEM
PAST AND PROJECTED PAYROLL AND NORMAL COST PAYMENTS
(In Billions of Dollars and as a Proportion of Payroll)

Fiscal	Payroll			DoD Normal Cost Payments				Treasury Normal Cost Payments				Normal Cost Payments	
Year	Full-Time	Part-Time	Total	Full-Time		Part-Time		Full-Time		Part-Time		Total	
1985	$30.6	$2.9	$33.5	$15.5	(50.7%)	$1.5	(50.7%)	$0.0	---	$0.0	---	$17.0	(50.7%)
1986	32.3	3.1	35.4	16.4	(50.7)	1.6	(50.7)	0.0	---	0.0	---	17.9	(50.7)
1987	33.4	3.0	36.4	17.4	(52.2)	0.8	(26.4)	0.0	---	0.0	---	18.2	(50.1)
1988	34.0	3.3	37.3	17.4	(51.2)	0.9	(26.1)	0.0	---	0.0	---	18.3	(49.0)
1989	35.0	3.6	38.6	17.6	(50.2)	0.9	(25.7)	0.0	---	0.0	---	18.5	(47.9)
1990	36.0	3.7	39.7	15.8	(43.9)	0.5	(13.4)	0.0	---	0.0	---	16.3	(41.1)
1991	38.6	3.7	42.3	16.7	(43.2)	0.5	(13.3)	0.0	---	0.0	---	17.2	(40.6)
1992	36.9	4.1	41.0	15.8	(42.7)	0.5	(13.3)	0.0	---	0.0	---	16.3	(39.8)
1993	35.1	3.8	38.9	12.8	(36.4)	0.4	(10.6)	0.0	---	0.0	---	13.2	(33.9)
1994	34.5	3.8	38.3	12.4	(36.0)	0.4	(10.6)	0.0	---	0.0	---	12.8	(33.5)
1995	33.4	3.8	37.2	11.9	(35.5)	0.4	(10.5)	0.0	---	0.0	---	12.3	(32.9)
1996	33.1	3.7	36.8	10.9	(32.9)	0.4	(9.6)	0.0	---	0.0	---	11.2	(30.6)
1997	33.2	3.7	36.9	10.8	(32.6)	0.4	(9.6)	0.0	---	0.0	---	11.2	(30.3)
1998	33.4	3.7	37.1	10.2	(30.5)	0.3	(8.8)	0.0	---	0.0	---	10.5	(28.3)
1999	33.7	3.9	37.6	10.2	(30.2)	0.3	(8.7)	0.0	---	0.0	---	10.5	(28.0)
2000	35.1	4.0	39.1	11.2	(31.8)	0.4	(9.8)	0.0	---	0.0	---	11.6	(29.5)
2001	36.7	4.2	40.9	10.9	(29.6)	0.6	(14.1)	0.0	---	0.0	---	11.5	(28.0)
2002	40.8	3.9	44.7	12.4	(30.3)	0.6	(14.4)	0.0	---	0.0	---	12.9	(28.9)
2003	47.8	4.2	52.0	13.1	(27.4)	0.6	(14.6)	0.0	---	0.0	---	13.7	(26.4)
2004	49.4	4.2	53.6	13.4	(27.1)	0.7	(16.0)	0.0	---	0.0	---	14.1	(26.2)
2005	52.0	4.3	56.3	14.3	(27.5)	0.7	(16.7)	1.7	(3.3%)	0.0	(0.8%)	16.8	(29.8)
2006	49.7	4.3	54.0	13.2	(26.5)	0.7	(16.7)	2.4	(4.9)	0.1	(1.4)	16.4	(30.3)
2007	51.2	5.2	56.4	13.6	(26.5)	0.9	(17.5)	2.5	(4.9)	0.1	(1.5)	17.1	(30.3)
2008	53.5	5.7	59.2	15.5	(29.0)	1.1	(19.1)	2.7	(5.0)	0.1	(1.5)	19.4	(32.7)
2009	57.1	5.9	63.0	16.8	(29.4)	1.2	(21.1)	4.0	(7.0)	0.1	(2.3)	22.2	(35.2)
2010	58.3	6.1	64.4	18.9	(32.4)	1.5	(24.5)	4.7	(8.0)	0.2	(2.8)	25.2	(39.2)
2011	56.6	10.3	66.9	18.5	(32.7)	2.5	(24.4)	4.6	(8.2)	0.3	(3.2)	26.0	(38.9)
2012	57.3	9.2	66.5	19.7	(34.3)	2.2	(24.3)	5.0	(8.8)	0.3	(3.6)	27.3	(41.0)
2013	57.1	9.2	66.3	18.3	(32.1)	2.2	(24.4)	6.4	(11.2)	0.3	(3.2)	27.3	(41.1)
↑ ACTUAL ↑													
↓ PROJECTED ↓													
2014	$57.6	$9.1	$66.7	$18.7	(32.4%)	$2.2	(24.5%)	$6.1	(10.6%)	$0.2	(2.6%)	$27.2	(40.8%)
2015	56.3	7.9	64.2	18.1	(32.2)	1.8	(22.5)	6.0	(10.7)	0.2	(2.5)	26.1	(40.7)
2016	55.5	7.6	63.0	17.9	(32.2)	1.7	(22.5)	6.5	(11.8)	0.2	(2.8)	26.3	(41.8)
2017	55.1	7.5	62.6	17.7	(32.2)	1.7	(22.5)	6.5	(11.8)	0.2	(2.7)	26.1	(41.7)
2018	54.6	7.5	62.2	17.6	(32.2)	1.7	(22.5)	6.4	(11.8)	0.2	(2.7)	25.9	(41.7)
2019	54.5	7.6	62.0	17.5	(32.2)	1.7	(22.5)	6.4	(11.8)	0.2	(2.7)	25.9	(41.7)
2020	54.6	7.6	62.3	17.6	(32.2)	1.7	(22.5)	6.4	(11.8)	0.2	(2.7)	26.0	(41.7)
2021	54.8	7.7	62.5	17.7	(32.2)	1.7	(22.5)	6.5	(11.8)	0.2	(2.7)	26.1	(41.7)
2022	55.1	7.8	62.9	17.7	(32.2)	1.7	(22.5)	6.4	(11.7)	0.2	(2.7)	26.1	(41.6)
2023	55.3	7.8	63.2	17.8	(32.2)	1.8	(22.5)	6.5	(11.7)	0.2	(2.7)	26.3	(41.6)
2024	56.9	8.1	65.1	18.3	(32.2)	1.8	(22.5)	6.7	(11.7)	0.2	(2.7)	27.0	(41.6)
2025	58.6	8.4	67.0	18.9	(32.2)	1.9	(22.5)	6.9	(11.7)	0.2	(2.7)	27.9	(41.6)
2026	60.4	8.7	69.1	19.4	(32.2)	2.0	(22.5)	7.1	(11.7)	0.2	(2.7)	28.7	(41.5)
2027	62.2	9.0	71.2	20.0	(32.2)	2.0	(22.5)	7.3	(11.7)	0.2	(2.7)	29.6	(41.5)
2028	64.0	9.4	73.4	20.6	(32.2)	2.1	(22.5)	7.5	(11.7)	0.3	(2.7)	30.5	(41.5)
2029	66.0	9.7	75.7	21.2	(32.2)	2.2	(22.5)	7.7	(11.7)	0.3	(2.7)	31.4	(41.5)
2030	68.0	10.1	78.1	21.9	(32.2)	2.3	(22.5)	8.0	(11.7)	0.3	(2.7)	32.4	(41.5)
2031	70.1	10.4	80.5	22.6	(32.2)	2.3	(22.5)	8.2	(11.7)	0.3	(2.7)	33.4	(41.5)
2032	72.3	10.8	83.2	23.3	(32.2)	2.4	(22.5)	8.5	(11.7)	0.3	(2.7)	34.5	(41.5)
2033	74.6	11.2	85.9	24.0	(32.2)	2.5	(22.5)	8.7	(11.7)	0.3	(2.7)	35.6	(41.5)
2034	77.1	11.6	88.7	24.8	(32.2)	2.6	(22.5)	9.0	(11.7)	0.3	(2.7)	36.8	(41.5)
2035	79.7	12.0	91.8	25.7	(32.2)	2.7	(22.5)	9.3	(11.7)	0.3	(2.7)	38.0	(41.4)
2036	82.7	12.5	95.1	26.6	(32.2)	2.8	(22.5)	9.7	(11.7)	0.3	(2.7)	39.4	(41.4)
2037	85.7	12.9	98.6	27.6	(32.2)	2.9	(22.5)	10.0	(11.7)	0.3	(2.7)	40.9	(41.4)
2038	88.8	13.4	102.2	28.6	(32.2)	3.0	(22.5)	10.4	(11.7)	0.4	(2.7)	42.4	(41.4)

Notes: FYs 2014 and 2015 Treasury Normal Cost Payments reflect sequesters of 9.8% in 2014 and 9.5% in 2015 (discussed further in Appendix M).

TABLE 11

MILITARY RETIREMENT SYSTEM
PAST AND PROJECTED UNFUNDED LIABILITY PAYMENTS ON OCTOBER 1
($ in billions)

Calendar Year	Original UFL	Assumption Changes	Benefit Changes	Actuarial Experience	Total
1984	$9.500	$.000	$.000	$.000	$9.500
1985	10.500	0.000	0.000	0.000	10.500
1986	11.042	0.000	0.000	-0.518	10.524
1987	11.679	0.000	-0.113	-1.281	10.285
1988	12.003	0.135	-0.112	-2.244	9.782
1989	16.300	-2.116	-0.132	-3.456	10.596
1990	17.237	-2.237	-0.140	-4.078	10.782
1991	18.228	-2.366	-0.148	-4.508	11.206
1992	22.621	-4.625	-0.171	-5.552	12.273
1993	23.865	-4.880	-0.180	-6.897	11.908
1994	25.177	-5.148	-0.189	-8.370	11.470
1995	27.746	-6.619	-0.079	-10.349	10.699
1996	33.456	-6.917	-0.042	-11.346	15.151
1997	36.227	-8.529	0.048	-12.627	15.119
1998	37.676	-8.870	0.050	-13.606	15.250
1999	39.183	-9.201	0.052	-14.732	15.302
2000	42.098	-9.984	0.335	-16.360	16.089
2001	43.571	-9.862	0.472	-17.134	17.047
2002	45.096	-10.059	0.661	-17.770	17.928
2003	46.674	-10.741	0.977	-18.721	18.189
2004	46.857	-10.959	4.627	-19.167	21.358
2005	48.614	-11.337	6.081	-20.178	23.180
2006	50.437	-11.238	6.313	-19.464	26.048
2007	66.711	-7.642	6.430	-19.312	46.187
2008	69.213	-5.076	7.026	-20.038	51.125
2009	70.379	-1.241	7.100	-17.619	58.619
2010	73.018	-1.012	7.367	-17.969	61.404
2011	75.757	0.171	7.643	-18.820	64.751
2012	78.598	0.386	7.930	-19.181	67.733
2013	81.373	3.150	8.211	-19.849	72.885
↑ ACTUAL ↑					
↓ PROJECTED ↓					
2014	$84.221	$2.594	$8.498	-$19.751	$75.562
2015	87.169	2.685	8.796	-20.508	78.142
2016	90.220	2.779	9.104	-21.936	80.167
2017	93.378	2.876	9.422	-22.703	82.973
2018	96.646	2.976	9.752	-23.498	85.876
2019	100.029	3.081	10.093	-24.321	88.882
2020	103.530	3.189	10.447	-25.172	91.994
2021	107.153	3.300	10.812	-26.053	95.212
2022	110.904	3.416	11.191	-26.964	98.547
2023	114.785	3.535	11.582	-27.908	101.994
2024	118.803	3.659	11.988	-28.885	105.565
2025	122.962	3.787	12.407	-29.896	109.260
2026	0.000	3.919	12.841	-30.943	-14.183
2027	0.000	4.057	13.291	-32.025	-14.677
2028	0.000	4.199	13.756	-5.610	12.345
2029	0.000	4.345	14.237	0.000	18.582
2030	0.000	4.498	14.736	0.000	19.234
2031	0.000	4.655	15.252	0.000	19.907
2032	0.000	4.818	15.785	0.000	20.603
2033	0.000	4.987	16.338	0.000	21.325
2034	0.000	5.161	1.082	0.000	6.243
2035	0.000	5.342	0.000	0.000	5.342
2036	0.000	5.529	0.000	0.000	5.529
2037	0.000	5.722	0.000	0.000	5.722
2038	0.000	5.922	0.000	0.000	5.922
2039	0.000	6.130	0.000	0.000	6.130
2040	0.000	6.344	0.000	0.000	6.344
2041	0.000	6.566	0.000	0.000	6.566
2042	0.000	6.070	0.000	0.000	6.070
2043	0.000	0.000	0.000	0.000	0.000
2044	0.000	0.000	0.000	0.000	0.000

Notes: FYs 2014 and 2015 Treasury Normal Cost Payments reflect sequesters of 9.8% in 2014 and 9.5% in 2015 (discussed further in Appendix M).

TABLE 12

MILITARY RETIREMENT SYSTEM
PAST AND PROJECTED UNFUNDED LIABILITY BALANCE ON SEPTEMBER 30 (Before Payment)
($ in billions)

Calendar Year	Original UFL	Assumption Changes	Benefit Changes	Actuarial Experience	Total
1984	$528.700	$0.000	$0.000	$0.000	$528.700
1985	553.500	0.000	0.000	-13.800	539.700
1986	578.800	0.000	-3.000	-34.200	541.600
1987	605.200	3.600	-2.998	-59.500	546.302
1988	632.700	-50.062	-3.076	-81.180	498.382
1989	664.173	-53.711	-3.172	-94.562	512.728
1990	693.224	-55.207	-3.253	-102.283	532.481
1991	723.306	-97.578	-3.331	-111.879	510.518
1992	757.959	-102.353	-3.421	-139.327	512.858
1993	790.488	-105.057	-3.494	-167.942	513.995
1994	824.120	-130.691	-0.968	-201.052	491.409
1995	852.872	-134.017	-0.832	-217.255	500.768
1996	880.822	-159.859	0.897	-231.424	490.436
1997	902.444	-162.883	1.000	-244.673	495.888
1998	922.521	-164.057	1.014	-259.976	499.503
1999	942.360	-169.827	6.583	-277.940	501.176
2000	959.626	-164.942	9.414	-284.168	519.931
2001	974.873	-162.970	13.075	-285.393	539.585
2002	989.509	-170.593	19.216	-293.105	545.027
2003	1,003.439	-172.248	94.231	-297.115	628.308
2004	1,016.562	-171.288	125.272	-304.415	666.132
2005	1,030.312	-165.769	128.261	-290.020	702.784
2006	1,043.054	-126.439	131.332	-282.660	765.287
2007	1,052.174	-89.221	140.140	-279.068	824.025
2008	1,044.591	-27.990	142.047	-254.441	904.207
2009	1,031.462	-19.974	142.785	-245.726	908.548
2010	1,016.346	2.415	143.487	-258.786	903.461
2011	997.569	8.208	143.947	-252.478	897.246
2012	974.816	68.621	144.141	-254.041	933.537
2013	945.510	58.240	143.703	-262.337	885.116
↑ ACTUAL ↑					
↓ PROJECTED ↓					
2014	$911.665	$58.120	$142.944	-$255.174	$857.554
2015	872.953	58.580	141.840	-248.371	825.002
2016	829.002	58.969	140.362	-240.396	787.937
2017	779.415	59.280	138.477	-230.475	746.697
2018	723.769	59.507	136.153	-219.200	700.229
2019	661.615	59.640	133.353	-206.465	648.143
2020	592.473	59.669	130.039	-192.162	590.020
2021	515.835	59.587	126.170	-176.175	525.417
2022	431.160	59.383	121.703	-158.378	453.867
2023	337.870	59.045	116.590	-138.642	374.862
2024	235.354	58.563	110.783	-116.824	287.876
2025	122.962	57.924	104.229	-92.776	192.338
2026	0.000	57.114	96.872	-66.339	87.648
2027	0.000	56.121	88.653	-37.342	107.431
2028	0.000	54.927	79.507	-5.610	128.824
2029	0.000	53.518	69.367	0.000	122.885
2030	0.000	51.878	58.162	0.000	110.040
2031	0.000	49.986	45.815	0.000	95.800
2032	0.000	47.824	32.244	0.000	80.068
2033	0.000	45.371	17.364	0.000	62.735
2034	0.000	42.605	1.082	0.000	43.688
2035	0.000	39.504	0.000	0.000	39.504
2036	0.000	36.041	0.000	0.000	36.041
2037	0.000	32.190	0.000	0.000	32.190
2038	0.000	27.924	0.000	0.000	27.924
2039	0.000	23.212	0.000	0.000	23.212
2040	0.000	18.021	0.000	0.000	18.021
2041	0.000	12.320	0.000	0.000	12.320
2042	0.000	6.070	0.000	0.000	6.070
2043	0.000	0.000	0.000	0.000	0.000
2044	0.000	0.000	0.000	0.000	0.000

Notes: FYs 2014 and 2015 Treasury Normal Cost Payments reflect sequesters of 9.8% in 2014 and 9.5% in 2015 (discussed further in Appendix M).

The Military Retirement Fund Transaction Process

The description of deficit, debt, and funding impact contained in this section are applicable under the current practices of the federal government regarding budget accounting and tax policy. These practices do not provide for increases in taxes to fund the Military Retirement System beyond what is required to pay benefits to retirees and survivors each year, but do result in increases in the national debt.

A trust fund was created inside the Unified Budget of the federal government for the monies of the Military Retirement System. This fund has three sources of income: (1) normal cost payments made by DoD, (2) unfunded liability and Concurrent Receipt normal cost payments made by Treasury, and (3) interest earnings on investments in government securities made by Treasury and the payment of the par values of these securities at maturity. All three of these items are intragovernmental transfers consisting of debits from one government account and credits to another.

The Fund has two types of payouts: (1) payments to retirees and survivors of retirees and (2) purchases of U.S. Treasury securities. The purchase of a Treasury security is also an intragovernmental transfer, while a payment to a retiree or a survivor is not.

Figure 2 on the following page depicts this process. The only transactions in a particular year that directly affect the deficit of the Unified Budget are those that pass in or out of the government, such as tax collections ("in") and retiree or survivor payments ("out"). The intragovernmental transfers are debits and credits within the federal budget, with no direct effect on the deficit. The following examples illustrate the process:

- If DoD debits $25 billion in normal cost payments and the Fund credits the $25 billion, the net direct federal budget deficit effect is zero.

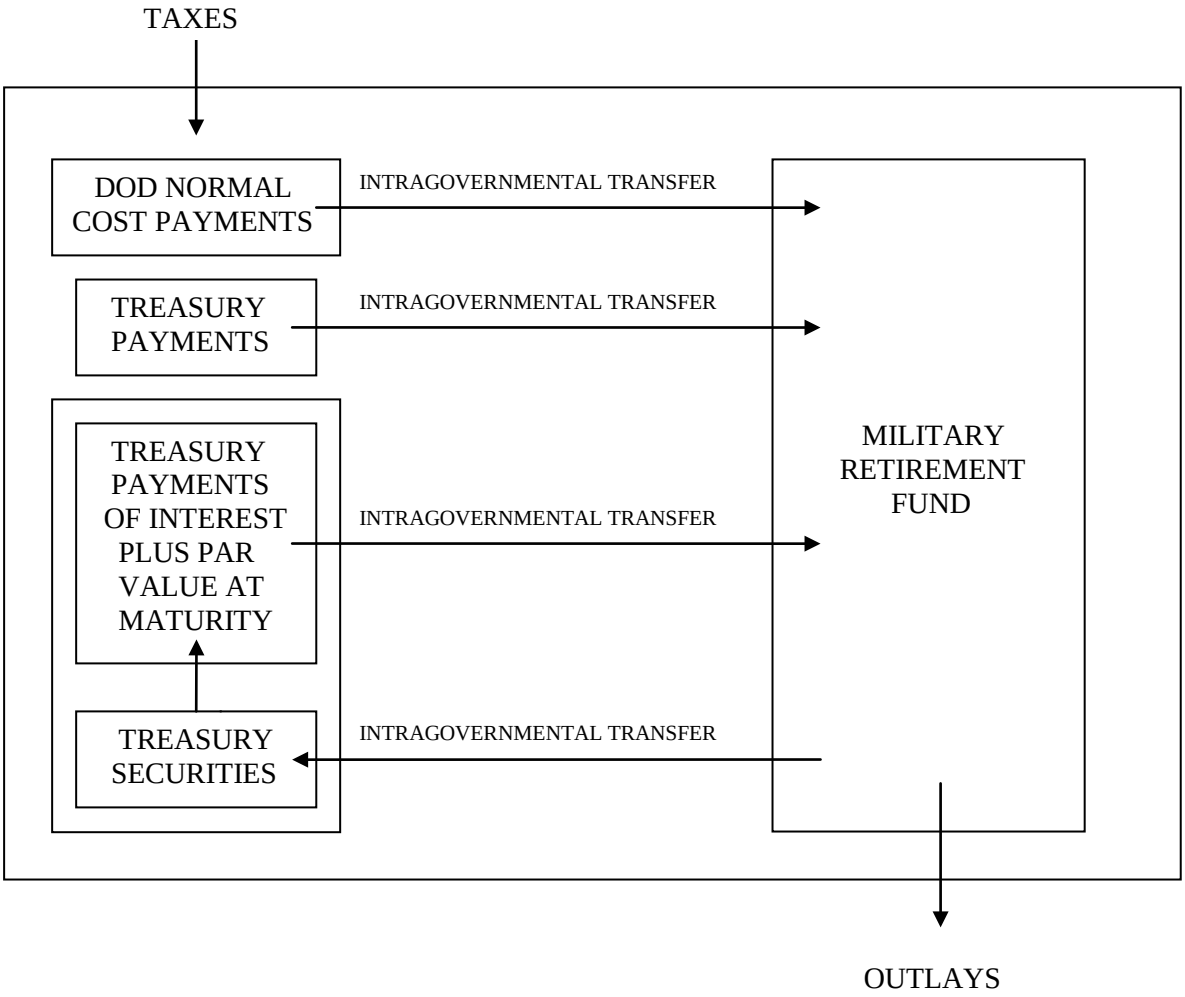
- If the Fund purchases $60 billion in securities (debit) and the Treasury sells $60 billion in securities (credit), the net direct federal budget deficit effect is zero.

- If the Treasury pays $20 billion interest (debit) and the Fund earns $20 billion interest (credit), the net direct federal budget deficit effect is zero.

- Disregarding all other government programs, if the government collects $45 billion in tax revenues (credit) and pays $50 billion to retirees (debit), the net direct federal budget deficit effect is $5 billion.

FIGURE 2

MILITARY RETIREMENT SYSTEM
UNIFIED BUDGET



All of the intragovernmental transfers in Figure 2 will always generate both a credit and an associated equal debit within the Unified Budget. Consequently, under current federal budget accounting practices, contributions to the Fund beyond what are required to pay benefits to retirees and survivors that year have no impact on the total federal deficit. Just as in the pay-as-you-go method, the only transactions that directly affect the deficit in the retirement system accounting process are payments to retirees and survivors (i.e. outlays).

On the other hand, the purchase of securities by the Fund does increase the national debt, specifically the portion of the debt held by the government. The portion held by the public will not change. However, the total debt will increase and this requires an increase in the statutory borrowing authority (debt ceiling).

Suppose that in the year 2013 the amount needed to pay retirees was $50 billion and the Military Retirement Fund had grown to $425 billion. The following transactions would take place:

- Fund cashes in $50 billion in securities (credit).
- Treasury pays $50 billion to Fund (debit).
- Net federal surplus zero.

Since no budget surplus can be derived from using fund money, the government still has a need for $50 billion to pay retirees—the same need it would have under the pay-as-you-go system. Accordingly, the Fund cannot transfer liabilities from one tax year to another.

However, funding does have an effect on the DoD budget. With the normal cost payments (except for Concurrent Receipt) in the DoD budget, policymakers now consider the impact on future retirement costs when they make manpower decisions, and this could have a significant impact on future federal budgets. For example, if a decision were made today to double the size of the active duty and reserve forces, the DoD budget would automatically have an immediate increase in retirement obligations. Under the pay-as-you-go method, the retirement expenses would not necessarily be considered in the initial decision since they would not show up for 20 years.

In their prior quadrennial reports to the President and Congress, the DoD Board has noted that the establishment of the Fund does not represent actual advance funding. Real advance funding could be achieved by investing the assets outside the Unified Budget, for example, in stocks or corporate bonds, or in bonds of state and local municipalities or quasi-federal government agencies (like Fannie Mae or Freddie Mac). Instead, the accrual accounting procedure now in place is essentially an internal cost accounting system. While the nation has not really set aside money to pay the benefits of those who have served in uniform, the Fund can be viewed as earmarking future tax receipts for the benefit of military retirees. As such, the existence of the Fund promotes a measure of "psychological security" for military members.

Two common *misconceptions* about the Fund are:

1) *The Fund represents government tax receipts that have been accumulated in the past.* Actually, the Fund represents future tax receipts that will be allocated to pay principal and interest on government bonds being held by the Fund.

2) *The financial and actuarial status of the Fund can be measured by prospective short-term (or medium-term) cash flows.* Rather, the entire present value of the liabilities must be compared to the sum of the Fund and prospective contributions. A year-by-year projection of cash flow is also needed to measure the Fund's ability to pay benefits every year. Comparing the past and projected dollars as a proportion of payroll (as shown in Table 9) is another good measure of sustainability.

The current financing procedure, although carried out by allocating no more tax dollars than needed to pay benefits to military retirees as they come due, has nonetheless contributed to a more accurate allocation of resources within the defense budget and to formal quantification of the government's obligation to pay retirement benefits to military members and eligible survivors. This type of required quantification and allocation represents strong fiscal responsibility.

Additionally, the costs of the current retirement system are actuarially based and reasonable given the plan provisions; thus, the system is considered sustainable. However, all elements of compensation should be considered and compared when examining sustainability of the respective defense and federal budgets.

The fact that costs are fully recognized in advance provides greater benefit security over the long term. Also, when there is a Fund, the system is not as dependent on obtaining the necessary appropriation from Congress each year in order to pay benefits for that year. This can provide additional benefit security in the short run.

APPENDIX A

THE MILITARY RETIREMENT SYSTEM: BENEFITS

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THE MILITARY RETIREMENT SYSTEM: BENEFITS

As of September 30, 2013

Summary

The Military Retirement System applies to members of the Army, Navy, Marine Corps, and Air Force. However, most of the provisions also apply to retirement systems for members of the Coast Guard (administered by the Department of Homeland Security), officers of the Public Health Service (administered by the Department of Health and Human Services), and officers of the National Oceanic and Atmospheric Administration (administered by the Department of Commerce). Only those members in plans administered by the Department of Defense (DoD) are included in this report.

The system is a funded, noncontributory defined benefit plan that includes nondisability retired pay, disability retired pay, retired pay for reserve service, survivor annuity programs, and special compensation programs for certain disabled retirees. The Service Secretaries may approve immediate nondisability retired pay at any age with credit of at least 20 years of active duty service. Reserve retirees generally must be at least 60 years old and have at least 20 qualifying years of service before retired pay commences, with certain exceptions. Public Law (P.L.) 110-181 allows a 90-day reduction in the reserve retirement age from age 60 for every 3 months served within a contingency operation, for service after enactment (not below age 50). There is no vesting of benefits before retirement.

There are distinct nondisability benefit formulas related to four populations within the Military Retirement System. A summary is displayed in Tables B-1 and B-2 (see Appendix B).

1) ***Final Pay***: Military personnel who first became members of a uniformed service before September 8, 1980, have retired pay equal to final basic pay times a multiplier. The multiplier is equal to 2.5 percent times years of service.

2) ***High-3 (HI-3)***: If the retiree first became a member of a uniformed service on or after September 8, 1980, the average of the highest 36 months of basic pay is used instead of final basic pay.

3) ***Career Status Bonus (CSB)/Redux****:* Those who first became a member of a uniformed service on or after August 1, 1986, may choose between a High-3 and CSB/Redux retirement. Those who elect CSB/Redux receive the Career Status Bonus outlined below, also have retired pay computed on a base of the average of their highest 36 months of basic pay, but are subject to a multiplier penalty if they retire with less than 30 years of service; however, at age 62, their retired pay is recomputed without the penalty. Members make their election during the fifteenth year of service and may receive the Career Status Bonus of $30,000 in either a lump-sum or installments. Those who elect CSB/Redux generally must remain continuously on active duty until they complete 20 years of active duty service or forfeit a portion of the $30,000 (exceptions include death and disability retirement).

4) ***Bipartisan Budget Act of 2013 (Ryan/Murray) with subsequent amendments (BBA2013):*** Those who first became a member of a uniformed service after December 31, 2013, have their retired pay indexed by COLA minus one percent (e.g., 2% instead of 3%)

during "working-age" years (pre-age 62), for non-disabled military retirees and their survivors, with a restoral at member age 62 and full COLAs thereafter. They may choose between a CSB/Redux retirement and BBA2013 at their 15-year of service anniversary.

Retired pay and survivor annuity benefits are automatically adjusted annually to protect the purchasing power of initial retired pay. The benefits associated with members first entering the armed services before August 1, 1986, or those entering on or after that date who do not take the CSB, have their benefits adjusted annually by the percentage increase in the average Consumer Price Index (CPI). For members entering on or after January 1, 2014, the benefit adjustment provisions are different. Refer to the section "Cost-of-Living Increases" in this appendix for more information on the CPI. Receiving a benefit adjustment based on the percentage increase in the CPI is commonly referred to as full CPI protection. Benefits associated with members entering on or after August 1, 1986, who elect the $30,000 CSB bonus payment are annually increased by the percentage change in the CPI minus 1 percent (except when the change in the CPI is less than or equal to 1 percent), but at the military member's age 62, or when the member would have been age 62 for a survivor annuity, the benefits are restored to the amount that would have been payable had full CPI protection been in effect. This restoral is in combination with the elimination of the multiplier penalty for retiring with less than 30 years of service. However, after this restoral, partial indexing (CPI minus 1 percent) continues for future retired pay and survivor annuity payments.

The FY 2011 National Defense Authorization Act (NDAA) (P.L. 111-383) required "amounts of retired pay and retainer pay due a retired member of the uniformed services shall be paid on the first day of each month beginning after the month in which the right to such pay accrues." This means that when the first day of the month falls on a non-business day (weekend/holiday), the pay must be paid the preceding business day. This legislation did not apply to survivor annuitant pay and Combat-Related Special Compensation. This results in retirees receiving 13 payments in some fiscal years and 11 payments in others, with 12 payments occurring in a typical fiscal year. Note that annual fiscal year amounts shown throughout this report represent 12 monthly payments without regard to the 2011 NDAA. Comments regarding this law are also noted in the Table 9 footnotes in the main text.

Nondisability Retirement From Active Service

The current system allows voluntary retirement upon completion of at least 20 years of service at any age, subject to Service Secretary approval. The military retiree receives immediate retired pay calculated as (base pay) times (a multiplier). Base pay is equal to terminal basic pay if the retiree first became a member of a uniformed service before September 8, 1980. It is equal to the average of the highest 36 months of basic pay for all other members. The multiplier is equal to (2.5 percent) times (years of service, rounded down to the nearest month). Members first entering a uniformed service on or after August 1, 1986, who elect CSB/Redux and who retire with less than 30 years of service receive a temporary penalty until age 62. The penalty reduces the multiplier by one percentage point for each full year of service under 30. For example, the multiplier for a 20-year retiree would be 40 percent (50 percent minus 10 percent, where 50 percent equals 20 years times 2.5 percent). At age 62, the retired pay is recomputed with the penalty removed.

As of September 2013, 1.47 million nondisability retirees from active duty and full-time reserves were receiving an annualized retired pay entitlement totaling $43.3 billion. Included in this number are a reported 42,390 nondisabled retirees who elected CSB/Redux.

Disability Retirement

A military member in an active component or on active duty for more than 30 days who is found unfit for duty is entitled to disability retired pay if the disability:

(1) is incurred while entitled to basic pay;
(2) is neither the result of the member's intentional misconduct nor willful neglect;
(3) was not incurred during a period of unauthorized absence; and
(4) either:
  (a) the member has at least 20 years of service; or
  (b) the disability is rated at least 30 percent under the Department of Veterans Affairs Schedule of Rating Disabilities (VASRD) and one of the following conditions is met:
    (i) the disability was not noted at the time of the member's entrance on active duty (unless clear and unmistakable evidence demonstrates that the disability existed before the member's entrance on active duty and was not aggravated by active military service);
    (ii) the disability is the proximate result of performing active duty;
    (iii) the disability incurred in the line of duty in time of war or national emergency; or
    (iv) the disability was incurred in the line of duty after September 14, 1978.

Under certain conditions generally similar to the above, members on active duty for 30 days or less or on inactive-duty training are also entitled to disability retired pay for disabilities incurred or aggravated in the line of duty.

In disability retirement, the member may elect to receive retired pay equal to either:
(1) the accrued nondisability retirement benefit regardless of eligibility to retire; or
(2) base pay multiplied by the rated percent of disability.

Except for members with more than 30 years of service, the benefit cannot be more than 75 percent of base pay. Only the excess of (1) over (2) is subject to federal income taxes if the member had service on or before September 24, 1975. If not a member of a uniformed service on September 24, 1975, disability retired pay is tax-exempt only for those disabilities that are combat or hazardous duty related. Base pay is equal to final basic pay if the retiree first became a member of a uniformed service before September 8, 1980; otherwise, base pay is equal to the average of the highest 36 months of basic pay.

Members whose disabilities may not be permanent are placed on a temporary-disability retired list and receive disability retirement pay just as if they were permanently disabled. However, they must be physically examined every 18 months for any change in disability. A final determination must be made within five years. The temporary disability pay is calculated like the permanent disability retired pay, except that it can be no less than 50 percent of base pay.

Members who elected the CSB/Redux retirement option, but who retire for disability, are not subject to the reduced CSB/Redux retired pay multiplier and are awarded retired pay based on the disability retired rules outlined above. However, such members continue to be subject to the reduced CPI (with age 62 restoral) as Career Status Bonus recipients.

Recent Congressional action has been directed to the care of disabled retirees and veterans. P.L. 110-181 established the Physical Disability Board of Review (PDBR). The PDBR has the authority to reexamine the files of veterans medically separated with ratings under 30 percent between September 11, 2001, and December 31, 2009, and potentially offer disability retirements. The PDBR is expected to review files for approximately 77,000 veterans.

As of September 2013, 103,000 disability retirees were receiving an annualized retired pay entitlement totaling $1.5 billion. Included in this number are a reported 1,417 disability retirees who elected CSB/Redux.

Reserve Retirement

Members of the reserves may retire after 20 qualifying years of creditable service. However, reserve retired pay is not payable until age 60 unless the member performs certain types of active duty or active service subsequent to the enactment of NDAA 2008 (P.L. 110-181). In these cases, retirement age is reduced below 60 by three months for every 90 days of service. However, the age cannot be reduced below 50, and eligibility for subsidized retiree health benefits remains at age 60 even if the eligibility age for retired pay is reduced.

Retired pay is computed as base pay times 2.5 percent times years of service. If the reservist was first a member of a uniformed service before September 8, 1980, base pay is defined as the active duty basic pay in effect for the retiree's grade and years of service at the time that retired pay begins. If the reservist first became a member of the armed services on or after September 8, 1980, base pay is the average basic pay for the member's grade in the highest 36 months computed as if he/she was on active duty for the entire period preceding age 60. The years of service are determined by using a point system, where 360 points convert to a year of service. Typically, one point is awarded for one day of active duty service (e.g. active duty training) or one inactive duty training (IDT) drill attendance. Reservists often perform two IDT periods in one day thereby receiving two retirement points per day. In addition, 15 points are awarded for completion of one year's membership in a reserve component. A creditable year of service is one in which the member earned at least 50 points. A member generally cannot retire with less than 20 creditable years, although points earned in non-creditable years are used in the retirement calculation. Beginning with years of service that include October 30, 2007, IDT points are limited in any year to no more than 130. Lesser limitations have applied in the past.

As of September 2013, 383,000 reserve retirees were receiving an annualized retired pay entitlement totaling $5.7 billion.

Survivor Benefits

Legislation originating in 1953 provided optional survivor benefits. It was later referred to as the Retired Servicemen's Family Protection Plan (RSFPP). The plan proved to be expensive to the participants and inadequate since the survivor annuities were never adjusted for inflation and could not be more than 50 percent of retired pay. RSFPP was designed to be self-supporting in the sense that the present value of the reductions to retired pay equaled the present value of the survivor annuities.

On September 21, 1972, RSFPP was replaced by the Survivor Benefit Plan (SBP) for new retirees. RSFPP still covers those servicemen retired before 1972 who did not convert to the new plan or who retained RSFPP in conjunction with SBP. RSFPP continues to pay survivor annuities.

Retired pay is reduced, before taxes, for the member's cost of SBP. Total SBP costs are shared by the government and the retiree, so the reductions in retired pay are only a portion of the total cost of the SBP program.

The SBP survivor annuity is 55 percent of the member's base amount. The base amount is elected by the member, but cannot be less than $300 or more than the member's full gross monthly retired pay, with one exception. If the member elects CSB/Redux and is subject to a penalty for service under 30 years in the calculation of retired pay, the maximum base amount is equal to the full retired pay without the penalty. However, the annuity for a survivor of a CSB/Redux retiree is subject to the reduced CPI.

When the plan started in 1972, benefits for those 62 and older were reduced by the amount of Social Security for which the survivor would be eligible based on the member's military pay. In 1985, that reduction formula was changed so all annuitants 62 and over received a reduced flat rate of 35 percent of the member's base. Beginning October 1, 2005, the age 62 reduced rate was phased out in 5 percent increments. On April 1, 2008, the survivor benefit reduction at age 62 was fully eliminated and the rate of 55 percent of the member's elected base became standard for all survivors, regardless of age.

During FY 1987, SBP's treatment of survivor remarriages changed. Prior to the change, a surviving spouse remarrying before age 60 had the survivor annuity suspended. The change lowered the age to 55. If the remarriage ends in divorce or death, the annuity is reinstated.

An active or reserve member who died in the line of duty on or after September 10, 2001, is generally assumed to have retired with full disability on the day they died and to have elected full SBP coverage for spouses, former spouses, and/or children. Insurable interest elections may be applicable in some cases. These benefits have been improved and expanded over the history of the program.

The surviving spouse (or dependent children, if there is no surviving spouse or if the spouse subsequently dies) of a reservist who dies in the line of duty while performing IDT service is entitled to an SBP annuity based on the reservist's years of service.

SBP annuities generally are reduced by any VA survivor benefits (Dependency and Indemnity Compensation (DIC)), and all premiums relating to the reductions are returned to the survivor. The FY 2008 NDAA enacted, and the Family Smoking Prevention and Tobacco Control Act of 2009 (P.L. 111-31) revised, a temporary Special Survivor Indemnity Allowance (SSIA) that pays a monthly amount ($50 in FY 2009 grading up to $310 in FY 2017) to survivors with a DIC offset. The authority for the allowance ends in 2017.

The relationship between SBP and DIC has been the subject of litigation in the U.S. Court of Appeals. As a result of the "Sharp Case" ruling, the SBP benefit of survivors with entitlement to both DIC and SBP who remarry after age 57 is not reduced by DIC benefits received.

As with retired pay, SBP annuities and premiums are increased annually with cost-of-living adjustments (COLAs). These COLAs are either full or partial CPI increases, depending on the benefit formula covering the member. If a member who elected the CSB/Redux retirement option dies before age 62, the survivor is subject to partial COLAs and his/her annuity is increased on what would have been the member's 62nd birthday to the amount that would have been payable had full COLAs been in effect. Partial COLAs continue annually thereafter. Similarly, survivors of BBA2013 retirees who died before age 62 receive COLAs consistent with what the member would have received based on his/her age.

For reserve retirees, the retired pay reductions applicable under SBP apply for survivor coverage after a reservist turns 60 (or earlier if they have certain active service) and begins to receive retired pay. Reserve Component Survivor Benefit Program (RCSBP) provides annuities to survivors of reservists who die before age 60 (or earlier if they have certain active service), provided they attained 20 years of qualified service and elected to participate in the program (or were within their 90-day election window after receiving their "20-year letter"). However, if the death occurs either on active or inactive duty as described above, the survivor receives an annuity under SBP. The added cost of RCSBP coverage is borne completely by reservists through deductions from future retired pay.

Beginning October 1, 2008, a paid-up provision eliminated the reduction in retired pay for premiums for SBP and RSFPP coverage for participants age 70 or older whose retired pay has been reduced for at least 360 months.

On June 26, 2013, the U.S. Supreme Court ruled to overturn the Defense of Marriage Act (DOMA). While not a change to Title 10 U.S. military benefits per se, the ruling has the effect of allowing legal spouses of same-sex marriages to be eligible to receive SBP benefits.

As of September 2013, 289,000 survivors of military members were receiving an annualized annuity entitlement totaling $3.7 billion.

Temporary Early Retirement Authority (TERA)

The FY 1993 NDAA (P.L. 102-484) granted temporary authority for the military services to offer early retirements to members with more than 15 but less than 20 years of service. The

retired pay was calculated in the usual way except that there was a reduction of 1 percent for every year below 20 years of service. Part or all of this reduction can be restored at age 62 if the retired member works in a qualified public service job during the period from the date of retirement to the date on which the retiree would have completed 20 years of service. Unlike members who leave military service before 20 years with voluntary separation incentives or special separation benefits, these early retirees are generally treated like regular military retirees for the purposes of other retirement benefits. This authority originally expired on September 1, 2002.

The FY 2012 NDAA (P.L. 112-81) reinstated TERA, from January 2012 through December 2018, but without the qualified public service provision.

As of September 2013, 58,000 TERA retirees were receiving an annualized retired pay entitlement totaling $978 million.

Cost-of-Living Increases

All nondisability retirement, disability retirement, and most survivor annuities are adjusted annually for inflation. Cost-of-living adjustments (COLAs) are automatically scheduled to occur every 12 months, on December 1st, to be reflected in checks issued at the beginning of January.

The "full" COLA effective December 1 is computed by calculating the percentage increase in the average CPI of the third quarter of the prior calendar year to the third quarter of the current calendar year. The increase is based on the Urban Wage Earner and Clerical Worker Consumer Price Index (CPI-W) and is rounded to the nearest tenth of one percent. Recent retirees/annuitants receive a prorated COLA depending on their date of retirement/eligibility.

The benefits of retirees (and most survivors) are increased annually with the full COLA, except for those first entering a uniformed service on or after August 1, 1986, who elect CSB/Redux. Their benefits are increased annually with a partial COLA equal to the full COLA minus 1 percent (except if the full COLA is less than or equal to 1 percent). A one-time restoral is given to a partial COLA recipient on the first day of the month after the retiree's 62nd birthday. At this time, retired pay (or the survivor benefit if the retiree is deceased) is increased to the amount that would have been payable had full COLAs been in effect. Annual partial COLAs continue after this restoral.

The Bipartisan Budget Act of 2013 (Public Law 113-67) lowers the COLA by one percent (e.g., 2% instead of 3%) for working-age (pre-age 62), non-disabled military retirees entering on or after January 1, 2014. Full COLAs are restored at age 62 and full COLAs are granted thereafter. Subsequent legislation exempted disabled retirees and their survivors, and survivors of members who die on active duty. Members who enter on or after January 1, 2014 who elect CSB/Redux are subject to the COLA provisions described in the previous paragraph.

Relationship with Veterans Administration Benefits

The Department of Veterans Affairs (VA) provides compensation for Service-connected and certain non-Service-connected disabilities. These VA benefits can be in place of or in combination with DoD retired pay, but through December 31, 2003, were not fully additive. Since VA benefits are exempt from federal income taxes, it is often to the advantage of a member to elect them. Through 2003, retired pay earned from DoD for military service was offset by any payment received from VA for a VA-rated disability. Beginning with the FY 2004 NDAA (P.L. 108-136), a series of legislation has been enacted that increasingly reduces or eliminates the offset to military retired pay due to receipt of VA disability compensation. Members with a combined VA disability rating of 50% or greater who have at least 20 years of service will have their offset eliminated under the Concurrent Retirement and Disability Pay (CRDP) program. The CRDP program has a ten-year phase-in schedule that began in 2004; however, the offset is already fully eliminated for members whose disabilities are rated total or make the individual unemployable. Members whose disability meets certain combat-related criteria can elect to receive payments against the offset under the Combat Related Special Compensation (CRSC) program. Under CRSC, members are not subject to a phase-in schedule, are not required to have at least 20 years of service (per P.L. 110-181), and are not required to have at least a 50% VA disability rating. Although CRSC amounts are calculated based on retired pay lost due to offset and are paid from the Military Retirement Fund, CRSC is not technically considered retired pay. CRSC payments are tax exempt. A member may not participate in both the CRDP and CRSC programs simultaneously, but may change from one to the other during an annual "open season."

VA benefits also offset (or reduce) survivor pay through the Dependency and Indemnity Compensation (DIC) program. DIC benefits are payable to survivors of veterans who die from Service-connected causes. Although SBP annuities are generally reduced by the amount of any DIC benefit, all SBP premiums relating to the reduction in benefits are returned to the survivor. The FY 2008 NDAA enacted, and the Family Smoking Prevention and Tobacco Control Act of 2009 (P.L. 111-31) revised, a temporary Special Survivor Indemnity Allowance (SSIA) that pays a monthly amount ($50 in FY 2009 grading up to $310 in FY 2017) to survivors with a DIC offset; the authority for the allowance ends in 2017. As a result of the “Sharp Case” ruling, the SBP benefit of widows with entitlement to both DIC and SBP who remarry after age 57 is not reduced by DIC benefits received.

As of September 2013, there were 395,000 CRDP members and 83,000 CRSC members. These members were paid an additional monthly amount of $588 million and $83 million, respectively. As of September 2013, there were 60,000 survivors receiving annualized SSIA benefits of $65 million.

Interrelationship with Other Federal Service

For military retirement purposes, no credit is given for other federal service, except where cross-service transferability is allowed. Military service is generally creditable toward the federal civilian retirement systems if military retired pay is waived. However, a deposit (equal to a percentage of post-1956 basic pay) must be made to the Civil Service Retirement and Disability

Fund in order to receive credit. Military service is not generally creditable under both systems (but is for reservists and certain disability retirees). Military retirees may qualify separately for Civil Service retirement and receive concurrent pay from both systems.

Relationship of Retired Pay to Military Compensation

Basic pay is the only element of military compensation upon which non-disability retired pay is based and entitlement is determined. Basic pay is the principal element of military compensation that all members receive, but it is not representative of salary levels in the public and private sectors for comparative purposes. Reasonable comparisons can be made to regular military compensation (RMC). RMC is the sum of (1) basic pay, (2) the housing allowance, which varies by grade, location, and dependency status, (3) the subsistence allowance and, (4) the tax advantages accruing to allowances because they are not subject to federal income tax. Basic pay represents approximately 69 percent of RMC for all retirement eligible members. For the 20-year retiree, basic pay is approximately 67 percent of RMC. Consequently, a member retired with 20-years of service and entitled to 50 percent of basic pay, only receives 34 percent of RMC. For a 30-year retiree, basic pay is approximately 72 percent of RMC and such member would be entitled to 75 percent of basic pay or 54 percent of RMC. P.L. 109-364 allows certain members, retired since January 1, 2007, with greater than 30 years of service to retire with entitlements exceeding 75 percent of basic pay. These relationships should be considered when military retired pay is compared to compensation under other retirement systems.

Social Security Benefits

Many military members and their families receive monthly benefits indexed to the CPI from Social Security. As full participants in the Social Security system, military personnel are in general entitled to the same benefits and are subject to the same eligibility criteria and rules as other employees. Details concerning the benefits are covered in other publications.

Beginning in 1946, Congress enacted a series of amendments to the Social Security Act that extended some benefits to military personnel and their survivors. These “gratuitous” benefits were reimbursed out of the general fund of the U.S. Treasury. The Servicemen’s and Veterans’ Survivor Benefits Act brought members of the military into the contributory Social Security system effective January 1, 1957.

For the Old Age, Survivors, and Disability Insurance (OASDI) program, military members must contribute the employee portion of the OASDI payroll tax, with the federal government contributing the matching employer contribution. Only the basic pay of a military member constitutes wages for Social Security purposes. One feature of OASDI unique to military personnel grants a noncontributory wage credit of (i) $300 for each quarter between 1956 and 1978 in which such personnel received military wages and (ii) up to $1,200 per year after 1977 ($100 of credit for each $300 of wages up to a maximum credit of $1,200). The purpose of this credit is to take into account elements of compensation such as quarters and subsistence not included in wages for Social Security benefit calculation purposes. Under the 1983 Social Security amendments, the cost of the additional benefits resulting from the

noncontributory wage credits for past service was met by a lump sum payment from general revenues, while the cost for future service will be met by payment of combined employer-employee tax on such credits as the service occurs. Payments for these wage credits ended in 2002.

Members of the military are also required to pay the Hospital Insurance (HI) payroll tax, with the federal government contributing the matching employer contribution. Medicare eligibility occurs at age 65, or earlier if the employee is disabled.

Performance Measures

During FY 2013, the Fund made monthly disbursements to approximately 2.2 million retirees and survivors.

There are many ways to measure the funding progress and performance of a pension plan. Table A-1 depicts a few common measures, specifically 1) Percent Funded, 2) Asset-to-Annuitant Liability Ratio, and 3) Effective Fund Yield. The table footnotes show the associated derivation of each performance measure. Note that for a variety of reasons including investment and other constraints, the Fund's results for these "performance measures" can not be reasonably compared to many other pension systems.

TABLE A-1

MILITARY RETIREMENT FUND PERFORMANCE MEASURES
($ in billions)

End of Fiscal Year	Accrued Liability (1)	Assets (2)	Annuitant Liability On Roll (3)	Unfunded Accrued Liability (4)	Percent Funded (5)	Asset-to-Annuitant Liability Ratio (6)	Fund Effective Yield (7)
1984	$528.7	$0.0	$310.0	$528.7	0.0%	---	---
1985	551.5	11.8	322.7	539.7	2.1	3.7%	14.3%
1986	566.2	24.6	321.4	541.6	4.3	7.7	11.8
1987	585.2	38.9	326.3	546.3	6.6	11.9	11.0
1988	551.8	53.4	329.4	498.4	9.7	16.2	10.5
1989	580.3	67.6	345.8	512.7	11.6	19.5	10.1
1990	612.9	80.4	367.5	532.5	13.1	21.9	9.9
1991	604.2	93.7	372.9	510.5	15.5	25.1	9.8
1992	619.0	106.1	392.7	512.9	17.1	27.0	9.5
1993	629.9	115.9	409.3	514.0	18.4	28.3	9.1
1994	615.6	124.2	409.9	491.4	20.2	30.3	8.7
1995	631.8	131.0	431.3	500.8	20.7	30.4	8.6
1996	625.8	135.3	432.2	490.5	21.6	31.3	8.6
1997	639.2	143.3	444.9	495.9	22.4	32.2	8.5
1998	649.4	149.9	452.9	499.5	23.1	33.1	8.4
1999	657.2	156.0	442.7	501.2	23.7	35.2	8.1
2000	682.6	162.7	459.8	519.9	23.8	35.4	8.0
2001	708.8	169.2	487.3	539.6	23.9	34.7	8.0
2002	721.6	176.5	467.2	545.1	24.5	37.8	7.2
2003	810.9	182.6	519.8	628.3	22.5	35.1	5.5
2004	854.1	188.0	556.3	666.1	22.0	33.8	5.4
2005	900.6	197.9	592.2	702.7	22.0	33.4	5.5
2006	973.7	208.4	636.3	765.3	21.4	32.8	5.9
2007	1,042.3	218.2	677.3	824.1	20.9	32.2	4.7
2008	1,157.3	253.1	750.6	904.2	21.9	33.7	6.2
2009	1,186.9	278.4	751.8	908.5	23.5	37.0	1.0
2010	1,225.2	321.7	768.0	903.5	26.3	41.9	3.2
2011	1,273.3	376.1	807.3	897.2	29.5	46.6	4.9
2012	1,361.5	428.0	854.6	933.5	31.4	50.1	2.9
2013	1,368.6	483.5	869.5	885.1	35.3	55.6	3.1

NOTES:
(1) From Table 7, Item 3 in main text.
(2) From Table 7, Item 4 in main text.
(3) From Table 7, Item 1.a in main text.
(4) = (1) - (2)
(5) = (2) / (1) x 100
(6) = (2) / (3) x 100
(7) Discussed in Appendix D.

APPENDIX B

THE MILITARY RETIREMENT SYSTEM: HISTORY

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THE MILITARY RETIREMENT SYSTEM: HISTORY[1]

The history of the Uniformed Services Military Retirement System in the United States extends back to the early days of the country. The history detailed in this appendix provides the user with a useful, yet robust, context when evaluating the status of the current system. The extensive legislative history has been an interplay of the separate retired pay plan motivations. When available, the Public Law (P.L.) reference is provided. Over the course of its history, the Military Retirement System has been scrutinized by numerous committees, commissions, and groups. Since the end of World War II, a number of military compensation studies have been conducted under the general sponsorship of the Department of Defense, the President, and Congress, including: Hook, Strauss, Cordiner, Gorham/Randall, Quadrennial Review of Military Compensation, Gates, Military Compensation and Retirement Modernization Commission, etc. These studies continue to the present day. Much discussion typically occurs as a result of the study findings. It should be noted that while there may be superficial resemblance between the Military Retirement System and other retirement systems, there exist substantial differences, including that of the federal civil servants. Primarily, retired members are subject to active duty recall.

History of Retired Pay – Active Duty and Disability

The legislative history of the nondisability (regular service) and disability retired pay have been a collaborative effort of lawmakers. The two programs are highly correlated given the possible end states of a regular service career. Before discussing the regular service retired pay history, below are the motivations driving the two distinct retirement types:

1) The principal motivations guiding the nondisability retired pay evolution of the Military Retirement System have been to ensure that (1) continued service in the armed forces is competitive with the alternatives; (2) promotion opportunities are kept open for young and able members; (3) some measure of economic security is made available to members after retirement from a military career; (4) a pool of experienced personnel is available for recall in times of war or national emergency. Much of the history to be discussed focuses on officers. The legislative history for enlisted personnel is much shorter. The objectives can be achieved for the enlisted force by an administrative policy of "judicious non-acceptance of reenlistments."

[1] Much of the information in this appendix can be found in *Military Compensation Background Papers*, Seventh Edition (November 2011), Department of Defense – Under Secretary of Defense for Personnel and Readiness. For a more in-depth discussion of the early history of military pensions, refer to *History of Military Pension Legislation in the United States*, William H. Glasson, New York, N.Y. 1900, Digitized by Google.

2) The guiding motivation behind disability retired pay is to authorize continuing payments to members separated from active service due to physical disability causes in service for their country. Members should not be left to cope with the effects of these disabilities on their own. A measure of economic security will be provided for duties exposing members to wartime hazards and career military service. Early reports showed rationale for separation other than physical disability as well: "An officer may possess a strong mind and a robust frame, yet, if his moral perception of right or wrong be so blunted and debased as to render him unreliable, he could hardly be ranked as the capable officer."

Provisions for the maintenance of disabled military members date to colonial days. Not surprisingly, the English pension law is a precursor to the American colonial pension legislation. The pilgrims at Plymouth provided in 1636 that any man sent forth as a soldier and returned maimed should be maintained by the colony during his life. In order to obtain enlistments in military expeditions against the Indians the colonies promised to care for those who were disabled and had no means of earning a livelihood as well as providing aid for the indigent families of those fallen in conflict. Some of these precedents were continued in the first national pension law of August 26, 1776, which promised half pay for life, or during disability, to the disabled. After the Revolutionary War, a full disability pension for a noncommissioned officer or private soldier was fixed at five dollars per month, with commissioned officers being paid at one-half of their monthly pay. Initially, the States administered disability pensions. However, in 1790, the Secretary of War became the principal pension administrator. In 1805, disability pensions were extended to those who received wounds in military service who subsequently became disabled.

Pensions based on service by itself were more controversial. Payments of half pay for life had been promised in 1780 by Congress for officers who served to the end of the War. However, the resulting claims were initially settled for less than full value and with a considerable amount of controversy. With the number of veterans declining and the treasury increasing, Congress became more generous. In 1818, an act was passed providing relief to Revolutionary War veterans in need. By 1832, it became full pay for life, regardless of need. In 1836, widows were included. This same pattern was followed for Service pensions for subsequent wars, with each war treated separately.

In 1849, the Bureau of Pensions was transferred to the newly established Department of the Interior, where it was to remain until the Veterans Administration (VA) was created in 1930. In 1855, authorization was given for involuntary separation with partial pay of Navy officers adjudged incapable, but not necessarily disabled. The outbreak of the Civil War brought further changes when it became necessary to retire older officers no longer fit for field duty. The vehicle was the act of August 3, 1861, the first major nondisability retirement act, which provided for the voluntary retirement of regular officers of all branches of Service after 40 years of duty, at the discretion of the President. Subsequent acts in 1861 and 1862 provided for involuntary retirements for age or years of service.

The 1861 act also established a military disability retirement system that covered the regular officers of all branches of Service. Army and Marine Corps officers were to be paid an amount equal to their "pay proper" plus four rations. Navy officers were paid slightly more. The act of March 2, 1867, authorized disability retirement for enlisted personnel of the Navy and Marine Corps.

Congress established two enduring retirement principles while reducing forces to a peacetime basis in 1870. The first permitted voluntary retirement of officers after 30 years of service upon approval by the President, and the second eliminated the ration commutation by fixing retired pay at 75 percent of the officer's pay. The 75 percent applied to Army and Marine Corps officers, both disabled and nondisabled, and was extended to the Navy in 1873.

In 1885, the first nondisability retirement law for Army and Marine Corps enlistees was enacted. Paralleling the officer retirement laws, it provided for voluntary retirement at 30 years of service with 75 percent of pay of the grade in which retired, plus an allowance in lieu of fuel, quarters, and food. The law was extended to the Navy in 1899.

By the middle of World War I, the limit on the number of officers who could be placed on the retired list was causing stagnating promotion in the Navy. To alleviate the problem, Congress established selection boards for promotion to Rear Admiral, Captain, and Commanders on the basis of age-in-grade in 1916 (P.L. 64-241). Service-in-grade replaced age-in-grade in 1926 (P.L. 69-413). Those officers not selected for promotion were retired at 2 ½ percent of pay per year of service, not to exceed 75 percent of pay. This was the first recognition of length of service as well as grade in the computation of retired pay.

The act of 1916 (P.L. 64-241) also created the Fleet Naval Reserve, to provide a pool of experienced personnel who could be recalled to active duty in an emergency. While technically different than retirement, the practical effect was that it was possible for enlistees of the Navy and Marine Corps to "retire" with as little as 16 years of service (raised to 20 in 1925) and become entitled to "retainer pay."

By 1938 (P.L. 75-706), the Navy was again experiencing stagnating promotion caused by the large influx of officers throughout World War I. Almost all of these officers were in the same age and years of service groups. To remedy the situation, Congress extended the selection board process to all grades above Lieutenant (junior grade); set limits on years of service for Lieutenant Commanders through Captains; and provided for voluntary retirement at 20 years of service at the discretion of the President.

Following World War II, allegations of unfairness, inequity, and inefficiency in the existing disability retirement system became extensive. A new system for disability retirement was created by the Career Compensation Act of 1949 (P.L. 81-351). Under this system, all disabilities had to be rated under the standard schedule of rating disabilities in use by the VA, and the resultant ratings became a factor in disability retired pay entitlement and taxability. The new system covered officer and enlisted personnel of both the regular and reserve components, and it authorized temporary as well as permanent disability retirements. The disability retirement

system remains basically unchanged from the way it was enacted in 1949. Much legislation has been passed recently, as well as additional process improvements, in an attempt to modernize the disability system.

Meanwhile, the Officer Personnel Act of 1947 (P.L. 80-381) brought the Army and Air Force under a selection process similar to the Navy system. It also provided that those officers who failed promotion and were not eligible to retire would receive severance pay of two months per year of service, but not exceeding two years' pay.

Standardized nondisability retirement laws for all Services were brought about by the Army and Air Force Vitalization and Retirement Equalization Act of 1948 (P.L. 80-810). The act established 20 years as the minimum requirement for voluntary retirement, thereby placing the Army and Air Force on a par with the Navy. It also provided for the removal of substandard officers with severance pay equal to one month's pay per year of service, but not exceeding one year's pay. This law resulted, for the first time in history, in uniform voluntary retirement authority among the officers of all branches of service.

P.L. 96-513 changed the retired pay formula for persons who first became a service member after September 7, 1980. For this group, the 2 ½ percent times years of service is multiplied by the average of the highest 36 months of pay, rather than by final pay. This is sometimes referred to as the High-3 (HI-3) formula, where the highest 36 months of pay generally occurs within the highest 3 years of average annual pay. This first major change to retired pay computation since 1948 was endorsed in findings by various committees and commissions.

P.L. 99-348, enacted July 1, 1986, made extensive changes in retired pay formula for persons entering service after July 31, 1986. These persons are credited with 2 percent for each of the first twenty years of service, 3 ½ percent for each of the next 10 years, and 2 ½ percent thereafter. At the member's age 62, the annuity is recomputed to equal the annuity that would have been in effect if a level 2 ½ percent had been used for each year of service. In addition, the cost-of-living adjustment for this group no longer keeps up with inflation, as described later. This is referred to as the Redux benefit formula.

P.L. 106-65, enacted October 1, 1999, enhanced benefits for military members previously covered by the Redux benefit formula (those who entered service on or after August 1, 1986) by converting these members to the HI-3 formula. At the 15 year-of-service mark, these (full-time) members now have the choice of: (1) remaining in HI-3, or (2) electing the Career Status Bonus, which is not paid out of the Military Retirement Fund, and converting to the Redux benefit formula. Those who elect the bonus must commit to remaining continuously in service until completing 20 years or forfeit a portion of the $30,000. Part-time reservists previously covered by Redux do not have the option of electing the bonus, and so remain under the HI-3 benefit formula. This is referred to as the Career Status Bonus (CSB)/Redux benefit formula. The three different retirement systems currently in effect for members of the uniformed services are summarized in Table B-1.

P.L. 108-136, enacted November 23, 2003, provides a phase-out of the offset to military retired pay due to receipt of VA disability compensation for members whose combined disability rating is 50% or greater, effective January 1, 2004. Members retired under disability provisions must have at least 20 years of service. P.L. 108-136 also expands eligibility under the Combat Related Special Compensation program to include qualified retirees at any combined percentage rating for certain combat-related disabilities compensated by the VA. Through 2003, retired pay earned from DoD for military service was offset by any payment received from Veterans Affairs for a VA-rated disability. These VA benefits were in place of or in combination with DoD retired pay but were not fully additive. Thus the law is commonly referred to as Concurrent Receipt.

Subsequent to P.L. 108-136, a series of legislation has been enacted that increasingly reduces or eliminates the offset to military retired pay due to receipt of VA disability compensation. This is described further in Appendix A.

P.L. 109-364, enacted October 17, 2006, eliminated the 75 percent multiplier cap for nondisability retirements exceeding 30 years of service for members retiring after December 31, 2006, and P.L. 111-383, enacted January 7, 2011, removed the cap for disability retirements after the date of enactment. A member can now retire with a retired pay multiplier greater than 100 percent if their years of service exceed 40 years. The various percentage multipliers by year of service and benefit system are shown in Table B-2. P.L. 109-364 also removed a reduction to the rate of basic pay used in the computation of retired pay for general and flag officers (those with pay grades of O-7 through O-10) retiring after September 30, 2006.

P.L. 113-67, otherwise known as the *Bipartisan Budget Act of 2013* (BBA 2013), enacted December 10, 2013, reduces the cost-of- living adjustment (COLA) to retired and survivor pay of members, beginning on December 1, 2015, who have not reached age 62 to full COLA less 1%. Retired pay is recomputed when members reach age 62 to restore the reductions made to their COLAs. The COLA reduction in the BBA 2013 originally applied to nearly all retirees, including disabled retirees and their survivors. Congress restored full COLAs for (1) disabled and their survivors, and (2) survivors of members who die on active duty, in the FY 2014 Omnibus (P.L. 113-76), signed by the President on January 17, 2014. On February 15, 2014, the President signed Senate Bill 25, which grandfathers all military members and retirees who entered service prior to January 1, 2014, from the reduced COLA formula.

History of Retired Pay – Reserve Duty

The motivation behind the reserve duty retirement (non-regular service) is to establish a nondisability retirement system to authorize retired pay for service in the reserve components. This provides an incentive for qualified personnel to retain membership and continue training in these components, providing a pool of skilled, trained, and readily available manpower to assist active duty forces in times of national emergency.

Title III of the Army and Air Force Vitalization and Retirement Equalization Act of 1948

(P.L. 80-810) created a nondisability retirement program for reserve personnel. The above motivation was explained as part of the House Report accompanying the legislation. The reserve retirement system remained basically unchanged from the original 1948 legislation until 1993. Those modifications made over that time were more corrective than substantive.

The National Defense Authorization Act for Fiscal Year 1993 (P.L. 102-484) adopted two provisions intended to induce Selected Reserves members to apply for transfer to the retired reserve through temporary special retirement mechanisms. Subsequent legislation authorizes further downsizing of the military during the mid-1990's, which was extended until October 1, 2001.

P.L. 107-314 permanently reduced the required reserve service eligibility years for retired pay from eight years to six years. This law also authorized an additional 10 percent in retired pay, not to exceed 75 percent, for enlisted members (active or reserve) credited with extraordinary heroism in the line of duty during their career.

P.L. 110-181, enacted January 28, 2008, reduces the retirement age for a reserve retirement below age 60 by three months for each aggregate of 90 days of certain active service performed (after the date of enactment) in any fiscal year with a limit of 10 years. Eligibility for subsidized retiree health benefits remains at age 60 even if the eligibility age for retired pay is reduced.

Adjustments – Cost-of-Living

Cost-of-living adjustments provide a mechanism for adjusting retired pay entitlements to compensate for the effects of inflation. The ideal system is one that protects the initial value of pay to insure that members who retire from the military do not have the purchasing power of their pay eroded by inflation.

Prior to 1958, retired pay was generally increased in direct proportion to changes in active duty pay. The practice was discontinued with the act of May 1958 (P.L. 85-422), when it was realized that a single 6 percent cost-of-living increase would cost only $35 million, as opposed to $65 million for linking the retired pay to active duty pay. The 6 percent approximated the increase in the cost of living since 1955 when retired pay was last increased. In 1963, a permanent system of increasing retired pay (P.L. 88-132) based on a formula geared to increases in the cost-of-living was adopted. In 1965, the adjustment mechanism was modified slightly (P.L. 89-132). This system granted cost-of-living increases whenever the Consumer Price Index (CPI) went up at least 3 percent and remained up for three months. The benefit increase was equal to the percentage rise in the CPI. In 1969 (P.L. 91-179), an additional 1 percent was added to compensate for the fact that five months elapsed between the time that the index increased 3 percent and the time that benefits increased.

Effective March 1977, cost-of-living adjustments (COLAs) were scheduled to occur every six months, on March 1 and September 1. This would be reflected in checks issued those

months and the additional 1 percent was eliminated (P.L. 94-440). The cost-of-living increase, effective March 1, was computed by calculating the percentage increase (adjusted to the nearest tenth of a percent) in the CPI from the previous June to the previous December. Similarly, the cost-of-living increase effective September 1 was obtained by calculating the percentage increase in the June CPI over the CPI from the previous December.

In August 1981 (P.L. 97-35), once-a-year cost-of-living increases were implemented by eliminating the September increase. Full annual cost-of-living increases were given in March of each year based on the percentage increase in the CPI between the two previous Decembers.

In August 1982, P.L. 97-253 created a temporary deviation to the calculation and timing of the cost-of-living increase. Consequently, in FY 1983, the increase was delayed until April and the full increase of 3.9 percent was given only to survivors, disabled persons and nondisabled persons over age 61. Nondisabled retirees under age 62 received 3.3 percent instead of 3.9 percent.

P.L. 98-270, enacted in April 1984, eliminated the FY 1984 increase and modified the permanent law. Under the modified system, the COLA equals the percentage increase in the average of the CPIs for July, August, and September over the averaged indexes for the same three months of the prior year. These increases become effective for entitlements earned in December. P.L. 98-369 directed that entitlements for a particular month should be paid at the beginning of the subsequent month rather than at the end of the month of entitlement and became effective with the December 1984 adjustment. P.L. 111-383 required amounts of retired and retainer pay (excluding survivor annuitant pay and Combat Related Special Compensation) due a retired member of the uniformed services shall be paid on the first day of each month beginning after the month in which the right to such pay accrues; unless the first falls on a non-business day, then the payment is made on the preceding business day.

P.L. 99-348, enacted July 1, 1986, changed the cost-of-living increase for members entering the service after July 31, 1986. Their retiree and survivor benefits are increased annually by the full cost-of-living adjustment minus 1 percent (except if the full adjustment is less than or equal to 1 percent). A one-time catch-up is given on the first day of the month after the *retiree's* 62nd birthday. At this time, the retiree benefit (or survivor benefit if the retiree is deceased) is increased to the amount that would have been payable had full adjustments been made. Annual partial increases continue after this catch-up. For persons entering the service prior to August 1, 1986, full COLAs are still applied to the retiree and survivor benefits. P.L. 106-65 called for full COLAs to be applied to the retiree and survivor benefits of post-July 31, 1986, entrants who decline the CSB/Redux and retire under the HI-3 benefit formula. Retired pay cost-of-living increases from 1958 to the present time are shown in Table B-3. Additional discussion regarding cost-of-living increases can be found in Appendix D.

P.L. 113-67 (commonly refered to as the *Bipartisan Budget Act of 2013*), enacted December 26, 2013, reduces the annual COLA by one percent (e.g., 2% instead of 3%) for "working-age" (i.e., members younger than age 62), non-disabled military retirees, with restoral at age 62 and full COLA thereafter. The changes apply only to those entering military service on

or after January 1, 2014 (although those entering on or after that date who elect CSB/Redux are covered by the COLA provisions for CSB/Redux electors described in the previous paragraph). Subsequent legislation exempts medically disabled retirees and their survivors, as well as survivors of members who die on active duty, from the COLA reduction enacted in P.L. 113-67.

Adjustments – Basic Pay

Basic pay scale increases are analogous to retired pay cost-of-living increases for the current active duty and drilling reserve population. These increases are typically credited and paid at the beginning of the calendar year. The annual basic pay scale increases are designed to establish a crude comparability with the private sector and American economy in general.

The Act of 1790 provided funds for "militia employed in the service of the United States" payable to "the troops of the United States." Although the components of the pay system, basic pay plus allowances, have changed throughout its history, the system itself has been remarkably enduring. However, the proliferation of special allowances has caused confusion and complexity surrounding compensation.

The Career Compensation Act of 1949 (P.L. 81-351) revamped the military compensation structure to provide pay that was equitable to personnel yet responsive to the needs of the United States in attracting and retaining the necessary personnel following World War II. The Uniformed Services Pay Act of 1958 (P.L. 85-422) was the beginning of regular basic pay adjustments intended to make personnel pay more competitive.

In the Act of 1967 (P.L. 90-207) Congress adopted new basic pay rate adjustment mechanisms. The adjustments were to be a "comparable increase" to the general schedule compensation for federal classified employees (Civil Service employees). This legislation resulted in a more systematic procedure for increasing basic pay rates as opposed to the prior methods which were solely dependent on Congressional discretion. The military-civilian pay adjustment remains loosely linked through present day.

The Department of Defense Authorization Act of 1981 (P.L. 96-342) granted personnel substantial basic pay adjustments with the intent of further convergence between military and civilian wages. The legislation also allowed the President greater flexibility in adjusting military compensation by allocating greater increases to "career" members. In the years that followed, Congress expressed dissatisfaction with the pay adjustment mechanisms shown in the military-civilian link. The Senate proposed linking military pay to the Employment Cost Index (ECI) as a method to correct the military-civilian pay inequity. This discussion continued for some years.

Beginning in 2000 (P.L. 106-65), legislative change responded to the military-civilian pay inequity by tying basic pay increases to the ECI plus an additional 0.5 percent for the five years that follow (through FY 2006). After FY 2006, the increases are tied directly to ECI; however, covenants are embedded within the law which gives the President the authority to propose an alternate adjustment. Subsequent legislation used targeted basic pay scale increases to be granted

for specific pay grades and ranks in order to meet the necessary retention and recruitment needs. Basic pay scale increases from 1958 to the present time are shown in Table B-4. Additional discussion regarding basic pay scale increases can be found in Appendix D.

Funding of Retirement Benefits

Prior to 1935, the Navy had a pension fund which provided payments to persons retired for disability whenever there was a sufficient amount in the fund. The income to the fund consisted of the government's share of the proceeds from the sale of enemy or pirate ships captured by the Navy, and from interest received on fund investments. This fund was abolished in 1935, and the Military Retirement System moved to an unfunded or "pay-as-you-go" basis. P.L. 98-94 (currently Chapter 74 of Title 10, U.S.C.), signed in September 1983, established a Military Retirement Fund starting October 1, 1984. Under this accrual accounting system, funds are allocated for the individual services via the Department of Defense annually by Congress. These funds are transferred to the Military Retirement Fund in an amount sufficient, along with the Treasury contributions resulting from P.L. 108-136, to cover the expected retirement costs associated with the current active duty force. This system helps to apprise all stakeholders of the total costs of manpower decisions made each year.

As explained by Congress (House Report No. 98-107 – Committee on Armed Services – p. 225), the reasons for adoption of the Department of Defense Military Retirement Fund were as follows:

> "Most retirement plans in the private sector are funded, either partially or fully, and the trend--as a result of the Employee Retirement and Income Security Act (ERISA)--is toward full funding. Security of a retirement plan, *i.e.*, the probability that promised benefits will be paid, is generally related to the method of funding. Full funding provides greater security than partial funding.
>
> Of course, the security of payments from the Federal government is not generally related to the method of funding. From the Federal government's perspective, the issue of funding is primarily a matter of timing. Should funds be raised by taxing and borrowing when the obligation becomes due, or should funds be set aside through taxing and borrowing when the obligation is incurred?"

This funding law stated that DoD will make normal cost payments into the Fund and the Treasury Department will make payments from general revenues to amortize the unfunded liability. P.L. 99-661, enacted in November 1986, mandated that two separate normal cost percentages (NCPs) be used to compute the normal cost payment of the Military Retirement System. One NCP is for active-duty personnel and full-time reservists and the second NCP is for drilling reservists (part-time). These normal cost payments are designed to be sufficient to pay for the future retirement benefits for a cohort of new entrants. The unfunded liability exists primarily because such payments were not made in the past, although deviations of actual compared to expected experience increase or decrease the unfunded liability over time.

P.L. 108-136, enacted November 2003, required the Department of Treasury to pay the normal cost arising from the increased benefits due to Concurrent Receipt at the beginning of each fiscal year. Beginning with FY 2005, Treasury includes the annual normal cost payment along with the unfunded liability payment in the October 1st contribution.

The original funding law also established an independent three-member DoD Retirement Board of Actuaries, appointed by the President (changed to the Secretary of Defense as part of the 2008 National Defense Authorization Act (P.L. 110-181)). House Report No. 98-107 – Committee on Armed Services – p. 227, states:

> "Care must be exercised to minimize the ability to manipulate the interest rate. The committee recommends that an independent Board of Actuaries be established and that they, alone, be charged with the responsibility for determining the interest rate and other actuarial assumptions in accordance with generally accepted actuarial principles and practices."

The Board is required to approve methods and assumptions for determining the normal cost and unfunded liability; to review valuations of the Military Retirement System; to determine the method of amortizing unfunded liabilities; to annually report to the Secretary of Defense; and to report to the President and Congress on the status of the Fund not less than every four years. P.L. 110-181 renamed the Board the "DoD Board of Actuaries," and added oversight of other funds deemed to be necessary by the Secretary of Defense.

TABLE B-1

MILITARY RETIREMENT SYSTEM PROPERTIES
(FOR NONDISABILITY RETIREMENT FROM ACTIVE DUTY)

Benefit System	**Final Pay**	**High-3 (HI-3)**	**Career Status Bonus (CSB)/Redux**
Applies to Members Who:	First became member of a uniformed service before September 8, 1980	First became member of a uniformed service on or after September 8, 1980 and prior to August 1, 1986, and members joining after July 31, 1986 who elect not to accept the Career Status Bonus (CSB) at the 15-year anniversary	First became member of a uniformed service on or after August 1, 1986 and elect to accept the Career Status Bonus (CSB) with additional 5-year service obligation
Retired Pay Computation Basis	Final basic pay rate	Highest 36 months of basic pay rate	Highest 36 months of basic pay rate
Multiplier	2.5% per year of service	2.5% per year of service	2.5% per year of service less 1% for each year of service less than 30 (restored at age 62)
Cost-of-Living Adjustment Mechanism	Full CPI-W	Full CPI-W	Full CPI-W minus 1% (one-time catch-up at age 62)
Additional Benefit	---	---	$30,000 Career Status Bonus (CSB) payable at 15-year anniversary upon assumption of 5-year obligation to remain on continuous active duty

Note: P.L. 113-67 (commonly referred to as the 'Bipartisan Budget Act of 2013'), enacted December 26, 2013, reduces the annual COLA by one percent (e.g., 2% instead of 3%) for "working-age" (i.e., members younger than age 62), non-disabled military retirees, with restoral at age 62 and full COLA thereafter. The changes apply only to those entering military service on or after January 1, 2014, although those entering on or after that date who elect the CSB are covered by CSB/Redux COLA provisions.

TABLE B-2

MILITARY RETIREMENT SYSTEM MULTIPLIERS
(FOR NONDISABILITY RETIREMENT FROM ACTIVE DUTY)

Years of Service	Final Pay/HI-3 Multiplier	CSB/Redux Multiplier	
		Before Age 62	After Age 62
20	50.0 %	40.0 %	50.0 %
21	52.5	43.5	52.5
22	55.0	47.0	55.0
23	57.5	50.5	57.5
24	60.0	54.0	60.0
25	62.5	57.5	62.5
26	65.0	61.0	65.0
27	67.5	64.5	67.5
28	70.0	68.0	70.0
29	72.5	71.5	72.5
30	75.0	75.0	75.0
31	77.5	77.5	77.5
32	80.0	80.0	80.0
33	82.5	82.5	82.5
34	85.0	85.0	85.0
35	87.5	87.5	87.5
36	90.0	90.0	90.0
37	92.5	92.5	92.5
38	95.0	95.0	95.0
39	97.5	97.5	97.5
40	100.0	100.0	100.0
41	102.5	102.5	102.5
42	105.0	105.0	105.0
:	:	:	:

TABLE B-3

MILITARY RETIRED PAY COST-OF-LIVING INCREASES
(JUNE 1958 TO PRESENT)

Date of Increase		Percentage Increase		Cumulative % From Date of Increase
6/1/58		6.0%		773.8%
10/1/63		5.0%		724.3%
9/1/65		4.4%		685.0%
12/1/66		3.7%		652.0%
4/1/68		3.9%		625.1%
2/1/69		4.0%		597.9%
11/1/69		5.3%		571.1%
8/1/70		5.6%		537.3%
6/1/71		4.5%		503.5%
7/1/72	one percent over	4.8%		477.5%
7/1/73	inflation was	6.1%		451.1%
1/1/74	added during	5.5%		419.4%
7/1/74	these years	6.3%		392.3%
1/1/75		7.3%		363.1%
8/1/75		5.1%		331.6%
3/1/76		5.4%		310.7%
3/1/77		4.8%		289.6%
9/1/77		4.3%		271.8%
3/1/78		2.4%		256.5%
9/1/78	twice-a-year	4.9%		248.1%
3/1/79	increases	3.9%		231.8%
9/1/79		6.9%		219.4%
3/1/80		6.0%		198.8%
9/1/80		7.7%		181.9%
3/1/81	once-a-year	4.4%		161.7%
3/1/82	increases	8.7%		150.7%
4/1/83	(Dec to Dec)	3.9%	(1)	130.6%
12/1/84		3.5%	(2)	122.0%
12/1/85		0.0%	(3)	114.5%
12/1/86	once-a-year	1.3%		114.5%
12/1/87	increases (3rd	4.2%		111.7%
12/1/88	qtr to 3rd qtr)	4.0%		103.2%
12/1/89		4.7%		95.4%
12/1/90		5.4%		86.6%
12/1/91		3.7%		77.0%
12/1/92		3.0%		70.7%
3/1/94		2.6%	(4)	65.7%
3/1/95		2.8%	(5)	61.5%
3/1/96		2.6%	(6)	57.1%
12/1/96		2.9%		53.2%
12/1/97		2.1%		48.8%
12/1/98		1.3%		45.8%
12/1/99		2.4%		43.9%
12/1/00		3.5%		40.5%
12/1/01		2.6%		35.8%
12/1/02		1.4%		32.3%
12/1/03		2.1%		30.5%
12/1/04		2.7%		27.8%
12/1/05		4.1%		24.5%
12/1/06		3.3%		19.6%
12/1/07		2.3%		15.7%
12/1/08		5.8%		13.1%
12/1/09		0.0%		6.9%
12/1/10		0.0%		6.9%
12/1/11		3.6%		6.9%
12/1/12		1.7%		3.2%
12/1/13		1.5%		1.5%

(1) Nondisabled retirees under age 62 received 3.3%.
(2) Starting December 1984, entitlements earned in a particular month are paid at the beginning of the next month.
(3) A cost-of-living adjustment of 3.1%, scheduled for 12/1/85, was suspended as a consequence of P.L. 99-177.
(4) Disabled retirees and survivors received 2.6% on 12/1/93.
(5) Disabled retirees and survivors received 2.8% on 12/1/94.
(6) Disabled retirees and survivors received 2.6% on 12/1/95.

TABLE B-4

MILITARY BASIC PAY SCALE INCREASES
(JUNE 1958 TO PRESENT)

Date of Increase	Percentage Increase		Cumulative % From Date of Increase
6/1/58	8.3%		1293.9%
10/1/63	14.2%		1187.1%
9/1/64	2.3%		1027.0%
9/1/65	10.4%		1001.7%
7/1/66	3.2%		897.9%
10/1/67	5.6%		867.0%
7/1/68	6.9%		815.7%
7/1/69	12.6%		756.6%
1/1/70	8.1%		660.7%
1/1/71	7.9%		603.7%
11/14/71	11.6%		552.2%
1/1/72	7.2%		484.4%
10/1/72	6.7%		445.2%
10/1/73	6.2%		410.9%
10/1/74	5.5%		381.1%
10/1/75	5.0%		356.0%
10/1/76	3.6%		334.3%
10/1/77	6.2%		319.2%
10/1/78	5.5%		294.7%
10/1/79	7.0%		274.2%
10/1/80	11.7%		249.7%
10/1/81	14.3%	(1)	213.1%
10/1/82	4.0%	(2)	173.9%
1/1/84	4.0%	(2)	163.4%
1/1/85	4.0%		153.2%
10/1/85	3.0%		143.5%
1/1/87	3.0%		136.4%
1/1/88	2.0%		129.5%
1/1/89	4.1%		125.0%
1/1/90	3.6%		116.1%
1/1/91	4.1%		108.6%
1/1/92	4.2%		100.4%
1/1/93	3.7%		92.3%
1/1/94	2.2%		85.5%
1/1/95	2.6%		81.5%
1/1/96	2.4%		76.9%
1/1/97	3.0%		72.7%
1/1/98	2.8%		67.7%
1/1/99	3.6%		63.1%
1/1/00	4.8%	(3)	57.5%
1/1/01	3.7%	(3)	50.3%
1/1/02	4.6%	(3)	44.9%
1/1/03	4.1%	(3)	38.5%
1/1/04	3.7%	(3)	33.1%
1/1/05	3.5%		28.3%
1/1/06	3.1%		24.0%
1/1/07	2.2%	(3)	20.3%
1/1/08	3.5%		17.7%
1/1/09	3.9%		13.7%
1/1/10	3.4%		9.4%
1/1/11	1.4%		5.8%
1/1/12	1.6%		4.4%
1/1/13	1.7%		2.7%
1/1/14	1.0%		1.0%

(1) Basic pay increases for enlisted personnel ranged from 10% for E-1; 10.7% for E-2, E-3; 13% for E-4; 16.5% for E-5, E-6; and 17% for E-7, E-8, E-9. For officers, the increase was 14.3%.

(2) Except for E-1 with less than 4 months service.

(3) The increases do not include additional targeted pay increases.

APPENDIX C

VALUATION POPULATION DATA

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POPULATION DATA NOTES

The following are relevant notes to the population data displayed in this appendix:

- These populations represent the appropriate beginning counts ("inputs") to "Closed Group" and "Open Group" projections.

- Valuation input data were extracted from files maintained by the Defense Manpower Data Center. Data on individual retirees and survivors came from official files submitted by the Defense Finance and Accounting Service. Reserve data were obtained from the Reserve Component Common Personnel Data System, the official source for all reserve strengths and statistics.

- Active Duty and Selected Reserve personnel data were not further adjusted to match the official end strength totals supplied by the DoD Comptroller. They were each within 0.2% of end strength totals.

- The DoD Office of the Actuary reviews the data for reasonableness and consistency, but does not audit the data and relies on the file suppliers for its accuracy and comprehensiveness.

- Table-specific notes are included at the bottom of the tables.

DoD Officers Average Monthly Active Duty Basic Pay by Active Years of Service and Age for FY 2013 Valuation

Years of Active Service

Age	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30+	Avg
16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	2,840	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,840
20	2,862	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,862
21	2,905	2,862	3,145	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,910
22	2,911	2,933	3,113	3,480	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,915
23	2,929	2,935	3,325	3,632	3,573	3,643	3,921	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,942
24	2,966	3,030	3,756	3,851	3,882	3,707	3,921	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,210
25	3,019	3,245	3,856	4,360	4,296	4,155	3,917	3,945	4,345	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,764
26	3,304	3,267	4,004	4,405	5,023	4,514	4,229	3,986	4,199	4,287	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,265
27	3,487	3,429	3,979	4,459	5,031	5,125	4,883	4,170	4,204	4,287	4,051	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,599
28	3,554	3,586	4,088	4,460	5,015	5,156	5,347	4,870	4,375	4,340	4,478	5,130	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,817
29	3,468	3,642	4,199	4,556	4,959	5,133	5,380	5,358	4,707	4,509	4,529	4,554	4,706	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,965
30	3,613	3,683	4,232	4,622	5,001	5,098	5,363	5,397	5,599	4,785	4,704	4,626	4,847	4,668	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,095
31	3,782	3,878	4,230	4,634	5,049	5,141	5,368	5,393	5,651	5,587	5,026	4,852	4,940	5,000	5,042	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,243
32	3,821	3,969	4,344	4,674	5,063	5,171	5,473	5,411	5,646	5,683	6,040	5,142	5,106	5,051	5,276	5,441	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,411
33	3,907	4,170	4,403	4,722	5,034	5,202	5,574	5,523	5,659	5,718	6,151	6,245	5,436	5,185	5,344	5,394	6,146	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,648
34	3,761	4,073	4,693	4,890	5,167	5,326	5,555	5,621	5,797	5,709	6,111	6,370	6,523	5,526	5,478	5,452	5,568	4,903	0	0	0	0	0	0	0	0	0	0	0	0	0	5,832
35	4,064	4,018	4,615	4,972	5,178	5,371	5,589	5,615	5,942	5,854	6,101	6,361	6,720	6,568	5,710	5,532	5,675	5,766	5,796	0	0	0	0	0	0	0	0	0	0	0	0	6,052
36	4,016	4,299	4,710	5,004	5,193	5,463	5,723	5,727	5,920	5,904	6,191	6,315	6,657	6,715	6,781	5,838	5,828	5,790	6,062	6,208	0	0	0	0	0	0	0	0	0	0	0	6,226
37	3,882	3,972	4,531	5,065	5,318	5,378	5,664	5,733	5,893	5,991	6,272	6,342	6,598	6,733	6,976	6,859	6,050	5,844	6,115	6,208	0	0	0	0	0	0	0	0	0	0	0	6,389
38	3,983	4,166	4,689	5,028	5,364	5,570	5,811	5,862	5,979	6,057	6,255	6,436	6,636	6,672	6,931	7,078	7,147	6,162	6,224	6,266	6,451	6,678	0	0	0	0	0	0	0	0	0	6,582
39	4,318	4,334	5,035	5,016	5,411	5,514	5,825	6,002	6,119	6,071	6,383	6,507	6,759	6,813	6,927	7,044	7,341	7,351	6,478	6,352	6,495	6,678	0	0	0	0	0	0	0	0	0	6,800
40	3,766	4,089	4,504	5,185	5,381	5,697	5,882	6,065	6,209	6,153	6,460	6,538	6,773	6,891	7,042	6,984	7,305	7,587	7,653	6,628	6,611	6,623	6,663	6,768	0	0	0	0	0	0	0	7,011
41	4,611	4,399	4,871	5,434	5,492	5,721	5,996	6,005	6,360	6,253	6,517	6,607	6,782	6,867	7,028	7,102	7,222	7,537	7,794	7,712	6,858	6,758	6,875	6,925	6,726	0	0	0	0	0	0	7,196
42	4,216	4,403	5,084	5,436	5,377	5,846	5,867	6,411	6,374	6,374	6,460	6,640	6,926	6,859	7,070	7,131	7,311	7,379	7,743	7,917	7,935	6,958	6,946	6,976	7,155	7,357	0	0	0	0	0	7,342
43	4,533	4,223	4,951	5,326	5,555	5,684	6,063	6,357	6,572	6,443	6,688	6,898	6,981	6,969	7,104	7,099	7,451	7,429	7,638	7,912	8,172	8,045	7,210	7,091	7,134	7,234	7,357	0	0	0	0	7,506
44	5,267	4,513	5,126	5,341	5,729	5,960	6,286	6,293	6,454	6,608	6,963	6,969	7,182	7,152	7,178	7,205	7,333	7,528	7,800	7,808	8,119	8,394	8,635	7,380	7,246	7,249	7,425	7,334	0	0	0	7,709
45	4,745	4,945	5,397	5,655	5,752	5,720	6,229	6,649	6,672	6,675	7,027	6,978	7,176	7,203	7,353	7,419	7,502	7,569	7,931	7,921	8,051	8,397	8,913	8,986	7,547	7,444	7,507	7,513	7,675	0	0	7,965
46	5,905	6,347	4,798	5,492	5,619	5,603	6,227	6,771	6,766	7,092	7,037	7,218	7,224	7,340	7,600	7,477	7,592	7,760	7,812	7,958	8,273	8,388	8,859	9,241	9,290	7,820	7,585	7,521	7,698	8,676	0	8,198
47	6,022	7,093	5,943	5,717	5,881	5,923	6,496	6,463	6,987	7,057	7,175	7,336	7,341	7,366	7,657	7,764	7,777	7,953	7,909	8,209	8,405	8,631	8,802	9,102	9,483	9,449	7,822	7,734	7,775	7,968	8,676	8,463
48	7,150	4,439	6,338	5,891	5,942	6,361	6,262	6,453	6,662	7,136	7,268	7,497	7,687	7,443	7,588	7,761	7,919	7,820	8,166	8,350	8,484	8,676	8,795	8,933	9,479	9,727	9,865	8,250	7,939	8,024	8,211	8,672
49	6,858	6,368	6,018	6,702	5,482	6,573	6,509	6,544	6,897	7,159	7,522	7,318	7,628	7,771	7,612	7,681	7,806	8,106	8,157	8,172	8,468	8,430	8,972	9,066	9,295	9,828	10,086	10,004	8,353	8,145	8,543	8,843
50	6,737	7,519	5,140	5,503	6,167	6,639	6,496	6,706	7,184	6,869	7,100	7,401	8,011	7,568	7,831	7,600	8,166	8,242	8,267	8,357	8,568	8,691	8,856	9,143	9,224	9,537	9,873	10,172	10,144	8,684	8,749	8,976
51	5,706	7,181	5,373	6,747	6,069	6,352	6,912	7,057	7,464	7,194	7,906	7,516	7,534	7,715	7,699	7,589	8,053	8,273	8,221	8,529	8,657	8,875	9,071	9,247	9,434	9,601	9,582	10,000	10,427	10,305	8,966	9,083
52	8,815	7,020	4,740	5,726	6,424	6,936	7,033	6,555	6,954	7,431	7,818	7,634	7,519	7,477	7,712	8,420	8,314	8,014	8,110	8,539	8,620	8,771	9,122	8,840	9,316	9,682	9,954	9,742	10,168	10,649	10,091	9,198
53	8,016	7,077	9,079	0	7,456	6,723	6,822	6,668	7,831	7,064	7,549	7,763	7,778	7,584	7,614	8,075	8,042	8,303	8,402	8,537	8,901	8,947	8,869	9,169	9,343	9,290	9,766	9,940	9,885	10,409	11,350	9,339
54	9,100	7,873	8,693	6,650	7,601	6,570	6,683	6,864	7,353	7,269	7,296	7,650	7,932	8,118	7,687	7,675	7,915	8,439	8,439	8,273	8,491	8,930	9,350	8,956	9,228	8,911	9,783	10,066	10,187	10,302	11,336	9,408
55	9,760	7,975	5,100	7,630	6,624	8,299	7,055	6,897	6,695	8,578	7,418	7,960	7,493	7,607	7,853	7,947	8,135	8,152	8,214	8,492	8,555	8,420	8,738	9,328	9,079	9,115	9,472	9,764	10,157	10,495	11,862	9,516
56	8,520	0	4,391	7,834	5,516	7,304	7,409	7,752	8,062	7,160	7,616	6,785	8,144	8,024	8,201	8,143	8,186	8,257	8,397	8,213	9,201	8,781	9,090	8,894	9,222	9,084	9,920	9,847	10,278	10,716	12,066	9,784
57	6,891	7,975	5,980	5,441	6,974	7,137	6,755	9,514	7,691	7,964	6,921	8,112	9,457	8,321	9,050	8,428	8,295	8,564	8,564	8,781	8,911	9,056	8,578	9,277	9,504	9,746	9,745	9,755	10,032	10,335	11,612	9,524
58	0	0	0	6,801	7,512	7,476	10,294	9,136	7,327	7,855	8,496	7,949	8,497	8,531	8,446	8,281	8,626	8,366	8,440	8,339	8,855	8,899	9,299	9,791	9,929	9,932	9,676	10,119	10,010	9,916	11,826	9,730
59	0	9,405	6,260	0	6,366	8,252	7,358	5,415	10,590	7,047	7,686	7,947	8,042	7,907	8,495	8,725	8,090	8,310	8,032	9,382	8,003	9,802	9,449	9,236	9,342	9,332	9,740	10,512	9,614	10,492	11,507	9,618
60+	4,406	5,539	6,539	7,902	7,061	6,640	7,266	8,267	8,245	8,147	7,803	7,950	7,870	7,827	8,337	8,501	8,300	8,244	9,541	8,709	9,106	9,207	9,024	9,059	9,613	9,962	9,820	10,203	10,384	10,484	11,447	9,572
Avg	3,131	3,260	4,009	4,518	5,050	5,192	5,449	5,491	5,738	5,755	6,113	6,268	6,509	6,519	6,724	6,784	7,016	7,196	7,492	7,619	7,827	7,984	8,333	8,497	8,746	8,935	9,150	9,309	9,408	9,622	10,718	6,115

Notes: Basic pay figures reflect the January, 2014, increase of 1.0%.
Age is age nearest birthday as of the end of the fiscal year.

DoD Enlisted Average Monthly Active Duty Basic Pay by Active Years of Service and Age for FY 2013 Valuation

Years of Active Service

Age	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30+	Avg
16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	1,587	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,587
18	1,609	1,763	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,609
19	1,642	1,784	1,916	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,672
20	1,683	1,799	1,990	2,148	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,769
21	1,695	1,817	2,010	2,187	2,317	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,881
22	1,714	1,825	2,033	2,199	2,363	2,488	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,000
23	1,739	1,834	2,044	2,216	2,373	2,448	2,606	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,108
24	1,766	1,850	2,057	2,227	2,393	2,457	2,666	2,696	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,205
25	1,788	1,864	2,069	2,239	2,407	2,471	2,674	2,726	2,961	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,304
26	1,796	1,877	2,086	2,256	2,422	2,484	2,684	2,730	2,972	3,103	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,408
27	1,801	1,880	2,094	2,268	2,442	2,497	2,693	2,737	2,977	3,027	3,176	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,522
28	1,821	1,902	2,106	2,281	2,455	2,522	2,721	2,762	2,992	3,036	3,219	3,223	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,647
29	1,827	1,899	2,121	2,285	2,466	2,555	2,740	2,786	3,011	3,051	3,213	3,282	3,543	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,776
30	1,845	1,923	2,130	2,304	2,489	2,569	2,763	2,813	3,032	3,080	3,222	3,275	3,502	3,553	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,912
31	1,876	1,948	2,147	2,312	2,512	2,598	2,791	2,859	3,070	3,108	3,251	3,289	3,486	3,571	3,803	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,047
32	1,875	1,969	2,157	2,340	2,522	2,612	2,827	2,887	3,111	3,123	3,270	3,312	3,498	3,567	3,753	3,804	3,941	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,176
33	1,863	1,968	2,170	2,356	2,545	2,630	2,848	2,909	3,143	3,174	3,299	3,343	3,514	3,568	3,734	3,831	3,941	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,304
34	1,874	1,992	2,199	2,357	2,538	2,633	2,833	2,948	3,148	3,206	3,335	3,362	3,528	3,582	3,728	3,818	3,975	4,278	0	0	0	0	0	0	0	0	0	0	0	0	0	3,420
35	1,913	1,992	2,185	2,363	2,563	2,681	2,873	2,966	3,181	3,224	3,346	3,396	3,545	3,597	3,737	3,816	3,960	4,032	3,687	0	0	0	0	0	0	0	0	0	0	0	0	3,527
36	2,068	1,985	2,208	2,347	2,587	2,633	2,873	2,942	3,209	3,256	3,360	3,416	3,571	3,625	3,755	3,816	3,955	4,020	4,198	4,387	0	0	0	0	0	0	0	0	0	0	0	3,637
37	2,223	2,103	2,188	2,385	2,621	2,692	2,902	3,004	3,236	3,253	3,394	3,445	3,604	3,647	3,767	3,837	3,955	4,015	4,183	4,242	4,372	0	0	0	0	0	0	0	0	0	0	3,762
38	2,498	2,201	2,226	2,337	2,608	2,649	2,899	3,064	3,275	3,299	3,427	3,478	3,627	3,689	3,773	3,874	3,953	4,009	4,161	4,200	4,539	4,318	0	0	0	0	0	0	0	0	0	3,863
39	2,492	2,278	2,220	2,372	2,566	2,698	2,965	3,079	3,254	3,360	3,491	3,478	3,649	3,700	3,804	3,871	3,970	4,027	4,124	4,199	4,532	4,636	4,532	0	0	0	0	0	0	0	0	3,958
40	2,172	2,396	2,207	2,359	2,580	2,685	2,887	3,086	3,333	3,387	3,517	3,547	3,693	3,736	3,844	3,897	3,994	4,034	4,138	4,199	4,514	4,609	4,898	5,165	0	0	0	0	0	0	0	4,051
41	3,044	2,376	2,382	2,384	2,667	2,769	3,014	3,102	3,388	3,432	3,575	3,634	3,729	3,771	3,890	3,932	4,033	4,048	4,174	4,184	4,534	4,626	4,886	5,001	5,626	0	0	0	0	0	0	4,157
42	2,616	2,597	2,203	2,417	2,627	2,805	3,077	3,131	3,328	3,492	3,646	3,708	3,816	3,840	3,943	4,004	4,043	4,067	4,210	4,213	4,532	4,597	4,865	4,995	5,369	6,129	0	0	0	0	0	4,260
43	3,133	2,369	2,299	2,434	2,615	2,795	3,068	3,218	3,418	3,478	3,615	3,757	3,888	3,966	3,999	4,040	4,072	4,154	4,218	4,249	4,556	4,618	4,876	4,987	5,372	5,547	0	0	0	0	0	4,354
44	3,458	2,773	2,284	2,490	2,711	2,757	3,011	3,282	3,585	3,508	3,686	3,814	3,888	4,047	4,078	4,061	4,144	4,186	4,249	4,308	4,570	4,659	4,905	5,058	5,440	5,599	6,186	0	0	0	0	4,471
45	4,269	3,738	2,479	2,453	2,685	2,955	3,067	3,407	3,535	3,696	3,756	3,926	3,905	4,064	4,145	4,191	4,161	4,284	4,327	4,355	4,620	4,687	4,925	5,050	5,415	5,626	6,202	6,253	6,393	0	0	4,581
46	2,743	3,432	2,831	2,804	2,743	2,807	3,136	3,384	3,784	3,907	3,904	3,854	4,000	4,104	4,188	4,303	4,298	4,344	4,302	4,422	4,681	4,710	4,973	5,094	5,308	5,604	6,237	6,339	6,393	6,512	0	4,694
47	3,501	3,616	3,963	3,343	2,787	2,819	3,103	3,423	3,723	3,713	3,966	4,030	3,996	4,182	4,230	4,264	4,266	4,395	4,429	4,350	4,744	4,805	4,985	5,123	5,356	5,568	6,209	6,329	6,402	6,512	6,721	4,796
48	4,947	3,477	3,622	2,737	3,636	3,084	3,024	3,453	3,562	3,740	4,068	4,256	4,256	4,070	4,141	4,351	4,305	4,318	4,481	4,399	4,711	4,756	4,956	5,067	5,469	5,609	6,170	6,288	6,386	6,601	6,721	4,913
49	6,487	3,382	3,148	3,764	3,693	3,874	3,659	3,701	3,759	3,991	4,040	4,330	4,474	4,513	4,388	4,311	4,542	4,473	4,504	4,508	4,831	4,896	5,046	5,129	5,491	5,505	6,192	6,298	6,433	6,651	6,784	5,029
50	6,024	5,236	2,880	3,931	4,313	4,278	4,053	4,105	3,670	4,006	4,241	4,346	4,547	4,610	4,326	4,327	4,521	4,389	4,492	4,570	4,771	4,871	5,058	5,186	5,495	5,659	6,132	6,365	6,418	6,633	6,735	5,011
51	4,337	5,592	3,711	4,920	3,395	3,420	3,864	4,306	3,948	3,685	4,213	4,255	4,610	4,561	4,692	4,475	4,425	4,487	4,567	4,563	4,828	4,853	5,002	5,194	5,459	5,645	6,175	6,262	6,471	6,602	6,621	5,017
52	0	2,589	0	3,717	3,698	3,835	4,723	4,462	4,488	4,133	4,242	4,427	4,480	4,491	4,818	4,841	4,508	4,436	4,544	4,631	4,944	4,967	5,222	5,298	5,519	5,642	6,158	6,319	6,398	6,640	6,554	5,073
53	3,069	0	0	3,594	3,807	4,696	4,410	3,913	4,256	4,268	4,446	4,496	4,317	4,538	4,616	4,737	4,935	4,519	4,594	4,647	4,643	4,775	5,086	5,160	5,522	5,580	6,200	6,099	6,457	6,657	6,452	5,015
54	4,947	3,687	4,955	4,361	5,895	4,364	4,004	5,552	4,743	4,118	4,830	4,678	4,446	4,415	4,387	4,582	4,859	4,603	4,715	4,505	5,032	4,753	5,040	5,185	5,444	5,733	6,153	6,243	6,534	6,693	6,649	5,041
55	0	4,947	4,565	0	5,652	5,685	7,155	4,763	4,851	4,849	4,812	4,798	4,096	4,448	4,132	4,906	4,635	4,900	5,190	4,848	4,491	4,805	5,119	5,612	5,217	5,500	6,083	6,233	6,412	6,744	6,357	5,125
56	0	5,106	4,806	4,337	3,721	5,001	5,436	4,166	4,744	4,373	4,890	5,073	5,336	4,900	4,742	4,912	4,671	4,635	4,733	4,785	5,144	4,949	4,894	5,171	5,578	5,401	6,319	6,131	6,540	6,568	6,115	5,185
57	0	6,085	4,954	0	7,162	0	6,820	3,949	4,323	3,777	4,874	5,163	4,819	4,595	4,539	4,554	4,422	4,775	4,796	4,474	5,221	4,885	5,061	5,338	5,517	5,628	5,844	5,958	6,075	6,362	6,207	5,085
58	0	0	0	4,935	5,525	5,794	5,554	0	4,307	4,759	4,749	4,489	4,957	5,952	5,284	4,857	4,614	4,880	4,535	4,819	5,320	4,814	4,942	4,991	5,587	5,255	6,048	6,199	5,829	6,568	6,288	5,326
59	0	0	0	4,936	3,679	0	3,848	6,116	3,679	3,848	4,936	4,944	5,210	4,609	5,061	5,588	4,591	4,691	5,080	4,806	5,416	5,408	4,936	5,126	5,793	5,270	6,080	5,671	6,270	6,981	6,675	5,288
60+	1,717	0	0	0	4,945	7,508	6,485	7,508	6,654	5,856	4,319	4,526	5,296	4,863	4,554	4,777	4,617	4,001	4,527	4,407	5,430	4,809	5,120	6,227	5,769	4,640	6,017	6,410	6,228	6,822	4,289	5,157
Avg	1,697	1,831	2,050	2,239	2,423	2,508	2,729	2,801	3,054	3,121	3,296	3,369	3,563	3,641	3,793	3,881	4,005	4,069	4,206	4,245	4,564	4,648	4,910	5,038	5,405	5,591	6,193	6,300	6,409	6,617	6,573	2,709

Notes: Basic pay figures reflect the January, 2014, increase of 1.0%.
Age is age nearest birthday as of the end of the fiscal year.

All DoD Average Monthly Active Duty Basic Pay by Active Years of Service and Age for FY 2013 Valuation

Years of Active Service

Age	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30+	Avg
16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	1,587	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,587
18	1,609	1,763	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,609
19	1,642	1,784	1,916	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,672
20	1,683	1,799	1,990	2,148	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,769
21	1,696	1,817	2,010	2,187	2,317	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,881
22	1,856	1,828	2,034	2,199	2,363	2,488	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,021
23	2,057	2,001	2,050	2,218	2,374	2,450	2,627	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,166
24	2,013	2,236	2,323	2,238	2,396	2,459	2,671	2,696	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,310
25	1,931	2,190	2,657	2,573	2,426	2,476	2,678	2,732	3,023	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,480
26	1,999	2,082	2,567	2,933	2,963	2,516	2,692	2,738	2,987	3,157	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,661
27	2,136	2,134	2,414	2,800	3,470	3,121	2,730	2,751	2,991	3,054	3,234	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,843
28	2,114	2,251	2,457	2,653	3,210	3,647	3,429	2,800	3,014	3,065	3,257	3,405	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,006
29	2,109	2,246	2,611	2,726	3,023	3,370	3,963	3,462	3,068	3,093	3,256	3,351	3,683	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,179
30	2,187	2,290	2,582	2,827	3,075	3,169	3,649	3,977	3,778	3,152	3,283	3,340	3,581	3,658	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,330
31	2,240	2,339	2,602	2,834	3,246	3,253	3,447	3,705	4,347	3,774	3,365	3,373	3,582	3,690	4,032	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,497
32	2,281	2,447	2,663	2,854	3,174	3,421	3,536	3,533	4,068	4,293	4,055	3,447	3,599	3,683	3,918	4,111	3,941	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,657
33	2,274	2,456	2,692	2,866	3,232	3,335	3,825	3,653	3,893	4,111	4,630	4,263	3,687	3,693	3,871	4,041	4,216	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,841
34	2,277	2,480	2,859	2,959	3,266	3,342	3,664	3,809	4,123	4,026	4,493	4,766	4,474	3,814	3,901	4,004	4,204	4,348	0	0	0	0	0	0	0	0	0	0	0	0	0	4,015
35	2,337	2,364	2,744	2,953	3,183	3,435	3,745	3,758	4,171	4,069	4,237	4,586	5,102	4,604	3,946	3,987	4,163	4,278	5,093	0	0	0	0	0	0	0	0	0	0	0	0	4,151
36	2,751	2,394	2,814	2,911	3,300	3,307	3,656	3,782	4,183	4,183	4,339	4,479	4,997	5,244	4,844	4,041	4,153	4,230	4,477	5,167	0	0	0	0	0	0	0	0	0	0	0	4,315
37	3,571	2,726	2,576	3,004	3,195	3,386	3,667	3,887	4,200	4,099	4,505	4,517	4,755	5,102	5,417	4,930	4,227	4,234	4,415	4,497	4,372	0	0	0	0	0	0	0	0	0	0	4,470
38	3,498	3,272	2,793	2,877	3,260	3,450	3,748	3,869	4,219	4,197	4,504	4,605	4,769	4,827	5,337	5,570	5,184	4,323	4,406	4,452	4,883	5,262	0	0	0	0	0	0	0	0	0	4,638
39	3,744	3,175	2,973	2,984	3,197	3,319	3,707	3,937	4,154	4,287	4,534	4,651	4,922	5,038	5,024	5,458	5,705	5,244	4,450	4,462	4,859	5,016	4,532	0	0	0	0	0	0	0	0	4,812
40	3,187	2,990	2,760	2,878	3,160	3,260	3,734	3,913	4,321	4,338	4,535	4,670	4,931	5,050	5,250	5,225	5,580	5,911	5,567	4,563	4,864	5,018	5,305	5,485	0	0	0	0	0	0	0	5,034
41	4,004	3,120	2,993	2,929	3,357	3,556	3,712	3,870	4,229	4,348	4,534	4,738	4,808	5,043	5,237	5,324	5,377	5,714	6,126	5,644	5,002	5,002	5,324	5,465	5,901	0	0	0	0	0	0	5,234
42	3,587	3,615	2,760	3,233	3,412	3,591	3,791	4,001	4,421	4,312	4,571	4,840	4,988	4,958	5,114	5,373	5,511	5,572	5,963	6,337	6,211	5,121	5,296	5,435	5,912	6,743	0	0	0	0	0	5,453
43	4,020	3,117	3,112	3,013	3,276	3,874	3,880	4,127	4,279	4,442	4,606	4,858	4,961	5,114	5,266	5,240	5,528	5,585	5,751	6,166	6,914	6,356	5,480	5,432	5,902	6,147	7,357	0	0	0	0	5,652
44	4,731	3,887	2,957	3,193	3,622	3,720	3,843	4,354	4,622	4,398	4,802	4,896	4,988	5,153	5,301	5,344	5,439	5,680	5,871	5,974	6,844	7,085	6,930	5,680	5,921	6,115	6,701	7,334	0	0	0	5,886
45	4,572	4,759	3,711	3,052	3,465	3,646	3,814	4,407	4,682	4,723	4,786	4,934	5,304	5,259	5,300	5,543	5,499	5,608	5,976	6,036	6,531	6,926	7,666	7,338	6,045	6,186	6,699	6,779	7,034	0	0	6,127
46	5,227	4,890	4,110	3,683	3,561	3,680	4,108	4,369	4,972	5,141	4,958	5,025	5,198	5,227	5,413	5,549	5,577	5,672	5,825	6,062	6,680	6,713	7,511	7,984	7,900	6,390	6,777	6,772	6,914	7,594	0	6,373
47	4,762	4,953	5,151	4,407	3,977	3,669	4,035	4,347	5,007	5,027	5,189	5,522	5,233	5,296	5,472	5,525	5,428	5,707	5,802	6,026	6,705	6,920	7,162	7,711	8,578	8,285	6,843	6,837	6,910	7,075	7,698	6,603
48	6,048	4,150	5,379	5,706	4,648	4,723	3,850	4,327	4,891	5,036	5,320	5,301	5,209	5,202	5,485	5,498	5,777	5,517	5,946	6,076	6,568	7,070	7,021	7,360	8,361	8,811	8,827	7,025	6,967	7,126	7,459	6,801
49	6,811	5,704	5,355	5,600	4,794	5,139	4,701	4,719	4,927	5,258	5,496	5,571	5,746	5,849	5,373	5,676	5,788	5,774	5,992	5,900	6,450	6,735	7,243	7,440	7,898	8,776	9,378	8,863	7,144	7,157	7,765	7,011
50	6,579	6,149	4,293	5,007	5,203	5,589	5,235	5,236	4,995	5,024	5,466	5,628	6,060	5,629	5,732	5,460	5,987	5,674	5,935	5,989	6,513	6,600	7,081	7,487	7,895	8,123	9,039	9,420	9,031	7,393	8,054	7,122
51	5,022	6,386	4,958	6,045	5,657	5,450	5,837	5,328	5,455	5,291	5,549	5,630	5,851	5,813	6,014	5,838	5,634	6,061	5,918	6,091	6,772	6,784	7,280	7,386	7,833	8,431	8,623	9,004	9,475	9,025	8,176	7,241
52	8,815	5,912	4,740	5,056	6,197	5,982	6,006	5,598	5,310	5,115	5,911	5,432	6,050	5,515	6,250	6,166	6,073	5,640	6,116	5,917	6,520	6,957	7,479	7,230	7,781	8,043	8,795	8,774	9,146	9,747	9,266	7,348
53	5,048	7,077	9,079	3,594	5,631	5,888	5,788	6,182	5,982	5,666	5,645	5,585	5,195	5,820	6,025	6,012	6,130	6,087	6,064	6,032	6,739	6,979	7,438	7,055	8,081	7,631	8,833	8,851	8,872	9,221	10,583	7,405
54	7,716	7,036	6,824	5,505	6,918	5,345	6,109	6,573	5,292	5,814	6,023	5,785	5,777	6,151	5,503	5,760	5,861	6,413	6,218	5,698	6,440	6,889	6,733	7,242	7,731	7,866	8,935	9,149	9,149	9,040	10,699	7,463
55	9,760	6,966	4,779	7,630	6,235	6,992	7,065	6,186	5,822	6,340	5,952	6,379	5,512	5,604	6,397	6,528	6,093	6,674	6,806	6,695	6,688	6,888	7,150	7,706	7,966	7,910	8,610	8,985	9,334	9,662	11,403	7,976
56	8,520	5,106	4,668	6,960	4,319	6,536	6,971	6,557	6,640	6,045	6,253	6,036	6,308	6,239	6,770	6,360	6,428	6,151	6,450	6,779	7,375	6,948	6,839	7,453	7,359	7,691	9,250	9,372	9,344	9,472	11,402	8,127
57	6,891	7,030	5,775	5,441	7,005	7,137	6,768	5,804	6,849	6,822	5,966	6,551	6,880	6,389	5,989	6,620	6,230	7,071	7,361	6,674	7,818	7,632	6,919	8,240	8,331	8,432	8,445	9,016	9,141	9,471	11,258	8,091
58	0	0	0	6,427	6,944	6,845	6,502	9,136	6,572	5,997	6,890	6,376	6,845	7,242	7,960	6,670	6,334	6,623	7,034	6,026	7,514	7,946	7,958	8,552	8,379	8,026	8,466	9,103	9,341	8,678	11,084	8,235
59	0	9,405	6,260	4,936	5,695	8,252	5,018	5,766	8,862	6,133	6,769	6,309	6,626	7,541	5,920	7,519	6,340	5,983	6,282	7,015	6,809	9,314	9,183	8,414	8,374	8,172	8,642	9,493	8,910	9,712	11,110	8,287
60+	3,061	5,539	6,539	7,902	6,850	6,712	7,168	8,183	7,847	7,689	7,029	7,409	7,227	6,839	6,779	7,260	6,974	7,246	8,361	7,019	8,289	8,731	8,467	8,850	9,186	8,441	9,033	9,540	9,995	9,545	10,935	8,792
Avg	1,798	1,960	2,246	2,481	2,791	2,915	3,197	3,249	3,584	3,623	3,883	4,009	4,239	4,341	4,540	4,663	4,836	4,958	5,195	5,277	5,789	5,933	6,331	6,463	7,040	7,338	7,928	8,030	8,073	8,200	9,816	3,310

Notes: Basic pay figures reflect the January, 2014, increase of 1.0%.
Age is age nearest birthday as of the end of the fiscal year.

DoD Officers Active Duty Personnel by Years of Service and Age for FY 2013 Valuation

Years of Active Service

Age	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30+	Total
16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
20	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
21	21	3	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25
22	1,913	46	19	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,983
23	3,853	2,287	75	40	9	6	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,271
24	2,048	4,513	2,182	112	36	18	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,928
25	741	2,258	4,280	2,101	107	35	32	22	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,578
26	616	924	2,312	3,973	2,050	126	51	68	40	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,161
27	710	744	1,061	2,159	3,940	1,889	122	95	104	79	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,904
28	432	722	815	1,081	1,949	3,510	1,925	128	128	203	108	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,003
29	306	498	796	854	1,014	1,659	3,495	1,780	171	228	279	196	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,279
30	230	357	525	769	749	808	1,596	3,138	1,534	236	284	385	217	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,831
31	169	245	395	579	761	668	770	1,501	2,831	1,462	325	327	509	306	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,853
32	135	208	281	398	485	671	641	730	1,400	2,459	1,346	314	353	575	351	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,350
33	104	141	211	289	381	417	675	646	709	1,346	2,240	1,331	350	422	590	413	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,268
34	93	125	184	242	267	307	425	573	706	838	1,407	1,966	1,186	454	523	762	399	1	0	0	0	0	0	0	0	0	0	0	0	0	0	10,458
35	72	75	123	186	173	238	328	385	525	635	735	1,181	1,836	1,202	361	509	722	338	2	0	0	0	0	0	0	0	0	0	0	0	0	9,626
36	47	71	102	144	152	155	206	300	393	552	643	761	1,152	1,826	1,184	378	544	650	305	3	0	0	0	0	0	0	0	0	0	0	0	9,568
37	39	51	69	115	98	130	170	247	303	364	547	572	679	1,133	1,698	1,198	460	587	582	255	0	0	0	0	0	0	0	0	0	0	0	9,297
38	33	54	67	93	88	117	135	155	243	294	411	502	537	621	1,146	1,699	1,290	485	524	617	262	2	0	0	0	0	0	0	0	0	0	9,375
39	24	31	61	78	73	75	115	141	171	240	313	391	504	558	623	1,140	1,699	1,207	449	558	551	229	0	0	0	0	0	0	0	0	0	9,231
40	21	20	44	48	54	54	95	108	156	197	245	324	361	436	547	687	1,097	1,664	1,273	462	515	574	218	1	0	0	0	0	0	0	0	9,201
41	19	25	41	42	55	56	82	86	118	164	180	245	269	334	450	542	706	1,080	1,710	1,314	428	446	478	238	1	0	0	0	0	0	0	9,109
42	17	31	24	60	66	54	67	92	135	130	164	222	228	258	321	452	588	775	1,155	1,830	1,135	405	393	475	259	1	0	0	0	0	0	9,337
43	19	21	38	38	38	71	71	66	98	132	156	195	186	248	300	335	477	620	742	1,268	1,605	1,041	365	373	492	241	2	0	0	0	0	9,238
44	19	16	27	37	48	49	49	78	73	114	141	165	160	183	219	262	329	455	553	771	1,047	1,284	798	287	331	371	203	2	0	0	0	8,071
45	7	11	19	26	29	33	39	58	68	79	115	136	178	161	158	232	240	318	414	517	553	811	1,004	714	227	263	302	152	4	0	0	6,868
46	11	7	13	17	33	34	50	41	53	74	73	118	139	137	135	177	200	234	295	371	432	439	691	834	623	192	224	222	119	1	0	5,989
47	3	5	6	13	20	29	36	45	46	57	77	116	108	98	116	138	133	174	221	278	285	335	389	538	873	518	156	171	198	73	1	5,256
48	1	7	11	16	18	32	26	23	42	50	54	60	55	94	108	120	136	138	186	214	215	268	262	296	567	650	435	124	165	172	53	4,598
49	7	7	10	15	16	15	19	29	35	36	69	64	75	80	77	113	118	130	165	163	150	166	211	236	274	457	549	362	97	127	150	4,022
50	7	2	5	13	12	15	15	20	23	32	54	47	52	51	75	82	111	90	120	124	117	110	155	164	215	251	300	427	270	86	163	3,208
51	4	2	6	8	11	18	11	13	24	27	38	43	42	52	62	77	71	89	95	104	101	97	112	119	135	181	166	223	306	193	132	2,562
52	4	6	1	6	11	9	10	19	8	14	28	21	47	36	49	47	44	69	93	77	60	68	92	72	87	104	132	137	156	224	207	1,938
53	2	7	2	0	5	10	8	14	14	17	17	17	17	32	39	34	40	46	78	68	63	56	69	43	71	63	96	96	93	108	237	1,462
54	2	4	1	2	3	4	11	14	4	14	15	19	21	30	23	24	20	42	46	50	35	45	33	42	55	49	59	76	73	67	229	1,112
55	2	2	2	2	6	3	9	6	10	8	7	17	10	15	28	32	25	36	39	37	40	34	32	31	42	38	41	53	71	63	209	950
56	4	0	1	3	1	4	7	4	8	9	9	9	9	9	17	13	20	18	30	32	22	24	19	38	22	23	35	41	36	42	183	692
57	2	4	4	2	5	3	4	1	6	8	8	8	4	13	9	16	14	20	32	24	19	27	28	28	36	32	22	29	31	36	114	589
58	0	0	0	4	5	5	1	2	6	6	4	6	8	9	11	9	9	13	16	12	18	23	18	23	27	16	20	20	21	29	97	438
59	0	3	3	0	3	1	1	1	3	5	2	5	6	8	3	8	4	5	11	14	14	16	16	16	16	15	21	15	15	14	67	311
60+	1	5	5	5	9	11	7	8	9	12	14	16	6	8	10	8	16	13	13	17	21	33	24	25	24	25	23	33	29	29	143	602
Total	11,742	13,538	13,822	13,575	12,780	11,339	11,324	10,637	10,199	10,122	10,109	9,781	9,307	9,392	9,238	9,510	9,515	9,297	9,149	9,180	7,688	6,533	5,407	4,593	4,377	3,490	2,786	2,183	1,684	1,264	1,985	255,546

Notes: Age is age nearest birthday as of the end of the fiscal year.

Average Age: 35.7

Average YAS: 11.2

DoD Enlisted Active Duty Personnel by Years of Service and Age for FY 2013 Valuation

Years of Active Service

Age	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30+	Total
16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
18	12,792	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,809
19	36,914	10,015	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	46,936
20	32,023	30,722	8,365	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	71,123
21	20,641	28,679	26,520	7,288	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	83,140
22	14,152	18,671	26,069	22,007	5,693	50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	86,642
23	10,578	12,752	17,033	22,339	15,851	5,471	62	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	84,086
24	7,889	9,278	11,745	15,807	14,385	13,241	4,582	43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	76,970
25	5,621	7,309	8,733	11,221	10,276	11,202	11,065	4,384	43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	69,854
26	3,957	5,332	6,914	8,648	7,801	8,022	9,492	10,929	3,422	21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	64,538
27	2,869	3,796	5,190	6,733	5,986	6,061	6,935	9,665	8,787	3,557	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	59,593
28	2,128	2,766	3,786	5,253	4,662	4,709	5,215	7,010	7,719	8,911	3,422	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	55,600
29	1,479	2,003	2,580	3,547	3,528	3,585	4,054	4,994	4,914	7,721	8,152	3,432	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	50,011
30	960	1,355	1,915	2,639	2,460	2,595	3,087	3,830	3,745	5,359	6,584	7,687	3,457	29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	45,702
31	716	963	1,416	1,994	1,868	1,927	2,258	2,993	2,893	3,981	4,730	5,749	7,200	3,383	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	42,093
32	511	663	932	1,410	1,406	1,451	1,751	2,126	2,307	2,919	3,402	3,951	5,250	6,766	2,892	13	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37,751
33	413	496	691	1,052	1,000	1,104	1,207	1,625	1,670	2,311	2,558	2,865	3,531	5,030	6,344	2,656	21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	34,574
34	342	408	511	777	697	859	967	1,207	1,212	1,720	1,967	2,244	2,569	3,345	4,784	5,933	2,377	8	0	0	0	0	0	0	0	0	0	0	0	0	0	31,927
35	293	333	412	637	557	611	694	903	940	1,342	1,536	1,762	1,910	2,344	3,055	4,601	5,354	2,048	1	0	0	0	0	0	0	0	0	0	0	0	0	29,333
36	87	331	319	534	404	495	544	695	701	1,025	1,217	1,315	1,341	1,659	2,107	3,019	4,586	4,852	1,733	4	0	0	0	0	0	0	0	0	0	0	0	26,968
37	9	102	347	383	362	373	444	516	532	813	870	974	1,087	1,271	1,604	2,114	3,078	4,326	4,262	1,709	1	0	0	0	0	0	0	0	0	0	0	25,177
38	16	45	224	371	284	310	328	384	453	609	668	816	878	1,007	1,168	1,510	2,058	2,840	3,882	4,448	1,193	3	0	0	0	0	0	0	0	0	0	23,495
39	11	40	167	259	256	265	328	339	373	462	555	619	727	740	971	1,140	1,602	2,089	2,790	3,998	2,760	1,002	1	0	0	0	0	0	0	0	0	21,494
40	12	37	139	213	207	229	241	281	298	376	463	539	537	611	697	910	1,194	1,486	1,858	2,621	2,572	2,252	728	4	0	0	0	0	0	0	0	18,505
41	12	43	126	193	170	154	268	239	299	341	372	415	492	479	598	692	969	1,182	1,461	1,861	1,696	2,078	1,690	748	3	0	0	0	0	0	0	16,581
42	11	24	100	162	165	155	195	255	241	327	335	353	377	439	536	580	721	931	1,172	1,362	1,166	1,417	1,506	1,664	592	1	0	0	0	0	0	14,787
43	11	31	86	152	131	119	191	162	261	274	328	361	350	401	435	519	630	799	913	1,155	856	1,012	1,046	1,390	1,143	437	0	0	0	0	0	13,193
44	8	9	87	113	111	114	144	141	129	283	273	316	319	331	336	380	481	563	658	849	587	693	672	785	911	815	286	0	0	0	0	10,394
45	4	2	26	113	85	99	126	130	118	150	250	276	238	262	281	322	359	471	491	580	440	533	457	514	541	592	490	212	4	0	0	8,166
46	3	7	7	35	83	75	109	100	80	117	144	221	235	258	241	274	315	368	385	429	344	367	367	363	334	349	335	384	179	1	0	6,509
47	3	8	4	16	32	77	95	103	71	88	125	141	184	182	204	245	269	298	339	362	247	271	293	289	245	222	241	302	337	116	1	5,410
48	1	3	6	1	23	32	76	56	56	81	84	126	143	186	169	237	198	265	282	290	222	186	225	203	219	186	170	206	276	294	54	4,556
49	1	2	3	9	10	17	33	52	59	54	96	90	111	115	175	166	191	233	240	266	187	153	166	166	159	147	122	161	165	248	119	3,716
50	2	3	3	6	13	12	16	26	38	58	72	65	67	97	112	155	165	180	194	207	138	133	136	118	119	144	86	105	115	146	86	2,817
51	4	2	2	5	2	8	6	22	32	32	67	59	57	79	79	99	142	125	162	166	98	105	88	101	91	76	65	81	97	102	67	2,121
52	0	2	0	3	1	4	8	16	16	33	32	46	44	69	50	80	63	136	118	157	80	62	67	60	59	71	58	54	58	65	63	1,575
53	3	0	0	1	5	7	6	3	15	17	27	34	50	44	44	55	64	65	124	123	65	50	42	48	35	51	34	38	39	50	44	1,183
54	1	1	1	2	2	5	3	4	15	12	16	32	34	34	45	39	41	47	68	108	51	43	51	35	36	24	18	24	29	36	36	893
55	0	1	3	0	4	3	1	3	9	12	9	17	14	26	18	28	35	30	34	36	34	25	25	24	17	19	14	15	20	18	19	513
56	0	2	2	1	2	2	2	2	6	6	9	7	17	12	12	16	20	25	34	23	18	22	22	24	23	14	8	6	12	18	23	390
57	0	4	1	0	1	0	1	2	2	3	7	9	5	14	19	14	16	13	15	23	8	14	25	10	15	15	11	7	9	10	8	281
58	0	0	0	1	2	3	4	0	2	9	3	5	7	9	2	8	12	13	9	23	11	7	8	8	15	11	10	7	4	17	15	225
59	0	0	0	1	1	0	2	1	1	2	1	6	6	1	9	5	4	9	16	15	12	2	1	4	6	6	9	4	4	4	6	138
60+	1	0	0	0	1	1	1	1	3	3	4	3	2	4	7	4	9	4	4	11	6	4	4	2	3	10	6	7	3	10	11	129
Total	154,488	136,257	124,472	113,939	78,539	63,447	54,541	53,242	41,462	43,029	38,392	34,554	31,261	29,227	27,016	25,814	24,975	23,406	21,245	20,826	12,792	10,434	7,620	6,560	4,566	3,190	1,963	1,613	1,351	1,135	552	1,191,908

Notes: Age is age nearest birthday as of the end of the fiscal year.

Average Age: 28.3

Average YAS: 6.5

All DoD Active Duty Personnel by Years of Service and Age for FY 2013 Valuation

Years of Active Service

Age	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30+	Total
16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
18	12,792	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,809
19	36,915	10,015	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	46,937
20	32,026	30,722	8,365	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	71,126
21	20,662	28,682	26,521	7,288	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	83,165
22	16,065	18,717	26,088	22,012	5,693	50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	88,625
23	14,431	15,039	17,108	22,379	15,860	5,477	63	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	90,357
24	9,937	13,791	13,927	15,919	14,421	13,259	4,601	43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	85,898
25	6,362	9,567	13,013	13,322	10,383	11,237	11,097	4,406	45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	79,432
26	4,573	6,256	9,226	12,621	9,851	8,148	9,543	10,997	3,462	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	74,699
27	3,579	4,540	6,251	8,892	9,926	7,950	7,057	9,760	8,891	3,636	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	70,497
28	2,560	3,488	4,601	6,334	6,611	8,219	7,140	7,138	7,847	9,114	3,530	21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	66,603
29	1,785	2,501	3,376	4,401	4,542	5,244	7,549	6,774	5,085	7,949	8,431	3,628	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	61,290
30	1,190	1,712	2,440	3,408	3,209	3,403	4,683	6,968	5,279	5,595	6,868	8,072	3,674	32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	56,533
31	885	1,208	1,811	2,573	2,629	2,595	3,028	4,494	5,724	5,443	5,055	6,076	7,709	3,689	27	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	52,946
32	646	871	1,213	1,808	1,891	2,122	2,392	2,856	3,707	5,378	4,748	4,265	5,603	7,341	3,243	16	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48,101
33	517	637	902	1,341	1,381	1,521	1,882	2,271	2,379	3,657	4,798	4,196	3,881	5,452	6,934	3,069	24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	44,842
34	435	533	695	1,019	964	1,166	1,392	1,780	1,918	2,558	3,374	4,210	3,755	3,799	5,307	6,695	2,776	9	0	0	0	0	0	0	0	0	0	0	0	0	0	42,385
35	365	408	535	823	730	849	1,022	1,288	1,465	1,977	2,271	2,943	3,746	3,546	3,416	5,110	6,076	2,386	3	0	0	0	0	0	0	0	0	0	0	0	0	38,959
36	134	402	421	678	556	650	750	995	1,094	1,577	1,860	2,076	2,493	3,485	3,291	3,397	5,130	5,502	2,038	7	0	0	0	0	0	0	0	0	0	0	0	36,536
37	48	153	416	498	460	503	614	763	835	1,177	1,417	1,546	1,766	2,404	3,302	3,312	3,538	4,913	4,844	1,964	1	0	0	0	0	0	0	0	0	0	0	34,474
38	49	99	291	464	372	427	463	539	696	903	1,079	1,318	1,415	1,628	2,314	3,209	3,348	3,325	4,406	5,065	1,455	5	0	0	0	0	0	0	0	0	0	32,870
39	35	71	228	337	329	340	443	480	544	702	868	1,010	1,231	1,298	1,594	2,280	3,301	3,296	3,239	4,556	3,311	1,231	1	0	0	0	0	0	0	0	0	30,725
40	33	57	183	261	261	283	336	389	454	573	708	863	898	1,047	1,244	1,597	2,291	3,150	3,131	3,083	3,087	2,826	946	5	0	0	0	0	0	0	0	27,706
41	31	68	167	235	225	210	350	325	417	505	552	660	761	813	1,048	1,234	1,675	2,262	3,171	3,175	2,124	2,524	2,168	986	4	0	0	0	0	0	0	25,690
42	28	55	124	222	231	209	262	347	376	457	499	575	605	697	857	1,032	1,309	1,706	2,327	3,192	2,301	1,822	1,899	2,139	851	2	0	0	0	0	0	24,124
43	30	52	124	190	169	190	262	228	359	406	484	556	536	649	735	854	1,107	1,419	1,655	2,423	2,461	2,053	1,411	1,763	1,635	678	2	0	0	0	0	22,431
44	27	25	114	150	159	163	193	219	202	397	414	481	479	514	555	642	810	1,018	1,211	1,620	1,634	1,977	1,470	1,072	1,242	1,186	489	2	0	0	0	18,465
45	11	13	45	139	114	132	165	188	186	229	365	412	416	423	439	554	599	789	905	1,097	993	1,344	1,461	1,228	768	855	792	364	8	0	0	15,034
46	14	14	20	52	116	109	159	141	133	191	217	339	374	395	376	451	515	602	680	800	776	806	1,058	1,197	957	541	559	606	298	2	0	12,498
47	6	13	10	29	52	106	131	148	117	145	202	257	292	280	320	383	402	472	560	640	532	606	682	827	1,118	740	397	473	535	189	2	10,666
48	2	10	17	17	41	64	102	79	98	131	138	186	198	280	277	357	334	403	468	504	437	454	487	499	786	836	605	330	441	466	107	9,154
49	8	9	13	24	26	32	52	81	94	90	165	154	186	195	252	279	309	363	405	429	337	319	377	402	433	604	671	523	262	375	269	7,738
50	9	5	8	19	25	27	31	46	61	90	126	112	119	148	187	237	276	270	314	331	255	243	291	282	334	395	386	532	385	232	249	6,025
51	8	4	8	13	13	26	17	35	56	59	105	102	99	131	141	176	213	214	257	270	199	202	200	220	226	257	231	304	403	295	199	4,683
52	4	8	1	9	12	13	18	35	24	47	60	67	91	105	99	127	107	205	211	234	140	130	159	132	146	175	190	191	214	289	270	3,513
53	5	7	2	1	10	17	14	17	29	34	44	51	67	76	83	89	104	111	202	191	128	106	111	91	106	114	130	134	132	158	281	2,645
54	3	5	2	4	5	9	14	18	19	26	31	51	55	64	68	63	61	89	114	158	86	88	84	77	91	73	77	100	102	103	265	2,005
55	2	3	5	2	10	6	10	9	19	20	16	34	24	41	46	60	60	66	73	73	74	59	57	55	59	57	55	68	91	81	228	1,463
56	4	2	3	4	3	6	9	6	14	15	18	16	26	21	29	29	40	43	64	55	40	46	41	62	45	37	43	47	48	60	206	1,082
57	2	8	5	2	6	3	5	3	8	11	15	17	9	27	28	30	30	33	47	47	27	41	53	38	51	47	33	36	40	46	122	870
58	0	0	0	5	7	8	5	2	8	15	7	11	15	18	13	17	21	26	25	35	29	30	26	31	42	27	30	27	25	46	112	663
59	0	3	3	1	4	1	3	2	4	7	3	11	12	9	12	13	8	14	27	29	26	18	17	20	22	21	30	19	19	18	73	449
60+	2	5	5	5	10	12	8	9	12	15	18	19	8	12	17	12	25	17	17	28	27	37	28	27	27	35	29	40	32	39	154	731
Total	166,230	149,795	138,294	127,514	91,319	74,786	65,865	63,879	51,661	53,151	48,501	44,335	40,568	38,619	36,254	35,324	34,490	32,703	30,394	30,006	20,480	16,967	13,027	11,153	8,943	6,680	4,749	3,796	3,035	2,399	2,537	1,447,454

Notes: Age is age nearest birthday as of the end of the fiscal year.

Average Age: 29.6

Average YAS: 7.4

DoD Officers Selected Reserve Personnel by PEBD Years of Service and Age for FY 2013 Valuation

Completed Pay Entry Base Date (PEBD) Years Of Service

Age	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	Total
16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	9	14	9	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	33
21	15	27	44	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	105
22	169	41	107	117	62	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	509
23	388	264	160	240	162	108	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,345
24	216	433	315	281	237	196	137	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,835
25	102	329	468	320	246	244	214	182	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,130
26	90	228	324	376	278	248	271	350	175	34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,374
27	91	178	252	315	335	372	283	330	239	238	35	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,668
28	77	153	223	232	287	391	357	305	293	315	303	50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,986
29	76	140	202	189	223	254	457	406	248	290	360	373	54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,272
30	77	134	147	185	195	169	272	462	413	307	332	475	449	66	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,683
31	51	121	148	155	143	153	179	279	601	467	327	377	525	443	58	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,027
32	57	85	117	129	153	141	126	159	307	549	503	323	395	515	394	49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,002
33	50	104	128	124	112	112	117	145	178	333	631	549	311	370	441	390	39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,134
34	46	87	98	104	102	108	106	145	154	209	358	624	506	279	287	398	314	44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,969
35	45	71	81	92	111	80	67	76	132	159	253	370	572	456	232	275	393	309	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,799
36	41	47	93	87	85	67	70	91	101	157	191	276	372	537	409	232	281	361	268	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,789
37	42	47	72	80	72	52	58	76	76	133	188	236	244	338	489	383	240	241	316	257	26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,666
38	34	47	70	83	61	58	53	50	62	104	146	192	210	229	281	484	390	234	234	325	257	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,634
39	34	33	63	63	69	51	41	47	58	96	149	151	176	169	206	275	476	390	243	279	330	279	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,700
40	34	43	57	59	41	51	31	44	51	54	107	134	139	151	183	196	268	517	384	226	296	389	191	24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,670
41	30	38	66	48	52	40	45	47	45	63	88	108	114	128	160	171	222	283	425	369	247	318	293	277	42	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,719
42	29	38	53	51	54	44	37	39	43	65	96	98	105	132	107	142	193	205	270	447	415	266	283	394	363	34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,003
43	23	38	59	49	65	49	42	42	63	63	103	105	104	107	107	140	191	188	193	329	489	455	264	300	474	354	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,416
44	18	35	44	51	37	42	35	37	51	57	84	94	71	90	85	91	117	161	161	201	312	519	453	269	354	388	373	39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,269
45	16	20	42	40	36	43	35	32	27	52	81	69	71	74	71	110	93	107	123	149	168	248	423	506	288	301	371	298	34	0	0	0	0	0	0	0	0	0	0	0	0	0	3,928
46	7	16	34	44	28	26	27	31	28	33	57	61	64	66	63	57	78	71	99	136	141	157	249	482	511	252	317	361	259	40	0	0	0	0	0	0	0	0	0	0	0	0	3,795
47	8	13	29	25	23	28	20	19	26	20	35	59	60	63	59	57	62	63	85	105	129	149	148	279	534	498	256	319	263	304	33	0	0	0	0	0	0	0	0	0	0	0	3,771
48	12	13	17	20	19	29	21	18	20	25	41	32	53	55	63	49	54	43	71	73	83	108	142	151	286	487	469	271	234	283	220	31	0	0	0	0	0	0	0	0	0	0	3,493
49	9	14	26	25	15	22	22	26	10	30	31	31	37	42	46	43	49	56	62	70	67	84	99	134	186	285	473	448	187	226	285	190	22	0	0	0	0	0	0	0	0	0	3,352
50	4	8	12	18	25	17	13	13	19	24	35	37	31	31	35	40	51	45	49	58	69	83	84	112	154	177	273	437	326	165	209	206	176	18	0	0	0	0	0	0	0	0	3,054
51	0	7	8	24	23	12	8	9	11	16	22	30	30	20	28	38	39	45	40	48	58	54	53	69	103	126	132	235	310	271	144	145	178	142	12	0	0	0	0	0	0	0	2,490
52	2	4	9	10	21	12	12	13	7	12	16	22	27	25	22	28	30	59	34	32	37	48	45	68	83	112	126	144	196	259	183	126	109	141	72	11	0	0	0	0	0	0	2,157
53	1	6	10	11	13	17	7	16	10	11	11	17	20	22	29	16	28	25	33	36	29	31	37	70	60	68	73	112	122	121	156	119	70	107	126	70	3	0	0	0	0	0	1,713
54	3	7	8	9	4	11	11	11	5	12	15	7	9	12	17	21	22	23	24	25	37	31	43	45	54	58	52	89	98	86	104	112	88	73	64	82	78	3	0	0	0	0	1,453
55	2	5	6	4	8	7	11	7	8	12	14	10	8	14	8	26	24	14	12	23	35	23	33	45	52	46	38	74	70	64	76	51	75	96	46	58	78	43	2	0	0	0	1,228
56	0	6	5	3	7	7	9	4	7	12	11	12	12	10	10	10	24	18	18	15	24	29	20	41	36	39	36	51	43	40	52	52	60	77	80	32	34	62	52	2	0	0	1,062
57	0	1	4	4	4	7	2	11	10	4	10	6	8	7	6	12	10	13	14	22	15	23	29	21	40	38	41	45	40	41	48	37	36	57	55	44	36	48	52	29	0	0	930
58	0	2	5	4	5	7	5	3	3	3	4	9	14	11	9	10	4	14	21	9	16	20	23	27	31	35	33	27	31	26	23	24	24	37	34	51	45	24	39	33	10	0	755
59	2	3	4	4	5	8	2	3	5	2	7	3	7	11	8	3	6	7	10	10	21	15	26	23	31	27	36	24	21	33	15	21	20	8	14	33	26	31	30	24	15	16	620
60	0	3	6	4	2	1	2	5	2	2	5	7	7	10	9	3	2	4	7	9	15	11	13	11	26	23	13	17	17	15	14	17	10	7	9	14	19	18	17	12	8	24	420
61	0	0	5	6	3	1	6	0	0	0	2	3	1	6	3	3	5	4	6	3	8	6	2	11	8	2	12	9	9	6	4	6	5	1	4	3	2	4	7	4	3	11	184
62	0	3	3	1	5	1	0	2	4	0	0	2	3	3	5	3	6	0	2	3	5	5	4	3	5	3	3	3	5	2	4	1	3	3	1	4	1	3	1	3	2	10	120
63	0	2	3	9	2	4	3	5	3	4	1	6	4	1	2	6	8	3	6	6	10	5	8	9	13	5	3	4	6	5	8	2	4	0	1	6	3	4	4	0	1	18	197
																																											0
Total	1,910	2,908	3,636	3,715	3,430	3,303	3,237	3,560	3,520	3,967	4,652	4,958	4,813	4,493	3,932	3,761	3,719	3,547	3,235	3,288	3,339	3,386	2,987	3,371	3,734	3,358	3,150	3,007	2,271	1,987	1,578	1,140	880	767	518	408	325	240	204	107	39	79	110,459

Notes: Age is age nearest birthday as of the end of the fiscal year.

Average Age: 39.5

Average PEBD Years of Service: 15.1

DoD Enlisted Selected Reserve Personnel by PEBD Years of Service and Age for FY 2013 Valuation

Completed Pay Entry Base Date (PEBD) Years Of Service

Age	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	Total
16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	1,359	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,359
18	11,624	1,027	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,651
19	14,386	8,771	711	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23,868
20	10,409	12,071	7,423	534	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30,437
21	6,874	9,355	10,388	6,086	432	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	33,135
22	4,711	6,458	8,895	9,499	7,050	1,056	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37,669
23	3,474	4,443	6,246	8,494	10,031	8,303	768	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	41,759
24	2,683	3,182	4,337	5,961	8,347	10,235	5,307	560	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	40,612
25	2,071	2,370	3,102	4,106	6,105	7,767	6,473	4,568	370	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	36,932
26	1,543	1,804	2,272	3,130	4,489	5,399	4,751	5,948	2,921	316	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	32,573
27	1,276	1,423	1,774	2,380	3,319	3,876	3,300	4,380	3,885	2,819	368	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28,800
28	1,036	1,118	1,407	1,814	2,641	2,868	2,381	3,031	2,987	3,901	3,167	372	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26,723
29	838	916	1,095	1,416	1,985	2,235	1,898	2,101	1,998	3,140	4,083	3,235	331	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25,271
30	649	812	885	1,110	1,543	1,665	1,344	1,607	1,466	2,046	2,997	4,035	2,855	311	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23,325
31	551	593	800	957	1,260	1,307	1,041	1,146	1,122	1,551	2,075	2,877	4,012	2,582	210	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22,084
32	488	475	544	723	1,034	990	793	871	941	1,285	1,471	1,920	2,662	3,234	1,913	137	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19,481
33	391	397	485	590	870	827	706	672	719	933	1,152	1,478	1,765	2,219	2,436	1,572	124	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,336
34	342	378	399	488	646	696	523	555	554	765	891	1,099	1,266	1,429	1,759	2,244	1,325	93	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15,453
35	402	283	311	384	538	549	422	416	443	598	757	892	926	1,007	1,173	1,592	1,952	1,117	86	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,848
36	153	311	320	354	450	464	326	358	360	466	596	674	771	845	859	1,125	1,532	1,625	906	65	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,560
37	81	158	291	294	395	381	314	316	339	408	466	546	603	686	651	770	996	1,322	1,388	860	74	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,339
38	73	73	175	302	345	335	266	271	266	351	429	497	528	553	477	618	792	948	1,059	1,359	792	74	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,583
39	68	67	163	233	364	298	237	232	233	320	329	430	469	430	450	501	580	676	757	1,133	1,282	750	54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,056
40	63	49	130	173	264	281	206	214	226	274	329	378	401	423	381	444	560	539	591	841	1,023	1,084	502	52	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,428
41	19	51	118	184	240	224	230	208	195	221	315	368	390	385	392	439	452	492	496	625	778	932	888	696	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,394
42	6	23	104	146	260	224	188	187	183	226	293	383	368	391	388	396	401	432	503	503	620	765	850	1,002	738	55	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,635
43	5	2	88	144	203	186	156	170	193	198	257	348	355	338	342	432	447	414	475	502	591	631	731	910	1,051	682	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,891
44	6	1	71	101	181	175	151	149	166	214	238	299	326	332	312	344	328	339	384	428	483	559	480	645	901	979	549	50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,191
45	10	2	30	92	98	135	148	131	111	151	229	263	279	256	301	296	307	310	337	383	393	410	449	466	625	713	893	554	43	0	0	0	0	0	0	0	0	0	0	0	0	0	8,415
46	3	3	2	39	94	89	121	116	90	82	217	261	243	232	239	282	262	263	308	323	372	314	341	342	403	494	692	820	480	74	0	0	0	0	0	0	0	0	0	0	0	0	7,601
47	5	3	2	4	43	102	69	110	88	81	149	226	250	211	220	247	236	232	270	316	282	306	291	296	359	371	501	634	620	533	53	0	0	0	0	0	0	0	0	0	0	0	7,110
48	2	2	2	3	4	27	98	45	102	79	108	168	195	230	216	223	218	219	259	283	275	278	254	285	321	282	381	512	480	693	447	31	0	0	0	0	0	0	0	0	0	0	6,722
49	3	2	1	3	2	3	41	21	28	59	93	130	165	182	199	216	214	216	229	256	275	253	230	241	272	271	313	399	399	538	636	450	35	0	0	0	0	0	0	0	0	0	6,375
50	1	1	1	2	0	2	4	4	19	20	79	92	130	166	194	189	211	228	213	255	249	222	219	229	239	265	274	308	298	404	454	602	460	48	0	0	0	0	0	0	0	0	6,082
51	0	0	0	0	0	0	5	2	8	15	26	72	81	122	137	144	203	211	186	193	212	235	222	196	177	184	233	271	266	336	360	446	573	392	29	0	0	0	0	0	0	0	5,537
52	0	1	0	2	1	1	1	2	3	5	19	30	50	93	85	114	168	193	202	191	169	178	177	168	139	158	161	185	185	240	257	319	384	522	284	17	0	0	0	0	0	0	4,704
53	1	0	0	0	0	0	0	1	2	4	10	18	38	75	66	68	117	155	165	158	142	160	157	151	139	140	133	145	159	195	220	234	312	370	345	208	12	0	0	0	0	0	4,100
54	0	0	2	0	0	0	1	0	2	1	1	10	19	22	36	41	85	97	110	133	133	134	103	104	97	109	116	112	119	156	155	161	239	235	250	295	196	9	0	0	0	0	3,283
55	0	0	0	0	0	0	1	0	3	0	4	5	8	18	13	33	50	79	104	115	130	105	106	94	82	96	98	98	109	105	132	158	160	159	142	186	288	144	4	0	0	0	2,829
56	0	0	0	0	1	0	0	0	0	1	3	2	2	4	14	26	37	62	72	75	97	131	85	67	63	74	82	73	83	96	104	123	99	123	133	117	156	180	106	5	0	0	2,296
57	1	0	0	0	0	0	0	0	1	1	0	2	4	4	2	16	11	35	51	60	85	79	74	75	50	51	61	62	62	82	66	87	86	95	94	95	97	125	142	66	1	0	1,823
58	0	0	0	0	0	0	0	0	1	0	0	0	1	1	1	2	15	17	36	37	43	69	65	64	53	61	44	51	58	66	66	70	73	63	81	67	91	94	92	86	33	1	1,502
59	0	0	0	0	0	0	0	0	0	0	0	0	1	1	3	0	3	6	11	22	26	23	44	40	51	33	46	42	39	43	52	57	57	52	52	53	58	78	66	62	59	31	1,111
60	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	3	1	2	10	23	19	20	19	21	28	20	27	20	24	22	34	23	19	31	21	36	29	33	28	29	34	577
61	0	0	0	0	0	0	0	0	0	0	1	0	1	0	0	0	0	2	0	4	5	2	5	1	2	3	5	0	0	1	1	1	3	4	0	2	3	2	2	3	0	5	58
62	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	0	0	3	0	1	1	0	0	0	1	0	0	0	0	1	1	0	1	0	3	14
63	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	0	0	1	0	1	0	0	0	0	0	0	1	0	0	1	0	0	0	0	6
																																											0
Total	65,607	56,625	52,574	49,749	53,235	50,700	32,270	28,392	20,025	20,531	21,152	21,110	19,495	16,782	13,470	12,511	11,629	10,323	9,201	9,130	8,555	7,713	6,349	6,143	5,842	5,050	4,643	4,345	3,420	3,586	3,025	2,774	2,504	2,082	1,442	1,061	938	663	445	251	122	74	645,538

Notes: Age is age nearest birthday as of the end of the fiscal year.

Average Age: 30.3

Average PEBD Years of Service: 8.2

All DoD Selected Reserve Personnel by PEBD Years of Service and Age for FY 2013 Valuation

Completed Pay Entry Base Date (PEBD) Years Of Service

Age	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	Total
16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																				
17	1,359	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,359
18	11,624	1,027	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,651
19	14,386	8,771	711	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23,868
20	10,418	12,085	7,432	535	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30,470
21	6,889	9,382	10,432	6,105	432	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	33,240
22	4,880	6,499	9,002	9,616	7,112	1,069	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	38,178
23	3,862	4,707	6,406	8,734	10,193	8,411	791	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	43,104
24	2,899	3,615	4,652	6,242	8,584	10,431	5,444	580	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	42,447
25	2,173	2,699	3,570	4,426	6,351	8,011	6,687	4,750	395	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	39,062
26	1,633	2,032	2,596	3,506	4,767	5,647	5,022	6,298	3,096	350	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	34,947
27	1,367	1,601	2,026	2,695	3,654	4,248	3,583	4,710	4,124	3,057	403	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31,468
28	1,113	1,271	1,630	2,046	2,928	3,259	2,738	3,336	3,280	4,216	3,470	422	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29,709
29	914	1,056	1,297	1,605	2,208	2,489	2,355	2,507	2,246	3,430	4,443	3,608	385	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28,543
30	726	946	1,032	1,295	1,738	1,834	1,616	2,069	1,879	2,353	3,329	4,510	3,304	377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27,008
31	602	714	948	1,112	1,403	1,460	1,220	1,425	1,723	2,018	2,402	3,254	4,537	3,025	268	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26,111
32	545	560	661	852	1,187	1,131	919	1,030	1,248	1,834	1,974	2,243	3,057	3,749	2,307	186	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23,483
33	441	501	613	714	982	939	823	817	897	1,266	1,783	2,027	2,076	2,589	2,877	1,962	163	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21,470
34	388	465	497	593	748	804	629	700	708	974	1,249	1,723	1,772	1,708	2,046	2,642	1,639	137	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19,422
35	447	354	392	476	649	629	489	492	575	757	1,010	1,262	1,498	1,463	1,405	1,867	2,345	1,426	111	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,647
36	194	358	413	441	535	531	396	449	461	623	787	950	1,143	1,382	1,268	1,357	1,813	1,986	1,174	88	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16,349
37	123	205	363	374	467	433	372	392	415	541	654	782	847	1,024	1,140	1,153	1,236	1,563	1,704	1,117	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15,005
38	107	120	245	385	406	393	319	321	328	455	575	689	738	782	758	1,102	1,182	1,182	1,293	1,684	1,049	104	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14,217
39	102	100	226	296	433	349	278	279	291	416	478	581	645	599	656	776	1,056	1,066	1,000	1,412	1,612	1,029	76	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,756
40	97	92	187	232	305	332	237	258	277	328	436	512	540	574	564	640	828	1,056	975	1,067	1,319	1,473	693	76	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,098
41	49	89	184	232	292	264	275	255	240	284	403	476	504	513	552	610	674	775	921	994	1,025	1,250	1,181	973	98	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,113
42	35	61	157	197	314	268	225	226	226	291	389	481	473	523	495	538	594	637	773	950	1,035	1,031	1,133	1,396	1,101	89	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,638
43	28	40	147	193	268	235	198	212	256	261	360	453	459	445	449	572	638	602	668	831	1,080	1,086	995	1,210	1,525	1,036	60	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14,307
44	24	36	115	152	218	217	186	186	217	271	322	393	397	422	397	435	445	500	545	629	795	1,078	933	914	1,255	1,367	922	89	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,460
45	26	22	72	132	134	178	183	163	138	203	310	332	350	330	372	406	400	417	460	532	561	658	872	972	913	1,014	1,264	852	77	0	0	0	0	0	0	0	0	0	0	0	0	0	12,343
46	10	19	36	83	122	115	148	147	118	115	274	322	307	298	302	339	340	334	407	459	513	471	590	824	914	746	1,009	1,181	739	114	0	0	0	0	0	0	0	0	0	0	0	0	11,396
47	13	16	31	29	66	130	89	129	114	101	184	285	310	274	279	304	298	295	355	421	411	455	439	575	893	869	757	953	883	837	86	0	0	0	0	0	0	0	0	0	0	0	10,881
48	14	15	19	23	23	56	119	63	122	104	149	200	248	285	279	272	272	262	330	356	358	386	396	436	607	769	850	783	714	976	667	62	0	0	0	0	0	0	0	0	0	0	10,215
49	12	16	27	28	17	25	63	47	38	89	124	161	202	224	245	259	263	272	291	326	342	337	329	375	458	556	786	847	586	764	921	640	57	0	0	0	0	0	0	0	0	0	9,727
50	5	9	13	20	25	19	17	17	38	44	114	129	161	197	229	229	262	273	262	313	318	305	303	341	393	442	547	745	624	569	663	808	636	66	0	0	0	0	0	0	0	0	9,136
51	0	7	8	24	23	12	13	11	19	31	48	102	111	142	165	182	242	256	226	241	270	289	275	265	280	310	365	506	576	607	504	591	751	534	41	0	0	0	0	0	0	0	8,027
52	2	5	9	12	22	13	13	15	10	17	35	52	77	118	107	142	198	252	236	223	206	226	222	236	222	270	287	329	381	499	440	445	493	663	356	28	0	0	0	0	0	0	6,861
53	2	6	10	11	13	17	7	17	12	15	21	35	58	97	95	84	145	180	198	194	171	191	194	221	199	208	206	257	281	316	376	353	382	477	471	278	15	0	0	0	0	0	5,813
54	3	7	10	9	4	11	12	11	7	13	16	17	28	34	53	62	107	120	134	158	170	165	146	149	151	167	168	201	217	242	259	273	327	308	314	377	274	12	0	0	0	0	4,736
55	2	5	6	4	8	7	12	7	11	12	18	15	16	32	21	59	74	93	116	138	165	128	139	139	134	142	136	172	179	169	208	209	235	255	188	244	366	187	6	0	0	0	4,057
56	0	6	5	3	8	7	9	4	7	13	14	14	14	14	24	36	61	80	90	90	121	160	105	108	99	113	118	124	126	136	156	175	159	200	213	149	190	242	158	7	0	0	3,358
57	1	1	4	4	4	7	2	11	11	5	10	8	12	11	8	28	21	48	65	82	100	102	103	96	90	89	102	107	102	123	114	124	122	152	149	139	133	173	194	95	1	0	2,753
58	0	2	5	4	5	7	5	3	4	3	4	9	15	12	10	12	19	31	57	46	59	89	88	91	84	96	77	78	89	92	89	94	97	100	115	118	136	118	131	119	43	1	2,257
59	2	3	4	4	5	8	2	3	5	2	7	3	8	12	11	3	9	13	21	32	47	38	70	63	82	60	82	66	60	76	67	78	77	60	66	86	84	109	96	86	74	47	1,731
60	0	3	6	4	2	1	2	5	2	2	5	7	7	10	10	3	5	5	9	19	38	30	33	30	47	51	33	44	37	39	36	51	33	26	40	35	55	47	50	40	37	58	997
61	0	0	5	6	3	1	6	0	0	0	3	3	2	6	3	3	5	6	6	7	13	8	7	12	10	5	17	9	9	7	5	7	8	5	4	5	5	6	9	7	3	16	242
62	0	3	3	1	5	1	0	2	4	0	0	2	3	3	5	3	6	0	3	3	6	5	4	3	8	3	4	4	5	2	4	2	3	3	1	4	2	4	1	4	2	13	134
63	0	2	3	9	2	4	3	5	3	4	1	6	4	1	2	6	8	3	6	6	10	5	10	9	13	6	3	5	6	5	8	2	4	0	2	6	3	5	4	0	1	18	203
																																											0
Total	67,517	59,533	56,210	53,464	56,665	54,003	35,507	31,952	23,545	24,498	25,804	26,068	24,308	21,275	17,402	16,272	15,348	13,870	12,436	12,418	11,894	11,099	9,336	9,514	9,576	8,408	7,793	7,352	5,691	5,573	4,603	3,914	3,384	2,849	1,960	1,469	1,263	903	649	358	161	153	755,997

Notes: Age is age nearest birthday as of the end of the fiscal year.

Average Age: 31.6

Average PEBD Years of Service: 9.2

DoD Officers Non-Selected Reserve Personnel With 20 Good Years by PEBD Years of Service and Age for FY 2013 Valuation

Completed Pay Entry Base Date (PEBD) Years Of Service

Age	<19	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	Total
<37	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
38	0	1	10	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
39	0	2	18	36	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	63
40	0	2	7	48	38	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	104
41	0	2	21	37	60	74	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	205
42	0	1	56	36	49	98	132	24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	396
43	0	7	68	119	51	102	157	151	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	667
44	0	1	31	147	224	75	120	188	196	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,005
45	0	2	10	62	201	281	115	129	265	223	22	0	0	0	0	0	0	0	0	0	0	0	0	0	1,310
46	0	2	3	25	92	258	347	129	194	287	229	45	0	0	0	0	0	0	0	0	0	0	0	0	1,611
47	0	1	9	33	53	132	383	387	205	250	239	227	25	0	0	0	0	0	0	0	0	0	0	0	1,944
48	0	0	7	23	42	63	201	392	469	209	208	268	277	26	0	0	0	0	0	0	0	0	0	0	2,185
49	0	0	7	14	36	54	129	212	526	551	204	248	323	293	33	0	0	0	0	0	0	0	0	0	2,630
50	0	2	1	11	27	51	91	156	298	625	692	271	304	364	357	31	0	0	0	0	0	0	0	0	3,281
51	0	0	2	10	12	36	75	98	154	329	772	703	235	299	320	266	32	0	0	0	0	0	0	0	3,343
52	0	1	2	12	17	33	59	72	117	210	395	691	829	335	356	322	236	13	0	0	0	0	0	0	3,700
53	0	0	3	7	14	28	33	44	99	169	229	367	896	836	306	277	281	198	18	0	0	0	0	0	3,805
54	0	0	1	4	11	23	40	38	72	118	173	209	478	820	858	289	255	272	232	9	0	0	0	0	3,902
55	0	0	4	9	10	19	28	48	47	73	121	181	287	441	856	830	239	235	332	209	10	0	0	0	3,979
56	0	0	4	8	13	16	38	38	52	67	101	128	218	264	436	891	913	232	281	330	197	9	0	0	4,236
57	0	0	3	2	14	18	23	29	47	66	59	103	161	210	264	428	896	1,130	281	290	318	176	9	0	4,527
58	0	0	1	3	11	23	22	36	55	44	71	73	119	165	242	274	481	945	1,003	306	294	277	129	3	4,577
59	0	0	1	7	8	21	31	43	37	45	66	69	73	128	190	206	260	456	891	917	282	264	244	147	4,386
60	0	0	0	2	5	7	9	20	11	21	25	28	43	51	74	97	115	168	277	525	318	147	122	167	2,232
61	0	0	1	0	0	0	2	2	1	0	2	1	1	3	2	1	5	4	6	8	19	14	6	10	88
62	0	0	0	1	0	1	1	1	0	0	1	1	1	0	0	1	1	5	2	5	10	9	10	9	59
63	0	0	0	0	1	3	0	0	1	0	1	3	5	0	3	3	7	3	3	4	3	15	17	181	253
Total	0	27	270	658	996	1,425	2,047	2,237	2,858	3,310	3,610	3,616	4,275	4,235	4,297	3,916	3,721	3,661	3,326	2,603	1,451	911	537	517	54,504

Notes: Data taken from the actuarial valuation file created by the DoD Office of the Actuary.
Age is age nearest birthday as of the end of the fiscal year.

Average Age: 53.2

Average PEBD Years of Service: 30.8

DoD Enlisted Non-Selected Reserve Personnel With 20 Good Years by PEBD Years of Service and Age for FY 2013 Valuation

Completed Pay Entry Base Date (PEBD) Years Of Service

Age	<19	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	Total
<37	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	0	18	21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	39
38	0	26	120	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	168
39	0	31	163	238	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	457
40	0	12	150	375	271	45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	853
41	0	19	99	296	483	516	81	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,494
42	0	14	73	214	496	864	782	84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,527
43	0	9	66	183	335	711	1,219	920	54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,497
44	0	6	51	104	247	417	901	1,343	1,055	98	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,222
45	0	1	30	92	178	321	628	1,021	1,622	1,218	113	0	0	0	0	0	0	0	0	0	0	0	0	0	5,224
46	0	6	32	87	146	241	418	689	1,248	1,739	1,240	223	0	0	0	0	0	0	0	0	0	0	0	0	6,069
47	0	5	32	64	130	214	365	533	925	1,427	1,505	1,568	166	0	0	0	0	0	0	0	0	0	0	0	6,934
48	0	10	24	62	106	198	311	440	647	1,013	1,185	2,004	1,556	154	0	0	0	0	0	0	0	0	0	0	7,710
49	0	7	25	51	114	167	242	369	571	792	927	1,657	2,212	1,800	232	0	0	0	0	0	0	0	0	0	9,166
50	0	6	15	56	119	133	253	347	468	660	790	1,142	1,772	2,323	1,931	207	0	0	0	0	0	0	0	0	10,222
51	0	2	26	47	102	138	187	287	384	531	655	905	1,240	1,761	2,461	1,964	152	0	0	0	0	0	0	0	10,842
52	0	5	13	40	79	117	174	236	326	433	479	746	968	1,339	1,742	2,890	1,741	126	0	0	0	0	0	0	11,454
53	0	6	8	46	98	112	141	201	299	355	431	610	808	1,012	1,344	2,024	2,272	1,424	134	0	0	0	0	0	11,325
54	0	5	13	37	63	101	116	140	241	297	377	496	587	796	909	1,386	1,699	1,972	1,544	91	0	0	0	0	10,870
55	0	3	13	27	59	92	110	138	216	245	305	346	476	619	764	991	1,164	1,520	2,124	1,308	51	0	0	0	10,571
56	0	0	7	32	61	73	102	129	181	202	263	346	439	467	662	853	980	1,206	1,801	2,037	1,135	67	0	0	11,043
57	0	2	11	33	75	67	84	97	159	204	230	272	368	466	559	774	796	937	1,325	1,734	1,972	928	36	0	11,129
58	0	1	6	22	47	78	84	93	127	179	201	271	312	355	489	606	689	805	1,080	1,314	1,579	1,667	715	26	10,746
59	0	2	8	18	34	70	64	70	107	147	166	237	308	327	431	514	581	694	895	1,055	1,261	1,359	1,249	626	10,223
60	0	0	2	6	16	24	25	46	66	74	89	95	131	175	194	241	259	318	410	492	574	600	665	827	5,329
61	0	0	0	0	0	1	1	1	1	3	2	7	7	5	7	12	11	16	13	16	16	25	38	86	268
62	0	1	0	0	0	0	1	0	2	5	0	0	3	5	4	3	9	6	7	8	9	9	13	85	170
63	0	0	0	0	0	0	0	0	3	3	4	6	7	11	8	18	25	25	34	42	38	49	35	497	805
																									0
Total	0	197	1,008	2,152	3,284	4,700	6,289	7,184	8,702	9,625	8,962	10,931	11,360	11,615	11,737	12,483	10,378	9,049	9,367	8,097	6,635	4,704	2,751	2,147	163,357

Notes: Data taken from the actuarial valuation file created by the DoD Office of the Actuary.
Age is age nearest birthday as of the end of the fiscal year.

Average Age: 52.2

Average PEBD Years of Service: 31.0

All DoD Non-Selected Reserve Personnel With 20 Good Years by PEBD Years of Service and Age for FY 2013 Valuation

Completed Pay Entry Base Date (PEBD) Years Of Service

Age	<19	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	Total
<37	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	0	21	21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	42
38	0	27	130	24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	181
39	0	33	181	274	32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	520
40	0	14	157	423	309	54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	957
41	0	21	120	333	543	590	92	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,699
42	0	15	129	250	545	962	914	108	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,923
43	0	16	134	302	386	813	1,376	1,071	66	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,164
44	0	7	82	251	471	492	1,021	1,531	1,251	121	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,227
45	0	3	40	154	379	602	743	1,150	1,887	1,441	135	0	0	0	0	0	0	0	0	0	0	0	0	0	6,534
46	0	8	35	112	238	499	765	818	1,442	2,026	1,469	268	0	0	0	0	0	0	0	0	0	0	0	0	7,680
47	0	6	41	97	183	346	748	920	1,130	1,677	1,744	1,795	191	0	0	0	0	0	0	0	0	0	0	0	8,878
48	0	10	31	85	148	261	512	832	1,116	1,222	1,393	2,272	1,833	180	0	0	0	0	0	0	0	0	0	0	9,895
49	0	7	32	65	150	221	371	581	1,097	1,343	1,131	1,905	2,535	2,093	265	0	0	0	0	0	0	0	0	0	11,796
50	0	8	16	67	146	184	344	503	766	1,285	1,482	1,413	2,076	2,687	2,288	238	0	0	0	0	0	0	0	0	13,503
51	0	2	28	57	114	174	262	385	538	860	1,427	1,608	1,475	2,060	2,781	2,230	184	0	0	0	0	0	0	0	14,185
52	0	6	15	52	96	150	233	308	443	643	874	1,437	1,797	1,674	2,098	3,212	1,977	139	0	0	0	0	0	0	15,154
53	0	6	11	53	112	140	174	245	398	524	660	977	1,704	1,848	1,650	2,301	2,553	1,622	152	0	0	0	0	0	15,130
54	0	5	14	41	74	124	156	178	313	415	550	705	1,065	1,616	1,767	1,675	1,954	2,244	1,776	100	0	0	0	0	14,772
55	0	3	17	36	69	111	138	186	263	318	426	527	763	1,060	1,620	1,821	1,403	1,755	2,456	1,517	61	0	0	0	14,550
56	0	0	11	40	74	89	140	167	233	269	364	474	657	731	1,098	1,744	1,893	1,438	2,082	2,367	1,332	76	0	0	15,279
57	0	2	14	35	89	85	107	126	206	270	289	375	529	676	823	1,202	1,692	2,067	1,606	2,024	2,290	1,104	45	0	15,656
58	0	1	7	25	58	101	106	129	182	223	272	344	431	520	731	880	1,170	1,750	2,083	1,620	1,873	1,944	844	29	15,323
59	0	2	9	25	42	91	95	113	144	192	232	306	381	455	621	720	841	1,150	1,786	1,972	1,543	1,623	1,493	773	14,609
60	0	0	2	8	21	31	34	66	77	95	114	123	174	226	268	338	374	486	687	1,017	892	747	787	994	7,561
61	0	0	1	0	0	1	3	3	2	3	4	8	8	8	9	13	16	20	19	24	35	39	44	96	356
62	0	1	0	1	0	1	2	1	2	5	1	1	4	5	4	4	10	11	9	13	19	18	23	94	229
63	0	0	0	0	1	3	0	0	4	3	5	9	12	11	11	21	32	28	37	46	41	64	52	678	1,058
																									0
Total	0	224	1,278	2,810	4,280	6,125	8,336	9,421	11,560	12,935	12,572	14,547	15,635	15,850	16,034	16,399	14,099	12,710	12,693	10,700	8,086	5,615	3,288	2,664	217,861

Notes: Data taken from the actuarial valuation file created by the DoD Office of the Actuary.
Age is age nearest birthday as of the end of the fiscal year.

Average Age: 52.5

Average PEBD Years of Service: 30.9

DoD Retired Military Valuation Data as of Year-End FY 2013

All Officers

	Strength									Average Annual Net Retired Pay								
Age	Non Disabled	Perm Disabled	Temp Disabled	Reserve Retired	Total	TERA Non-Dis	TERA Res Ret	CSB Non-Dis	CSB Dis	Non Disabled	Perm Disabled	Temp Disabled	Reserve Retired	Total	TERA Non-Dis	TERA Res Ret	CSB Non-Dis	CSB Dis
16	0	0	0	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0
17	0	0	0	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0
18	0	0	0	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0
19	0	0	0	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0
20	0	0	0	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0
21	0	0	0	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0
22	0	0	0	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0
23	0	0	1	0	1	0	0	0	0	$0	$0	$5,880	$0	$5,880	$0	$0	$0	$0
24	0	2	3	0	5	0	0	0	0	$0	$8,018	$7,998	$0	$8,006	$0	$0	$0	$0
25	0	2	7	0	9	0	0	0	0	$0	$6,258	$13,765	$0	$12,097	$0	$0	$0	$0
26	0	16	11	0	27	0	0	0	0	$0	$10,250	$9,563	$0	$9,970	$0	$0	$0	$0
27	0	28	19	0	47	0	0	0	0	$0	$9,951	$10,251	$0	$10,072	$0	$0	$0	$0
28	0	29	24	0	53	0	0	0	0	$0	$11,945	$16,273	$0	$13,905	$0	$0	$0	$0
29	0	38	29	0	67	0	0	0	0	$0	$10,536	$15,030	$0	$12,481	$0	$0	$0	$0
30	0	59	35	0	94	0	0	0	0	$0	$8,894	$18,658	$0	$12,530	$0	$0	$0	$0
31	0	70	38	0	108	0	0	0	0	$0	$11,853	$18,634	$0	$14,239	$0	$0	$0	$0
32	0	91	40	0	131	0	0	0	0	$0	$12,258	$17,128	$0	$13,745	$0	$0	$0	$0
33	0	102	49	0	151	0	0	0	0	$0	$12,356	$19,480	$0	$14,668	$0	$0	$0	$0
34	2	128	40	0	170	2	0	0	1	$25,604	$11,652	$19,659	$0	$13,700	$25,604	$0	$0	$38,866
35	4	85	37	0	126	4	0	0	1	$21,040	$14,482	$18,622	$0	$15,906	$21,037	$0	$0	$22,584
36	8	111	46	0	165	8	0	0	0	$22,658	$14,327	$19,565	$0	$16,192	$22,657	$0	$0	$0
37	11	113	33	0	157	11	0	0	0	$26,698	$14,870	$21,217	$0	$17,033	$26,696	$0	$0	$0
38	37	112	41	0	190	14	0	2	2	$31,656	$14,303	$23,169	$0	$19,596	$28,152	$0	$27,489	$16,298
39	146	132	29	0	307	6	0	24	2	$32,967	$14,217	$23,417	$0	$24,003	$24,169	$0	$26,061	$27,598
40	292	136	35	0	463	16	0	42	7	$34,522	$16,214	$25,571	$0	$28,468	$30,933	$0	$27,903	$24,679
41	556	144	42	0	742	18	0	93	8	$35,313	$16,543	$29,001	$0	$31,313	$30,952	$0	$28,493	$28,818
42	961	171	36	0	1,168	17	0	130	12	$37,312	$19,762	$28,696	$0	$34,477	$34,283	$0	$29,348	$31,472
43	1,698	193	45	0	1,936	15	0	220	15	$38,757	$20,447	$29,160	$0	$36,709	$33,022	$0	$30,652	$30,570
44	2,369	195	40	0	2,604	9	0	285	19	$40,090	$20,183	$29,700	$0	$38,440	$35,086	$0	$32,538	$35,128
45	3,031	199	42	0	3,272	4	0	227	20	$41,308	$22,133	$29,780	$0	$39,994	$33,586	$0	$33,017	$31,723
46	3,702	213	33	0	3,948	4	0	171	14	$42,371	$23,917	$35,643	$0	$41,320	$23,742	$0	$33,415	$30,693
47	4,435	190	29	0	4,654	5	0	125	8	$42,860	$23,920	$33,816	$0	$42,030	$26,165	$0	$33,668	$32,153
48	5,310	220	33	0	5,563	5	0	111	3	$43,874	$24,897	$34,294	$0	$43,066	$20,973	$0	$35,733	$33,829
49	6,166	252	24	0	6,442	9	0	67	1	$45,062	$24,486	$32,742	$0	$44,211	$20,536	$0	$34,907	$39,485
50	6,963	233	31	0	7,227	28	0	51	3	$45,797	$23,041	$36,102	$0	$45,022	$23,167	$0	$33,594	$18,970
51	7,236	249	12	0	7,497	61	0	32	1	$47,770	$22,213	$30,523	$0	$46,893	$21,507	$0	$36,035	$38,916
52	7,616	259	19	0	7,894	101	0	30	0	$49,251	$24,977	$37,598	$0	$48,426	$24,177	$0	$34,288	$0
53	7,991	244	16	0	8,251	218	0	16	0	$50,242	$27,468	$32,832	$0	$49,535	$23,707	$0	$28,863	$0
54	8,330	247	14	0	8,591	430	0	16	1	$50,285	$26,126	$44,077	$0	$49,580	$25,737	$0	$39,441	$34,128
55	8,766	252	14	1	9,033	716	0	7	1	$49,975	$25,976	$33,468	$23,772	$49,277	$26,301	$0	$34,326	$41,921
56	9,353	265	11	13	9,642	1,089	0	5	1	$49,934	$23,851	$33,965	$41,245	$49,187	$27,165	$0	$33,804	$38,388
57	9,603	273	8	30	9,914	1,297	0	6	1	$49,593	$26,111	$31,371	$44,188	$48,915	$28,073	$0	$31,368	$10,740
58	10,056	261	8	70	10,395	1,437	0	6	0	$48,797	$29,222	$39,822	$44,267	$48,268	$28,739	$0	$37,996	$0
59	10,204	288	5	173	10,670	1,423	2	3	0	$49,211	$25,314	$37,188	$39,457	$48,402	$30,013	$27,731	$33,473	$0
60	10,511	306	5	2,114	12,936	1,227	77	3	1	$49,321	$29,407	$42,041	$27,462	$45,275	$30,618	$19,787	$32,945	$70,170
61	10,519	310	3	5,458	16,290	940	194	4	0	$49,149	$28,792	$35,180	$26,261	$41,091	$31,384	$19,418	$29,638	$0
62	10,376	297	6	5,489	16,168	723	148	5	1	$48,819	$29,085	$47,821	$25,665	$40,595	$31,849	$19,188	$39,942	$20,532
63	10,646	317	4	6,014	16,981	484	120	1	0	$48,893	$31,610	$36,698	$24,999	$40,105	$31,947	$17,838	$34,584	$0
64	11,248	372	2	6,953	18,575	382	131	2	0	$48,610	$29,458	$79,908	$23,618	$38,875	$32,066	$19,966	$45,600	$0
65	12,042	388	0	8,066	20,496	298	109	2	0	$48,048	$28,957	$0	$23,174	$37,898	$33,743	$17,031	$50,211	$0
66	12,891	509	0	8,915	22,315	259	91	0	0	$48,253	$28,926	$0	$23,400	$37,883	$33,958	$16,346	$0	$0
67	13,694	611	0	9,502	23,807	211	102	0	0	$49,014	$28,070	$0	$23,222	$38,182	$34,980	$15,999	$0	$0
68	9,485	453	0	6,759	16,697	125	58	0	0	$49,353	$27,655	$0	$23,698	$38,379	$36,958	$15,695	$0	$0
69	9,566	470	0	6,686	16,722	82	42	0	0	$49,488	$27,627	$0	$23,822	$38,612	$35,545	$18,568	$0	$0
70	9,735	431	0	6,294	16,460	75	36	0	0	$49,523	$29,413	$0	$23,233	$38,944	$36,718	$16,842	$0	$0

DoD Retired Military Valuation Data as of Year-End FY 2013

All Officers

	Strength									Average Annual Net Retired Pay								
Age	Non Disabled	Perm Disabled	Temp Disabled	Reserve Retired	Total	TERA Non-Dis	TERA Res Ret	CSB Non-Dis	CSB Dis	Non Disabled	Perm Disabled	Temp Disabled	Reserve Retired	Total	TERA Non-Dis	TERA Res Ret	CSB Non-Dis	CSB Dis
71	9,529	445	0	6,224	16,198	61	43	0	0	$49,221	$30,707	$0	$22,767	$38,548	$38,064	$14,353	$0	$0
72	8,362	327	0	5,039	13,728	40	30	0	0	$48,930	$30,555	$0	$22,062	$38,631	$38,905	$12,313	$0	$0
73	8,401	339	0	4,498	13,238	15	33	0	0	$48,958	$33,167	$0	$22,143	$39,442	$36,327	$14,857	$0	$0
74	8,356	287	0	4,187	12,830	12	35	0	0	$49,427	$37,044	$0	$21,921	$40,174	$46,006	$14,498	$0	$0
75	7,937	264	0	4,165	12,366	9	41	0	0	$49,390	$36,977	$0	$21,064	$39,585	$47,250	$15,309	$0	$0
76	7,537	235	0	4,017	11,789	11	32	0	0	$50,656	$40,462	$0	$20,432	$40,154	$44,581	$15,050	$0	$0
77	7,166	236	0	3,747	11,149	9	16	0	0	$50,985	$38,979	$0	$20,320	$40,425	$37,253	$13,822	$0	$0
78	6,911	223	0	3,575	10,709	8	16	0	0	$51,511	$39,469	$0	$20,038	$40,753	$39,841	$13,714	$0	$0
79	7,139	223	0	3,616	10,978	6	16	0	0	$52,986	$40,320	$0	$19,783	$41,792	$41,142	$11,913	$0	$0
80	6,708	193	0	3,268	10,169	5	9	0	0	$53,505	$42,942	$0	$20,239	$42,614	$51,197	$13,141	$0	$0
81	6,675	210	0	3,311	10,196	8	6	0	0	$54,276	$44,712	$0	$19,845	$42,898	$44,278	$17,500	$0	$0
82	6,125	243	0	3,355	9,723	5	5	0	0	$55,373	$43,780	$0	$18,989	$42,529	$47,314	$17,743	$0	$0
83	5,894	209	0	3,478	9,581	1	0	0	0	$56,170	$44,733	$0	$18,529	$42,257	$27,876	$0	$0	$0
84	5,195	247	0	3,211	8,653	1	4	0	0	$57,028	$42,459	$0	$18,236	$42,217	$43,224	$15,340	$0	$0
85	4,138	201	0	2,665	7,004	1	4	0	0	$58,713	$46,120	$0	$17,952	$42,842	$35,928	$18,513	$0	$0
86	2,854	148	0	1,834	4,836	1	1	0	0	$60,307	$46,631	$0	$18,647	$44,089	$26,160	$19,140	$0	$0
87	2,162	141	0	1,630	3,933	1	0	0	0	$61,990	$47,319	$0	$18,313	$43,363	$53,423	$0	$0	$0
88	2,266	128	0	1,815	4,209	0	0	0	0	$63,372	$47,539	$0	$17,491	$43,106	$0	$0	$0	$0
89	2,325	183	0	2,116	4,624	0	0	0	0	$62,879	$39,487	$0	$17,506	$41,190	$0	$0	$0	$0
90	2,245	262	0	2,049	4,556	0	0	0	0	$62,285	$38,644	$0	$17,059	$40,585	$0	$0	$0	$0
91	2,035	297	0	1,919	4,251	0	0	0	0	$61,377	$36,343	$0	$17,147	$39,662	$0	$0	$0	$0
92	2,045	303	0	1,741	4,089	0	0	0	0	$60,021	$36,291	$0	$17,179	$40,021	$0	$0	$0	$0
93	1,691	279	0	1,479	3,449	0	1	0	0	$58,074	$34,951	$0	$17,948	$38,996	$0	$9,060	$0	$0
94	1,308	252	0	1,071	2,631	0	0	0	0	$58,353	$38,700	$0	$19,106	$40,494	$0	$0	$0	$0
95	950	164	0	866	1,980	0	0	0	0	$56,931	$37,529	$0	$19,832	$39,098	$0	$0	$0	$0
96	560	115	0	585	1,260	0	0	0	0	$56,035	$38,029	$0	$20,062	$37,690	$0	$0	$0	$0
97	342	69	0	352	763	0	0	0	0	$57,786	$38,530	$0	$21,093	$39,117	$0	$0	$0	$0
98	248	53	0	195	496	0	0	0	0	$55,596	$35,416	$0	$21,466	$40,022	$0	$0	$0	$0
99	118	25	0	152	295	0	0	0	0	$56,160	$35,149	$0	$22,460	$37,015	$0	$0	$0	$0
100	71	18	0	68	157	0	0	0	0	$51,373	$39,559	$0	$23,522	$37,956	$0	$0	$0	$0
101	18	8	0	45	71	0	0	0	0	$50,530	$50,155	$0	$22,941	$33,002	$0	$0	$0	$0
102	13	0	0	20	33	0	0	0	0	$56,273	$0	$0	$23,696	$36,529	$0	$0	$0	$0
103	11	2	0	18	31	0	0	0	0	$49,399	$63,162	$0	$22,158	$34,469	$0	$0	$0	$0
104	1	1	0	9	11	0	0	0	0	$38,172	$17,712	$0	$20,844	$22,135	$0	$0	$0	$0
105	0	0	0	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0
106	3	0	0	0	3	0	0	0	0	$64,244	$0	$0	$0	$64,244	$0	$0	$0	$0
107	0	0	0	1	1	0	0	0	0	$0	$0	$0	$13,272	$13,272	$0	$0	$0	$0
108	0	0	0	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0
109	0	0	0	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0
110	0	0	0	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	362,898	16,396	999	148,858	529,151	11,947	1,402	1,686	123	$50,017	$30,188	$25,804	$22,004	$41,476	$29,787	$17,414	$32,393	$31,140
60+	248,052	10,794	20	148,571	407,437	5,000	1,400	17	2	$51,202	$34,608	$45,464	$21,967	$40,102	$32,430	$17,399	$37,841	$45,351
62+	227,022	10,178	12	140,999	378,211	2,833	1,129	10	1	$51,385	$34,942	$49,461	$21,719	$39,883	$33,563	$16,890	$42,592	$20,532
65+	194,752	9,192	0	122,543	326,487	1,244	730	2	0	$51,818	$35,468	$0	$21,273	$39,893	$35,647	$15,716	$50,211	$0

Notes: Age is retiree's current age nearest birthday at end of fiscal year.
60+ is total for ages 60 and over.
62+ is total for ages 62 and over.
65+ is total for ages 65 and over.
Includes only retirees receiving payment from DoD.
Temporary Early Retirement Act (TERA) retirees and payments are shown for informational purposes only.
Career Status Bonus (CSB) retirees and payments are shown for informational purposes only.
TERA and CSB numbers and payments are included in the appropriate categories.
Pay amounts do not include the 12/1/13 cost of living increase of 1.5%.

DoD Retired Military Valuation Data as of Year-End FY 2013

All Enlisted

	Strength									Average Annual Net Retired Pay								
Age	Non Disabled	Perm Disabled	Temp Disabled	Reserve Retired	Total	TERA Non-Dis	TERA Res Ret	CSB Non-Dis	CSB Dis	Non Disabled	Perm Disabled	Temp Disabled	Reserve Retired	Total	TERA Non-Dis	TERA Res Ret	CSB Non-Dis	CSB Dis
16	0	0	0	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0
17	0	1	0	0	1	0	0	0	0	$0	$3,248	$0	$0	$3,248	$0	$0	$0	$0
18	0	0	1	0	1	0	0	0	0	$0	$0	$12,732	$0	$12,732	$0	$0	$0	$0
19	0	3	6	0	9	0	0	0	0	$0	$6,859	$10,085	$0	$9,010	$0	$0	$0	$0
20	0	23	19	0	42	0	0	0	0	$0	$8,810	$8,445	$0	$8,645	$0	$0	$0	$0
21	0	47	53	0	100	0	0	0	0	$0	$6,198	$7,825	$0	$7,060	$0	$0	$0	$0
22	0	127	118	0	245	0	0	0	0	$0	$6,355	$7,501	$0	$6,907	$0	$0	$0	$0
23	0	233	221	0	454	0	0	0	0	$0	$6,414	$6,370	$0	$6,393	$0	$0	$0	$0
24	0	357	351	0	708	0	0	0	0	$0	$5,955	$7,034	$0	$6,490	$0	$0	$0	$0
25	0	451	476	0	927	0	0	0	0	$0	$5,316	$6,955	$0	$6,157	$0	$0	$0	$0
26	0	674	623	0	1,297	0	0	0	0	$0	$4,974	$6,780	$0	$5,842	$0	$0	$0	$0
27	1	862	761	0	1,624	0	0	1	0	$32,424	$5,155	$6,637	$0	$5,866	$0	$0	$32,412	$0
28	1	1,086	830	0	1,917	0	0	0	0	$37,183	$4,741	$7,185	$0	$5,816	$0	$0	$0	$0
29	0	1,176	874	0	2,050	0	0	0	0	$0	$4,977	$7,240	$0	$5,942	$0	$0	$0	$0
30	1	1,271	826	0	2,098	0	0	0	0	$42,636	$5,031	$7,535	$0	$6,035	$0	$0	$0	$0
31	0	1,277	762	0	2,039	0	0	0	0	$0	$5,391	$7,788	$0	$6,287	$0	$0	$0	$0
32	1	1,176	727	0	1,904	0	0	0	0	$46,290	$5,828	$8,648	$0	$6,926	$0	$0	$0	$0
33	4	1,202	584	0	1,790	2	0	1	0	$21,268	$6,105	$8,432	$0	$6,898	$12,593	$0	$9,792	$0
34	55	1,108	533	0	1,696	53	0	2	1	$14,128	$6,412	$9,425	$0	$7,609	$13,736	$0	$17,936	$11,076
35	97	1,001	477	0	1,575	97	0	7	7	$13,440	$6,147	$9,888	$0	$7,729	$13,437	$0	$8,440	$18,376
36	118	964	416	0	1,498	117	0	11	14	$14,069	$6,715	$9,344	$0	$8,025	$14,036	$0	$10,047	$11,215
37	99	927	390	0	1,416	97	0	26	32	$14,302	$7,072	$10,256	$0	$8,454	$14,158	$0	$12,468	$13,447
38	511	863	306	0	1,680	78	0	152	42	$19,548	$7,208	$10,859	$0	$11,627	$14,656	$0	$16,508	$13,972
39	2,378	881	290	0	3,549	49	0	814	64	$20,027	$7,466	$10,596	$0	$16,138	$15,308	$0	$16,997	$14,679
40	5,162	863	270	0	6,295	35	0	1,825	100	$20,127	$8,502	$13,481	$0	$18,248	$15,639	$0	$17,169	$15,728
41	7,601	967	264	0	8,832	30	0	2,844	127	$20,421	$9,723	$13,478	$0	$19,043	$15,551	$0	$17,593	$16,181
42	10,876	1,032	259	0	12,167	17	0	4,144	151	$20,675	$10,317	$13,685	$0	$19,648	$15,658	$0	$17,908	$18,258
43	13,759	1,144	273	0	15,176	17	0	5,557	159	$20,931	$10,642	$13,372	$0	$20,019	$15,478	$0	$18,355	$19,977
44	15,611	1,131	227	0	16,969	10	0	6,530	160	$21,151	$11,238	$14,623	$0	$20,403	$15,617	$0	$18,639	$19,822
45	17,977	1,070	196	0	19,243	9	0	5,532	117	$21,882	$10,837	$16,976	$0	$21,218	$15,235	$0	$18,807	$18,732
46	20,681	1,070	148	0	21,899	17	0	3,882	102	$22,451	$11,788	$16,162	$0	$21,888	$9,829	$0	$18,608	$20,223
47	23,728	1,157	139	0	25,024	39	0	2,534	59	$22,792	$11,330	$15,362	$0	$22,220	$10,369	$0	$18,770	$20,619
48	26,474	1,219	139	0	27,832	155	0	1,845	42	$22,964	$11,356	$16,624	$0	$22,423	$11,065	$0	$18,464	$20,472
49	29,978	1,291	109	0	31,378	374	0	1,380	49	$23,107	$11,558	$16,499	$0	$22,609	$11,254	$0	$18,316	$19,474
50	32,547	1,298	96	0	33,941	843	0	998	23	$22,971	$11,817	$18,001	$0	$22,530	$11,625	$0	$18,598	$19,196
51	34,711	1,371	100	0	36,182	1,624	0	749	13	$22,873	$12,268	$16,335	$0	$22,453	$12,095	$0	$18,284	$15,223
52	36,412	1,367	68	0	37,847	2,885	0	553	9	$22,707	$11,778	$17,367	$0	$22,303	$12,367	$0	$18,411	$17,384
53	37,388	1,348	50	1	38,787	3,942	0	360	7	$22,273	$11,265	$20,807	$11,373	$21,888	$12,734	$0	$17,831	$13,214
54	36,961	1,341	55	0	38,357	4,561	0	275	6	$22,091	$11,372	$18,505	$0	$21,711	$13,287	$0	$17,868	$22,076
55	36,117	1,254	34	1	37,406	4,897	0	191	2	$21,901	$11,404	$16,385	$8,751	$21,543	$13,986	$0	$17,094	$13,773
56	35,266	1,346	26	7	36,645	4,748	0	153	1	$21,657	$11,905	$19,522	$20,472	$21,297	$14,395	$0	$17,097	$14,169
57	33,713	1,357	23	25	35,118	4,057	0	112	1	$21,568	$11,959	$18,877	$20,866	$21,195	$14,656	$0	$16,974	$20,424
58	32,781	1,399	17	58	34,255	3,031	1	74	3	$21,568	$12,142	$19,693	$22,616	$21,184	$14,663	$16,329	$16,981	$19,840
59	32,398	1,447	17	182	34,044	2,230	1	86	2	$21,573	$12,039	$24,006	$20,966	$21,166	$14,597	$11,589	$15,963	$29,382
60	31,216	1,476	16	4,546	37,254	1,543	121	32	0	$21,591	$12,505	$20,792	$11,951	$20,055	$14,581	$7,832	$15,467	$0
61	31,085	1,579	11	12,910	45,585	1,104	336	27	1	$21,836	$12,686	$22,744	$11,171	$18,499	$14,477	$7,531	$15,377	$42,576
62	28,465	1,576	6	13,322	43,369	906	349	7	0	$21,950	$12,319	$20,996	$11,100	$18,267	$14,846	$7,199	$17,113	$0
63	27,244	1,862	1	14,227	43,334	700	319	0	0	$22,299	$11,563	$9,748	$10,886	$18,091	$15,413	$7,089	$0	$0
64	27,541	2,257	2	15,667	45,467	542	360	0	0	$22,632	$10,228	$18,600	$10,575	$17,862	$15,828	$6,845	$0	$0
65	27,645	2,630	0	16,543	46,818	448	409	0	0	$22,957	$9,237	$0	$10,681	$17,849	$16,155	$6,849	$0	$0
66	27,678	2,719	0	17,620	48,017	380	427	0	0	$23,330	$9,338	$0	$10,738	$17,917	$16,659	$6,990	$0	$0
67	27,313	2,368	0	17,474	47,155	319	383	0	0	$23,590	$9,933	$0	$10,386	$18,011	$17,261	$6,826	$0	$0
68	18,966	1,508	0	12,179	32,653	185	252	0	0	$23,611	$11,446	$0	$10,389	$18,117	$17,612	$6,868	$0	$0
69	19,219	1,309	0	11,182	31,710	133	219	0	0	$23,639	$12,875	$0	$10,428	$18,536	$18,310	$6,714	$0	$0
70	20,727	1,127	0	10,637	32,491	113	192	0	0	$23,529	$13,879	$0	$10,302	$18,864	$18,560	$7,299	$0	$0

DoD Retired Military Valuation Data as of Year-End FY 2013

All Enlisted

	Strength									Average Annual Net Retired Pay								
Age	Non Disabled	Perm Disabled	Temp Disabled	Reserve Retired	Total	TERA Non-Dis	TERA Res Ret	CSB Non-Dis	CSB Dis	Non Disabled	Perm Disabled	Temp Disabled	Reserve Retired	Total	TERA Non-Dis	TERA Res Ret	CSB Non-Dis	CSB Dis
71	22,335	1,062	0	10,116	33,513	78	166	0	0	$23,448	$14,848	$0	$10,241	$19,189	$18,455	$7,146	$0	$0
72	20,698	924	0	8,018	29,640	51	141	0	0	$23,294	$14,958	$0	$9,753	$19,371	$19,379	$6,300	$0	$0
73	19,949	844	0	6,899	27,692	34	99	0	0	$23,133	$17,082	$0	$9,596	$19,576	$19,896	$6,579	$0	$0
74	19,501	691	0	6,676	26,868	18	98	0	0	$23,009	$16,633	$0	$9,532	$19,496	$21,636	$5,984	$0	$0
75	20,316	706	0	6,597	27,619	27	119	0	0	$23,136	$17,022	$0	$9,341	$19,685	$20,522	$5,963	$0	$0
76	21,491	695	0	6,467	28,653	13	141	0	0	$23,382	$17,137	$0	$9,214	$20,033	$17,676	$5,337	$0	$0
77	20,782	626	0	6,060	27,468	9	108	0	0	$23,787	$17,284	$0	$9,353	$20,454	$20,638	$5,305	$0	$0
78	20,103	634	0	5,742	26,479	2	120	0	0	$23,825	$17,114	$0	$9,371	$20,530	$23,078	$6,223	$0	$0
79	18,396	655	0	4,918	23,969	0	65	0	0	$23,912	$17,292	$0	$9,630	$20,801	$0	$5,754	$0	$0
80	16,639	656	0	4,031	21,326	1	60	0	0	$24,209	$16,652	$0	$10,026	$21,296	$14,412	$5,934	$0	$0
81	15,856	778	0	3,783	20,417	0	12	0	0	$24,438	$16,461	$0	$9,899	$21,441	$0	$5,157	$0	$0
82	14,736	823	0	3,690	19,249	0	3	0	0	$24,568	$15,284	$0	$9,778	$21,336	$0	$8,607	$0	$0
83	14,487	852	0	3,451	18,790	0	1	0	0	$24,343	$16,419	$0	$9,655	$21,286	$0	$4,876	$0	$0
84	12,462	822	0	2,668	15,952	0	0	0	0	$24,223	$16,503	$0	$9,803	$21,414	$0	$0	$0	$0
85	9,488	610	0	2,032	12,130	0	0	0	0	$24,301	$17,352	$0	$9,922	$21,543	$0	$0	$0	$0
86	7,339	433	0	1,407	9,179	0	1	0	0	$23,880	$18,362	$0	$10,151	$21,515	$0	$6,024	$0	$0
87	5,131	269	0	1,144	6,544	0	0	0	0	$23,551	$18,980	$0	$10,134	$21,018	$0	$0	$0	$0
88	4,015	242	0	985	5,242	0	0	0	0	$23,297	$18,692	$0	$10,163	$20,617	$0	$0	$0	$0
89	3,376	194	0	844	4,414	0	0	0	0	$23,386	$20,449	$0	$10,073	$20,711	$0	$0	$0	$0
90	2,820	167	0	666	3,653	0	0	0	0	$23,095	$19,576	$0	$10,161	$20,576	$0	$0	$0	$0
91	2,162	122	0	526	2,810	0	0	0	0	$22,925	$22,257	$0	$10,286	$20,530	$0	$0	$0	$0
92	1,739	90	0	462	2,291	0	0	0	0	$22,496	$24,890	$0	$10,370	$20,145	$0	$0	$0	$0
93	1,255	65	0	298	1,618	0	0	0	0	$23,515	$22,487	$0	$10,699	$21,113	$0	$0	$0	$0
94	966	51	0	210	1,227	0	0	0	0	$23,141	$26,288	$0	$11,178	$21,224	$0	$0	$0	$0
95	557	27	0	138	722	0	0	0	0	$22,808	$28,208	$0	$11,417	$20,833	$0	$0	$0	$0
96	349	12	0	92	453	0	0	0	0	$22,657	$30,610	$0	$11,617	$20,625	$0	$0	$0	$0
97	202	12	0	44	258	0	0	0	0	$21,545	$25,938	$0	$11,237	$19,992	$0	$0	$0	$0
98	119	8	0	38	165	0	0	0	0	$21,454	$19,640	$0	$11,241	$19,014	$0	$0	$0	$0
99	64	5	0	29	98	0	0	0	0	$23,288	$19,524	$0	$10,757	$19,387	$0	$0	$0	$0
100	31	0	0	12	43	0	0	0	0	$18,646	$0	$0	$10,820	$16,462	$0	$0	$0	$0
101	15	0	0	5	20	0	0	0	0	$22,370	$0	$0	$13,039	$20,038	$0	$0	$0	$0
102	12	0	0	1	13	0	0	0	0	$17,816	$0	$0	$8,520	$17,101	$0	$0	$0	$0
103	6	0	0	1	7	0	0	0	0	$16,176	$0	$0	$7,620	$14,954	$0	$0	$0	$0
104	1	0	0	1	2	0	0	0	0	$24,816	$0	$0	$8,556	$16,686	$0	$0	$0	$0
105	1	1	0	0	2	0	0	0	0	$18,780	$780	$0	$0	$9,780	$0	$0	$0	$0
106	0	0	0	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0
107	0	0	0	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0
108	0	0	0	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0
109	0	0	0	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0
110	0	0	0	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	1,107,905	73,669	12,190	234,632	1,428,396	40,620	4,503	40,704	1,294	$22,688	$11,095	$9,594	$10,349	$19,952	$13,964	$6,811	$18,293	$18,172
60+	584,498	33,487	36	234,358	852,379	6,606	4,501	66	1	$23,211	$13,337	$20,994	$10,336	$19,283	$15,545	$6,808	$15,605	$42,576
62+	522,197	30,432	9	216,902	769,540	3,959	4,044	7	0	$23,389	$13,411	$19,214	$10,252	$19,292	$16,218	$6,717	$17,113	$0
65+	438,947	24,737	0	173,686	637,370	1,811	3,016	0	0	$23,598	$13,911	$0	$10,107	$19,545	$17,332	$6,607	$0	$0

Notes: Age is retiree's current age nearest birthday at end of fiscal year.
60+ is total for ages 60 and over.
62+ is total for ages 62 and over.
65+ is total for ages 65 and over.
Includes only retirees receiving payment from DoD.
Temporary Early Retirement Act (TERA) retirees and payments are shown for informational purposes only.
Career Status Bonus (CSB) retirees and payments are shown for informational purposes only.
TERA and CSB numbers and payments are included in the appropriate categories.
Pay amounts do not include the 12/1/13 cost of living increase of 1.5%.

DoD Retired Military Valuation Data as of Year-End FY 2013

All DoD

	Strength									Average Annual Net Retired Pay								
Age	Non Disabled	Perm Disabled	Temp Disabled	Reserve Retired	Total	TERA Non-Dis	TERA Res Ret	CSB Non-Dis	CSB Dis	Non Disabled	Perm Disabled	Temp Disabled	Reserve Retired	Total	TERA Non-Dis	TERA Res Ret	CSB Non-Dis	CSB Dis
16	0	0	0	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0
17	0	1	0	0	1	0	0	0	0	$0	$3,248	$0	$0	$3,248	$0	$0	$0	$0
18	0	0	1	0	1	0	0	0	0	$0	$0	$12,732	$0	$12,732	$0	$0	$0	$0
19	0	3	6	0	9	0	0	0	0	$0	$6,859	$10,085	$0	$9,010	$0	$0	$0	$0
20	0	23	19	0	42	0	0	0	0	$0	$8,810	$8,445	$0	$8,645	$0	$0	$0	$0
21	0	47	53	0	100	0	0	0	0	$0	$6,198	$7,825	$0	$7,060	$0	$0	$0	$0
22	0	127	118	0	245	0	0	0	0	$0	$6,355	$7,501	$0	$6,907	$0	$0	$0	$0
23	0	233	222	0	455	0	0	0	0	$0	$6,414	$6,368	$0	$6,391	$0	$0	$0	$0
24	0	359	354	0	713	0	0	0	0	$0	$5,966	$7,043	$0	$6,501	$0	$0	$0	$0
25	0	453	483	0	936	0	0	0	0	$0	$5,320	$7,053	$0	$6,215	$0	$0	$0	$0
26	0	690	634	0	1,324	0	0	0	0	$0	$5,096	$6,829	$0	$5,926	$0	$0	$0	$0
27	1	890	780	0	1,671	0	0	1	0	$32,424	$5,306	$6,725	$0	$5,985	$0	$0	$32,412	$0
28	1	1,115	854	0	1,970	0	0	0	0	$37,183	$4,929	$7,441	$0	$6,034	$0	$0	$0	$0
29	0	1,214	903	0	2,117	0	0	0	0	$0	$5,151	$7,490	$0	$6,149	$0	$0	$0	$0
30	1	1,330	861	0	2,192	0	0	0	0	$42,636	$5,203	$7,987	$0	$6,313	$0	$0	$0	$0
31	0	1,347	800	0	2,147	0	0	0	0	$0	$5,727	$8,303	$0	$6,687	$0	$0	$0	$0
32	1	1,267	767	0	2,035	0	0	0	0	$46,290	$6,290	$9,090	$0	$7,365	$0	$0	$0	$0
33	4	1,304	633	0	1,941	2	0	1	0	$21,268	$6,594	$9,287	$0	$7,502	$12,593	$0	$9,792	$0
34	57	1,236	573	0	1,866	55	0	2	2	$14,531	$6,954	$10,139	$0	$8,164	$14,167	$0	$17,936	$24,971
35	101	1,086	514	0	1,701	101	0	7	8	$13,741	$6,799	$10,517	$0	$8,335	$13,738	$0	$8,440	$18,902
36	126	1,075	462	0	1,663	125	0	11	14	$14,614	$7,501	$10,362	$0	$8,835	$14,588	$0	$10,047	$11,215
37	110	1,040	423	0	1,573	108	0	26	32	$15,541	$7,919	$11,111	$0	$9,311	$15,435	$0	$12,468	$13,447
38	548	975	347	0	1,870	92	0	154	44	$20,366	$8,023	$12,313	$0	$12,436	$16,709	$0	$16,650	$14,078
39	2,524	1,013	319	0	3,856	55	0	838	66	$20,775	$8,345	$11,762	$0	$16,764	$16,275	$0	$17,257	$15,070
40	5,454	999	305	0	6,758	51	0	1,867	107	$20,898	$9,552	$14,868	$0	$18,948	$20,437	$0	$17,410	$16,313
41	8,157	1,111	306	0	9,574	48	0	2,937	135	$21,437	$10,607	$15,608	$0	$19,994	$21,326	$0	$17,939	$16,930
42	11,837	1,203	295	0	13,335	34	0	4,274	163	$22,026	$11,659	$15,516	$0	$20,947	$24,970	$0	$18,256	$19,231
43	15,457	1,337	318	0	17,112	32	0	5,777	174	$22,889	$12,057	$15,606	$0	$21,908	$23,701	$0	$18,823	$20,891
44	17,980	1,326	267	0	19,573	19	0	6,815	179	$23,647	$12,553	$16,881	$0	$22,803	$24,839	$0	$19,220	$21,447
45	21,008	1,269	238	0	22,515	13	0	5,759	137	$24,685	$12,609	$19,235	$0	$23,947	$20,881	$0	$19,367	$20,629
46	24,383	1,283	181	0	25,847	21	0	4,053	116	$25,476	$13,802	$19,714	$0	$24,856	$12,479	$0	$19,233	$21,486
47	28,163	1,347	168	0	29,678	44	0	2,659	67	$25,952	$13,106	$18,547	$0	$25,327	$12,164	$0	$19,471	$21,996
48	31,784	1,439	172	0	33,395	160	0	1,956	45	$26,457	$13,426	$20,015	$0	$25,862	$11,375	$0	$19,444	$21,363
49	36,144	1,543	133	0	37,820	383	0	1,447	50	$26,853	$13,669	$19,430	$0	$26,289	$11,472	$0	$19,084	$19,874
50	39,510	1,531	127	0	41,168	871	0	1,049	26	$26,994	$13,525	$22,419	$0	$26,479	$11,996	$0	$19,327	$19,170
51	41,947	1,620	112	0	43,679	1,685	0	781	14	$27,168	$13,796	$17,855	$0	$26,648	$12,436	$0	$19,011	$16,915
52	44,028	1,626	87	0	45,741	2,986	0	583	9	$27,299	$13,880	$21,785	$0	$26,811	$12,767	$0	$19,228	$17,384
53	45,379	1,592	66	1	47,038	4,160	0	376	7	$27,198	$13,748	$23,722	$11,373	$26,737	$13,309	$0	$18,301	$13,214
54	45,291	1,588	69	0	46,948	4,991	0	291	7	$27,277	$13,667	$23,694	$0	$26,811	$14,360	$0	$19,055	$23,798
55	44,883	1,506	48	2	46,439	5,613	0	198	3	$27,384	$13,843	$21,367	$16,262	$26,938	$15,557	$0	$17,703	$23,155
56	44,619	1,611	37	20	46,287	5,837	0	158	2	$27,585	$13,870	$23,816	$33,974	$27,107	$16,778	$0	$17,626	$26,279
57	43,316	1,630	31	55	45,032	5,354	0	118	2	$27,781	$14,329	$22,101	$33,587	$27,298	$17,906	$0	$17,706	$15,582
58	42,837	1,660	25	128	44,650	4,468	1	80	3	$27,960	$14,828	$26,135	$34,456	$27,489	$19,190	$16,329	$18,557	$19,840
59	42,602	1,735	22	355	44,714	3,653	3	89	2	$28,193	$14,243	$27,002	$29,977	$27,665	$20,603	$22,350	$16,553	$29,382
60	41,727	1,782	21	6,660	50,190	2,770	198	35	1	$28,577	$15,407	$25,851	$16,874	$26,555	$21,684	$12,481	$16,965	$70,170
61	41,604	1,889	14	18,368	61,875	2,044	530	31	1	$28,742	$15,329	$25,409	$15,655	$24,447	$22,252	$11,882	$17,217	$42,576
62	38,841	1,873	12	18,811	59,537	1,629	497	12	1	$29,128	$14,978	$34,409	$15,350	$24,331	$22,393	$10,769	$26,625	$20,532
63	37,890	2,179	5	20,241	60,315	1,184	439	1	0	$29,771	$14,479	$31,308	$15,079	$24,288	$22,172	$10,027	$34,584	$0
64	38,789	2,629	4	22,620	64,042	924	491	2	0	$30,165	$12,949	$49,254	$14,584	$23,956	$22,541	$10,346	$45,600	$0
65	39,687	3,018	0	24,609	67,314	746	518	2	0	$30,571	$11,772	$0	$14,776	$23,953	$23,181	$8,992	$50,211	$0
66	40,569	3,228	0	26,535	70,332	639	518	0	0	$31,249	$12,427	$0	$14,992	$24,252	$23,671	$8,634	$0	$0
67	41,007	2,979	0	26,976	70,962	530	485	0	0	$32,080	$13,653	$0	$14,907	$24,778	$24,315	$8,755	$0	$0
68	28,451	1,961	0	18,938	49,350	310	310	0	0	$32,193	$15,190	$0	$15,139	$24,973	$25,413	$8,519	$0	$0
69	28,785	1,779	0	17,868	48,432	215	261	0	0	$32,230	$16,772	$0	$15,440	$25,468	$24,884	$8,622	$0	$0
70	30,462	1,558	0	16,931	48,951	188	228	0	0	$31,836	$18,176	$0	$15,109	$25,616	$25,804	$8,806	$0	$0

DoD Retired Military Valuation Data as of Year-End FY 2013

All DoD

	Strength									Average Annual Net Retired Pay								
Age	Non Disabled	Perm Disabled	Temp Disabled	Reserve Retired	Total	TERA Non-Dis	TERA Res Ret	CSB Non-Dis	CSB Dis	Non Disabled	Perm Disabled	Temp Disabled	Reserve Retired	Total	TERA Non-Dis	TERA Res Ret	CSB Non-Dis	CSB Dis
71	31,864	1,507	0	16,340	49,711	139	209	0	0	$31,155	$19,531	$0	$15,012	$25,497	$27,060	$8,629	$0	$0
72	29,060	1,251	0	13,057	43,368	91	171	0	0	$30,671	$19,035	$0	$14,504	$25,468	$27,962	$7,355	$0	$0
73	28,350	1,183	0	11,397	40,930	49	132	0	0	$30,786	$21,691	$0	$14,548	$26,002	$24,926	$8,648	$0	$0
74	27,857	978	0	10,863	39,698	30	133	0	0	$30,933	$22,623	$0	$14,307	$26,179	$31,384	$8,224	$0	$0
75	28,253	970	0	10,762	39,985	36	160	0	0	$30,511	$22,453	$0	$13,878	$25,839	$27,204	$8,358	$0	$0
76	29,028	930	0	10,484	40,442	24	173	0	0	$30,464	$23,031	$0	$13,512	$25,898	$30,008	$7,134	$0	$0
77	27,948	862	0	9,807	38,617	18	124	0	0	$30,761	$23,224	$0	$13,543	$26,220	$28,946	$6,404	$0	$0
78	27,014	857	0	9,317	37,188	10	136	0	0	$30,908	$22,931	$0	$13,464	$26,354	$36,488	$7,104	$0	$0
79	25,535	878	0	8,534	34,947	6	81	0	0	$32,041	$23,141	$0	$13,932	$27,395	$41,142	$6,970	$0	$0
80	23,347	849	0	7,299	31,495	6	69	0	0	$32,626	$22,629	$0	$14,599	$28,179	$45,066	$6,874	$0	$0
81	22,531	988	0	7,094	30,613	8	18	0	0	$33,278	$22,466	$0	$14,541	$28,587	$44,278	$9,271	$0	$0
82	20,861	1,066	0	7,045	28,972	5	8	0	0	$33,613	$21,780	$0	$14,164	$28,448	$47,314	$14,317	$0	$0
83	20,381	1,061	0	6,929	28,371	1	1	0	0	$33,547	$21,997	$0	$14,110	$28,368	$27,876	$4,876	$0	$0
84	17,657	1,069	0	5,879	24,605	1	4	0	0	$33,875	$22,500	$0	$14,409	$28,730	$43,224	$15,340	$0	$0
85	13,626	811	0	4,697	19,134	1	4	0	0	$34,751	$24,482	$0	$14,478	$29,339	$35,928	$18,513	$0	$0
86	10,193	581	0	3,241	14,015	1	2	0	0	$34,079	$25,563	$0	$14,959	$29,304	$26,160	$12,582	$0	$0
87	7,293	410	0	2,774	10,477	1	0	0	0	$34,947	$28,726	$0	$14,940	$29,406	$53,423	$0	$0	$0
88	6,281	370	0	2,800	9,451	0	0	0	0	$37,755	$28,671	$0	$14,913	$30,632	$0	$0	$0	$0
89	5,701	377	0	2,960	9,038	0	0	0	0	$39,492	$29,691	$0	$15,387	$31,189	$0	$0	$0	$0
90	5,065	429	0	2,715	8,209	0	0	0	0	$40,466	$31,221	$0	$15,367	$31,681	$0	$0	$0	$0
91	4,197	419	0	2,445	7,061	0	0	0	0	$41,570	$32,241	$0	$15,671	$32,048	$0	$0	$0	$0
92	3,784	393	0	2,203	6,380	0	0	0	0	$42,776	$33,680	$0	$15,751	$32,884	$0	$0	$0	$0
93	2,946	344	0	1,777	5,067	0	1	0	0	$43,352	$32,596	$0	$16,732	$33,286	$0	$9,060	$0	$0
94	2,274	303	0	1,281	3,858	0	0	0	0	$43,395	$36,611	$0	$17,806	$34,366	$0	$0	$0	$0
95	1,507	191	0	1,004	2,702	0	0	0	0	$44,319	$36,211	$0	$18,675	$34,217	$0	$0	$0	$0
96	909	127	0	677	1,713	0	0	0	0	$43,220	$37,328	$0	$18,914	$33,177	$0	$0	$0	$0
97	544	81	0	396	1,021	0	0	0	0	$44,329	$36,665	$0	$19,998	$34,284	$0	$0	$0	$0
98	367	61	0	233	661	0	0	0	0	$44,526	$33,347	$0	$19,799	$34,778	$0	$0	$0	$0
99	182	30	0	181	393	0	0	0	0	$44,601	$32,545	$0	$20,585	$32,620	$0	$0	$0	$0
100	102	18	0	80	200	0	0	0	0	$41,426	$39,559	$0	$21,617	$33,335	$0	$0	$0	$0
101	33	8	0	50	91	0	0	0	0	$37,730	$50,155	$0	$21,951	$30,153	$0	$0	$0	$0
102	25	0	0	21	46	0	0	0	0	$37,814	$0	$0	$22,973	$31,039	$0	$0	$0	$0
103	17	2	0	19	38	0	0	0	0	$37,673	$63,162	$0	$21,393	$30,874	$0	$0	$0	$0
104	2	1	0	10	13	0	0	0	0	$31,494	$17,712	$0	$19,615	$21,296	$0	$0	$0	$0
105	1	1	0	0	2	0	0	0	0	$18,780	$780	$0	$0	$9,780	$0	$0	$0	$0
106	3	0	0	0	3	0	0	0	0	$64,244	$0	$0	$0	$64,244	$0	$0	$0	$0
107	0	0	0	1	1	0	0	0	0	$0	$0	$0	$13,272	$13,272	$0	$0	$0	$0
108	0	0	0	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0
109	0	0	0	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0
110	0	0	0	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	1,470,803	90,065	13,189	383,490	1,957,547	52,567	5,905	42,390	1,417	$29,431	$14,570	$10,822	$14,873	$25,770	$17,560	$9,328	$18,854	$19,298
60+	832,550	44,281	56	382,929	1,259,816	11,606	5,901	83	3	$31,551	$18,522	$29,733	$14,849	$26,016	$22,819	$9,321	$20,159	$44,426
62+	749,219	40,610	21	357,901	1,147,751	6,792	5,173	17	1	$31,872	$18,807	$36,498	$14,770	$26,077	$23,453	$8,937	$32,100	$20,532
65+	633,699	33,929	0	296,229	963,857	3,055	3,746	2	0	$32,271	$19,751	$0	$14,726	$26,438	$24,790	$8,382	$50,211	$0

Notes: Age is retiree's current age nearest birthday at end of fiscal year.
60+ is total for ages 60 and over.
62+ is total for ages 62 and over.
65+ is total for ages 65 and over.
Includes only retirees receiving payment from DoD.
Temporary Early Retirement Act (TERA) retirees and payments are shown for informational purposes only.
Career Status Bonus (CSB) retirees and payments are shown for informational purposes only.
TERA and CSB numbers and payments are included in the appropriate categories.
Pay amounts do not include the 12/1/13 cost of living increase of 1.5%.

DoD Survivor Valuation Data as of Year-End FY 2013

	Strength						Average Annual Net Survivor Pay					
Age	SBP	RCSBP	Minimum Income	Death on Active Duty	RSFPP	Total	SBP	RCSBP	Minimum Income	Death on Active Duty	RSFPP	Total
0	6	1	0	6	0	13	$28,180	$19,380	$0	$9,461	$0	$18,864
1	1	0	0	34	0	35	$16,164	$0	$0	$7,281	$0	$7,535
2	0	0	0	90	0	90	$0	$0	$0	$7,286	$0	$7,286
3	2	0	0	147	0	149	$3,134	$0	$0	$8,559	$0	$8,486
4	2	0	0	247	0	249	$8,788	$0	$0	$8,403	$0	$8,406
5	2	2	0	272	0	276	$13,056	$2,027	$0	$7,576	$0	$7,576
6	9	2	0	364	2	377	$6,153	$5,508	$0	$7,652	$9,859	$7,616
7	22	0	0	414	0	436	$7,460	$0	$0	$7,476	$0	$7,475
8	25	2	0	438	0	465	$5,634	$4,192	$0	$7,237	$0	$7,138
9	33	1	0	499	0	533	$8,976	$5,592	$0	$7,550	$0	$7,635
10	49	4	0	501	0	554	$7,786	$8,889	$0	$7,851	$0	$7,853
11	65	2	0	518	0	585	$8,362	$2,504	$0	$7,611	$0	$7,677
12	64	5	0	478	0	547	$6,618	$4,182	$0	$7,260	$0	$7,157
13	91	13	0	496	0	600	$10,887	$4,337	$0	$7,700	$0	$8,111
14	106	20	0	423	0	549	$9,334	$4,335	$0	$7,634	$0	$7,842
15	120	24	0	399	0	543	$9,161	$5,839	$0	$7,708	$0	$7,947
16	147	15	0	324	0	486	$8,941	$4,331	$0	$7,877	$0	$8,089
17	142	33	0	318	0	493	$9,372	$4,828	$0	$8,900	$0	$8,763
18	140	25	0	220	0	385	$10,855	$4,316	$0	$8,929	$0	$9,330
19	116	13	0	76	1	206	$10,916	$6,504	$0	$9,860	$9,072	$10,239
20	72	20	0	50	0	142	$10,703	$8,178	$0	$9,522	$0	$9,931
21	111	9	0	49	0	169	$12,634	$7,839	$0	$12,498	$0	$12,339
22	71	8	0	17	0	96	$12,518	$7,187	$0	$13,246	$0	$12,202
23	14	4	0	6	0	24	$8,203	$7,043	$0	$7,825	$0	$7,915
24	17	5	0	20	1	43	$11,075	$7,766	$0	$8,974	$1,812	$9,498
25	15	5	0	12	0	32	$12,005	$4,315	$0	$9,361	$0	$9,812
26	18	3	0	8	0	29	$10,782	$8,800	$0	$7,229	$0	$9,597
27	15	4	0	10	0	29	$17,502	$9,587	$0	$4,982	$0	$12,093
28	23	4	0	10	0	37	$11,836	$3,642	$0	$8,298	$0	$9,994
29	26	5	0	19	1	51	$16,970	$4,699	$0	$5,237	$3,534	$11,132
30	24	9	0	13	0	46	$12,292	$5,325	$0	$5,767	$0	$9,085
31	24	3	0	17	0	44	$11,898	$4,296	$0	$4,963	$0	$8,700
32	39	3	0	17	0	59	$14,471	$11,312	$0	$9,306	$0	$12,822
33	30	12	0	29	2	73	$12,814	$5,670	$0	$5,990	$4,068	$8,689
34	33	11	0	28	0	72	$11,941	$7,041	$0	$5,719	$0	$8,772
35	45	10	0	26	0	81	$11,297	$5,623	$0	$7,031	$0	$9,227
36	38	9	0	27	1	75	$12,781	$4,524	$0	$9,413	$11,196	$10,557
37	50	17	0	40	1	108	$12,436	$6,427	$0	$7,709	$2,088	$9,643
38	47	13	0	33	3	96	$11,693	$7,469	$0	$7,765	$1,791	$9,461
39	49	9	0	39	0	97	$12,102	$6,697	$0	$9,402	$0	$10,515
40	80	17	0	39	2	138	$12,105	$8,231	$0	$8,247	$3,623	$10,415
41	58	26	0	41	11	136	$12,010	$6,846	$0	$9,952	$3,546	$9,718
42	89	27	0	39	7	162	$13,067	$5,059	$0	$9,620	$1,700	$10,411
43	115	49	0	62	7	233	$11,870	$6,562	$0	$9,473	$3,525	$9,865
44	117	45	0	61	2	225	$13,039	$7,249	$0	$11,841	$1,813	$11,456
45	139	60	0	72	3	274	$13,457	$7,105	$0	$10,065	$1,504	$11,044
46	164	58	0	66	6	294	$13,893	$7,746	$0	$9,505	$2,465	$11,462
47	198	73	0	67	7	345	$12,941	$6,845	$0	$12,831	$2,022	$11,408
48	275	87	0	72	11	445	$12,280	$7,084	$0	$10,517	$3,453	$10,761
49	335	93	0	80	10	518	$12,735	$7,048	$0	$10,092	$3,940	$11,136
50	369	150	0	65	14	598	$12,533	$7,006	$0	$12,803	$1,753	$10,923
51	432	186	0	73	23	714	$12,900	$7,845	$0	$14,016	$3,849	$11,406
52	554	208	0	80	32	874	$12,895	$7,112	$0	$13,991	$3,545	$11,277
53	665	237	0	69	45	1,016	$12,974	$7,551	$0	$14,145	$3,922	$11,388
54	648	273	0	51	8	980	$12,596	$7,144	$0	$14,795	$3,782	$11,120
55	748	276	0	59	9	1,092	$12,450	$7,842	$0	$14,055	$2,272	$11,288
56	893	363	0	58	17	1,331	$12,270	$7,021	$0	$13,454	$2,516	$10,766
57	988	435	0	67	21	1,511	$12,954	$7,737	$0	$14,275	$4,084	$11,388
58	1,088	462	0	54	10	1,614	$12,626	$7,280	$0	$17,176	$4,780	$11,199
59	1,271	596	0	52	8	1,927	$12,434	$7,438	$0	$14,898	$4,396	$10,922

DoD Survivor Valuation Data as of Year-End FY 2013

	Strength						Average Annual Net Survivor Pay					
Age	SBP	RCSBP	Minimum Income	Death on Active Duty	RSFPP	Total	SBP	RCSBP	Minimum Income	Death on Active Duty	RSFPP	Total
60	1,421	632	0	59	19	2,131	$12,529	$7,506	$0	$15,191	$3,116	$11,029
61	1,563	814	0	46	12	2,435	$12,454	$7,461	$0	$16,209	$4,926	$10,819
62	1,680	970	0	45	9	2,704	$12,701	$7,208	$0	$13,085	$2,369	$10,703
63	1,949	1,056	0	53	5	3,063	$12,995	$7,398	$0	$13,494	$3,810	$11,059
64	2,147	1,176	0	46	10	3,379	$12,920	$7,299	$0	$14,823	$3,332	$10,961
65	2,451	1,455	1	35	18	3,960	$13,100	$7,285	$7,531	$14,820	$3,645	$10,935
66	2,791	1,655	0	47	14	4,507	$13,008	$7,477	$0	$13,001	$2,825	$10,945
67	3,198	1,830	1	45	6	5,080	$13,251	$7,492	$8,358	$12,268	$1,423	$11,153
68	2,838	1,427	0	34	11	4,310	$13,405	$7,614	$0	$11,573	$4,350	$11,450
69	3,314	1,678	0	37	14	5,043	$13,342	$7,505	$0	$11,780	$2,063	$11,357
70	3,940	1,881	0	38	12	5,871	$13,481	$7,539	$0	$10,275	$1,738	$11,533
71	4,506	2,107	0	53	24	6,690	$13,390	$7,562	$0	$12,849	$2,111	$11,510
72	4,719	2,035	0	44	14	6,812	$13,345	$7,511	$0	$10,103	$2,266	$11,558
73	5,023	2,099	1	44	38	7,205	$13,355	$7,465	$8,358	$8,529	$2,143	$11,550
74	5,503	2,236	1	51	41	7,832	$13,529	$7,487	$8,358	$10,010	$1,531	$11,718
75	6,085	2,457	3	45	44	8,634	$13,887	$7,600	$8,358	$9,882	$1,871	$12,014
76	6,521	2,412	3	47	65	9,048	$13,863	$7,656	$7,883	$13,701	$2,390	$12,123
77	6,767	2,552	4	67	119	9,509	$14,009	$7,668	$7,726	$10,927	$2,100	$12,134
78	7,373	2,795	7	47	138	10,360	$14,275	$7,688	$7,233	$11,241	$2,027	$12,316
79	7,646	2,794	2	65	210	10,717	$14,436	$7,742	$7,632	$12,431	$2,289	$12,440
80	7,470	2,741	3	69	240	10,523	$14,885	$7,884	$7,014	$13,696	$2,359	$12,766
81	7,780	2,872	1	59	336	11,048	$15,225	$7,959	$6,768	$11,636	$2,102	$12,917
82	7,654	3,026	1	58	322	11,061	$15,809	$7,999	$5,332	$12,785	$2,602	$13,271
83	7,599	2,842	1	58	402	10,902	$15,991	$8,368	$8,358	$13,833	$2,464	$13,493
84	7,146	2,887	3	40	361	10,437	$16,178	$8,200	$7,310	$12,176	$2,276	$13,473
85	6,806	2,963	7	37	410	10,223	$16,627	$8,353	$7,637	$18,318	$2,557	$13,665
86	6,562	2,919	7	27	442	9,957	$16,774	$8,713	$8,068	$10,865	$2,513	$13,756
87	6,461	3,020	5	37	482	10,005	$17,636	$8,840	$7,723	$14,091	$2,695	$14,243
88	6,507	2,991	4	39	500	10,041	$18,303	$8,896	$8,358	$16,691	$2,978	$14,728
89	6,237	3,033	2	29	516	9,817	$18,855	$9,141	$4,750	$11,784	$3,247	$15,010
90	5,888	2,917	4	33	514	9,356	$19,485	$9,211	$7,181	$16,487	$3,208	$15,372
91	4,943	2,645	1	14	474	8,077	$19,814	$9,501	$8,358	$11,225	$2,878	$15,427
92	4,398	2,442	7	23	428	7,298	$19,941	$9,671	$8,348	$16,412	$3,444	$15,515
93	3,234	1,917	2	15	369	5,537	$20,495	$10,199	$8,358	$13,302	$3,223	$15,756
94	2,276	1,445	3	4	263	3,991	$21,016	$10,101	$7,728	$8,055	$3,841	$15,909
95	1,544	982	2	7	177	2,712	$20,491	$10,501	$5,571	$13,701	$3,501	$15,737
96	1,052	731	5	2	121	1,911	$20,503	$10,634	$8,360	$19,026	$2,654	$15,565
97	661	464	2	1	78	1,206	$21,337	$10,585	$7,518	$36,672	$3,562	$16,041
98	458	280	0	1	68	807	$20,827	$10,911	$0	$10,476	$3,149	$15,884
99	278	198	0	1	36	513	$19,342	$10,844	$0	$15,720	$2,103	$14,845
100	193	109	0	1	28	331	$19,574	$11,316	$0	$9,324	$3,372	$15,453
101	105	84	1	1	26	217	$19,898	$11,481	$8,358	$15,708	$3,586	$14,613
102	60	37	0	0	6	103	$17,623	$11,090	$0	$0	$4,095	$14,488
103	37	30	0	0	10	77	$20,648	$10,803	$0	$0	$2,290	$14,428
104	23	14	1	0	10	48	$16,051	$11,907	$8,094	$0	$4,680	$12,308
105	7	15	1	0	0	23	$30,420	$11,024	$7,741	$0	$0	$16,784
106	3	4	0	0	0	7	$28,812	$9,666	$0	$0	$0	$17,871
107	0	0	0	0	1	1	$0	$0	$0	$0	$3,396	$3,396
108	1	0	1	0	0	2	$10,740	$0	$8,358	$0	$0	$9,549
109	2	1	0	0	0	3	$17,718	$9,720	$0	$0	$0	$15,052
Total	187,949	83,716	87	9,465	7,708	288,925	$15,492	$8,240	$7,689	$9,217	$2,832	$12,845
60+	176,820	79,670	87	1,504	7,443	265,524	$15,693	$8,292	$7,689	$12,884	$2,809	$13,092
62+	173,836	78,224	87	1,399	7,412	260,958	$15,748	$8,307	$7,689	$12,677	$2,804	$13,130
65+	168,060	75,022	87	1,255	7,388	251,812	$15,846	$8,350	$7,689	$12,550	$2,803	$13,211

Notes: Age is survivor's current age nearest birthday at end of fiscal year.
60+ is total for ages 60 and over.
62+ is total for ages 62 and over.
65+ is total for ages 65 and over.
Includes only survivors receiving payment from DoD.
Survivors receiving payment under SBP and RSFPP are counted twice.
Two-life survivors are given by the age of the adult survivor.
Children of the same deceased member receiving separate benefit payments are counted individually.
RCSBP includes all reserve survivors, whether or not the reserve retiree elected RCSBP.
Pay amounts do not include the 12/1/13 cost of living increase of 1.5%.
Amounts do not include increased survivor benefits as part of Special Survivor Indemnity Allowance (NDAA 2008 and P.L. 111-31).
The liability calculated in this valuation, however, reflects the increased benefits.

APPENDIX D

ECONOMIC ASSUMPTIONS

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ECONOMIC ASSUMPTIONS

In July 2013, the DoD Board of Actuaries adopted the following economic assumptions for use in the valuation as of September 30, 2013: the rate of inflation (CPI) is assumed to be 3.00 percent per year; the investment return (interest rate) is 5.50 percent per year; and the basic pay scale increases are 3.50 percent per year.[1] As noted in the "Valuation Data and Procedure" section in the main text, the valuation results are highly sensitive to changes in these three primary economic assumptions. As background for determining the economic assumptions, the Board receives presentations by economists and actuaries and is provided with extensive historical data on inflation, interest rates, and wage growth. The Board analyzes past trends, current environment, and future expectations. As part of their survey of the current environment, the Board also considers what other federal retirement systems are assuming as well as other government agencies and financial experts. Table D-1 shows the DoD Board of Actuaries' long-term economic assumptions by valuation year since the Fund's inception in 1984.

The comparisons to Civil Service and Social Security in this appendix are not meant to imply an expectation that all three systems should use the same assumptions. They are different in terms of the trust funds themselves and the programs financed by the trust funds.

Inflation

The CPI-W, one of the consumer price indexes published by the Bureau of Labor Statistics (BLS), is emphasized as an inflation measure since it is used in calculating military retired pay cost-of-living increases. The CPI-W measures the average price change for Urban Wage Earners and Clerical Workers and covers approximately 32 percent of the U.S population. (The CPI-W is a subset of the broader CPI-U measure which computes the average price change for All Urban Consumers and covers approximately 87 percent of the U.S. population). The CPI-W is the common index used to make cost-of-living adjustments for labor contracts.

Table D-2 shows the average annual CPI-W changes over various periods of time since 1930. Different periods experienced different rates of change. The average annual CPI change during successive 30-year periods since World War II has risen from 3.79 percent for the period ending in 1975 to 5.20 percent for the period ending in 1995. This reflects the high inflation during the 1970s. The average annual CPI change during the 33-year period ending in 2013 is 2.92 percent.

The DoD assumption for CPI is reasonably consistent with what is used in other parts of the government. In its 2013 report, the Civil Service Retirement System (CSRS) assumes a 3.00

[1] The notes and transcript from the July 2013 meeting can be found at: http://www.facadatabase.gov/committee/historymeetingdocuments.aspx?flr=110442&cid=2191&fy=2013

percent CPI increase. The Trustees of the Social Security Administration (SSA) in their 2013 Annual Report made projections under three alternative sets of assumptions. Their intermediate assumption for CPI was 2.8 percent (other assumptions: low cost – 1.8 percent; high cost – 3.8 percent). The Board has noted that in certain respects, the effect of the CPI on the valuation is relatively minor in a system where retirement benefits are fully indexed and expressed as a percentage of payroll.

Interest Rate

The Board analyzes Tables D-3 and D-4, as well as other material presented at the DoD Board of Actuaries annual meeting, when setting the interest assumption. The Board focuses on real interest rates. To simplify discussion, the real interest rate is defined as the difference between the nominal interest rate and the CPI. Other things being equal, a lower element of risk in an investment will give a lower real interest rate. Because the Military Retirement Fund must be invested in obligations of the U.S. Government, a highly secure investment, the real interest rates are expected to be relatively low. As noted in the "Assets" section in the main text, the Fund is currently heavily investing in Treasury Inflation-Protected Securities (TIPS). TIPS allow the investor/institution to lock in the real interest rate for the given period of time.

The Board examines past real interest rates that would have been earned by the types of public debt securities in which the Fund is invested. The Board recognizes the importance of selecting a real interest rate that would prevail on average over a long period of time and that would not unduly weight recent experience or expected results during the near-term future.

Table D-3 depicts the average real yield rates on new purchases of the Fund. Because the Fund was established in 1984, the DoD Office of the Actuary constructed a Composite Series to simulate what new purchases would have yielded in the past.

Table D-4 shows the average real Military Retirement Fund effective yield. The effective yield calculation uses a "dollar-weighted yield," which is computed by dividing the investment income by the average amount of principal invested throughout the year. Since the Fund's inception, the average annual real yield is 4.70 percent.

After analyzing past trends and forecasts of government trust fund earnings, 2.50 percent was adopted as the assumed rate of real interest. Since 3.00 percent had been adopted as the inflation rate, the assumed nominal rate of interest is 5.50 percent (where 5.50 = 2.50 + 3.00). This is commonly known as the "building block method" in setting actuarial assumptions.

It is relevant to note the real interest rates being assumed by the other two major public benefit systems. The SSA Trustees used an intermediate ultimate real interest rate assumption of 2.9 percent in their 2013 report (other assumptions: low cost – 3.4 percent; high cost – 2.4 percent). The Board of Actuaries of the CSRS used a 2.25 percent real interest rate assumption in its 2013 valuation.

Wage Growth

For the salary increase assumption, recent historical data is used as well as forecasts for the population at large. The Career Compensation Act of 1949 revamped the military compensation structure to provide an equitable pay and allowance system. Associated with this change was a large basic pay increase designed to establish rough comparability with the private sector. Additionally, the Army and Air Force Vitalization and Retirement Equalization Act of 1948 established for the first time a uniform voluntary retirement system authority among all branches of Service. The reserve retirement program was also established at this time. These two Acts provided the start of the modern-day compensation structure designed to attract and retain the number of Service members needed. In the analysis of basic pay scale increases, the Board looks at all data from this point forward.

The Military Pay Comparability Act of 2003 ensures that military pay increases are comparable to private sector pay growth, as measured by the Employment Cost Index (ECI) – Wages and Salaries index on a 15-month lag. ("Wages and Salaries" account for about 70 percent of the broader "Compensation" costs, with "Benefits" making up the remaining 30 percent.) Covenants are embedded within the act which give the President the authority to propose an alternate basic pay adjustment. This Act specifically referenced fiscal years through 2006. However, Congress has continued to use the basic framework of the Act in the subsequent fiscal years.

Table D-5 displays real military basic pay increases over various periods of time during the post-World War II era. From the early 1950s to the early 1970s, the average annual real military pay increase was approximately 1.79 percent. From the early 1950s to the present, the increase has averaged approximately 0.92 percent a year. Since the Vietnam War (~1970), annual real pay increases have averaged only 0.52 percent. (There was negative real pay growth in the late 1970s and late 1980s as well as numerous years since 2005.)

In making its recommendation for the real rate of the annual basic pay scale increase, the Board assumes that future pay increases in the military would not deviate much from pay increases in the private sector. In this light, the Board adopted a real basic pay growth assumption of 0.50 percent, leading to a nominal growth of 3.50 percent (where 3.50 = 0.50 + 3.00 – CPI assumption). The Board of Actuaries of the CSRS assumed 0.25 percent real wage growth for its 2013 valuation. The Social Security Trustees' 2013 report had an intermediate ultimate assumption for real wage growth of 1.2 percent (other assumptions: low cost – 1.8 percent; high cost – 0.6 percent). (For the Military Retirement System and CSRS, wage increase relates to "across-the-board salary increase," whereas for Social Security, wage increase generally relates to "total wage increase.")

TABLE D-1

DOD BOARD OF ACTUARIES' LONG-TERM ECONOMIC ASSUMPTIONS

Fiscal Year	Inflation (1)	Interest (2)	Salary Growth (3)	Real Interest (4)	Real Salary (5)
1984	5.00%	6.60%	6.20%	1.60%	1.20%
1985	5.00	6.60	6.20	1.60	1.20
1986	5.00	6.60	6.20	1.60	1.20
1987	5.00	6.60	6.20	1.60	1.20
1988	5.00	7.00	5.75	2.00	0.75
1989	5.00	7.00	5.75	2.00	0.75
1990	5.00	7.00	5.75	2.00	0.75
1991	5.00	7.50	5.50	2.50	0.50
1992	5.00	7.50	5.50	2.50	0.50
1993	5.00	7.50	5.50	2.50	0.50
1994	4.00	6.75	4.50	2.75	0.50
1995	4.00	6.75	4.50	2.75	0.50
1996	3.50	6.50	4.00	3.00	0.50
1997	3.50	6.50	4.00	3.00	0.50
1998	3.50	6.50	4.00	3.00	0.50
1999	3.00	6.25	3.50	3.25	0.50
2000	3.00	6.25	3.50	3.25	0.50
2001	3.00	6.25	3.50	3.25	0.50
2002	3.00	6.25	3.50	3.25	0.50
2003	3.00	6.25	3.75	3.25	0.75
2004	3.00	6.25	3.75	3.25	0.75
2005	3.00	6.25	3.75	3.25	0.75
2006	3.00	6.00	3.75	3.00	0.75
2007	3.00	6.00	3.75	3.00	0.75
2008	3.00	5.75	3.75	2.75	0.75
2009	3.00	5.75	3.75	2.75	0.75
2010	3.00	5.75	3.75	2.75	0.75
2011	3.00	5.75	3.75	2.75	0.75
2012	3.00	5.50	3.50	2.50	0.50
2013	3.00	5.50	3.50	2.50	0.50

NOTES:
(1) Board Assumption
(2) Board Assumption
(3) Board Assumption
(4) = (2) - (1)
(5) = (3) - (1)

TABLE D-2

AVERAGE CONSUMER PRICE INDEX (CPI-W) INCREASES

FROM PERIOD CORRESPONDING TO END OF:	1940	1945	1950	1955	1960	1965	1970	1975	1980	1985	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012
TO END OF:																					
1945	5.25																				
1950	5.91	6.57																			
1955	4.39	3.96	1.43																		
1960	3.82	3.35	1.77	2.12																	
1965	3.32	2.84	1.63	1.73	1.33																
1970	3.52	3.18	2.35	2.65	2.92	4.54															
1975	4.00	3.79	3.24	3.70	4.23	5.71	6.90														
1980	4.64	4.55	4.22	4.79	5.46	6.88	8.07	9.24													
1985	4.55	4.46	4.16	4.62	5.13	6.10	6.63	6.50	3.82												
1990	4.48	4.40	4.13	4.52	4.93	5.66	5.95	5.63	3.87	3.91											
1995	4.34	4.25	4.00	4.32	4.64	5.20	5.34	4.95	3.56	3.42	2.94										
2000	4.18	4.08	3.84	4.11	4.36	4.80	4.85	4.44	3.28	3.09	2.69	2.44									
2005	4.06	3.96	3.72	3.96	4.16	4.52	4.52	4.13	3.14	2.96	2.65	2.51	2.58								
2006	4.05	3.95	3.72	3.94	4.14	4.49	4.49	4.10	3.14	2.98	2.69	2.58	2.70	3.30							
2007	4.02	3.92	3.69	3.91	4.10	4.44	4.43	4.04	3.11	2.95	2.67	2.56	2.64	2.80	2.30						
2008	4.05	3.95	3.73	3.95	4.14	4.47	4.46	4.10	3.20	3.07	2.84	2.80	3.03	3.79	4.04	5.80					
2009	3.99	3.89	3.66	3.87	4.05	4.37	4.35	3.97	3.09	2.94	2.69	2.60	2.69	2.83	2.67	2.86	0.00				
2010	3.93	3.83	3.60	3.80	3.97	4.27	4.23	3.86	2.99	2.82	2.55	2.42	2.42	2.26	2.00	1.90	0.00	0.00			
2011	3.92	3.82	3.60	3.80	3.96	4.25	4.22	3.85	3.01	2.85	2.60	2.50	2.52	2.48	2.32	2.32	1.19	1.78	3.60		
2012	3.89	3.79	3.57	3.76	3.92	4.20	4.16	3.79	2.97	2.81	2.56	2.45	2.45	2.37	2.21	2.20	1.31	1.76	2.65	1.70	
2013	3.86	3.76	3.54	3.72	3.87	4.14	4.10	3.73	2.92	2.76	2.51	2.40	2.38	2.26	2.11	2.08	1.35	1.69	2.26	1.60	1.50

- All figures are average annual percentage increases.

Source: Bureau of Labor Statistics

***** CPI-W SERIES: DECEMBER TO DECEMBER INCREASES FROM 1930 TO 1984;**
ACTUAL COST-OF-LIVING ADJUSTMENTS GIVEN TO MILITARY RETIREES BEGINNING FISCAL YEAR 1985.
- MRF COLAS ARE CALCULATED AS THE INCREASE FROM 3RD QUARTER TO 3RD QUARTER.

TABLE D-3

AVERAGE REAL YIELD RATES ON NEW PURCHASES

FROM DECEMBER 31 OF:	1940	1945	1950	1955	1960	1965	1970	1975	1980	1985	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012
TO DECEMBER 31 OF:																					
1945	-3.28																				
1950	-3.85	-4.41																			
1955	-2.25	-1.73	1.02																		
1960	-1.33	-0.67	1.25	1.48																	
1965	-0.55	0.15	1.71	2.06	2.64																
1970	-0.24	0.38	1.62	1.82	1.99	1.34															
1975	-0.22	0.30	1.27	1.34	1.29	0.62	-0.10														
1980	-0.25	0.19	0.97	0.96	0.83	0.24	-0.30	-0.51													
1985	0.66	1.17	1.99	2.15	2.29	2.20	2.49	3.81	8.31												
1990	1.09	1.59	2.37	2.56	2.74	2.77	3.13	4.22	6.67	5.06											
1995	1.26	1.73	2.43	2.61	2.77	2.79	3.09	3.90	5.41	3.99	2.93										
2000	1.43	1.87	2.52	2.69	2.84	2.87	3.12	3.78	4.88	3.76	3.12	3.31									
2005	1.42	1.82	2.41	2.55	2.67	2.67	2.86	3.37	4.16	3.15	2.52	2.31	1.32								
2006	1.43	1.83	2.41	2.54	2.66	2.66	2.85	3.33	4.09	3.10	2.50	2.31	1.48	2.27							
2007	1.45	1.84	2.40	2.54	2.65	2.65	2.83	3.30	4.02	3.06	2.48	2.30	1.58	2.24	2.20						
2008	1.45	1.84	2.40	2.53	2.64	2.63	2.81	3.25	3.94	3.01	2.45	2.27	1.63	2.14	2.07	1.94					
2009	1.46	1.84	2.39	2.52	2.62	2.62	2.79	3.22	3.87	2.97	2.43	2.25	1.67	2.11	2.05	1.98	2.01				
2010	1.46	1.83	2.37	2.49	2.60	2.59	2.75	3.16	3.79	2.90	2.37	2.19	1.63	1.94	1.85	1.74	1.64	1.26			
2011	1.43	1.79	2.32	2.44	2.53	2.52	2.66	3.05	3.64	2.76	2.23	2.01	1.42	1.50	1.35	1.14	0.87	0.31	-0.64		
2012	1.41	1.77	2.29	2.40	2.49	2.47	2.60	2.98	3.53	2.67	2.13	1.90	1.32	1.32	1.16	0.95	0.70	0.27	-0.22	0.19	
2013	1.41	1.76	2.27	2.38	2.46	2.45	2.58	2.93	3.47	2.62	2.10	1.87	1.32	1.33	1.19	1.02	0.84	0.55	0.32	0.80	1.41

- "Real" rates defined as the difference between the associated nominal rate and the CPI-W (Table D-2).
- All figures are average annual percentages.
- Real yields for non-TIPS securities are computed as the nominal yield at purchase offset by inflation in the year of purchase.
  For TIPS securities, the real yield is known and constant throughout the life of the security.

Source: Office of the Actuary, Office of Personnel Management; Office of the Actuary, Department of Defense

***** COMPOSITE SERIES: TREASURY LONG TERM SECURITIES WITH REMAINING MATURITIES OF 10 OR MORE YEARS FROM 1931 TO 1941;**
AVERAGE OF TREASURY LONG TERM AND TREASURY 3-5 YEARS REMAINING MATURITY FROM 1941 TO 1961;
SPECIAL TREASURY CERTIFICATES (CSRS) FROM 1962 TO 1984;
MILITARY RETIREMENT SYSTEM TRUST FUND NEW INVESTMENTS BEGINNING WITH 1985

TABLE D-4

AVERAGE REAL MILITARY RETIREMENT FUND EFFECTIVE YIELD

FROM PERIOD CORRESPONDING TO END OF FISCAL YEAR:	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
TO END OF FISCAL YEAR:																													
1985	14.27																												
1986	12.32	10.41																											
1987	10.35	8.45	6.52																										
1988	9.31	7.71	6.38	6.24																									
1989	8.47	7.06	5.97	5.70	5.15																								
1990	7.76	6.50	5.55	5.22	4.72	4.29																							
1991	7.49	6.40	5.62	5.39	5.11	5.09	5.90																						
1992	7.34	6.38	5.73	5.57	5.40	5.48	6.08	6.27																					
1993	7.22	6.37	5.81	5.69	5.58	5.69	6.16	6.29	6.32																				
1994	7.07	6.30	5.80	5.70	5.61	5.70	6.05	6.10	6.02	5.72																			
1995	6.96	6.26	5.81	5.72	5.64	5.73	6.02	6.05	5.97	5.80	5.87																		
1996	6.84	6.19	5.78	5.70	5.63	5.70	5.94	5.94	5.86	5.71	5.71	5.54																	
1997	6.80	6.20	5.83	5.76	5.70	5.77	5.99	6.00	5.95	5.85	5.90	5.91	6.29																
1998	6.81	6.26	5.92	5.87	5.83	5.90	6.11	6.14	6.12	6.08	6.17	6.26	6.63	6.97															
1999	6.73	6.21	5.89	5.84	5.80	5.87	6.05	6.07	6.04	5.99	6.04	6.09	6.27	6.26	5.56														
2000	6.58	6.09	5.78	5.73	5.68	5.73	5.88	5.88	5.83	5.76	5.76	5.74	5.79	5.63	4.96	4.37													
2001	6.50	6.03	5.75	5.69	5.65	5.69	5.82	5.81	5.76	5.69	5.69	5.66	5.68	5.53	5.05	4.80	5.23												
2002	6.45	6.01	5.74	5.69	5.65	5.69	5.81	5.80	5.75	5.69	5.69	5.66	5.68	5.56	5.21	5.09	5.45	5.68											
2003	6.29	5.86	5.60	5.54	5.50	5.52	5.62	5.59	5.53	5.45	5.42	5.37	5.34	5.19	4.83	4.65	4.74	4.50	3.34										
2004	6.10	5.69	5.43	5.37	5.31	5.33	5.40	5.36	5.29	5.19	5.14	5.06	5.00	4.82	4.46	4.25	4.21	3.88	2.99	2.64									
2005	5.87	5.47	5.22	5.14	5.08	5.07	5.13	5.07	4.98	4.87	4.79	4.69	4.59	4.38	4.02	3.76	3.64	3.25	2.45	2.01	1.39								
2006	5.72	5.33	5.08	5.01	4.94	4.92	4.96	4.90	4.81	4.69	4.60	4.49	4.39	4.18	3.83	3.59	3.46	3.11	2.48	2.19	1.97	2.55							
2007	5.57	5.19	4.95	4.87	4.80	4.78	4.81	4.74	4.64	4.52	4.43	4.31	4.20	3.99	3.67	3.43	3.30	2.98	2.45	2.23	2.09	2.45	2.34						
2008	5.35	4.98	4.74	4.65	4.57	4.54	4.56	4.48	4.37	4.24	4.14	4.00	3.88	3.66	3.34	3.09	2.93	2.61	2.11	1.86	1.67	1.76	1.37	0.40					
2009	5.17	4.81	4.57	4.48	4.40	4.36	4.37	4.28	4.17	4.03	3.92	3.79	3.65	3.44	3.12	2.88	2.71	2.40	1.95	1.71	1.53	1.57	1.24	0.70	0.99				
2010	5.10	4.74	4.52	4.43	4.35	4.31	4.31	4.23	4.11	3.99	3.88	3.75	3.62	3.42	3.13	2.91	2.76	2.49	2.10	1.93	1.81	1.90	1.73	1.53	2.10	3.22			
2011	4.95	4.61	4.38	4.29	4.21	4.17	4.16	4.08	3.96	3.83	3.72	3.59	3.46	3.26	2.98	2.77	2.63	2.37	2.01	1.84	1.73	1.79	1.63	1.46	1.81	2.23	1.25		
2012	4.82	4.48	4.26	4.17	4.08	4.04	4.03	3.94	3.82	3.69	3.58	3.45	3.32	3.12	2.86	2.65	2.51	2.26	1.93	1.77	1.67	1.71	1.57	1.41	1.66	1.89	1.23	1.22	
2013	4.70	4.38	4.16	4.07	3.98	3.93	3.92	3.83	3.71	3.59	3.48	3.34	3.22	3.03	2.77	2.57	2.44	2.21	1.90	1.75	1.66	1.69	1.57	1.44	1.65	1.81	1.35	1.40	1.58

- "Real" rates defined as the difference between the associated nominal rate and the CPI-W (Table D-2).
- All figures are average annual percentages.

Source: Office of the Actuary, Department of Defense

***** THE EFFECTIVE YIELD CALCULATION USES A "DOLLAR-WEIGHTED YIELD". "DOLLAR-WEIGHTED YIELDS" ARE COMPUTED BY TAKING THE INVESTMENT INCOME OVER THE AVERAGE AMOUNT OF PRINCIPAL INVESTED THROUGHOUT THE YEAR.**

TABLE D-5

AVERAGE REAL MILITARY PERSONNEL BASIC PAY INCREASES

FROM DECEMBER 31 OF:	1945	1950	1955	1960	1965	1970	1975	1980	1985	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012
TO DECEMBER 31 OF:																				
1950	-2.21																			
1955	-0.48	1.28																		
1960	-0.49	0.39	-0.50																	
1965	0.58	1.52	1.65	3.84																
1970	0.97	1.79	1.96	3.21	2.58															
1975	1.31	2.03	2.22	3.14	2.80	3.02														
1980	0.79	1.30	1.31	1.76	1.08	0.34	-2.26													
1985	0.93	1.39	1.40	1.79	1.28	0.85	-0.21	1.89												
1990	0.77	1.14	1.12	1.40	0.92	0.51	-0.32	0.67	-0.53											
1995	0.70	1.03	0.99	1.21	0.78	0.42	-0.22	0.47	-0.23	0.08										
2000	0.73	1.03	1.01	1.20	0.82	0.54	0.05	0.63	0.22	0.59	1.11									
2005	0.77	1.05	1.02	1.20	0.87	0.63	0.24	0.74	0.46	0.79	1.15	1.19								
2006	0.74	1.01	0.98	1.15	0.82	0.58	0.19	0.67	0.39	0.68	0.95	0.81	-1.07							
2007	0.75	1.01	0.99	1.15	0.83	0.60	0.22	0.69	0.42	0.70	0.97	0.86	0.05	1.17						
2008	0.71	0.96	0.93	1.08	0.77	0.53	0.16	0.60	0.32	0.56	0.75	0.53	-0.57	-0.32	-1.80					
2009	0.75	1.00	0.98	1.13	0.83	0.61	0.26	0.70	0.45	0.71	0.94	0.84	0.41	0.90	0.77	3.40				
2010	0.76	1.01	0.99	1.14	0.84	0.63	0.29	0.72	0.49	0.75	0.97	0.90	0.61	1.03	0.98	2.40	1.40			
2011	0.72	0.96	0.93	1.08	0.78	0.56	0.23	0.63	0.39	0.62	0.79	0.64	0.18	0.43	0.24	0.93	-0.28	-1.93		
2012	0.71	0.95	0.92	1.05	0.76	0.55	0.22	0.61	0.38	0.59	0.74	0.58	0.15	0.36	0.19	0.70	-0.19	-0.97	0.00	
2013	0.69	0.92	0.89	1.03	0.74	0.52	0.20	0.58	0.35	0.54	0.67	0.50	0.07	0.24	0.08	0.46	-0.26	-0.81	-0.25	-0.49

- "Real" rates defined as the difference between the associated nominal rate and the CPI-W (Table D-2).
- All figures are average annual percentage increases.
- Excludes annual targeted increases.

Source: House Armed Services Committee publication, Title 37,
United States Code (Pay and Allowances of the Uniformed Services.)

APPENDIX E

NORMAL COST WEIGHTING FACTORS

Page

Normal Cost Weighting Factors 96

Table E-1: Basic Payroll Percentage Distribution by Completed Years of Service 97

NORMAL COST WEIGHTING FACTORS

There are three different retirement benefit formulas that apply to three populations within the Military Retirement System[1]. (See Appendix A for a discussion of *Final Pay*, *High-3*, and *CSB/Redux* benefit formulas.) A single normal cost percentage (NCP) for the entire population is obtained by weighting the NCP for each retirement group by its expected percentage of payroll in the relevant year.

In order to continue to budget for NCPs well in advance of the valuation date, the DoD Board of Actuaries decided to create a set of projected weighting factors. The relative stability of past experience indicates that this method gives reasonable results.

Current rates were created using 2010 data. Table E-1 displays the active duty and reserve basic payroll percentage distributions by completed years of service at the end of FY 2010.

[1] The Bipartisan Budget Act of 2013 (Public Law 113-67) creates a fourth tier for those who enter military service on or after January 1, 2014.

TABLE E-1

BASIC PAYROLL PERCENTAGE DISTRIBUTION BY COMPLETED YEARS OF SERVICE

Completed Years of Service	Percentage of Payroll on 9/30/2010: Full-time	Part-time
0	3%	0.5%
1 or less	8%	6%
2 or less	13%	11%
3 or less	18%	16%
4 or less	24%	20%
5 or less	28%	24%
6 or less	32%	27%
7 or less	37%	31%
8 or less	41%	35%
9 or less	45%	38%
10 or less	49%	41%
11 or less	53%	44%
12 or less	56%	46%
13 or less	59%	49%
14 or less	63%	51%
15 or less	66%	53%
16 or less	68%	55%
17 or less	71%	58%
18 or less	75%	60%
19 or less	78%	64%
20 or less	81%	67%
21 or less	84%	70%
22 or less	86%	74%
23 or less	89%	77%
24 or less	91%	80%
25 or less	93%	83%
26 or less	95%	86%
27 or less	96%	89%
28 or less	97%	91%
29 or less	98%	93%
30 or less	98%	94%
31 or less	99%	95%
32 or less	99%	96%
33 or less	99%	97%
34 or less	100%	98%
35 or less	100%	98%
36 or less	100%	99%
37 or less	100%	99%
38 or less	100%	100%
39 and greater	:	:
TOTAL FORCE	100%	100%

APPENDIX F

VALUATION PROGRAM PARAMETERS

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VALUATION PROGRAM PARAMETERS DESCRIPTION

GORGO is an actuarial projection model run in a spreadsheet environment with embedded Visual Basic programming. The purpose is to simulate future cash flows impacting the Military Retirement Fund. The model is used to compute the aggregate entry-age normal cost percentage, unfunded liability, and make long-term projections, as needed (slight adjustments to GORGO cash flow projection are made outside of GORGO). In addition to being affected by the decrement rates, GORGO has a number of parameters which affect its results. These parameters are generally summaries of recent experience and/or future expectations. Examples include the rates of election of the Survivor Benefit Plan and member-spouse age differences.

Public Law (P.L.) 108-136 ("Concurrent Receipt") requires additional breakouts of some parameters in order to calculate the DoD and Treasury normal cost components. Subsequent legislation required further breakouts.

A description of major valuation program parameters is given in Table F-1. The table is organized by population group with the economic factors reproduced for user convenience. Numerical values are also shown for selected items. To keep this report manageable and prevent unintentional misuse, other parameters not described as well as numerical values not shown in the table may be requested if needed.

TABLE F-1

DESCRIPTION OF THE MAJOR VALUATION PROGRAM PARAMETERS

Economic Factors

Item	Description/Value
1) Salary Increase	A parameter for each of the next ten fiscal years specifies the annual percentage increase in basic pay for the active duty and reserve duty members. An 11th parameter specifies the percentage increase for subsequent years. The value for the valuation is 3.5 percent.
2) CPI (Inflation)	A parameter for each of the next nine fiscal years specifies the annual inflation (Consumer Price Index - CPI) rate for that year. A tenth parameter specifies the inflation rate for all subsequent years. The value for the valuation is 3.0 percent.
3) Interest Rate	A parameter for each of the next nine fiscal years specifies the annual interest rate for that year. A tenth parameter specifies the interest rate for all subsequent years. The value for the valuation is 5.5 percent.

Active Duty

Item	Description/Value
1) Member Election of Spouse or Spouse/Child SBP Coverage	This gives the percentage of members by age, officer/enlisted status, and Career Status Bonus (CSB) election status who have elected spouse or spouse/child coverage under the Survivor Benefit Plan (SBP).

TABLE F-1 (continued)

Item	Description/Value
2) Full Offsets	A member who is disabled may waive all or part of his or her retired pay to receive benefits from the Veterans Administration (VA). Furthermore, a member who decides to convert his or her military service to receive a federal civilian retirement also waives his or her right to a military pension. These amounts are not included when computing normal costs or unfunded liabilities. The percent of retired pay of new retirees that is fully offset is given by officer/enlisted status, CSB election status, and type of retirement (disability/nondisability). Disability status is given further by those with over and under 20 years of service.
3) Partial VA Offsets	It is possible to have part of DoD retired pay offset by VA compensation. The parameter is defined as the percent of retired pay out of the total paid new retirees. They are given by officer/enlisted status, CSB election status, and disability/nondisability status. Disability status is given further by those with over and under 20 years of service.
4) Disability Factor	When an active duty member is disabled and receives DoD disability retirement, retired pay is based on a minimum (30%), a maximum (given by the conditions discussed in Appendix A regarding Disability Retirement), and a disability rating. These are combined into a single officer/enlisted factor, expressed as a percentage of Final, or High-3, pay and given by length of service and temporary disability or permanent disability retirement.

TABLE F-1 (continued)

Item	Description/Value
5) Percent Active Duty with Beneficiary	When a member dies from a Service-connected disability or on active duty, any surviving spouse is eligible for Dependency and Indemnity Compensation (DIC) from the Veterans Administration. In addition, if the member dies in the line of duty or after completing 20 years of service, the surviving spouse is eligible for an SBP annuity from DoD which would bring the total amount of the benefit up to 55 percent of the member's retired pay. The excess of the SBP annuity over DIC comes from the Military Retirement Fund. If no spouse is present, the benefit passes on to an eligible child. If both spouse and eligible child are present then, under certain tax provisions, it is advantageous for the spouse to pass the benefits to the child. Thus, it is necessary to estimate the percent of active duty members with beneficiaries. The percentages are given by officer/enlisted status, and further allocated by spouse/child.
6) Reduction Factors for SBP	Premium amounts, as a percent of retired pay, by age, officer/enlisted status, and CSB election status.
7) Rounding Assumptions for Partially Completed Years of Service	When retired pay is computed, years of service are rounded down to the nearest completed month. An assumption must be made for the computation. The value for the valuation is 0.017.
8) CSB/Redux election proportion	The proportion of members who elect CSB/Redux. For the unfunded liability and open group valuations, the proportion varies by entry year and officer/enlisted status. For the normal cost (new entrant) valuation, the proportion is 15 percent. This value is essentially a representative rate needed to approximate the floating proportions (of CSB/Redux electors) used in the unfunded liability and open group valuations.

TABLE F-1 (continued)

Item	Description/Value
9) Initial Annual Pay of 16-year-old Active Duty Officer	This value is used to allocate a portion of part-time benefits to full-time in normal cost valuations, thus linking the radixes (i.e., notional starting populations) and pay of full- and part-time members. The value for the valuation is $34,644.
10) Accumulated Value of Partial Pay in the First Year of Service First Year of Service	This amount is used to properly align the decrement rates with the assumption, in a normal cost run, of a new entrant cohort starting with zero years of service.

Reserve Duty

Item	Description/Value
1) Ratio of Net to Gross Retired Pay For Reserves	This is the ratio of reserve net retired pay to gross retired pay. This is given by officer/enlisted status, age, and years of active service.
2) Proportion of Points Based on Active Service	This amount is used to allocate the part of the reserve normal cost that should be paid for as a part of the active duty normal cost. The value for the valuation is 51%.
3) Initial Annual Pay of new Selected Reserve member	This array is used to set initial pay for a new Selected Reserve member in a normal cost run. The values for the valuation are updated with an across-the-board salary increase each year.

TABLE F-1 (continued)

Item	Description/Value
4) Reserve Retirement Age FYs	An assumption is made to reflect the number of years, on average, reservists retire early due to performing certain active service, per P.L. 110-181. An average reduction of two years (age 58) is assumed. Fiscal years are needed to phase into this earlier retirement over time. The transition to an average retirement age of 59 is assumed to occur in 2024, and the transition to age 58 is assumed to occur in 2033. See also the ”Retiree Gain Statement” in Appendix K.
5) Ratio of Reserve to Active Payroll	For the purposes of the allocation referred to in item 2) above, this value represents the assumed ratio of reserve duty to active duty basic payroll. The value for the valuation is 10%.

Retiree

Item	Description/Value
1) Retired Pay Adjustment Factors	Retired pay of current retirees is adjusted for VA compensation, SBP offset changes, and other effects during the year. They are given by officer/enlisted status, CSB election status, disability/nondisability, and whether or not the member has elected SBP spouse or spouse/child coverage.
2) Retired Pay Adjustment to Members With SBP Spouse Coverage	These factors model data that show mortality is better (or less), and non-death loss from paid status is generally higher, for those retired members who elect SBP spouse coverage. Rather than develop additional sets of mortality and loss rates, the respective retiree death and loss rates (Appendix I) are adjusted with these factors. This impacts retirees with SBP spouse coverage. The factors are given by active/reserve, disability/nondisability status, and officer/enlisted status.

TABLE F-1 (continued)

Survivor

Item	Description/Value
1) Member-Survivor Age Difference	When a member dies, a survivor is assumed to be a certain number of years younger (or older) than the member. This is given by active/reserve, age, officer/enlisted status, type of retirement (i.e., nondisability, temporary disability, permanent disability), and type of survivor (i.e., spouse, child, insurable interest).
2) Ratio of SBP Base Amount to Net Retired Pay	Under SBP the retiree may elect an amount less than his or her gross retired pay as a base in computing the survivor annuity. Base amounts can also exceed net retired pay because of factors that reduce gross retired pay to net. This is expressed as a percentage of net retired pay and is given by age, officer/enlisted status, CSB election status, and type of retirement (disability/nondisability/reserve). Additional adjustments are made to the factors as part of Concurrent Receipt.
3) Ratio of RSFPP Survivor Benefit To Net Retired Pay	For RSFPP (Retired Servicemen's Family Protection Plan), this gives the ratio of the survivor payment to the net amount of retired pay.
4) Reservists' Election of RCSBP	Proportion of reservists who have elected the Reserve Component Survivor Benefit Plan (RCSBP) by immediate and deferred annuity, age, and officer/enlisted status.
5) Partial DIC Offsets	The percent of survivor pay of new survivors whose pay is partially offset by DIC. They are given by the member's active/reserve status.
6) Full DIC Offsets	The percent of survivor pay of new survivors whose pay is fully offset by DIC. They are given by the member's active/reserve status.

TABLE F-1 (continued)

Item	Description/Value
7) Rates for Electing SBP Options	Given that a member elects SBP, there is still a choice of options: spouse only, child only, spouse and child, or insurable interest (some other designated beneficiary in the absence of a spouse or child). These are expressed as ratios to those electing spouse only or spouse/child coverage, and are given by age, officer/enlisted status, and type of retirement (disability/nondisability/reserve).
8) Rates for Election of RSFPP Options	Given that a member elected an RSFPP option, there was a choice of options: spouse only, child only, or spouse and child. These are expressed as ratios to those electing spouse only or spouse/child coverage, and are given by age and officer/enlisted status.
9) Survivor Pay Adjustment Factors	Survivor pay of current survivors is adjusted for changes in DIC and other effects during the year.
10) DIC Base Amount	Monthly amount by which DoD annuitant pay is offset by DIC. Future values are indexed to CPI. The first-year value for the valuation is $1,234.

APPENDIX G

ACTIVE DUTY RATES

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ACTIVE DUTY RATE DESCRIPTION

The active duty rates consist principally of decrement rates related to the probabilities of a member leaving a category of military service for a specific cause. In addition, they include a new entrant distribution, a set of reentrant ratios, and ratios for promotion and merit pay increases. For the purposes of active duty rate development, full-time support reservists (excluding Army National Guard) are included in the underlying data.

The active duty decrement rates are used to project active duty deaths, temporary and permanent disability retirements, nondisability retirements, and withdrawals (i.e., other active duty losses). As noted in the "Valuation Data and Procedure" section in the main text, the valuation results are highly sensitive to the withdrawal rates. In addition, the active duty decrements include rates of transfer between officer and enlisted status. The death rates are given by age nearest birthday for officers and enlistees separately. The remaining decrement rates are given by completed years of active service for officers and enlistees separately. The formulas used to derive the active duty rates are given on the following page. The fiscal years on which various rates are based are given on the subsequent page. The experience period was selected such that the sum of the active force size changes for the included periods was near zero, and the experience period intentionally excludes the significant downsizing of the early 1990s, which is not considered a representative basis upon which to develop long-run actuarial assumptions. Full-time reservist experience is included in the data used to develop the rates.

Generally, the decrement rates were graduated (smoothed) using Whittaker-Henderson graduations. The typical active duty career has inherent discontinuities at select points (reenlistment, promotions, retirements, etc). Rates were separated into ranges where assumptions of continuity were reasonable. When real discontinuities were present, the rates were not smoothed.

A reentrant is defined as someone who is on active duty at year end, who was not on active duty a year earlier, and who is not a new entrant. The reentrant ratios give the expected number of reentrants per year, per active member, in each cell. The cells are defined by length of active service and by officer/enlisted status.

The new entrant distribution gives the percentages of new entrants to the military by age and by officer/enlisted status. This distribution is only used in the normal cost (new entrant) valuation and the open-group projection.

The promotion and merit increase scales (PAMS) give the expected annual percentage increase in pay regardless of whether or not there are across-the-board increases in the active duty pay table. The PAMS do not include adjustments for inflation or productivity increases. They are defined by length of service, by entry age, and by officer/enlisted status. The PAMS were created by first arraying the average pay for each entry age along a dimension of increasing years of service. The PAMS were then computed by dividing the average pay at the next year of service by the average pay at the current year of service.

ACTIVE DUTY RATE FORMULAS

ACTIVE DEATH (by age nearest birthday)

$$\frac{\text{Deaths during year}}{[\text{Number at beginning of year} - \tfrac{1}{2}\,(\text{withdrawals} + \text{nondisability retirements during year})]}$$

NONDISABILITY RETIREMENT (by completed years of service)

$$\frac{\text{New retirees during year}}{\text{Number at beginning of year}}$$

TEMPORARY DISABILITY RETIREMENT (by completed years of service)

$$\frac{\text{New temporary disabilities during year}}{[\text{Number at beginning of year} - \tfrac{1}{2}\,(\text{withdrawals} + \text{nondisability retirements during year})]}$$

PERMANENT DISABILITY RETIREMENT (by completed years of service)

$$\frac{\text{New permanent disabilities during year}}{[\text{Number at beginning of year} - \tfrac{1}{2}\,(\text{withdrawals} + \text{nondisability retirements during year})]}$$

WITHDRAWAL (by completed years of service)

$$\frac{\text{Withdrawals during year}}{\text{Number at beginning of year}}$$

REENTRANT RATIOS (by completed years of service)

$$\frac{\text{Number reentering during year}}{\text{Number at beginning of year}}$$

PERCENTAGE DISTRIBUTION OF NEW ENTRANTS (by age nearest birthday)

$$\frac{\text{New entrants during year}}{\text{Total new entrants}}$$

PAYGRADE TRANSFER (by completed years of service)

$$\frac{\text{Transfers to category during year}}{[\text{Number at beginning of year} - \tfrac{1}{2}\,(\text{withdrawals} + \text{nondisability retirements during year})]}$$

PROMOTION AND MERIT SCALES (by entry age and completed years of service)

$$\frac{\text{Average basic pay at next year of service using current year pay table}}{\text{Average basic pay at current year of service}}$$

SUMMARY OF YEARS ON WHICH ACTIVE DUTY RATES ARE BASED

By Fiscal Year

RATE	1982-1989	1997-1999	2000-2008	2009
Death			X	X
Nondisability Retirement	X	X	X	
Temporary Disability Retirement	X	X	X	
Permanent Disability Retirement	X	X	X	
Withdrawal (other losses)	X	X	X	
Reentrant Ratios	X	X	X	
New Entrant Distribution	X	X	X	
Paygrade Transfer	X	X	X	
Promotion and Merit Scales (PAMS)	X	X	X	

DEATH RATES FOR NONRETIRED MILITARY

(AGE NEAREST BIRTHDAY)

Age	Officer	Enlisted
16	0.00043	0.00071
17	0.00050	0.00082
18	0.00057	0.00093
19	0.00061	0.00100
20	0.00062	0.00101
21	0.00060	0.00098
22	0.00059	0.00093
23	0.00058	0.00087
24	0.00057	0.00082
25	0.00056	0.00077
26	0.00056	0.00074
27	0.00054	0.00070
28	0.00052	0.00066
29	0.00050	0.00062
30	0.00048	0.00059
31	0.00048	0.00057
32	0.00046	0.00055
33	0.00044	0.00053
34	0.00042	0.00051
35	0.00042	0.00049
36	0.00041	0.00048
37	0.00041	0.00048
38	0.00039	0.00048
39	0.00039	0.00047
40	0.00039	0.00048
41	0.00038	0.00048
42	0.00038	0.00050
43	0.00038	0.00051
44	0.00039	0.00053
45	0.00041	0.00056
46	0.00042	0.00059
47	0.00043	0.00063
48	0.00045	0.00069
49	0.00047	0.00074
50	0.00049	0.00081
51	0.00052	0.00088
52	0.00055	0.00096
53	0.00058	0.00106
54	0.00063	0.00116
55	0.00068	0.00129
56	0.00073	0.00143
57	0.00079	0.00157
58	0.00085	0.00172
59	0.00091	0.00185
60	0.00097	0.00199

Note: These death rates should not be compared to other published rates or used for other purposes without examining the exposure formula used in the derivation.

NONDISABILITY, TEMPORARY DISABILITY & PERMANENT DISABILITY RETIREMENT RATES

OFFICERS (BY COMPLETED YEARS OF SERVICE)

Years of Service	Non-disability	Temporary Disability ***	Permanent Disability ***
0	0.00000	0.00043	0.00007
1	0.00000	0.00085	0.00009
2	0.00000	0.00113	0.00017
3	0.00000	0.00124	0.00019
4	0.00000	0.00146	0.00020
5	0.00000	0.00126	0.00021
6	0.00000	0.00143	0.00033
7	0.00000	0.00153	0.00026
8	0.00000	0.00144	0.00034
9	0.00000	0.00144	0.00036
10	0.00000	0.00142	0.00033
11	0.00000	0.00133	0.00033
12	0.00000	0.00128	0.00032
13	0.00000	0.00112	0.00036
14	0.00000	0.00119	0.00037
15	0.00000	0.00104	0.00037
16	0.00000	0.00093	0.00044
17	0.00000	0.00082	0.00048
18	0.00000	0.00073	0.00059
19	0.24556	0.00192	0.00141
20	0.20352	0.00231	0.00198
21	0.16113	0.00169	0.00178
22	0.14428	0.00204	0.00150
23	0.14541	0.00222	0.00187
24	0.14305	0.00209	0.00176
25	0.18396	0.00214	0.00140
26	0.19135	0.00361	0.00210
27	0.22470	0.00322	0.00166
28	0.20692	0.00367	0.00262
29	0.49853	0.00505	0.00341
30	0.37879	0.00692	0.00435
31	0.28016	0.00534	0.00334
32	0.25438	0.00534	0.00334
33	0.26999	0.00534	0.00334
34	1.00000	0.00534	0.00334

*** The increase in disability rates shown between 18 and 19 years of service may be due to the removal of the 30% disability rating minimum for members with 20 years of service. The tax advantages accorded disability retired pay described in Appendix A may result in members choosing disability over nondisability retirements. Disabilities were increased by 35% to reflect recent trends.

Example: Nine completed years of service could include anything from 9.0 to 9.999 years of service. The associated rate applied to the number of people at the beginning of the year in the category will produce the expected number of occurrences during the following year.

NONDISABILITY, TEMPORARY DISABILITY & PERMANENT DISABILITY RETIREMENT RATES

ENLISTED (BY COMPLETED YEARS OF SERVICE)

Years of Service	Non-disability	Temporary Disability ***	Permanent Disability ***
0	0.00000	0.00170	0.00007
1	0.00000	0.00294	0.00025
2	0.00000	0.00376	0.00042
3	0.00000	0.00438	0.00058
4	0.00000	0.00420	0.00059
5	0.00000	0.00429	0.00063
6	0.00000	0.00421	0.00071
7	0.00000	0.00440	0.00073
8	0.00000	0.00443	0.00085
9	0.00000	0.00437	0.00090
10	0.00000	0.00423	0.00099
11	0.00000	0.00416	0.00109
12	0.00000	0.00396	0.00104
13	0.00000	0.00369	0.00108
14	0.00000	0.00346	0.00101
15	0.00000	0.00319	0.00126
16	0.00000	0.00299	0.00141
17	0.00000	0.00260	0.00160
18	0.00000	0.00198	0.00163
19	0.42256	0.00541	0.00551
20	0.30241	0.00521	0.00634
21	0.26793	0.00422	0.00482
22	0.23110	0.00433	0.00508
23	0.29343	0.00417	0.00419
24	0.18735	0.00362	0.00359
25	0.33712	0.00437	0.00322
26	0.24102	0.00511	0.00333
27	0.24118	0.00523	0.00343
28	0.19147	0.00545	0.00466
29	0.77601	0.00999	0.00586
30	0.64842	0.01644	0.00795
31	0.42640	0.01399	0.00340
32	0.50641	0.01399	0.00340
33	0.40749	0.01399	0.00340
34	1.00000	0.01399	0.00340

*** The increase in disability rates shown between 18 and 19 years of service may be due to the removal of the 30% disability rating minimum for members with 20 years of service. The tax advantages accorded disability retired pay described in Appendix A may result in members choosing disability over nondisability retirements. Disabilities were increased by 35% to reflect recent trends.

Example: Nine completed years of service could include anything from 9.0 to 9.999 years of service. The associated rate applied to the number of people at the beginning of the year in the category will produce the expected number of occurrences during the following year.

WITHDRAWAL, REENTRANT, AND NET LOSS RATES FOR ACTIVE DUTY PERSONNEL

OFFICERS (BY COMPLETED YEARS OF SERVICE)

Years of Service	Withdrawal	Reentrant ***	Net Loss
0	0.01815	0.11937	-0.10122
1	0.02192	0.03298	-0.01106
2	0.07042	0.02574	0.04468
3	0.12192	0.02898	0.09294
4	0.10839	0.01964	0.08875
5	0.09306	0.01703	0.07603
6	0.09686	0.01444	0.08242
7	0.08447	0.01400	0.07047
8	0.07687	0.01200	0.06487
9	0.06825	0.01155	0.05670
10	0.06616	0.00872	0.05744
11	0.05337	0.00798	0.04539
12	0.03556	0.00656	0.02900
13	0.02481	0.00557	0.01924
14	0.01650	0.00467	0.01183
15	0.01042	0.00368	0.00674
16	0.00761	0.00291	0.00470
17	0.00479	0.00252	0.00227
18	0.00236	0.00246	-0.00010
19	0.00000	0.00223	-0.00223
20	0.00000	0.00247	-0.00247
21	0.00000	0.00259	-0.00259
22	0.00000	0.00230	-0.00230
23	0.00000	0.00237	-0.00237
24	0.00000	0.00229	-0.00229
25	0.00000	0.00268	-0.00268
26	0.00000	0.00276	-0.00276
27	0.00000	0.00284	-0.00284
28	0.00000	0.00329	-0.00329
29	0.00000	0.00419	-0.00419
30	0.00000	0.00912	-0.00912
31	0.00000	0.00803	-0.00803
32	0.00000	0.01145	-0.01145
33	0.00000	0.01084	-0.01084
34	0.00000	0.00000	0.00000

*** The reentrant (and all other) rates are developed for valuation purposes to be consistent with the data sources used in the valuation. For example, high reentrant rates for members with zero completed years of service at the beginning of the year reflect members showing up on the valuation data files with one completed year of service at year end, who were not on the data files at the beginning of the year, and who were not new entrants. To the extent the valuation data files exclude these members from the zero-completed-years-of-service cell, use of this reentrant rate is appropriate for the valuation projection. However, this "valuation focus" of the rates should be considered if using them for other purposes, e.g., to estimate the probability a given individual will remain on active duty from zero to one or more completed years of service.

Example: Nine completed years of service could include anything from 9.0 to 9.999 years of service. The associated rate applied to the number of people at the beginning of the year in the category will produce the expected number of occurrences during the following year.

WITHDRAWAL, REENTRANT, AND NET LOSS RATES FOR ACTIVE DUTY PERSONNEL

ENLISTED (BY COMPLETED YEARS OF SERVICE)

Years of Service	Withdrawal	Reentrant ***	Net Loss
0	0.10458	0.03043	0.07415
1	0.10267	0.00769	0.09498
2	0.18351	0.01394	0.16957
3	0.35545	0.02745	0.32800
4	0.15999	0.01394	0.14605
5	0.15789	0.01128	0.14661
6	0.11543	0.00966	0.10577
7	0.12660	0.00918	0.11742
8	0.09560	0.00761	0.08799
9	0.09098	0.00682	0.08416
10	0.05673	0.00540	0.05133
11	0.04738	0.00453	0.04285
12	0.03728	0.00347	0.03381
13	0.02534	0.00282	0.02252
14	0.02207	0.00223	0.01984
15	0.01296	0.00188	0.01108
16	0.00827	0.00154	0.00673
17	0.00514	0.00145	0.00369
18	0.00227	0.00139	0.00088
19	0.00000	0.00126	-0.00126
20	0.00000	0.00157	-0.00157
21	0.00000	0.00148	-0.00148
22	0.00000	0.00167	-0.00167
23	0.00000	0.00156	-0.00156
24	0.00000	0.00212	-0.00212
25	0.00000	0.00169	-0.00169
26	0.00000	0.00247	-0.00247
27	0.00000	0.00180	-0.00180
28	0.00000	0.00212	-0.00212
29	0.00000	0.00168	-0.00168
30	0.00000	0.01403	-0.01403
31	0.00000	0.03693	-0.03693
32	0.00000	0.04974	-0.04974
33	0.00000	0.09762	-0.09762
34	0.00000	0.00000	0.00000

*** The reentrant (and all other) rates are developed for valuation purposes to be consistent with the data sources used in the valuation. For example, high reentrant rates for members with zero completed years of service at the beginning of the year reflect members showing up on the valuation data files with one completed year of service at year end, who were not on the data files at the beginning of the year, and who were not new entrants. To the extent the valuation data files exclude these members from the zero-completed-years-of-service cell, use of this reentrant rate is appropriate for the valuation projection. However, this "valuation focus" of the rates should be considered if using them for other purposes, e.g., to estimate the probability a given individual will remain on active duty from zero to one or more completed years of service.

Example: Nine completed years of service could include anything from 9.0 to 9.999 years of service. The associated rate applied to the number of people at the beginning of the year in the category will produce the expected number of occurrences during the following year.

PERCENTAGE DISTRIBUTION OF NEW ENTRANTS

(AGE NEAREST BIRTHDAY)

Age	Officers	Enlisted	Total
16	0.00000	0.00000	0.00000
17	0.00000	0.00142	0.00142
18	0.00000	0.12146	0.12146
19	0.00001	0.25484	0.25485
20	0.00008	0.19288	0.19296
21	0.00045	0.11431	0.11476
22	0.01188	0.07357	0.08545
23	0.01920	0.05093	0.07013
24	0.01025	0.03619	0.04644
25	0.00470	0.02550	0.03020
26	0.00386	0.01783	0.02169
27	0.00327	0.01252	0.01579
28	0.00216	0.00929	0.01145
29	0.00163	0.00663	0.00826
30	0.00127	0.00475	0.00602
31	0.00097	0.00358	0.00455
32	0.00075	0.00285	0.00360
33	0.00058	0.00226	0.00284
34	0.00046	0.00187	0.00233
35	0.00038	0.00165	0.00203
36	0.00028	0.00063	0.00091
37	0.00020	0.00030	0.00050
38	0.00017	0.00024	0.00041
39	0.00015	0.00020	0.00035
40	0.00013	0.00018	0.00031
41	0.00010	0.00014	0.00024
42	0.00008	0.00014	0.00022
43	0.00007	0.00007	0.00014
44	0.00006	0.00004	0.00010
45	0.00005	0.00004	0.00009
46	0.00005	0.00003	0.00008
47	0.00004	0.00003	0.00007
48	0.00004	0.00003	0.00007
49	0.00003	0.00002	0.00005
50	0.00003	0.00002	0.00005
51	0.00002	0.00001	0.00003
52	0.00002	0.00001	0.00003
53	0.00002	0.00001	0.00003
54	0.00002	0.00001	0.00003
55	0.00002	0.00001	0.00003
56	0.00001	0.00000	0.00001
57	0.00001	0.00000	0.00001
58	0.00001	0.00000	0.00001
59	0.00001	0.00000	0.00001
60	0.00000	0.00000	
Total	0.06352	0.93648	1.00000

PAYGRADE TRANSFER RATES

STATUS (BY COMPLETED YEARS OF SERVICE)

Years of Service	Officer to Enlisted	Enlisted to Officer
0	0.00042	0.00304
1	0.00010	0.00096
2	0.00006	0.00112
3	0.00013	0.00145
4	0.00013	0.00227
5	0.00008	0.00282
6	0.00014	0.00393
7	0.00014	0.00515
8	0.00013	0.00718
9	0.00013	0.00874
10	0.00012	0.00968
11	0.00039	0.00969
12	0.00058	0.00907
13	0.00047	0.00778
14	0.00077	0.00613
15	0.00094	0.00472
16	0.00112	0.00306
17	0.00055	0.00179
18	0.00014	0.00137
19	0.00017	0.00096
20	0.00010	0.00115
21	0.00005	0.00105
22	0.00006	0.00093
23	0.00002	0.00088
24	0.00000	0.00044
25	0.00000	0.00005
26	0.00000	0.00002
27	0.00000	0.00007
28	0.00000	0.00000
29	0.00000	0.00000
30	0.00000	0.00000
31	0.00000	0.00000
32	0.00000	0.00000
33	0.00000	0.00000
34	0.00000	0.00000

Example: Nine completed years of service could include anything from 9.0 to 9.999 years of service. The associated rate applied to the number of people at the beginning of the year in the category will produce the expected number of occurrences during the following year.

PROMOTION AND MERIT BASIC PAY INCREASE SCALES

OFFICERS (BY ENTRY AGE)

Years of Service	Entry Age 16	17	18	19	20	21	22	23	24	25	26
1	1.01406	1.01406	1.01406	1.01406	1.01406	1.01406	1.01406	1.03788	1.06850	1.06863	1.03084
2	1.26101	1.26101	1.26101	1.26101	1.26101	1.26101	1.26101	1.26733	1.24639	1.22059	1.12813
3	1.16436	1.16436	1.16436	1.16436	1.16436	1.16436	1.16436	1.15592	1.14107	1.13118	1.08444
4	1.12838	1.12838	1.12838	1.12838	1.12838	1.12838	1.12838	1.12854	1.10999	1.09523	1.06425
5	1.01427	1.01427	1.01427	1.01427	1.01427	1.01427	1.01427	1.02410	1.02904	1.03108	1.02871
6	1.03943	1.03943	1.03943	1.03943	1.03943	1.03943	1.03943	1.04289	1.03995	1.04497	1.05461
7	0.99489	0.99489	0.99489	0.99489	0.99489	0.99489	0.99489	1.01191	1.02020	1.02535	1.02334
8	1.03290	1.03290	1.03290	1.03290	1.03290	1.03290	1.03290	1.04169	1.03766	1.04233	1.04014
9	0.99442	0.99442	0.99442	0.99442	0.99442	0.99442	0.99442	1.01394	1.02086	1.02143	1.02062
10	1.03956	1.03956	1.03956	1.03956	1.03956	1.03956	1.03956	1.05820	1.05017	1.04618	1.03943
11	1.01571	1.01571	1.01571	1.01571	1.01571	1.01571	1.01571	1.04944	1.05558	1.04535	1.02645
12	1.05143	1.05143	1.05143	1.05143	1.05143	1.05143	1.05143	1.05911	1.04767	1.04470	1.03802
13	1.00603	1.00603	1.00603	1.00603	1.00603	1.00603	1.00603	1.01511	1.01989	1.02090	1.01887
14	1.03458	1.03458	1.03458	1.03458	1.03458	1.03458	1.03458	1.02798	1.02367	1.02606	1.02729
15	1.01346	1.01346	1.01346	1.01346	1.01346	1.01346	1.01346	1.01512	1.02064	1.02177	1.01984
16	1.03810	1.03810	1.03810	1.03810	1.03810	1.03810	1.03810	1.04225	1.03899	1.03557	1.03369
17	1.02706	1.02706	1.02706	1.02706	1.02706	1.02706	1.02706	1.03034	1.02876	1.02850	1.02258
18	1.03826	1.03826	1.03826	1.03826	1.03826	1.03826	1.03826	1.02671	1.02287	1.02382	1.02758
19	1.01543	1.01543	1.01543	1.01543	1.01543	1.01543	1.01543	1.01051	1.01301	1.01426	1.01488
20	1.03350	1.03350	1.03350	1.03350	1.03350	1.03350	1.03350	1.03628	1.03721	1.03951	1.04114
21	1.02310	1.02310	1.02310	1.02310	1.02310	1.02310	1.02310	1.03595	1.03778	1.03563	1.02747
22	1.04475	1.04475	1.04475	1.04475	1.04475	1.04475	1.04475	1.06061	1.05316	1.04753	1.03385
23	1.02847	1.02847	1.02847	1.02847	1.02847	1.02847	1.02847	1.03169	1.03022	1.03020	1.02115
24	1.03200	1.03200	1.03200	1.03200	1.03200	1.03200	1.03200	1.02880	1.02749	1.02601	1.01918
25	1.02086	1.02086	1.02086	1.02086	1.02086	1.02086	1.02086	1.02065	1.02561	1.02340	1.01420
26	1.03961	1.03961	1.03961	1.03961	1.03961	1.03961	1.03961	1.03981	1.03084	1.02729	1.02475
27	1.01440	1.01440	1.01440	1.01440	1.01440	1.01440	1.01440	1.01278	1.00986	1.01164	1.00971
28	1.01850	1.01850	1.01850	1.01850	1.01850	1.01850	1.01850	1.02795	1.02738	1.02510	1.01871
29	1.01886	1.01886	1.01886	1.01886	1.01886	1.01886	1.01886	1.02296	1.01666	1.01419	1.00772
30	1.04665	1.04665	1.04665	1.04665	1.04665	1.04665	1.04665	1.06930	1.05109	1.04079	1.02158
31	1.03553	1.03553	1.03553	1.03553	1.03553	1.03553	1.03553	1.07120	1.05099	1.05582	1.01283
32	1.02979	1.02979	1.02979	1.02979	1.02979	1.02979	1.02979	1.04555	1.04030	1.04734	1.02783
33	1.02118	1.02118	1.02118	1.02118	1.02118	1.02118	1.02118	1.02422	1.02166	1.03341	1.02317
34	0.98796	0.98796	0.98796	0.98796	0.98796	0.98796	0.98796	0.94853	0.99750	1.00271	1.03332

Note: The number that appears, for example, in the column marked '20' and the row marked '2' is the ratio of basic pay at two years of service to basic pay at one year of service for a member who entered at age 20.

PROMOTION AND MERIT BASIC PAY INCREASE SCALES

ENLISTED (BY ENTRY AGE)

Years of Service	Entry Age 16	17	18	19	20	21	22	23	24	25	26
1	1.14463	1.14463	1.15192	1.13066	1.10499	1.09967	1.09485	1.08803	1.08174	1.07784	1.04388
2	1.11460	1.11460	1.11454	1.11191	1.11084	1.11190	1.11330	1.11410	1.11451	1.11391	1.10682
3	1.10585	1.10585	1.10336	1.10136	1.09840	1.09751	1.09578	1.09395	1.09251	1.09236	1.09052
4	1.09187	1.09187	1.08458	1.07787	1.07474	1.07408	1.07363	1.07388	1.07381	1.07393	1.07417
5	1.03813	1.03813	1.03342	1.03727	1.03777	1.03740	1.03826	1.03842	1.03976	1.04040	1.03887
6	1.08603	1.08603	1.08305	1.07612	1.07386	1.07369	1.07362	1.07384	1.07273	1.07226	1.06800
7	1.02569	1.02569	1.02685	1.03172	1.03395	1.03440	1.03456	1.03495	1.03490	1.03383	1.03581
8	1.08945	1.08945	1.08981	1.08241	1.07796	1.07646	1.07554	1.07405	1.07357	1.07271	1.06366
9	1.02372	1.02372	1.02136	1.02525	1.02709	1.02798	1.02772	1.02775	1.02740	1.02875	1.03084
10	1.05618	1.05618	1.06018	1.05735	1.05554	1.05409	1.05344	1.05256	1.05125	1.05021	1.04647
11	1.02443	1.02443	1.01796	1.02035	1.02207	1.02316	1.02245	1.02319	1.02343	1.02383	1.02399
12	1.06395	1.06395	1.06126	1.05530	1.05231	1.04959	1.04767	1.04687	1.04545	1.04561	1.03990
13	1.02883	1.02883	1.02147	1.02384	1.02456	1.02460	1.02476	1.02412	1.02438	1.02418	1.02288
14	1.03612	1.03612	1.04314	1.04047	1.03940	1.03772	1.03657	1.03541	1.03583	1.03424	1.03081
15	1.01461	1.01461	1.02312	1.02476	1.02479	1.02538	1.02514	1.02551	1.02446	1.02450	1.02351
16	1.03567	1.03567	1.03907	1.03689	1.03592	1.03480	1.03388	1.03283	1.03144	1.03022	1.02680
17	1.01696	1.01696	1.02141	1.02410	1.02454	1.02478	1.02413	1.02380	1.02323	1.02202	1.01908
18	1.04477	1.04477	1.04392	1.04034	1.03856	1.03586	1.03521	1.03422	1.03362	1.03169	1.02626
19	1.01797	1.01797	1.01812	1.01892	1.01876	1.01881	1.01845	1.01842	1.01786	1.01906	1.01495
20	1.04784	1.04784	1.05683	1.05989	1.06321	1.06664	1.06815	1.06936	1.07225	1.07401	1.08248
21	1.04156	1.04156	1.03878	1.04043	1.03946	1.03837	1.03962	1.04139	1.03968	1.04195	1.04150
22	1.06034	1.06034	1.06287	1.05641	1.05425	1.05316	1.05374	1.05449	1.05673	1.05100	1.04776
23	1.02863	1.02863	1.02731	1.03243	1.03388	1.03447	1.03473	1.03259	1.03274	1.03491	1.02869
24	1.05285	1.05285	1.06189	1.05931	1.05994	1.06183	1.06077	1.06046	1.06050	1.06188	1.05705
25	1.02562	1.02562	1.02998	1.03604	1.03767	1.03327	1.03183	1.03066	1.03112	1.03306	1.03074
26	1.08867	1.08867	1.09105	1.08810	1.08584	1.08542	1.08566	1.08473	1.07945	1.07139	1.05590
27	1.02419	1.02419	1.02080	1.02143	1.02065	1.02253	1.02540	1.02172	1.02343	1.02752	1.02455
28	0.99741	0.99741	1.01810	1.01911	1.02082	1.02168	1.02324	1.02113	1.02044	1.02451	1.02800
29	1.00414	1.00414	1.00950	1.01334	1.01506	1.01463	1.01298	1.01340	1.01243	1.01383	1.01924
30	1.02632	1.02632	1.05110	1.04098	1.03000	1.03513	1.02915	1.02501	1.02043	1.01257	1.00996
31	1.00002	1.00002	0.99460	0.98261	0.98840	1.00386	1.00729	1.00439	0.99995	0.99713	1.01452
32	0.99875	0.99875	1.00633	1.00144	1.00387	0.99960	1.02260	0.99998	1.00059	0.98624	0.99341
33	0.99973	0.99973	1.00337	0.99297	1.00241	1.01097	1.01385	0.99310	0.99612	0.97424	0.98173
34	0.99950	0.99950	1.02324	1.02368	1.00965	1.00437	1.01341	0.98561	0.99206	0.95993	0.98570

Note: The number that appears, for example, in the column marked '20' and the row marked '2' is the ratio of basic pay at two years of service to basic pay at one year of service for a member who entered at age 20.

APPENDIX H

RESERVE DUTY RATES

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RESERVE DUTY RATES DESCRIPTION

Modeling reserves is similar in some respects to modeling active duty. There are, however, additional challenges due to the complexities of the reserve career (multiple breaks in service of varying durations, movement between active and reserve components, etc.); the structure of the reserve force; limitations of the reserve data; and evolving changes in how the reserves are used.

Reserves are modeled in two population categories in the portion of their career prior to receiving retired pay – Selected Reserves and non-Selected Reserves with 20 good years. The Selected Reserves include only part-time members (full-time Reservists are included in the active-duty (full-time) portion of OACT's valuation) and are the reservists for whom normal costs are paid. The non-Selected Reserves with 20 good years[1] are modeled because they have enough service to qualify for retirement.

The reserve rates consist primarily of decrement rates related to the probabilities of a member leaving a category of military service for a specific reason. In addition, they include a new entrant distribution; a set of reentrant ratios; ratios for promotion and merit pay increases; average points per year; transfer to 20-year non-Selected Reserve status; and blow-up[2] factors. The decrement rates are mainly given by age nearest birthday at entry and completed years of service since Pay Entry Base Date (PEBD), for officers and enlisted separately. "Entry Age" is constructed on an assumption of no breaks in service; e.g., an "entry age" of 57 could represent a member who started at a much earlier age with a long break in service. As noted in the "Valuation Data and Procedure" section in the main text, the valuation results are highly sensitive to the separation rates and reentrant ratios[3]. Below is a description of the rates used in the reserve valuation process.

---

[1] This includes the category commonly referred to as the "grey area" as well as other non-Selected Reservists with 20 qualifying retirement years.

[2] These are used to adjust for persistent patterns of actual outcomes not conforming to expectations based on known data. For example, some new reserve retirees show up in the data each year who were not in the data as eligible-to-retire reservists the year before. The need for such "blow up" factors is one of many challenges in modeling reservists.

[3] Another challenge in modeling reserves relates to the fact that many reservists start their career in the active duty component or have breaks in service throughout their career. Their movements back into the Selected Reserves (from the active duty component, from civilian status, etc.) are modeled as implicit flows via reentrant ratios. However, in some cases these ratios are unusually high, and population cells with small numbers of members initially are then augmented throughout the actuarial projection by large numbers of reentrants. This creates the potential for volatility of results, to the extent small population cell counts experience variations over time. Additionally, patterns of reservist population flows (between the Selected Reserves and the active duty component and between civilian status and the Selected Reserve) are changing, given external and internal factors such as changes in how reserves are used by the military.

The data for the rates was taken from the Reserve Component Common Personnel Data System (RCCPDS) files as of September 30 for the years 2005 through 2009. The experience period was selected such that the sum of the part-time Selected Reserve force size changes for the included period was near zero. The fiscal years on which the rates are based is given on a subsequent page. A qualitative description follows. The general formula derivation is similar to those of the Active Duty rates (Appendix G) and Retiree/Survivor rates (Appendix I). The reserve rate formulas are not shown, but may be requested from the Office of the Actuary.

The separation rates give the probability that a member in a given status at the beginning of the fiscal year leaves that status during the fiscal year. Separation rates from the Selected Reserve include standard losses, transfers to active duty, transfers to the full-time reserves, discharge, and death. They do not include transfers to non-Selected Reserves with 20 good years, or retirement. Separation rates from the non-Selected Reserve with 20 good years include transfer to Selected Reserve, death, discharge, and file corrections and timing delays. They do not include transfer to retirement status.

A reentrant is defined as someone who is in the Selected Reserves at year end, who was not in the same status a year earlier, and who is not a new entrant (as defined by having greater than zero completed years of PEBD service). It can include transfers from active duty; former Selected Reserve or active members returning after breaks in service; reserve members returning after being attached to a non-selected reserve component (Individual Ready Reserve or Inactive National Guard); and members transferring to the part-time Selected Reserves from the full-time reserves.

The new entrant distribution gives the percentages of new entrants (as defined by having zero completed years of PEBD service) to the part-time Selected Reserves by age and by officer/enlisted status. The distribution is only used in the normal cost (new entrant) valuation and the open group projection.

Due to Public Law (P.L.) 110-181 (see Appendix A), the set of separation rates shown apply only in the early years of the projection, and then phase in to an average age of 58 for reserve retirement. (See Item 4 in the Reserve Duty section in Appendix F for a description of the parameter used to model the phase-in.) As the transitions to earlier average retirement ages occur, the ages applicable to some of the rates change.

In most cases the separation and reentrant rates and ratios are not smoothed (graduated). However, cells with numerators of fewer than 10 cases are combined with other cells.

The promotion and merit increase scales (PAMS) give the expected annual percentage increase in pay independent of the across-the-board increases in the active duty pay scale. The PAMS do not include adjustments for inflation or productivity increases. The PAMS are defined by length of PEBD service, by age, and by officer/enlisted status. They are computed by dividing the average pay at age (x+1), years of service (y+1) by the average pay at age (x), years of service (y) one year earlier. An adjustment is made to compute the averages for the numerator and

denominator based on the same pay table, and cells based on few observations are combined with other cells.

SUMMARY OF YEARS ON WHICH RESERVE RATES ARE BASED

By Fiscal Year

RATE	2005	2006	2007	2008	2009
New Entrant Distribution *(Officer/Enlisted)*	X	X	X	X	X
Separation *(Officer/Enlisted; Selected/Non-Selected)*	X	X	X	X	X
Reentrant *(Officer/Enlisted; Selected)*	X	X	X	X	X
Paygrade Transfer *(Officer/Enlisted; Selected)*	X	X	X	X	X
Status Transfer *(Officer/Enlisted; Selected-to-Non-Selected)*	X	X	X	X	X
Retirement *(Officer/Enlisted; Selected/Non-Selected)*	X	X	X	X	X
Disability Retirement *(Permanent/Temporary; Officer/Enlisted; Selected)*	X	X	X	X	X
Average Points Per Year *(Officer/Enlisted; Selected/Non-Selected)*	X	X	X	X	X
Career Points Adjustment *(Officer/Enlisted; Selected)*	X	X	X	X	X
Reentering Average Points *(Officer/Enlisted; Selected)*	X	X	X	X	X
Retirement Blow-up *(Officer/Enlisted; Non-Selected)*	X	X	X	X	X
Transfer Blow-up *(Officer/Enlisted; Selected-to-Non-Selected)*	X	X	X	X	
Transfer Blow-up Adjustment *(Officer/Enlisted; Selected-to-Non-Selected)*	X	X	X	X	
Selected Reserve PAMS *(Officer/Enlisted)*	X	X	X	X	X
Non-Selected Reserve PAMS *(Officer/Enlisted)*	X	X	X	X	X

New Entrant Distribution

By Paygrade (Officer/Enlisted)

Entry Age	Officer	Enlisted	Total
17	0.00000	0.02350	0.02350
18	0.00000	0.19427	0.19427
19	0.00001	0.20176	0.20177
20	0.00018	0.14591	0.14609
21	0.00028	0.10208	0.10236
22	0.00072	0.07088	0.07160
23	0.00149	0.05248	0.05397
24	0.00107	0.03949	0.04056
25	0.00074	0.03018	0.03092
26	0.00069	0.02308	0.02377
27	0.00071	0.01890	0.01961
28	0.00063	0.01535	0.01598
29	0.00061	0.01341	0.01402
30	0.00070	0.01077	0.01147
31	0.00064	0.00925	0.00989
32	0.00052	0.00773	0.00825
33	0.00055	0.00687	0.00742
34	0.00054	0.00607	0.00661
35	0.00067	0.00633	0.00700
36	0.00048	0.00518	0.00566
37	0.00054	0.00474	0.00528
38	0.00000	0.00000	0.00000
39	0.00000	0.00000	0.00000
40	0.00000	0.00000	0.00000
41	0.00000	0.00000	0.00000
42	0.00000	0.00000	0.00000
43	0.00000	0.00000	0.00000
44	0.00000	0.00000	0.00000
45	0.00000	0.00000	0.00000
46	0.00000	0.00000	0.00000
47	0.00000	0.00000	0.00000
48	0.00000	0.00000	0.00000
49	0.00000	0.00000	0.00000
50	0.00000	0.00000	0.00000
51	0.00000	0.00000	0.00000
52	0.00000	0.00000	0.00000
53	0.00000	0.00000	0.00000
54	0.00000	0.00000	0.00000
55	0.00000	0.00000	0.00000
56	0.00000	0.00000	0.00000
57	0.00000	0.00000	0.00000
58	0.00000	0.00000	0.00000
59	0.00000	0.00000	0.00000
60	0.00000	0.00000	0.00000
61	0.00000	0.00000	0.00000
>62	0.00000	0.00000	0.00000
Total	0.01177	0.98823	1.00000

DESCRIPTION: New Entrant distribution for a normal cost valuation (as well as open group), where a new entrant is defined as: a part-time selected reserve on the file as of year-end, who was not in that status in the prior year, and has zero completed PEBD years of service.
Arrayed by entry age and paygrade (officer/enlisted). Populates age scatter of new entrant cohort. Model assumes no new entrants older than age 37.

Officer Selected Reserve Separation Rates (Non-Retirement Causes)

By Entry Age

PEBD Years of Service	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	>62
Under 1	0.000	0.054	0.047	0.054	0.029	0.044	0.038	0.035	0.028	0.023	0.033	0.039	0.053	0.073	0.037	0.065	0.064	0.063	0.050	0.063	0.048	0.058	0.079	0.039	0.064	0.036	0.040	0.098	0.099	0.089	0.110	0.104	0.118	0.080	0.051	0.087	0.058	0.094	0.099	0.106	0.095	0.053	0.048	0.182	0.100	0.333		1.000
1	0.000	0.054	0.047	0.054	0.029	0.044	0.038	0.057	0.039	0.023	0.033	0.039	0.059	0.065	0.064	0.079	0.074	0.077	0.050	0.075	0.074	0.067	0.082	0.039	0.064	0.036	0.040	0.098	0.099	0.089	0.110	0.104	0.118	0.080	0.051	0.087	0.058	0.094	0.099	0.106	0.095	0.053	0.048	0.182	0.100	0.333	1.000	
2	0.000	0.054	0.047	0.054	0.118	0.068	0.069	0.059	0.056	0.055	0.042	0.071	0.069	0.042	0.057	0.081	0.094	0.078	0.089	0.075	0.066	0.075	0.068	0.065	0.065	0.069	0.060	0.098	0.099	0.089	0.110	0.104	0.118	0.080	0.051	0.087	0.058	0.094	0.099	0.106	0.095	0.053	0.048	0.182	0.100	1.000		
3	0.000	0.054	0.047	0.051	0.076	0.060	0.052	0.073	0.070	0.051	0.069	0.052	0.071	0.079	0.084	0.086	0.088	0.079	0.065	0.078	0.065	0.094	0.070	0.113	0.094	0.135	0.110	0.098	0.099	0.089	0.110	0.104	0.118	0.080	0.051	0.087	0.058	0.094	0.099	0.106	0.095	0.053	0.048	0.182	1.000			
4	0.000	0.054	0.067	0.085	0.065	0.056	0.085	0.092	0.061	0.067	0.060	0.078	0.084	0.073	0.065	0.100	0.073	0.057	0.076	0.102	0.060	0.088	0.081	0.084	0.060	0.083	0.143	0.098	0.099	0.089	0.110	0.104	0.118	0.080	0.051	0.087	0.058	0.094	0.099	0.106	0.095	0.053	0.048	1.000				
5	0.000	0.054	0.063	0.069	0.059	0.073	0.094	0.116	0.127	0.083	0.120	0.076	0.119	0.082	0.099	0.065	0.101	0.052	0.090	0.086	0.095	0.089	0.130	0.119	0.062	0.063	0.065	0.098	0.099	0.089	0.110	0.104	0.118	0.080	0.051	0.087	0.058	0.094	0.099	0.106	0.095	0.053	1.000					
6	0.000	0.054	0.046	0.062	0.056	0.074	0.146	0.168	0.124	0.101	0.086	0.099	0.079	0.095	0.093	0.101	0.076	0.061	0.077	0.064	0.057	0.090	0.053	0.089	0.086	0.063	0.065	0.098	0.099	0.089	0.110	0.104	0.118	0.080	0.051	0.087	0.058	0.094	0.099	0.106	0.095	1.000						
7	0.000	0.054	0.051	0.060	0.087	0.116	0.172	0.175	0.138	0.156	0.129	0.113	0.134	0.148	0.142	0.116	0.170	0.115	0.134	0.144	0.113	0.144	0.157	0.091	0.081	0.063	0.065	0.098	0.099	0.089	0.110	0.104	0.118	0.080	0.051	0.087	0.058	0.094	0.099	0.106	1.000							
8	0.000	0.056	0.065	0.090	0.096	0.110	0.168	0.168	0.169	0.124	0.154	0.134	0.137	0.142	0.125	0.189	0.158	0.156	0.114	0.082	0.132	0.133	0.152	0.124	0.134	0.063	0.065	0.098	0.099	0.089	0.110	0.104	0.118	0.080	0.051	0.087	0.058	0.094	0.099	1.000								
9	0.000	0.096	0.074	0.085	0.098	0.112	0.149	0.167	0.153	0.146	0.103	0.109	0.113	0.116	0.114	0.087	0.049	0.097	0.083	0.099	0.093	0.130	0.175	0.087	0.059	0.063	0.065	0.098	0.099	0.089	0.110	0.104	0.118	0.080	0.051	0.087	0.058	0.094	1.000									
10	0.000	0.090	0.091	0.097	0.113	0.116	0.136	0.134	0.135	0.127	0.096	0.100	0.094	0.087	0.084	0.102	0.118	0.088	0.101	0.101	0.128	0.117	0.110	0.091	0.060	0.063	0.065	0.098	0.099	0.089	0.110	0.104	0.118	0.080	0.051	0.087	0.058	1.000										
11	0.000	0.092	0.096	0.086	0.104	0.117	0.124	0.131	0.113	0.097	0.102	0.092	0.080	0.072	0.097	0.091	0.075	0.086	0.094	0.070	0.114	0.106	0.049	0.072	0.117	0.063	0.065	0.098	0.099	0.089	0.110	0.104	0.118	0.080	0.051	0.087	1.000											
12	0.000	0.081	0.089	0.102	0.112	0.106	0.112	0.100	0.114	0.103	0.094	0.099	0.091	0.088	0.110	0.090	0.079	0.123	0.078	0.069	0.037	0.066	0.049	0.044	0.067	0.063	0.065	0.098	0.099	0.089	0.110	0.104	0.118	0.080	0.051	1.000												
13	0.000	0.059	0.087	0.083	0.108	0.102	0.100	0.097	0.094	0.089	0.083	0.079	0.076	0.098	0.056	0.070	0.073	0.086	0.036	0.061	0.037	0.042	0.049	0.044	0.042	0.063	0.065	0.098	0.099	0.089	0.110	0.104	0.118	0.080	1.000													
14	0.000	0.105	0.090	0.083	0.081	0.084	0.094	0.089	0.086	0.069	0.083	0.087	0.080	0.080	0.063	0.050	0.039	0.096	0.064	0.057	0.037	0.042	0.049	0.044	0.042	0.063	0.065	0.098	0.099	0.089	0.110	0.104	0.118	1.000														
15	0.000	0.090	0.082	0.088	0.080	0.075	0.082	0.078	0.085	0.077	0.072	0.059	0.065	0.085	0.060	0.083	0.057	0.065	0.040	0.052	0.037	0.042	0.049	0.044	0.042	0.063	0.065	0.098	0.099	0.089	0.110	0.104	1.000																
16	0.000	0.085	0.081	0.076	0.082	0.083	0.074	0.065	0.076	0.060	0.068	0.056	0.061	0.058	0.072	0.032	0.058	0.035	0.037	0.051	0.037	0.042	0.049	0.044	0.042	0.063	0.065	0.098	0.099	0.089	0.110	1.000																	
17	0.000	0.060	0.080	0.070	0.073	0.068	0.068	0.068	0.065	0.064	0.058	0.065	0.061	0.065	0.044	0.040	0.049	0.030	0.047	0.044	0.037	0.042	0.049	0.044	0.042	0.063	0.065	0.098	0.099	0.089	1.000																		
18	0.000	0.060	0.057	0.062	0.061	0.088	0.063	0.062	0.068	0.053	0.047	0.062	0.051	0.059	0.045	0.022	0.030	0.031	0.047	0.065	0.037	0.042	0.049	0.044	0.042	0.063	0.065	0.098	0.099	1.000																			
19	0.000	0.075	0.081	0.077	0.073	0.075	0.063	0.058	0.046	0.058	0.056	0.049	0.043	0.050	0.043	0.040	0.054	0.046	0.045	0.031	0.037	0.042	0.049	0.044	0.042	0.063	0.065	0.098																					
20	0.000	0.110	0.100	0.092	0.074	0.073	0.055	0.056	0.045	0.047	0.050	0.045	0.058	0.061	0.027	0.029	0.047	0.021	0.039	0.024	0.037	0.042	0.049	0.044	0.042	0.063	0.065																						
21	0.000	0.062	0.076	0.083	0.064	0.069	0.045	0.045	0.042	0.051	0.049	0.038	0.033	0.029	0.037	0.025	0.030	0.020	0.037	0.024	0.037	0.042	0.049	0.044	0.042	0.063																							
22	0.000	0.078	0.084	0.083	0.063	0.055	0.042	0.042	0.039	0.050	0.035	0.038	0.035	0.054	0.016	0.041	0.029	0.029	0.018	0.024	0.037	0.042	0.049	0.044	0.042																								
23	0.000	0.081	0.081	0.053	0.052	0.054	0.041	0.036	0.040	0.040	0.022	0.041	0.054	0.059	0.028	0.042	0.029	0.029	0.018	0.024	0.037	0.042	0.049	0.044																									
24	0.000	0.077	0.059	0.061	0.048	0.037	0.031	0.031	0.040	0.024	0.029	0.037	0.044	0.031	0.023	0.025	0.029	0.029	0.018	0.024	0.037	0.042	0.049																									
25	0.000	0.063	0.072	0.060	0.040	0.047	0.026	0.031	0.032	0.035	0.029	0.020	0.033	0.021	0.026	0.019	0.029	0.029	0.018	0.024	0.037	0.042																											
26	0.000	0.030	0.052	0.053	0.028	0.033	0.026	0.030	0.034	0.031	0.039	0.041	0.033	0.030	0.027	0.019	0.029	0.029	0.018	0.024	0.037																												
27	0.000	0.030	0.037	0.051	0.046	0.038	0.035	0.040	0.038	0.036	0.047	0.056	0.037	0.046	0.038	0.019	0.029	0.029	0.018	0.024																													
28	0.000	0.030	0.044	0.041	0.041	0.032	0.025	0.030	0.025	0.034	0.023	0.032	0.026	0.019	0.037	0.019	0.029	0.029	0.018																														
29	0.000	0.030	0.045	0.035	0.030	0.034	0.030	0.023	0.032	0.032	0.025	0.052	0.042	0.019	0.024	0.019	0.029	0.029																															
30	0.000	0.030	0.034	0.027	0.039	0.024	0.036	0.030	0.035	0.022	0.052	0.040	0.015	0.019	0.024	0.019	0.029																																
31	0.000	0.030	0.020	0.038	0.029	0.013	0.033	0.041	0.035	0.025	0.032	0.016	0.015	0.019	0.024	0.019																																	
32	0.000	0.030	0.047	0.032	0.026	0.031	0.036	0.022	0.051	0.047	0.029	0.016	0.015	0.019	0.024																																		
33	0.000	0.030	0.019	0.031	0.027	0.021	0.034	0.050	0.032	0.026	0.028	0.016	0.015	0.019																																			
34	0.000	0.030	0.041	0.017	0.046	0.032	0.027	0.027	0.031	0.021	0.028	0.016	0.015																																				
35	0.000	0.030	0.037	0.030	0.055	0.047	0.030	0.033	0.021	0.021	0.028	0.016																																					
36	0.000	0.030	0.037	0.052	0.033	0.033	0.016	0.011	0.021	0.021	0.028																																						
37	0.000	0.030	0.037	0.049	0.034	0.028	0.013	0.011	0.021	0.021																																							
38	0.000	0.030	0.037	0.066	0.045	0.014	0.024	0.011	0.021																																								
39	0.000	0.030	0.037	0.013	0.010	0.014	0.024	0.011																																									
40	0.000	0.030	0.037	0.013	0.010	0.014	0.024																																										
41	0.000	0.030	0.037	0.013	0.010	0.014																																											

DESCRIPTION: Selected Reserve Separation Rates
Arrayed by entry age, completed PEBD YOS, and paygrade (officer/enlisted).
Probability that a member exits the status (due to non-retirement causes) during the fiscal year.
Values for certain cells in above rate table may represent little to no exposure in the population, hence have minimal or no impact on results.
Blank cells should be considered a value of zero ('0.000').

Enlisted Selected Reserve Separation Rates (Non-Retirement Causes)

By Entry Age

PEBD Years of Service	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	>62
Under 1	0.000	0.128	0.169	0.164	0.153	0.156	0.160	0.163	0.171	0.164	0.175	0.177	0.170	0.190	0.189	0.182	0.203	0.171	0.197	0.192	0.190	0.189	0.191	0.200	0.174	0.137	0.137	0.159	0.159	0.159	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	1.000
1	0.000	0.233	0.214	0.149	0.141	0.144	0.148	0.149	0.148	0.151	0.159	0.152	0.165	0.155	0.155	0.159	0.162	0.145	0.157	0.157	0.149	0.177	0.162	0.158	0.147	0.137	0.137	0.159	0.159	0.159	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	1.000	
2	0.000	0.155	0.133	0.116	0.127	0.134	0.141	0.135	0.137	0.148	0.145	0.141	0.142	0.152	0.137	0.132	0.138	0.146	0.129	0.121	0.130	0.133	0.144	0.128	0.144	0.137	0.137	0.159	0.159	0.159	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	1.000		
3	0.000	0.103	0.109	0.111	0.129	0.131	0.133	0.130	0.129	0.134	0.144	0.134	0.142	0.138	0.128	0.132	0.126	0.130	0.122	0.111	0.117	0.136	0.152	0.131	0.103	0.137	0.137	0.159	0.159	0.159	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	1.000			
4	0.000	0.093	0.106	0.119	0.135	0.138	0.143	0.142	0.139	0.142	0.134	0.137	0.139	0.138	0.140	0.125	0.122	0.129	0.121	0.114	0.118	0.110	0.117	0.141	0.139	0.137	0.137	0.159	0.159	0.159	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	1.000					
5	0.000	0.227	0.294	0.325	0.342	0.336	0.319	0.310	0.295	0.294	0.285	0.258	0.262	0.258	0.217	0.226	0.212	0.205	0.205	0.177	0.194	0.159	0.160	0.140	0.148	0.137	0.137	0.159	0.159	0.159	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	1.000					
6	0.000	0.233	0.211	0.235	0.238	0.239	0.229	0.226	0.219	0.217	0.206	0.198	0.203	0.182	0.171	0.187	0.153	0.152	0.150	0.148	0.135	0.135	0.144	0.134	0.165	0.137	0.137	0.159	0.159	0.159	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	1.000						
7	0.000	0.229	0.279	0.299	0.305	0.306	0.308	0.292	0.289	0.281	0.254	0.259	0.249	0.227	0.250	0.204	0.198	0.195	0.187	0.192	0.168	0.169	0.162	0.160	0.155	0.137	0.137	0.159	0.159	0.159	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	1.000							
8	0.000	0.239	0.232	0.233	0.233	0.231	0.224	0.224	0.218	0.205	0.203	0.193	0.187	0.170	0.173	0.163	0.153	0.152	0.164	0.148	0.148	0.150	0.146	0.153	0.156	0.137	0.137	0.159	0.159	0.159	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	1.000									
9	0.000	0.179	0.173	0.179	0.184	0.187	0.181	0.180	0.176	0.175	0.170	0.162	0.167	0.149	0.158	0.139	0.162	0.129	0.133	0.131	0.120	0.142	0.137	0.149	0.154	0.137	0.137	0.159	0.159	0.159	0.140	0.140	0.140	0.140	0.140	0.140	0.140	1.000										
10	0.000	0.145	0.144	0.161	0.171	0.169	0.171	0.176	0.159	0.166	0.165	0.171	0.147	0.149	0.152	0.138	0.135	0.131	0.120	0.104	0.103	0.110	0.124	0.124	0.107	0.137	0.137	0.159	0.159	0.159	0.140	0.140	0.140	0.140	0.140	0.140	0.140	1.000										
11	0.000	0.178	0.168	0.155	0.161	0.160	0.162	0.162	0.159	0.156	0.157	0.156	0.131	0.141	0.133	0.148	0.127	0.138	0.126	0.122	0.118	0.099	0.104	0.124	0.138	0.137	0.137	0.159	0.159	0.159	0.140	0.140	0.140	0.140	0.140	0.140	1.000											
12	0.000	0.161	0.133	0.127	0.135	0.135	0.140	0.148	0.133	0.140	0.128	0.133	0.123	0.122	0.115	0.107	0.129	0.110	0.097	0.098	0.112	0.115	0.089	0.085	0.115	0.137	0.137	0.159	0.159	0.159	0.140	0.140	0.140	0.140	0.140	1.000												
13	0.000	0.148	0.133	0.132	0.142	0.138	0.144	0.143	0.132	0.140	0.119	0.137	0.132	0.113	0.121	0.112	0.116	0.108	0.081	0.099	0.103	0.077	0.065	0.103	0.063	0.137	0.137	0.159	0.159	0.159	0.140	0.140	0.140	0.140	1.000													
14	0.000	0.117	0.111	0.113	0.112	0.108	0.116	0.116	0.103	0.115	0.117	0.117	0.105	0.101	0.088	0.085	0.099	0.096	0.090	0.086	0.075	0.087	0.088	0.096	0.087	0.137	0.137	0.159	0.159	0.159	0.140	0.140	0.140	1.000														
15	0.000	0.095	0.098	0.094	0.097	0.097	0.095	0.100	0.096	0.093	0.096	0.111	0.092	0.085	0.082	0.097	0.075	0.096	0.089	0.091	0.075	0.080	0.075	0.049	0.075	0.137	0.137	0.159	0.159	0.159	0.140	0.140	1.000															
16	0.000	0.105	0.082	0.086	0.089	0.086	0.086	0.083	0.078	0.078	0.086	0.088	0.087	0.076	0.078	0.058	0.061	0.057	0.057	0.062	0.085	0.070	0.059	0.056	0.079	0.137	0.137	0.159	0.159	0.159	0.140	1.000																
17	0.000	0.085	0.075	0.072	0.075	0.069	0.076	0.076	0.069	0.072	0.073	0.072	0.066	0.064	0.071	0.066	0.064	0.062	0.065	0.050	0.061	0.065	0.067	0.039	0.062	0.137	0.137	0.159	0.159	0.159	1.000																	
18	0.000	0.063	0.062	0.061	0.059	0.068	0.063	0.062	0.072	0.055	0.058	0.067	0.054	0.067	0.070	0.063	0.066	0.055	0.039	0.059	0.046	0.046	0.047	0.048	0.045	0.137	0.137	0.159	0.159	1.000																		
19	0.000	0.111	0.096	0.084	0.086	0.087	0.086	0.084	0.081	0.078	0.072	0.075	0.086	0.076	0.069	0.072	0.073	0.065	0.066	0.073	0.082	0.088	0.090	0.074	0.045	0.137	0.137	0.159																				
20	0.000	0.154	0.121	0.103	0.100	0.100	0.099	0.101	0.096	0.099	0.096	0.092	0.096	0.096	0.095	0.097	0.095	0.084	0.090	0.082	0.062	0.073	0.056	0.041	0.045	0.137	0.137																					
21	0.000	0.139	0.111	0.095	0.094	0.090	0.097	0.087	0.086	0.103	0.102	0.108	0.087	0.109	0.093	0.086	0.104	0.089	0.103	0.060	0.074	0.053	0.021	0.069	0.045	0.137																						
22	0.000	0.117	0.101	0.086	0.084	0.086	0.074	0.091	0.077	0.089	0.091	0.093	0.096	0.089	0.087	0.089	0.091	0.091	0.103	0.065	0.053	0.032	0.026	0.010	0.045																							
23	0.000	0.111	0.089	0.080	0.089	0.091	0.081	0.084	0.088	0.080	0.081	0.091	0.082	0.084	0.075	0.089	0.085	0.097	0.091	0.090	0.018	0.028	0.026	0.010																								
24	0.000	0.115	0.080	0.079	0.074	0.076	0.071	0.078	0.065	0.061	0.081	0.078	0.086	0.089	0.085	0.093	0.111	0.096	0.054	0.023	0.041	0.075	0.026																									
25	0.000	0.079	0.081	0.066	0.065	0.068	0.073	0.070	0.075	0.064	0.077	0.067	0.084	0.052	0.077	0.085	0.092	0.060	0.025	0.037	0.040	0.075																										
26	0.000	0.099	0.063	0.060	0.062	0.061	0.063	0.061	0.053	0.054	0.058	0.065	0.069	0.055	0.094	0.091	0.059	0.012	0.020	0.063	0.040																											
27	0.000	0.095	0.058	0.050	0.050	0.057	0.053	0.048	0.053	0.055	0.065	0.074	0.059	0.073	0.082	0.056	0.025	0.016	0.020	0.063																												
28	0.000	0.070	0.044	0.047	0.043	0.048	0.044	0.044	0.047	0.051	0.041	0.051	0.073	0.050	0.062	0.010	0.030	0.016	0.020																													
29	0.000	0.061	0.041	0.047	0.041	0.051	0.047	0.044	0.039	0.055	0.059	0.064	0.041	0.036	0.020	0.025	0.083	0.016																														
30	0.000	0.052	0.040	0.036	0.038	0.038	0.049	0.031	0.044	0.055	0.053	0.047	0.020	0.011	0.011	0.025	0.083																															
31	0.000	0.052	0.033	0.034	0.035	0.032	0.035	0.040	0.047	0.041	0.037	0.022	0.013	0.021	0.011	0.025																																
32	0.000	0.052	0.032	0.030	0.033	0.038	0.049	0.039	0.037	0.046	0.021	0.024	0.010	0.021	0.011																																	
33	0.000	0.052	0.027	0.022	0.032	0.036	0.043	0.041	0.035	0.027	0.023	0.021	0.010	0.021																																		
34	0.000	0.052	0.021	0.033	0.040	0.049	0.050	0.049	0.027	0.018	0.019	0.021	0.010																																			
35	0.000	0.052	0.031	0.027	0.042	0.034	0.043	0.029	0.026	0.010	0.019	0.021																																				
36	0.000	0.052	0.025	0.032	0.031	0.038	0.031	0.017	0.018	0.010	0.019																																					
37	0.000	0.052	0.037	0.030	0.037	0.028	0.008	0.023	0.018	0.010																																						
38	0.000	0.052	0.026	0.027	0.013	0.011	0.008	0.023	0.018																																							
39	0.000	0.052	0.026	0.027	0.013	0.011	0.008	0.023																																								
40	0.000	0.052	0.026	0.027	0.013	0.011	0.008																																									
41	0.000	0.052	0.026	0.027	0.013	0.011																																										

DESCRIPTION: Selected Reserve Separation Rates
Arrayed by entry age, completed PEBD YOS, and paygrade (officer/enlisted).
Probability that a member exits the status (due to non-retirement causes) during the fiscal year.
Values for certain cells in above rate table may represent little to no exposure in the population, hence have minimal or no impact on results.
Blank cells should be considered a value of zero ('0.000').

Officer Selected Reserve Reentrant Rates

By Entry Age

PEBD Years of Service	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	>62
Under 1	0.000	0.042	0.353	0.659	0.157	0.313	0.580	0.329	0.351	0.346	0.368	0.265	0.275	0.227	0.264	0.283	0.192	0.222	0.150	0.259	0.339	0.174	0.214	0.234	0.239	0.298	0.239	0.259	0.211	0.243	0.297	0.355	0.211	0.213	0.238	0.267	0.267	0.267	0.267	0.267	0.267	0.267	0.267	0.267	0.267	0.267	0.267	
1	0.000	0.042	0.353	0.659	0.336	0.294	0.278	0.183	0.123	0.087	0.055	0.057	0.105	0.032	0.066	0.069	0.046	0.052	0.059	0.027	0.027	0.040	0.038	0.032	0.029	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028		
2	0.000	0.042	0.353	0.561	0.300	0.119	0.146	0.220	0.190	0.128	0.105	0.096	0.098	0.057	0.066	0.051	0.049	0.033	0.048	0.027	0.027	0.040	0.038	0.032	0.029	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028			
3	0.000	0.042	0.281	0.231	0.126	0.063	0.330	0.569	0.391	0.256	0.126	0.178	0.135	0.089	0.066	0.089	0.069	0.035	0.054	0.027	0.027	0.040	0.038	0.032	0.029	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028				
4	0.000	0.042	0.128	0.105	0.050	0.048	0.422	0.605	0.394	0.202	0.202	0.184	0.128	0.126	0.058	0.088	0.092	0.036	0.051	0.056	0.036	0.040	0.038	0.032	0.029	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028					
5	0.000	0.042	0.050	0.041	0.044	0.069	0.269	0.342	0.216	0.148	0.137	0.133	0.091	0.090	0.063	0.059	0.053	0.061	0.067	0.040	0.042	0.040	0.038	0.032	0.029	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028						
6	0.000	0.042	0.038	0.049	0.071	0.089	0.270	0.288	0.223	0.194	0.197	0.139	0.150	0.101	0.078	0.083	0.070	0.049	0.074	0.044	0.042	0.040	0.038	0.032	0.029	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028							
7	0.000	0.042	0.043	0.063	0.076	0.130	0.219	0.222	0.215	0.202	0.178	0.154	0.134	0.121	0.110	0.151	0.127	0.111	0.130	0.093	0.042	0.040	0.038	0.032	0.029	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028									
8	0.000	0.042	0.041	0.059	0.065	0.103	0.205	0.189	0.187	0.176	0.161	0.126	0.097	0.106	0.106	0.065	0.064	0.082	0.072	0.082	0.042	0.040	0.038	0.032	0.029	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028										
9	0.000	0.042	0.055	0.064	0.075	0.086	0.171	0.224	0.173	0.135	0.148	0.148	0.091	0.087	0.089	0.108	0.058	0.055	0.054	0.099	0.042	0.040	0.038	0.032	0.029	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028											
10	0.000	0.042	0.059	0.066	0.066	0.075	0.151	0.162	0.147	0.115	0.097	0.085	0.096	0.074	0.090	0.047	0.042	0.074	0.039	0.070	0.042	0.040	0.038	0.032	0.029	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028												
11	0.000	0.042	0.054	0.072	0.085	0.097	0.119	0.113	0.099	0.112	0.093	0.095	0.072	0.079	0.062	0.063	0.080	0.046	0.078	0.070	0.042	0.040	0.038	0.032	0.029	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028												
12	0.000	0.042	0.050	0.069	0.078	0.097	0.103	0.084	0.079	0.085	0.065	0.058	0.059	0.058	0.052	0.090	0.065	0.078	0.067	0.063	0.042	0.040	0.038	0.032	0.029	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028													
13	0.000	0.042	0.052	0.059	0.065	0.074	0.069	0.068	0.073	0.067	0.060	0.082	0.043	0.051	0.056	0.037	0.045	0.038	0.071	0.042	0.042	0.040	0.038	0.032	0.029	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028														
14	0.000	0.042	0.046	0.056	0.066	0.063	0.051	0.052	0.058	0.045	0.071	0.050	0.037	0.047	0.074	0.023	0.035	0.040	0.024	0.031	0.042	0.040	0.038	0.032	0.029	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028															
15	0.000	0.042	0.042	0.047	0.070	0.049	0.041	0.037	0.051	0.036	0.039	0.043	0.046	0.039	0.057	0.038	0.028	0.032	0.024	0.043	0.037	0.040	0.038	0.032	0.029	0.028	0.028	0.028	0.028	0.028	0.028	0.028																
16	0.000	0.042	0.045	0.046	0.051	0.054	0.040	0.033	0.035	0.047	0.040	0.029	0.028	0.033	0.030	0.032	0.020	0.027	0.024	0.026	0.037	0.040	0.038	0.032	0.029	0.028	0.028	0.028	0.028	0.028	0.028																	
17	0.000	0.042	0.033	0.040	0.043	0.049	0.033	0.034	0.035	0.029	0.034	0.037	0.026	0.035	0.039	0.035	0.020	0.023	0.024	0.028	0.037	0.040	0.038	0.032	0.029	0.028	0.028	0.028	0.028	0.028																		
18	0.000	0.042	0.036	0.038	0.038	0.048	0.038	0.035	0.040	0.029	0.037	0.022	0.021	0.034	0.031	0.022	0.020	0.031	0.024	0.025	0.037	0.040	0.038	0.032	0.029	0.028	0.028	0.028	0.028																			
19	0.000	0.042	0.034	0.037	0.032	0.040	0.031	0.036	0.032	0.030	0.031	0.036	0.022	0.030	0.028	0.017	0.020	0.020	0.024	0.021	0.037	0.040	0.038	0.032	0.029	0.028	0.028	0.028																				
20	0.000	0.042	0.035	0.032	0.038	0.045	0.033	0.032	0.036	0.037	0.039	0.031	0.026	0.035	0.027	0.027	0.020	0.016	0.024	0.021	0.037	0.040	0.038	0.032	0.029	0.028	0.028																					
21	0.000	0.042	0.035	0.039	0.040	0.035	0.036	0.033	0.024	0.032	0.030	0.024	0.016	0.025	0.016	0.025	0.020	0.016	0.024	0.021	0.037	0.040	0.038	0.032	0.029	0.028																						
22	0.000	0.042	0.039	0.036	0.034	0.035	0.032	0.026	0.028	0.032	0.035	0.029	0.035	0.031	0.016	0.022	0.020	0.016	0.018	0.021	0.037	0.040	0.038	0.032	0.029																							
23	0.000	0.042	0.030	0.039	0.045	0.029	0.037	0.033	0.026	0.031	0.022	0.030	0.030	0.033	0.025	0.022	0.020	0.016	0.018	0.021	0.037	0.040	0.038	0.032																								
24	0.000	0.042	0.049	0.038	0.029	0.037	0.031	0.031	0.037	0.024	0.029	0.028	0.037	0.031	0.023	0.022	0.020	0.016	0.018	0.021	0.037	0.040	0.038																									
25	0.000	0.042	0.048	0.039	0.040	0.027	0.026	0.031	0.032	0.029	0.029	0.020	0.030	0.021	0.025	0.019	0.020	0.016	0.018	0.021	0.037	0.040																										
26	0.000	0.030	0.039	0.035	0.028	0.033	0.026	0.030	0.029	0.031	0.039	0.034	0.021	0.022	0.025	0.019	0.020	0.016	0.018	0.021	0.037																											
27	0.000	0.030	0.033	0.043	0.040	0.037	0.032	0.026	0.024	0.036	0.026	0.029	0.021	0.034	0.025	0.019	0.020	0.016	0.018	0.021																												
28	0.000	0.030	0.043	0.035	0.035	0.032	0.020	0.021	0.025	0.034	0.021	0.032	0.021	0.019	0.025	0.019	0.020	0.016	0.018																													
29	0.000	0.030	0.043	0.035	0.030	0.029	0.023	0.019	0.029	0.032	0.025	0.024	0.021	0.002	0.024	0.019	0.020	0.016																														
30	0.000	0.030	0.031	0.027	0.033	0.018	0.030	0.024	0.023	0.022	0.031	0.024	0.015	0.002	0.024	0.019	0.020																															
31	0.000	0.030	0.020	0.037	0.029	0.013	0.027	0.021	0.027	0.022	0.015	0.016	0.015	0.002	0.024	0.019																																
32	0.000	0.030	0.032	0.025	0.026	0.022	0.026	0.022	0.017	0.014	0.015	0.016	0.015	0.002	0.024																																	
33	0.000	0.030	0.019	0.027	0.027	0.021	0.015	0.014	0.017	0.014	0.015	0.016	0.015	0.002																																		
34	0.000	0.030	0.033	0.017	0.031	0.023	0.017	0.021	0.017	0.014	0.015	0.016	0.015																																			
35	0.000	0.030	0.013	0.030	0.020	0.028	0.018	0.021	0.017	0.014	0.015	0.016																																				
36	0.000	0.030	0.013	0.021	0.025	0.008	0.013	0.011	0.017	0.014	0.015																																					
37	0.000	0.030	0.013	0.029	0.031	0.008	0.009	0.008	0.017	0.014																																						
38	0.000	0.030	0.013	0.033	0.013	0.008	0.009	0.008	0.017																																							
39	0.000	0.030	0.013	0.013	0.008	0.008	0.009	0.008																																								
40	0.000	0.030	0.013	0.013	0.008	0.008	0.009																																									
41	0.000	0.030	0.013	0.013	0.008	0.008																																										

DESCRIPTION: Selected Reserve Reentrant Rates -- Members have a prior entry date.
Arrayed by entry age, completed PEBD YOS, and paygrade (officer/enlisted).
Increment rate that a member enters reserve status during the fiscal year.
For PEBD YOS greater than 15, if the reentrant rate > loss rate then set the reentrant rate equal to the loss rate.
Additional adjustments are made in an open group valuation in order to prevent the population from becoming "over-strengthed" relative to DoD-Comptroller projected endstrengths.
Values for certain cells in above rate table may represent little to no exposure in the population, hence have minimal or no impact on results.
Blank cells should be considered a value of zero ('0.000').

Enlisted Selected Reserve Reentrant Rates

By Entry Age

PEBD Years of Service	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	>62
Under 1	0.000	0.121	0.030	0.029	0.038	0.043	0.048	0.050	0.053	0.060	0.059	0.067	0.065	0.060	0.070	0.064	0.073	0.073	0.085	0.081	0.083	0.101	0.082	0.086	0.081	0.092	0.084	0.088	0.169	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	
1	0.000	0.006	0.012	0.030	0.041	0.046	0.051	0.051	0.052	0.054	0.052	0.052	0.058	0.046	0.048	0.057	0.063	0.057	0.058	0.051	0.060	0.047	0.059	0.051	0.057	0.105	0.075	0.136	0.143	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168		
2	0.000	0.004	0.021	0.048	0.070	0.080	0.083	0.087	0.083	0.086	0.080	0.073	0.070	0.077	0.066	0.078	0.074	0.060	0.082	0.066	0.068	0.101	0.081	0.099	0.117	0.236	0.397	0.344	0.364	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168			
3	0.000	0.012	0.066	0.139	0.176	0.187	0.190	0.194	0.186	0.195	0.163	0.151	0.153	0.128	0.121	0.138	0.137	0.142	0.128	0.110	0.102	0.102	0.127	0.133	0.207	0.452	0.603	0.563	0.267	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168				
4	0.000	0.022	0.077	0.134	0.144	0.139	0.142	0.141	0.145	0.151	0.138	0.098	0.120	0.105	0.097	0.083	0.093	0.088	0.091	0.081	0.073	0.079	0.104	0.125	0.124	0.231	0.317	0.240	0.286	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168					
5	0.000	0.026	0.074	0.124	0.133	0.135	0.137	0.134	0.131	0.133	0.129	0.112	0.108	0.097	0.097	0.089	0.093	0.109	0.154	0.155	0.216	0.336	0.544	0.657	0.880	1.140	1.155	0.896	0.960	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168						
6	0.000	0.050	0.099	0.144	0.166	0.173	0.187	0.181	0.185	0.185	0.198	0.220	0.234	0.230	0.189	0.205	0.206	0.208	0.178	0.161	0.146	0.165	0.181	0.188	0.219	0.238	0.175	0.171	0.412	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168							
7	0.000	0.052	0.074	0.117	0.167	0.217	0.257	0.290	0.318	0.368	0.435	0.433	0.492	0.536	0.593	0.605	0.566	0.430	0.347	0.284	0.229	0.237	0.220	0.233	0.194	0.251	0.258	0.234	0.171	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168									
8	0.000	0.027	0.041	0.069	0.088	0.098	0.100	0.103	0.115	0.108	0.118	0.107	0.114	0.114	0.128	0.119	0.116	0.108	0.106	0.090	0.086	0.084	0.140	0.131	0.153	0.105	0.153	0.234	0.240	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168										
9	0.000	0.028	0.051	0.070	0.082	0.090	0.091	0.085	0.089	0.094	0.087	0.091	0.083	0.098	0.099	0.084	0.097	0.092	0.093	0.073	0.092	0.078	0.096	0.117	0.166	0.110	0.203	0.073	0.107	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168											
10	0.000	0.032	0.046	0.060	0.071	0.064	0.075	0.078	0.087	0.086	0.079	0.083	0.090	0.086	0.068	0.074	0.073	0.074	0.067	0.063	0.061	0.079	0.090	0.076	0.141	0.165	0.075	0.073	0.107	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168											
11	0.000	0.027	0.040	0.053	0.065	0.066	0.075	0.070	0.077	0.079	0.073	0.084	0.072	0.070	0.092	0.095	0.085	0.091	0.080	0.069	0.079	0.087	0.054	0.072	0.082	0.096	0.075	0.073	0.107	0.168	0.168	0.168	0.168	0.168	0.168	0.168												
12	0.000	0.032	0.037	0.051	0.053	0.059	0.061	0.063	0.062	0.067	0.070	0.073	0.078	0.069	0.078	0.080	0.081	0.076	0.071	0.066	0.058	0.062	0.074	0.053	0.099	0.138	0.075	0.073	0.107	0.168	0.168	0.168	0.168	0.168	0.168													
13	0.000	0.030	0.038	0.042	0.049	0.051	0.049	0.060	0.056	0.063	0.057	0.061	0.067	0.060	0.064	0.060	0.066	0.065	0.044	0.059	0.044	0.035	0.060	0.061	0.046	0.099	0.075	0.073	0.107	0.168	0.168	0.168	0.168	0.168														
14	0.000	0.046	0.038	0.041	0.047	0.050	0.053	0.053	0.052	0.046	0.048	0.056	0.055	0.057	0.063	0.073	0.054	0.064	0.040	0.053	0.045	0.042	0.052	0.048	0.043	0.028	0.075	0.073	0.107	0.168	0.168	0.168	0.168															
15	0.000	0.035	0.027	0.036	0.035	0.037	0.042	0.039	0.035	0.039	0.045	0.046	0.045	0.047	0.036	0.037	0.038	0.031	0.030	0.038	0.037	0.038	0.023	0.044	0.015	0.028	0.075	0.073	0.107	0.168	0.168	0.168																
16	0.000	0.034	0.030	0.030	0.033	0.033	0.032	0.037	0.034	0.038	0.039	0.044	0.034	0.038	0.029	0.035	0.027	0.033	0.025	0.025	0.021	0.032	0.021	0.011	0.015	0.028	0.075	0.073	0.107	0.168	0.168																	
17	0.000	0.029	0.027	0.026	0.028	0.029	0.028	0.027	0.030	0.026	0.033	0.034	0.036	0.026	0.039	0.032	0.020	0.033	0.026	0.024	0.037	0.032	0.020	0.011	0.015	0.028	0.075	0.073	0.107	0.168																		
18	0.000	0.046	0.024	0.025	0.024	0.022	0.026	0.027	0.025	0.027	0.023	0.025	0.032	0.025	0.031	0.028	0.015	0.028	0.018	0.010	0.020	0.017	0.009	0.011	0.015	0.028	0.075	0.073	0.107																			
19	0.000	0.034	0.021	0.022	0.021	0.022	0.026	0.028	0.025	0.022	0.025	0.025	0.026	0.023	0.016	0.021	0.014	0.018	0.022	0.016	0.013	0.021	0.009	0.011	0.015	0.028	0.075	0.073																				
20	0.000	0.021	0.022	0.021	0.019	0.018	0.019	0.015	0.021	0.020	0.025	0.016	0.021	0.013	0.023	0.014	0.017	0.017	0.011	0.012	0.012	0.006	0.009	0.011	0.015	0.028	0.075																					
21	0.000	0.025	0.022	0.021	0.019	0.019	0.017	0.020	0.017	0.023	0.016	0.019	0.018	0.019	0.018	0.015	0.010	0.020	0.012	0.011	0.015	0.006	0.009	0.011	0.015	0.028																						
22	0.000	0.020	0.024	0.020	0.022	0.016	0.022	0.018	0.023	0.020	0.019	0.015	0.020	0.018	0.018	0.010	0.015	0.009	0.005	0.016	0.004	0.006	0.009	0.011	0.015																							
23	0.000	0.030	0.022	0.021	0.018	0.022	0.017	0.020	0.020	0.020	0.017	0.013	0.014	0.013	0.019	0.010	0.011	0.010	0.005	0.006	0.004	0.006	0.009	0.011																								
24	0.000	0.025	0.023	0.019	0.015	0.021	0.016	0.021	0.018	0.015	0.016	0.012	0.014	0.012	0.019	0.009	0.011	0.012	0.005	0.006	0.004	0.006	0.009																									
25	0.000	0.020	0.023	0.018	0.025	0.015	0.017	0.019	0.017	0.013	0.013	0.010	0.011	0.009	0.005	0.007	0.005	0.003	0.005	0.006	0.004	0.006																										
26	0.000	0.024	0.023	0.018	0.018	0.014	0.016	0.015	0.019	0.014	0.013	0.015	0.014	0.008	0.005	0.007	0.005	0.003	0.005	0.006	0.004																											
27	0.000	0.030	0.019	0.021	0.014	0.013	0.020	0.018	0.015	0.017	0.008	0.018	0.008	0.009	0.005	0.007	0.005	0.003	0.005	0.006																												
28	0.000	0.022	0.023	0.017	0.012	0.017	0.015	0.013	0.012	0.015	0.019	0.009	0.005	0.010	0.005	0.007	0.005	0.003	0.005																													
29	0.000	0.026	0.017	0.015	0.016	0.016	0.016	0.009	0.012	0.015	0.011	0.011	0.005	0.004	0.005	0.007	0.005	0.003																														
30	0.000	0.026	0.016	0.013	0.011	0.018	0.009	0.011	0.008	0.007	0.010	0.013	0.003	0.004	0.005	0.007	0.005																															
31	0.000	0.026	0.012	0.014	0.017	0.011	0.015	0.016	0.013	0.012	0.008	0.004	0.003	0.004	0.005	0.007																																
32	0.000	0.026	0.017	0.014	0.014	0.008	0.021	0.007	0.011	0.010	0.007	0.004	0.003	0.004	0.005																																	
33	0.000	0.026	0.010	0.020	0.010	0.009	0.016	0.009	0.011	0.010	0.007	0.004	0.003	0.004																																		
34	0.000	0.026	0.011	0.009	0.010	0.008	0.013	0.012	0.004	0.010	0.007	0.004	0.003																																			
35	0.000	0.026	0.011	0.005	0.011	0.008	0.013	0.013	0.004	0.010	0.007	0.004																																				
36	0.000	0.026	0.011	0.008	0.011	0.008	0.009	0.002	0.004	0.010	0.007																																					
37	0.000	0.026	0.011	0.010	0.008	0.008	0.007	0.002	0.004	0.010																																						
38	0.000	0.026	0.011	0.010	0.011	0.008	0.007	0.002	0.004																																							
39	0.000	0.026	0.011	0.010	0.003	0.008	0.007	0.002																																								
40	0.000	0.026	0.011	0.010	0.003	0.008	0.007																																									
41	0.000	0.026	0.011	0.010	0.003	0.008																																										

DESCRIPTION: Selected Reserve Reentrant Rates -- Members have a prior entry date.
Arrayed by entry age, completed PEBD YOS, and paygrade (officer/enlisted).
Increment rate that a member enters reserve status during the fiscal year.
For PEBD YOS greater than 15, if the reentrant rate > loss rate then set the reentrant rate equal to the loss rate.
Additional adjustments are made in an open group valuation in order to prevent the population from becoming "over-strengthed" relative to DoD-Comptroller projected endstrengths.
Values for certain cells in above rate table may represent little to no exposure in the population, hence have minimal or no impact on results.
Blank cells should be considered a value of zero ('0.000').

Officer Selected Reserve Net Separation Rates (Non-Transfer/Retirement)

By Entry Age

PEBD Years of Service	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	>62
Under 1	0.000	0.012	-0.306	-0.605	-0.128	-0.269	-0.542	-0.294	-0.323	-0.323	-0.335	-0.226	-0.222	-0.154	-0.227	-0.218	-0.128	-0.159	-0.100	-0.196	-0.291	-0.116	-0.135	-0.195	-0.175	-0.262	-0.199	-0.161	-0.112	-0.154	-0.187	-0.251	-0.093	-0.133	-0.187	-0.180	-0.209	-0.173	-0.168	-0.161	-0.172	-0.214	-0.219	-0.085	-0.167	0.066	-0.267	1.000
1	0.000	0.012	-0.306	-0.605	-0.307	-0.250	-0.240	-0.126	-0.084	-0.064	-0.022	-0.018	-0.046	0.033	-0.002	0.010	0.028	0.025	-0.009	0.048	0.047	0.027	0.044	0.007	0.035	0.008	0.012	0.070	0.071	0.061	0.082	0.076	0.090	0.052	0.023	0.059	0.030	0.066	0.071	0.078	0.067	0.025	0.020	0.154	0.072	0.305	1.000	
2	0.000	0.012	-0.306	-0.507	-0.182	-0.051	-0.077	-0.161	-0.134	-0.073	-0.063	-0.025	-0.029	-0.015	-0.009	0.030	0.045	0.045	0.041	0.048	0.039	0.035	0.030	0.033	0.036	0.041	0.032	0.070	0.071	0.061	0.082	0.076	0.090	0.052	0.023	0.059	0.030	0.066	0.071	0.078	0.067	0.025	0.020	0.154	0.072	1.000		
3	0.000	0.012	-0.234	-0.180	-0.050	-0.003	-0.278	-0.496	-0.321	-0.205	-0.057	-0.126	-0.064	-0.010	0.018	-0.003	0.019	0.044	0.011	0.051	0.038	0.054	0.032	0.081	0.065	0.107	0.082	0.070	0.071	0.061	0.082	0.076	0.090	0.052	0.023	0.059	0.030	0.066	0.071	0.078	0.067	0.025	0.020	0.154	1.000			
4	0.000	0.012	-0.061	-0.020	0.015	0.008	-0.337	-0.513	-0.333	-0.135	-0.142	-0.106	-0.044	-0.053	0.007	0.012	-0.019	0.021	0.025	0.046	0.024	0.048	0.043	0.052	0.031	0.055	0.115	0.070	0.071	0.061	0.082	0.076	0.090	0.052	0.023	0.059	0.030	0.066	0.071	0.078	0.067	0.025	0.020	1.000				
5	0.000	0.012	0.013	0.028	0.015	0.004	-0.175	-0.226	-0.089	-0.065	-0.017	-0.057	0.028	-0.008	0.036	0.006	0.048	-0.009	0.023	0.046	0.053	0.049	0.092	0.087	0.033	0.035	0.037	0.070	0.071	0.061	0.082	0.076	0.090	0.052	0.023	0.059	0.030	0.066	0.071	0.078	0.067	0.025	1.000					
6	0.000	0.012	0.008	0.013	-0.015	-0.015	-0.124	-0.120	-0.099	-0.093	-0.111	-0.040	-0.071	-0.006	0.015	0.018	0.006	0.012	0.003	0.020	0.015	0.050	0.015	0.057	0.057	0.035	0.037	0.070	0.071	0.061	0.082	0.076	0.090	0.052	0.023	0.059	0.030	0.066	0.071	0.078	0.067	1.000						
7	0.000	0.012	0.008	-0.003	0.011	-0.014	-0.047	-0.047	-0.077	-0.046	-0.049	-0.041		0.027	0.032	-0.035	0.043	0.004	0.004	0.051	0.071	0.104	0.119	0.059	0.052	0.035	0.037	0.070	0.071	0.061	0.082	0.076	0.090	0.052	0.023	0.059	0.030	0.066	0.071	0.078	1.000							
8	0.000	0.014	0.024	0.031	0.031	0.007	-0.037	-0.021	-0.018	-0.052	-0.007	0.008	0.040	0.036	0.019	0.124	0.094	0.074	0.042		0.090	0.093	0.114	0.092	0.105	0.035	0.037	0.070	0.071	0.061	0.082	0.076	0.090	0.052	0.023	0.059	0.030	0.066	0.071	1.000								
9	0.000	0.054	0.019	0.021	0.023	0.026	-0.022	-0.057	-0.020	0.011	-0.045	-0.039	0.022	0.029	0.025	-0.021	-0.009	0.042	0.029		0.051	0.090	0.137	0.055	0.030	0.035	0.037	0.070	0.071	0.061	0.082	0.076	0.090	0.052	0.023	0.059	0.030	0.066	1.000									
10	0.000	0.048	0.032	0.031	0.047	0.041	-0.015	-0.028	-0.012	0.012	-0.001	0.015	-0.002	0.013	-0.006	0.055	0.076	0.014	0.062	0.031	0.086	0.077	0.072	0.059	0.031	0.035	0.037	0.070	0.071	0.061	0.082	0.076	0.090	0.052	0.023	0.059	0.030	1.000										
11	0.000	0.050	0.042	0.014	0.019	0.020	0.005	0.018	0.014	-0.015	0.009	-0.003	0.008	-0.007	0.035	0.028	-0.005	0.040	0.016		0.072	0.066	0.011	0.040	0.088	0.035	0.037	0.070	0.071	0.061	0.082	0.076	0.090	0.052	0.023	0.059	1.000											
12	0.000	0.039	0.039	0.033	0.034	0.009	0.009	0.016	0.035	0.018	0.029	0.041	0.032	0.030	0.058		0.014	0.045	0.011	0.006	-0.005	0.026	0.011	0.012	0.038	0.035	0.037	0.070	0.071	0.061	0.082	0.076	0.090	0.052	0.023	1.000												
13	0.000	0.017	0.035	0.024	0.043	0.028	0.031	0.029	0.021	0.022	0.023	-0.003	0.033	0.047		0.033	0.028	0.048	-0.035	0.019	-0.005	0.002	0.011	0.012	0.013	0.035	0.037	0.070	0.071	0.061	0.082	0.076	0.090	0.052	1.000													
14	0.000	0.063	0.044	0.027	0.015	0.021	0.043	0.037	0.028	0.024	0.012	0.037	0.043	0.033	-0.011	0.027	0.004	0.056	0.040	0.026	-0.005	0.002	0.011	0.012	0.013	0.035	0.037	0.070	0.071	0.061	0.082	0.076	0.090	1.000														
15	0.000	0.048	0.040	0.041	0.010	0.026	0.041	0.041	0.034	0.041	0.033	0.016	0.019	0.046	0.003	0.045	0.029	0.033	0.016	0.009		0.002	0.011	0.012	0.013	0.035	0.037	0.070	0.071	0.061	0.082	0.076	1.000																
16	0.000	0.043	0.036	0.030	0.031	0.029	0.034	0.032	0.041	0.013	0.028	0.027	0.033	0.025	0.042		0.038	0.008	0.013	0.025		0.002	0.011	0.012	0.013	0.035	0.037	0.070	0.071	0.061	0.082	1.000																	
17	0.000	0.018	0.047	0.030	0.030	0.019	0.035	0.034	0.030	0.035	0.024	0.028	0.035	0.030	0.005	0.005	0.029	0.007	0.023	0.016		0.002	0.011	0.012	0.013	0.035	0.037	0.070	0.071	0.061	1.000																		
18	0.000	0.018	0.021	0.024	0.023	0.040	0.025	0.027	0.028	0.024	0.010	0.040	0.030	0.025	0.014		0.010		0.023	0.040		0.002	0.011	0.012	0.013	0.035	0.037	0.070	0.071	1.000																			
19	0.000	0.033	0.047	0.040	0.041	0.035	0.032	0.022	0.014	0.028	0.025	0.013	0.021	0.020	0.015	0.023	0.034	0.026	0.021	0.010		0.002	0.011	0.012	0.013	0.035	0.037	0.070																					
20	0.000	0.068	0.065	0.060	0.036	0.028	0.022	0.024	0.009	0.010	0.011	0.014	0.032	0.026		0.002	0.027	0.005	0.015	0.003		0.002	0.011	0.012	0.013	0.035	0.037																						
21	0.000	0.020	0.041	0.044	0.024	0.034	0.009	0.012	0.018	0.019	0.019	0.014	0.017	0.004	0.021		0.010	0.004	0.013	0.003		0.002	0.011	0.012	0.013	0.035																							
22	0.000	0.036	0.045	0.047	0.029	0.020	0.010	0.016	0.011	0.018		0.009		0.023		0.019	0.009	0.013		0.003		0.002	0.011	0.012	0.013																								
23	0.000	0.039	0.051	0.014	0.007	0.025	0.004	0.003	0.014	0.009		0.011	0.024	0.026	0.003	0.020	0.009	0.013		0.003		0.002	0.011	0.012																									
24	0.000	0.035	0.010	0.023	0.019				0.003			0.009	0.007			0.003	0.009	0.013		0.003		0.002	0.011																										
25	0.000	0.021	0.024	0.021		0.020				0.006			0.003		0.001		0.009	0.013		0.003		0.002																											
26	0.000		0.013	0.018					0.005			0.007	0.012	0.008	0.002		0.009	0.013		0.003																													
27	0.000		0.004	0.008	0.006	0.001	0.003	0.014	0.014		0.021	0.027	0.016	0.012	0.013		0.009	0.013		0.003																													
28	0.000		0.001	0.006	0.006		0.005	0.009			0.002		0.005		0.012		0.009	0.013																															
29	0.000		0.002			0.005	0.007	0.004	0.003			0.028	0.021	0.017			0.009	0.013																															
30	0.000		0.003		0.006	0.006	0.006	0.006	0.012		0.021	0.016		0.017			0.009																															
31	0.000			0.001			0.006	0.020	0.008	0.003	0.017			0.017																																		
32	0.000		0.015	0.007		0.009	0.010		0.034	0.033	0.014			0.017																																		
33	0.000			0.004			0.019	0.036	0.015	0.012	0.013			0.017																																		
34	0.000		0.008		0.015	0.009	0.010	0.006	0.014	0.007	0.013																																					
35	0.000		0.024		0.035	0.019	0.012	0.012	0.004	0.007	0.013																																					
36	0.000		0.024	0.031	0.008	0.025	0.003		0.004	0.007	0.013																																					
37	0.000		0.024	0.020	0.003	0.020	0.004	0.003	0.004	0.007																																						
38	0.000		0.024	0.033	0.032	0.006	0.015	0.003	0.004																																							
39	0.000		0.024		0.002	0.006	0.015	0.003																																								
40	0.000		0.024		0.002	0.006	0.015																																									
41	0.000		0.024		0.002	0.006																																										

DESCRIPTION: Selected Reserve Net Separation Rates
Arrayed by entry age, completed PEBD YOS, and paygrade (officer/enlisted).
Probability that a member exits the status (due to non-retirement causes)
offset by the rate that a member reenters during the fiscal year.
For PEBD YOS greater than 15, if reentrant rate > loss rate, then reentrant is set equal to
the loss rate (i.e., to not allow any negative net loss).
Blank cells should be considered a value of zero ('0.000').

Enlisted Selected Reserve Net Separation Rates (Non-Transfer/Retirement)

By Entry Age

PEBD Years of Service	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	>62
Under 1	0.000	0.007	0.139	0.135	0.115	0.113	0.112	0.113	0.118	0.104	0.116	0.110	0.105	0.130	0.119	0.118	0.130	0.098	0.112	0.111	0.107	0.088	0.109	0.114	0.093	0.045	0.053	0.071	-0.010	-0.009	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	1.000
1	0.000	0.227	0.202	0.119	0.100	0.098	0.097	0.098	0.096	0.097	0.107	0.100	0.107	0.109	0.107	0.102	0.099	0.088	0.099	0.106	0.089	0.130	0.103	0.107	0.090	0.032	0.062	0.023	0.016	-0.009	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	1.000	
2	0.000	0.151	0.112	0.068	0.057	0.054	0.058	0.048	0.054	0.062	0.065	0.068	0.072	0.075	0.071	0.054	0.064	0.086	0.047	0.055	0.062	0.032	0.063	0.029	0.027	-0.099	-0.260	-0.185	-0.205	-0.009	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	1.000		
3	0.000	0.091	0.043	-0.028	-0.047	-0.056	-0.057	-0.064	-0.057	-0.061	-0.019	-0.017	-0.011	0.010	0.007	-0.006	-0.011	-0.012	-0.006	0.001	0.015	0.034	0.025	-0.002	-0.104	-0.315	-0.466	-0.404	-0.108	-0.009	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	1.000			
4	0.000	0.071	0.029	-0.015	-0.009	-0.001	0.001	0.001	-0.006	-0.009	-0.004	0.039	0.019	0.033	0.043	0.042	0.029	0.041	0.030	0.033	0.045	0.031	0.013	0.016	0.015	-0.094	-0.180	-0.081	-0.127	-0.009	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	1.000				
5	0.000	0.201	0.220	0.201	0.209	0.201	0.182	0.176	0.164	0.161	0.156	0.146	0.154	0.161	0.120	0.137	0.119	0.096	0.051	0.022	-0.022	-0.177	-0.384	-0.517	-0.732	-1.003	-1.018	-0.737	-0.801	-0.009	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	1.000					
6	0.000	0.183	0.112	0.091	0.072	0.066	0.042	0.045	0.034	0.032	0.008	-0.022	-0.031	-0.048	-0.018	-0.018	-0.053	-0.056	-0.028	-0.013	-0.011	-0.030	-0.037	-0.054	-0.054	-0.101	-0.038	-0.012	-0.253	-0.009	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	1.000							
7	0.000	0.177	0.205	0.182	0.138	0.089	0.051	0.002	-0.029	-0.087	-0.181	-0.174	-0.243	-0.309	-0.343	-0.401	-0.368	-0.235	-0.160	-0.092	-0.061	-0.068	-0.058	-0.073	-0.039	-0.114	-0.121	-0.075	-0.012	-0.009	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	1.000								
8	0.000	0.212	0.191	0.164	0.145	0.133	0.124	0.121	0.103	0.097	0.085	0.086	0.073	0.056	0.045	0.044	0.037	0.044	0.058	0.058	0.062	0.066	0.006	0.022	0.003	0.032	-0.016	-0.075	-0.081	-0.009	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	1.000									
9	0.000	0.151	0.122	0.109	0.102	0.097	0.090	0.095	0.087	0.081	0.083	0.071	0.084	0.051	0.059	0.055	0.065	0.037	0.040	0.058	0.028	0.064	0.041	0.032	-0.012	0.027	-0.066	0.086	0.052	-0.009	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	1.000										
10	0.000	0.113	0.098	0.101	0.100	0.105	0.096	0.098	0.072	0.080	0.086	0.088	0.057	0.063	0.084	0.064	0.062	0.057	0.053	0.041	0.042	0.031	0.034	0.048	-0.034	-0.028	0.062	0.086	0.052	-0.009	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	1.000										
11	0.000	0.151	0.128	0.102	0.096	0.094	0.087	0.092	0.082	0.077	0.084	0.072	0.059	0.071	0.041	0.053	0.042	0.047	0.046	0.053	0.039	0.012	0.050	0.052	0.056	0.041	0.062	0.086	0.052	-0.009	-0.028	-0.028	-0.028	-0.028	-0.028	-0.028	1.000											
12	0.000	0.129	0.096	0.076	0.082	0.076	0.079	0.085	0.071	0.073	0.058	0.060	0.045	0.053	0.037	0.027	0.048	0.034	0.026	0.032	0.054	0.053	0.015	0.032	0.016	-0.001	0.062	0.086	0.052	-0.009	-0.028	-0.028	-0.028	-0.028	-0.028	1.000												
13	0.000	0.118	0.095	0.090	0.093	0.087	0.095	0.083	0.076	0.077	0.062	0.076	0.065	0.053	0.057	0.052	0.050	0.043	0.037	0.040	0.059	0.042	0.005	0.042	0.017	0.038	0.062	0.086	0.052	-0.009	-0.028	-0.028	-0.028	-0.028	1.000													
14	0.000	0.071	0.073	0.072	0.065	0.058	0.063	0.063	0.051	0.069	0.069	0.061	0.050	0.044	0.025	0.012	0.045	0.032	0.050	0.033	0.030	0.045	0.036	0.048	0.044	0.109	0.062	0.086	0.052	-0.009	-0.028	-0.028	-0.028	1.000														
15	0.000	0.060	0.071	0.058	0.062	0.060	0.053	0.061	0.061	0.054	0.051	0.065	0.047	0.038	0.046	0.060	0.037	0.065	0.059	0.053	0.038	0.042	0.052	0.005	0.060	0.109	0.062	0.086	0.052	-0.009	-0.028	-0.028	1.000															
16	0.000	0.071	0.052	0.056	0.056	0.053	0.054	0.046	0.044	0.040	0.047	0.044	0.053	0.038	0.049	0.023	0.034	0.024	0.032	0.037	0.064	0.038	0.038	0.045	0.064	0.109	0.062	0.086	0.052	-0.009	-0.028	1.000																
17	0.000	0.056	0.048	0.046	0.047	0.040	0.048	0.049	0.039	0.046	0.040	0.038	0.030	0.038	0.032	0.034	0.044	0.029	0.039	0.026	0.024	0.033	0.047	0.028	0.047	0.109	0.062	0.086	0.052	-0.009	1.000																	
18	0.000	0.017	0.038	0.036	0.035	0.046	0.037	0.035	0.047	0.028	0.035	0.042	0.022	0.042	0.039	0.035	0.051	0.027	0.021	0.049	0.026	0.029	0.038	0.037	0.030	0.109	0.062	0.086	0.052	1.000																		
19	0.000	0.077	0.075	0.062	0.065	0.065	0.060	0.056	0.056	0.056	0.047	0.050	0.060	0.053	0.053	0.051	0.059	0.047	0.044	0.057	0.069	0.067	0.081	0.063	0.030	0.109	0.062	0.086																				
20	0.000	0.133	0.099	0.082	0.081	0.082	0.080	0.086	0.075	0.079	0.071	0.076	0.075	0.083	0.072	0.083	0.078	0.067	0.079	0.070	0.050	0.067	0.047	0.030	0.030	0.109	0.062																					
21	0.000	0.114	0.089	0.074	0.075	0.071	0.080	0.067	0.069	0.080	0.086	0.089	0.069	0.090	0.075	0.071	0.094	0.069	0.091	0.049	0.059	0.047	0.012	0.058	0.030	0.109																						
22	0.000	0.097	0.077	0.066	0.062	0.070	0.052	0.073	0.054	0.069	0.072	0.078	0.076	0.071	0.069	0.079	0.076	0.082	0.098	0.049	0.049	0.026	0.017	-0.001	0.030																							
23	0.000	0.081	0.067	0.059	0.071	0.069	0.064	0.064	0.068	0.060	0.064	0.078	0.068	0.071	0.056	0.079	0.074	0.087	0.086	0.084	0.014	0.022	0.017	-0.001																								
24	0.000	0.090	0.057	0.060	0.059	0.055	0.055	0.057	0.047	0.046	0.065	0.066	0.072	0.077	0.066	0.084	0.100	0.084	0.049	0.017	0.037	0.069	0.017																									
25	0.000	0.059	0.058	0.048	0.040	0.053	0.056	0.051	0.058	0.051	0.064	0.057	0.073	0.043	0.072	0.078	0.087	0.057	0.020	0.031	0.036	0.069																										
26	0.000	0.075	0.040	0.042	0.044	0.047	0.047	0.046	0.034	0.040	0.045	0.050	0.055	0.047	0.089	0.084	0.054	0.009	0.015	0.057	0.036																											
27	0.000	0.065	0.039	0.029	0.036	0.044	0.033	0.030	0.038	0.038	0.057	0.056	0.051	0.064	0.077	0.049	0.020	0.013	0.015	0.057																												
28	0.000	0.048	0.021	0.030	0.031	0.031	0.029	0.031	0.035	0.036	0.022	0.042	0.068	0.040	0.057	0.003	0.025	0.013	0.015																													
29	0.000	0.035	0.024	0.032	0.025	0.035	0.031	0.035	0.027	0.040	0.048	0.053	0.036	0.032	0.015	0.018	0.078	0.013																														
30	0.000	0.026	0.024	0.023	0.027	0.020	0.040	0.020	0.036	0.048	0.043	0.034	0.017	0.007	0.006	0.018	0.078																															
31	0.000	0.026	0.021	0.020	0.018	0.021	0.020	0.024	0.034	0.029	0.029	0.018	0.010	0.017	0.006	0.018																																
32	0.000	0.026	0.015	0.016	0.019	0.030	0.028	0.032	0.026	0.036	0.014	0.020	0.007	0.017	0.006																																	
33	0.000	0.026	0.017	0.002	0.022	0.027	0.027	0.032	0.024	0.017	0.016	0.017	0.007	0.017																																		
34	0.000	0.026	0.010	0.024	0.030	0.041	0.037	0.037	0.023	0.008	0.012	0.017	0.007																																			
35	0.000	0.026	0.020	0.022	0.031	0.026	0.030	0.016	0.022		0.012	0.017																																				
36	0.000	0.026	0.014	0.024	0.020	0.030	0.022	0.015	0.014		0.012																																					
37	0.000	0.026	0.026	0.020	0.029	0.020	0.001	0.021	0.014																																							
38	0.000	0.026	0.015	0.017	0.002	0.003	0.001	0.021	0.014																																							
39	0.000	0.026	0.015	0.017	0.010	0.003	0.001	0.021																																								
40	0.000	0.026	0.015	0.017	0.010	0.003	0.001																																									
41	0.000	0.026	0.015	0.017	0.010	0.003																																										

DESCRIPTION: Selected Reserve Net Separation Rates
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For PEBD YOS greater than 15, if reentrant rate > loss rate, then reentrant is set equal to
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Officer Selected Reserve Paygrade Transfer Rates

By Entry Age

PEBD Years of Service	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	>62
Under 1	0.000	0.001	0.001	0.001	0.001	0.001							0.001											0.001		0.001																						
1	0.000	0.001	0.001	0.001	0.001	0.001							0.001											0.001		0.001																						
2	0.000	0.001	0.001	0.001	0.001	0.001							0.001											0.001		0.001																						
3	0.000	0.001	0.001	0.001	0.001	0.001							0.001											0.001		0.001																						
4	0.000	0.001	0.001	0.001	0.001	0.001							0.001											0.001		0.001																						
5	0.000	0.001	0.001	0.001	0.001	0.001							0.001											0.001		0.001																						
6	0.000	0.001	0.001	0.001	0.001	0.001							0.001											0.001		0.001																						
7	0.000	0.001	0.001	0.001	0.001	0.001							0.001											0.001		0.001																						
8	0.000	0.001	0.001	0.001	0.001	0.001							0.001											0.001		0.001																						
9	0.000	0.001	0.001	0.001	0.001	0.001							0.001											0.001		0.001																						
10	0.000	0.001	0.001	0.001	0.001	0.001							0.001											0.001		0.001																						
11	0.000	0.001	0.001	0.001	0.001	0.001							0.001											0.001		0.001																						
12	0.000	0.001	0.001	0.001	0.001	0.001							0.001											0.001		0.001																						
13	0.000	0.001	0.001	0.001	0.001	0.001							0.001											0.001		0.001																						
14	0.000	0.001	0.001	0.001	0.001	0.001							0.001											0.001		0.001																						
15	0.000	0.001	0.001	0.001	0.001	0.001							0.001											0.001		0.001																						
16	0.000	0.001	0.001	0.001	0.001	0.001							0.001											0.001		0.001																						
17	0.000	0.001	0.001	0.001	0.001	0.001							0.001											0.001		0.001																						
18	0.000	0.001	0.001	0.001	0.001	0.001							0.001											0.001		0.001																						
19	0.000	0.001	0.001	0.001	0.001	0.001							0.001											0.001		0.001																						
20	0.000	0.001	0.001	0.001	0.001	0.001							0.001											0.001		0.001																						
21	0.000	0.001	0.001	0.001	0.001	0.001							0.001											0.001		0.001																						
22	0.000	0.001	0.001	0.001	0.001	0.001							0.001											0.001		0.001																						
23	0.000	0.001	0.001	0.001	0.001	0.001							0.001											0.001																								
24	0.000	0.001	0.001	0.001	0.001	0.001							0.001											0.001																								
25	0.000	0.001	0.001	0.001	0.001	0.001							0.001																																			
26	0.000	0.001	0.001	0.001	0.001	0.001							0.001																																			
27	0.000	0.001	0.001	0.001	0.001	0.001							0.001																																			
28	0.000	0.001	0.001	0.001	0.001	0.001							0.001																																			
29	0.000	0.001	0.001	0.001	0.001	0.001							0.001																																			
30	0.000	0.001	0.001	0.001	0.001	0.001							0.001																																			
31	0.000	0.001	0.001	0.001	0.001	0.001							0.001																																			
32	0.000	0.001	0.001	0.001	0.001	0.001							0.001																																			
33	0.000	0.001	0.001	0.001	0.001	0.001							0.001																																			
34	0.000	0.001	0.001	0.001	0.001	0.001							0.001																																			
35	0.000	0.001	0.001	0.001	0.001	0.001							0.001																																			
36	0.000	0.001	0.001	0.001	0.001	0.001																																										
37	0.000	0.001	0.001	0.001	0.001	0.001																																										
38	0.000	0.001	0.001	0.001	0.001	0.001																																										
39	0.000	0.001	0.001	0.001	0.001	0.001																																										
40	0.000	0.001	0.001	0.001	0.001	0.001																																										
41	0.000	0.001	0.001	0.001	0.001	0.001																																										

DESCRIPTION: Selected Reserve Paygrade Transfer Rates
Arrayed by entry age, completed PEBD YOS, and paygrade (officer/enlisted).
Probability that a member transfers from officer to enlisted during the fiscal year.
Blank cells should be considered a value of zero ('0.000').

Enlisted Selected Reserve Paygrade Transfer Rates

By Entry Age

PEBD Years of Service	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	>62
Under 1	0.000			0.001	0.002	0.004	0.009	0.010	0.010	0.012	0.015	0.017	0.012	0.013	0.010	0.012	0.009	0.011	0.012	0.012	0.011	0.009	0.009	0.013	0.011	0.015																						
1	0.000		0.001	0.001	0.005	0.013	0.015	0.012	0.010	0.011	0.014	0.014	0.012	0.018	0.017	0.018	0.011	0.018	0.016	0.019	0.016	0.018	0.014	0.008	0.014	0.020																						
2	0.000	0.001	0.002	0.004	0.010	0.016	0.014	0.012	0.013	0.013	0.015	0.011	0.013	0.013	0.009	0.009	0.013	0.015	0.007	0.016	0.014	0.006		0.011																								
3	0.000	0.002	0.004	0.005	0.009	0.008	0.010	0.009	0.007	0.013	0.009	0.013	0.012	0.006	0.008	0.008	0.006	0.006	0.006	0.016	0.013																											
4	0.000	0.004	0.005	0.006	0.007	0.006	0.006	0.007	0.007	0.008	0.008	0.010	0.009	0.009	0.006	0.008	0.008	0.008	0.005	0.006	0.005																											
5	0.000	0.007	0.006	0.006	0.005	0.006	0.006	0.006	0.010	0.007	0.010	0.010	0.008	0.009	0.009	0.010	0.006	0.008	0.008	0.010	0.008																											
6	0.000	0.011	0.008	0.007	0.007	0.007	0.009	0.008	0.006	0.008	0.008	0.010	0.010	0.008	0.010	0.005	0.006	0.010	0.006	0.006	0.004																											
7	0.000	0.013	0.009	0.009	0.008	0.008	0.011	0.007	0.009	0.012	0.011	0.007	0.008	0.008	0.010	0.010	0.008	0.007	0.005	0.006	0.004																											
8	0.000	0.014	0.010	0.011	0.009	0.010	0.008	0.010	0.012	0.012	0.010	0.011	0.010	0.011	0.014	0.006	0.006	0.007		0.006	0.004																											
9	0.000	0.019	0.012	0.011	0.011	0.010	0.010	0.011	0.009	0.013	0.012	0.012	0.010	0.010	0.006	0.004	0.004	0.007		0.006	0.004																											
10	0.000	0.016	0.013	0.011	0.009	0.012	0.010	0.011	0.011	0.008	0.010	0.010	0.010	0.011	0.006	0.006	0.005	0.004		0.006	0.004																											
11	0.000	0.015	0.012	0.011	0.009	0.012	0.007	0.009	0.005	0.006	0.010	0.007	0.008	0.006	0.005	0.006	0.005	0.004		0.006	0.004																											
12	0.000	0.017	0.016	0.012	0.010	0.009	0.009	0.010	0.009	0.009	0.007	0.013	0.007	0.004	0.006	0.006	0.005	0.004																														
13	0.000	0.012	0.013	0.013	0.011	0.011	0.013	0.008	0.010	0.005	0.006	0.007	0.005	0.007																																		
14	0.000	0.017	0.014	0.010	0.011	0.009	0.010	0.006	0.009	0.007	0.007	0.007	0.005	0.004																																		
15	0.000	0.012	0.010	0.009	0.008	0.008	0.008	0.006	0.007	0.007	0.004	0.004	0.005	0.004																																		
16	0.000	0.011	0.012	0.009	0.008	0.008	0.009	0.007	0.006	0.005	0.006	0.006	0.005	0.004	0.007																																	
17	0.000		0.010	0.008	0.005	0.005	0.005	0.005	0.003	0.003	0.004		0.005																																			
18	0.000		0.008	0.006	0.005	0.005	0.006	0.004	0.004	0.003	0.004																																					
19	0.000		0.008	0.006	0.005	0.002	0.003	0.002	0.003	0.003	0.004																																					
20	0.000		0.005	0.004	0.003	0.003	0.003																																									
21	0.000		0.006	0.003	0.003	0.004																																										
22	0.000		0.004	0.003	0.002	0.003		0.004																																								
23	0.000		0.004	0.003																																												
24	0.000		0.005	0.003		0.003			0.005																																							
25	0.000		0.003	0.002		0.003																																										
26	0.000																																															
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40	0.000																																															
41	0.000																																															

DESCRIPTION: Selected Reserve Paygrade Transfer Rates
Arrayed by entry age, completed PEBD YOS, and paygrade (officer/enlisted).
Probability that a member transfers from enlisted to officer during the fiscal year.
Blank cells should be considered a value of zero ('0.000').

Officer Non-Selected Reserve with 20 Good Years Separation Rates (Non-Retirement Causes)

By Entry Age

PEBD Years of Service	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	>62
Under 1	0.000																																															
1	0.000																																															
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16	0.000																																															
17	0.000																																															
18	0.000																																															
19	0.000	0.018	0.018	0.034	0.037	0.035	0.115	0.021	0.026	0.022	0.031	0.030	0.013	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026																			
20	0.000	0.018	0.018	0.034	0.037	0.035	0.015	0.021	0.026	0.022	0.031	0.030	0.013	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026																				
21	0.000	0.018	0.018	0.034	0.037	0.035	0.028	0.027	0.020	0.033	0.045	0.034	0.013	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026																				
22	0.000	0.018	0.018	0.034	0.042	0.041	0.032	0.022	0.022	0.028	0.031	0.049	0.013	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026																				
23	0.000	0.018	0.018	0.037	0.029	0.026	0.031	0.022	0.025	0.030	0.031	0.028	0.047	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026																						
24	0.000	0.018	0.018	0.044	0.043	0.033	0.025	0.030	0.019	0.025	0.030	0.029	0.018	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026																							
25	0.000	0.018	0.018	0.031	0.016	0.032	0.023	0.022	0.021	0.029	0.022	0.017	0.017	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026																								
26	0.000	0.018	0.018	0.024	0.037	0.021	0.022	0.021	0.023	0.015	0.028	0.020	0.016	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026																								
27	0.000	0.018	0.018	0.031	0.019	0.021	0.019	0.015	0.016	0.022	0.032	0.022	0.016	0.026	0.026	0.026	0.026	0.026	0.026	0.026	0.026																										
28	0.000	0.018	0.018	0.035	0.026	0.016	0.014	0.011	0.011	0.013	0.011	0.013	0.016	0.026	0.026	0.026	0.026	0.026	0.026	0.026																												
29	0.000	0.018	0.018	0.018	0.022	0.016	0.008	0.007	0.014	0.009	0.010	0.013	0.016	0.026	0.026	0.026	0.026	0.026	0.026																													
30	0.000	0.018	0.018	0.013	0.017	0.011	0.005	0.004	0.007	0.013	0.010	0.016	0.016	0.026	0.026	0.026	0.026	0.026																														
31	0.000	0.018	0.018	0.015	0.011	0.006	0.006	0.003	0.006	0.007	0.010	0.016	0.016	0.026	0.026	0.026	0.026																															
32	0.000	0.018	0.018	0.015	0.008	0.009	0.004	0.004	0.004	0.005	0.010	0.016	0.016	0.026	0.026	0.026																																
33	0.000	0.018	0.018	0.005	0.011	0.006	0.004	0.005	0.005	0.005	0.010	0.016	0.016	0.026	0.026																																	
34	0.000	0.018	0.018	0.009	0.011	0.006	0.003	0.003	0.005	0.017	0.010	0.016	0.016	0.026																																		
35	0.000	0.018	0.018	0.009	0.011	0.012	0.003	0.004	0.012	0.020	0.010	0.016	0.016																																			
36	0.000	0.018	0.018	0.007	0.011	0.012	0.003	0.012	0.021	0.033	0.010	0.016																																				
37	0.000	0.018	0.018	0.008	0.011	0.012	0.016	0.021	0.026	0.033	0.010																																					
38	0.000	0.018	0.018	0.008	0.011	0.012	0.020	0.013	0.026	0.033																																						
39	0.000	0.018	0.018	0.008	0.011	0.012	0.021	0.013	0.026																																							
40	0.000	0.018	0.018	0.008	0.011	0.012	0.021	0.013																																								
41	0.000	0.018	0.018	0.008	0.011	0.012	0.021																																									

DESCRIPTION: Non-Selected Reserve with 20 Good Years ("Grey Area") Separation Rates
Arrayed by entry age, completed PEBD YOS, and paygrade (officer/enlisted).
Probability that a member exits the status (due to non-retirement causes) during the fiscal year.
Blank cells should be considered a value of zero ('0.000').

Enlisted Non-Selected Reserve with 20 Good Years Separation Rates (Non-Retirement Causes)

By Entry Age

PEBD Years of Service	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	>62
Under 1	0.000																																															
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18	0.000																																															
19	0.000	0.008	0.008	0.013	0.009	0.008	0.015	0.016	0.009	0.016	0.008	0.008	0.007	0.007	0.009	0.006	0.012	0.011	0.014	0.017	0.026	0.018	0.018	0.018	0.018	0.018	0.018	0.018	0.018																			
20	0.000	0.008	0.008	0.013	0.009	0.008	0.015	0.016	0.009	0.016	0.008	0.008	0.007	0.007	0.009	0.006	0.012	0.011	0.014	0.017	0.026	0.018	0.018	0.018	0.018	0.018	0.018	0.018																				
21	0.000	0.008	0.008	0.011	0.009	0.008	0.011	0.016	0.009	0.016	0.008	0.008	0.007	0.007	0.009	0.006	0.012	0.011	0.014	0.017	0.026	0.018	0.018	0.018	0.018	0.018	0.018																				
22	0.000	0.008	0.009	0.009	0.008	0.007	0.008	0.009	0.009	0.013	0.008	0.008	0.007	0.007	0.009	0.006	0.012	0.011	0.014	0.017	0.026	0.018	0.018	0.018	0.018	0.018																				
23	0.000	0.008	0.009	0.008	0.007	0.006	0.012	0.008	0.009	0.010	0.008	0.008	0.007	0.007	0.009	0.006	0.012	0.011	0.014	0.017	0.026	0.018	0.018	0.018	0.018																						
24	0.000	0.008	0.009	0.007	0.007	0.008	0.010	0.009	0.009	0.009	0.008	0.008	0.007	0.007	0.009	0.006	0.012	0.011	0.014	0.017	0.026	0.018	0.018	0.018																						
25	0.000	0.008	0.007	0.005	0.006	0.009	0.011	0.006	0.006	0.009	0.008	0.008	0.007	0.007	0.009	0.006	0.012	0.011	0.014	0.017	0.026	0.018	0.018																							
26	0.000	0.008	0.006	0.006	0.005	0.006	0.006	0.007	0.006	0.006	0.008	0.008	0.007	0.007	0.009	0.009	0.012	0.014	0.024	0.063	0.026	0.018																								
27	0.000	0.008	0.004	0.005	0.004	0.005	0.007	0.003	0.006	0.006	0.008	0.006	0.007	0.005	0.009	0.008	0.011	0.031	0.024	0.063	0.026																									
28	0.000	0.008	0.006	0.005	0.004	0.004	0.005	0.004	0.006	0.005	0.008	0.005	0.007	0.005	0.004	0.020	0.027	0.036	0.024	0.063																										
29	0.000	0.008	0.004	0.004	0.003	0.004	0.005	0.006	0.008	0.005	0.005	0.004	0.007	0.007	0.018	0.018	0.027	0.036	0.024																											
30	0.000	0.008	0.005	0.004	0.003	0.004	0.003	0.002	0.005	0.005	0.004	0.003	0.004	0.024	0.036	0.024	0.027	0.036																												
31	0.000	0.008	0.004	0.004	0.003	0.004	0.004	0.004	0.003	0.004	0.004	0.007	0.021	0.034	0.014	0.024	0.027																													
32	0.000	0.008	0.003	0.003	0.004	0.004	0.004	0.004	0.006	0.005	0.004	0.023	0.031	0.048	0.014	0.024																														
33	0.000	0.008	0.005	0.003	0.003	0.004	0.005	0.003	0.003	0.004	0.025	0.029	0.049	0.048	0.014																															
34	0.000	0.008	0.003	0.004	0.003	0.004	0.004	0.004	0.006	0.027	0.035	0.027	0.049	0.048																																
35	0.000	0.008	0.005	0.003	0.003	0.003	0.005	0.006	0.027	0.045	0.036	0.027	0.049																																	
36	0.000	0.008	0.005	0.002	0.004	0.005	0.005	0.024	0.041	0.038	0.036	0.027																																		
37	0.000	0.008	0.003	0.005	0.004	0.004	0.028	0.040	0.041	0.038	0.036																																			
38	0.000	0.008	0.003	0.005	0.004	0.025	0.035	0.014	0.041	0.038																																				
39	0.000	0.008	0.003	0.006	0.023	0.040	0.007	0.014	0.041																																					
40	0.000	0.008	0.003	0.013	0.023	0.007	0.007	0.014																																						
41	0.000	0.008	0.003	0.013	0.023	0.007	0.007																																							

DESCRIPTION: Non-Selected Reserve with 20 Good Years ("Grey Area") Separation Rates
Arrayed by entry age, completed PEBD YOS, and paygrade (officer/enlisted).
Probability that a member exits the status (due to non-retirement causes) during the fiscal year.
Blank cells should be considered a value of zero ('0.000').

Officer Selected Reserve to Non-Selected Reserve with 20 Good Years Transfer Rates

By Entry Age

PEBD Years of Service	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	>62
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19	0.000	0.068	0.022	0.025	0.029	0.028	0.038	0.047	0.048	0.054	0.044	0.055	0.047	0.037	0.074	0.072	0.054	0.060	0.071	0.074	0.087	0.076	0.076	0.101	0.016	0.016	0.016	0.016																				
20	0.000	0.068	0.049	0.054	0.059	0.052	0.065	0.068	0.077	0.073	0.090	0.077	0.070	0.066	0.075	0.082	0.070	0.093	0.109	0.151	0.132	0.122	0.189	0.085	0.016	0.016	0.016																				
21	0.000	0.035	0.056	0.056	0.064	0.063	0.080	0.080	0.089	0.071	0.083	0.096	0.062	0.086	0.098	0.085	0.093	0.134	0.099	0.116	0.070	0.105	0.036	0.009	0.016	0.016																				
22	0.000	0.037	0.053	0.047	0.057	0.066	0.085	0.090	0.075	0.086	0.085	0.095	0.098	0.083	0.099	0.088	0.083	0.095	0.111	0.051	0.074	0.024	0.036	0.009	0.016																				
23	0.000	0.065	0.050	0.058	0.051	0.067	0.095	0.105	0.112	0.081	0.095	0.072	0.144	0.053	0.111	0.098	0.093	0.126	0.135	0.129	0.048	0.024	0.036	0.009																						
24	0.000	0.063	0.047	0.048	0.057	0.064	0.088	0.095	0.101	0.102	0.087	0.074	0.081	0.102	0.110	0.084	0.114	0.102	0.079	0.078	0.048	0.024	0.036																							
25	0.000	0.045	0.049	0.053	0.062	0.077	0.106	0.105	0.088	0.094	0.110	0.116	0.106	0.097	0.127	0.110	0.104	0.070	0.037	0.007	0.048	0.024																								
26	0.000	0.045	0.056	0.061	0.057	0.093	0.110	0.098	0.116	0.101	0.110	0.102	0.121	0.116	0.105	0.112	0.144	0.029	0.037	0.007	0.048																								
27	0.000	0.045	0.060	0.058	0.084	0.105	0.198	0.227	0.210	0.185	0.185	0.190	0.136	0.147	0.164	0.157	0.043	0.029	0.037	0.007																										
28	0.000	0.045	0.058	0.061	0.083	0.107	0.146	0.148	0.142	0.119	0.147	0.137	0.165	0.110	0.150	0.104	0.043	0.029	0.037																											
29	0.000	0.045	0.072	0.076	0.097	0.122	0.367	0.380	0.271	0.267	0.252	0.219	0.236	0.193	0.127	0.008	0.043	0.029																												
30	0.000	0.045	0.078	0.099	0.085	0.140	0.201	0.192	0.176	0.189	0.197	0.170	0.167	0.084	0.007	0.008	0.043																													
31	0.000	0.045	0.061	0.089	0.114	0.112	0.139	0.160	0.159	0.166	0.146	0.151	0.086	0.028	0.007	0.008																														
32	0.000	0.045	0.092	0.087	0.120	0.126	0.170	0.196	0.157	0.136	0.163	0.042	0.009	0.028	0.007																															
33	0.000	0.045	0.112	0.102	0.101	0.132	0.240	0.176	0.150	0.129	0.059	0.042	0.009	0.028																																
34	0.000	0.045	0.091	0.110	0.139	0.148	0.164	0.152	0.140	0.044	0.059	0.042	0.009																																	
35	0.000	0.045	0.085	0.137	0.144	0.133	0.180	0.193	0.051	0.044	0.059	0.042																																		
36	0.000	0.045	0.121	0.164	0.161	0.134	0.189	0.048	0.051	0.044	0.059																																			
37	0.000	0.045	0.133	0.123	0.119	0.115	0.053	0.048	0.051	0.044																																				
38	0.000	0.045	0.210	0.148	0.134	0.035	0.053	0.048	0.051																																					
39	0.000	0.045	0.130	0.147	0.035	0.035	0.053	0.048																																						
40	0.000	0.045	0.095	0.026	0.035	0.035	0.053																																							
41	0.000	0.045	0.095	0.026	0.035	0.035																																								

DESCRIPTION: Selected Reserve to Non-Selected Reserve with 20 Good Years ("Grey Area") Transfer Rates
Arrayed by entry age, completed PEBD YOS, and paygrade (officer/enlisted).
Probability that a member transfers to the Grey Area from the Selected Reserve status during the fiscal year.
Blank cells should be considered a value of zero ('0.000').

Enlisted Selected Reserve to Non-Selected Reserve with 20 Good Years Transfer Rates

By Entry Age

PEBD Years of Service	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	>62
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19	0.000	0.063	0.039	0.050	0.056	0.051	0.048	0.066	0.047	0.041	0.043	0.051	0.044	0.032	0.048	0.033	0.052	0.059	0.051	0.044	0.065	0.067	0.063	0.031	0.031	0.031	0.031	0.031																				
20	0.000	0.063	0.094	0.095	0.089	0.090	0.081	0.066	0.082	0.079	0.083	0.092	0.075	0.071	0.092	0.084	0.094	0.064	0.090	0.111	0.089	0.078	0.085	0.031	0.031	0.031	0.031																					
21	0.000	0.070	0.091	0.101	0.101	0.090	0.091	0.093	0.086	0.095	0.085	0.098	0.085	0.096	0.082	0.097	0.094	0.102	0.110	0.109	0.077	0.084	0.075	0.031	0.031	0.031																					
22	0.000	0.096	0.090	0.095	0.095	0.089	0.095	0.089	0.093	0.089	0.095	0.080	0.087	0.098	0.099	0.112	0.104	0.117	0.107	0.099	0.091	0.067	0.004	0.031	0.031																					
23	0.000	0.098	0.107	0.106	0.105	0.100	0.111	0.099	0.110	0.108	0.109	0.107	0.120	0.118	0.138	0.119	0.120	0.138	0.121	0.144	0.112	0.007	0.004	0.031																					
24	0.000	0.081	0.085	0.085	0.091	0.094	0.090	0.097	0.106	0.093	0.093	0.119	0.111	0.106	0.097	0.113	0.115	0.123	0.130	0.087	0.010	0.007	0.004																							
25	0.000	0.083	0.078	0.086	0.083	0.087	0.087	0.089	0.086	0.095	0.104	0.092	0.087	0.125	0.133	0.131	0.114	0.107	0.088	0.006	0.010	0.007																							
26	0.000	0.093	0.084	0.080	0.077	0.082	0.094	0.095	0.091	0.096	0.104	0.111	0.105	0.128	0.099	0.109	0.132	0.079	0.003	0.006	0.010																								
27	0.000	0.081	0.080	0.077	0.084	0.098	0.081	0.095	0.096	0.105	0.101	0.118	0.124	0.107	0.093	0.143	0.042	0.003	0.003	0.006																									
28	0.000	0.096	0.073	0.080	0.084	0.088	0.084	0.089	0.085	0.083	0.082	0.108	0.108	0.107	0.122	0.072	0.042	0.003	0.003																										
29	0.000	0.110	0.087	0.094	0.103	0.116	0.090	0.104	0.120	0.116	0.120	0.105	0.109	0.131	0.073	0.003	0.042	0.003																											
30	0.000	0.080	0.101	0.092	0.100	0.088	0.101	0.106	0.107	0.132	0.144	0.130	0.148	0.067	0.006	0.003	0.042																												
31	0.000	0.074	0.088	0.083	0.086	0.097	0.095	0.104	0.136	0.138	0.129	0.138	0.078	0.006	0.006	0.003																													
32	0.000	0.074	0.116	0.136	0.147	0.134	0.172	0.191	0.219	0.226	0.230	0.063	0.006	0.006	0.006																														
33	0.000	0.074	0.077	0.099	0.091	0.136	0.147	0.141	0.148	0.128	0.079	0.063	0.006	0.006																															
34	0.000	0.074	0.080	0.081	0.126	0.168	0.150	0.126	0.148	0.096	0.011	0.063	0.006																																
35	0.000	0.074	0.116	0.145	0.226	0.174	0.154	0.164	0.080	0.010	0.011	0.063																																	
36	0.000	0.074	0.172	0.266	0.152	0.139	0.143	0.063	0.007	0.010	0.011																																		
37	0.000	0.074	0.220	0.191	0.193	0.140	0.050	0.003	0.007	0.010																																			
38	0.000	0.074	0.181	0.173	0.146	0.078	0.050	0.003	0.007																																				
39	0.000	0.074	0.138	0.160	0.047	0.003	0.050	0.003																																					
40	0.000	0.074	0.077	0.038	0.047	0.003	0.050																																						
41	0.000	0.074	0.077	0.038	0.047	0.003																																							

DESCRIPTION: Selected Reserve to Non-Selected Reserve with 20 Good Years ("Grey Area") Transfer Rates
Arrayed by entry age, completed PEBD YOS, and paygrade (officer/enlisted).
Probability that a member transfers to the Grey Area from the Selected Reserve status during the fiscal year.
Blank cells should be considered a value of zero ('0.000').

Officer Selected Reserve Retirement Rates

By Entry Age

PEBD Years of Service	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	>62
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19	0.000				0.001	0.001	0.001	0.001	0.002	0.002	0.002	0.002	0.003	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.003	0.003	0.012	0.168	0.445	0.400	0.533	1.000																			
20	0.000			0.001	0.001	0.001	0.001	0.002	0.002	0.002	0.002	0.003	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.003	0.003	0.012	0.170	0.482	0.400	0.533	1.000																			
21	0.000		0.001	0.001	0.001	0.001	0.002	0.002	0.002	0.002	0.003	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.003	0.003	0.012	0.171	0.504	0.400	0.533	1.000																			
22	0.000	0.001	0.001	0.001	0.001	0.002	0.002	0.002	0.002	0.003	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.003	0.003	0.012	0.175	0.525	0.400	0.533	1.000																			
23	0.000	0.001	0.001	0.001	0.002	0.002	0.002	0.002	0.003	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.003	0.003	0.012	0.195	0.554	0.400	0.533	1.000																				
24	0.000	0.001	0.001	0.002	0.002	0.002	0.002	0.003	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.003	0.003	0.012	0.228	0.591	0.400	0.533	1.000																					
25	0.000	0.001	0.002	0.002	0.002	0.002	0.003	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.003	0.003	0.012	0.267	0.625	0.400	0.533	1.000																						
26	0.000	0.002	0.002	0.002	0.002	0.003	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.003	0.003	0.012	0.295	0.652	0.400	0.533	1.000																							
27	0.000	0.002	0.002	0.002	0.003	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.003	0.003	0.012	0.305	0.666	0.400	0.533	1.000																								
28	0.000	0.002	0.002	0.003	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.003	0.003	0.012	0.307	0.670	0.400	0.533	1.000																									
29	0.000	0.002	0.003	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.003	0.003	0.012	0.311	0.675	0.400	0.533	1.000																										
30	0.000	0.003	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.003	0.003	0.012	0.316	0.687	0.400	0.533	1.000																											
31	0.000	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.003	0.003	0.012	0.317	0.708	0.400	0.533	1.000																												
32	0.000	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.003	0.003	0.012	0.317	0.734	0.400	0.533	1.000																													
33	0.000	0.004	0.004	0.004	0.004	0.004	0.004	0.003	0.003	0.012	0.318	0.746	0.400	0.533	1.000																														
34	0.000	0.004	0.004	0.004	0.004	0.004	0.003	0.003	0.012	0.325	0.740	0.400	0.533	1.000																															
35	0.000	0.004	0.004	0.004	0.004	0.003	0.003	0.012	0.335	0.725	0.400	0.533	1.000																																
36	0.000	0.004	0.004	0.004	0.003	0.003	0.012	0.348	0.713	0.400	0.533	1.000																																	
37	0.000	0.004	0.004	0.003	0.003	0.012	0.361	0.711	0.400	0.533	1.000																																		
38	0.000	0.004	0.003	0.003	0.012	0.362	0.716	0.400	0.533	1.000																																			
39	0.000	0.003	0.003	0.012	0.368	0.721	0.400	0.533	1.000																																				
40	0.000	0.003	0.012	0.388	0.723	0.400	0.533	1.000																																					
41	0.000	1.000	1.000	1.000	1.000	1.000	1.000																																						

DESCRIPTION: Selected Reserve Retirement Rates
Arrayed by entry age, completed PEBD YOS, and paygrade (officer/enlisted).
Probability that a member retires during the fiscal year.
Rates for all ages except 59-60 are constant across all years of service.
Ages 59-60 were graduated ('smoothed') by age and years of service.
Blank cells should be considered a value of zero ('0.000').

Enlisted Selected Reserve Retirement Rates

By Entry Age

PEBD Years of Service	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	>62
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19	0.000				0.001	0.002	0.001	0.002	0.002	0.003	0.003	0.003	0.003	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.002	0.002	0.002	0.018	0.246	0.548	0.586	0.764	1.000																		
20	0.000			0.001	0.002	0.001	0.002	0.002	0.003	0.003	0.003	0.003	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.002	0.002	0.002	0.018	0.284	0.608	0.586	0.764	1.000																		
21	0.000		0.001	0.002	0.001	0.002	0.002	0.003	0.003	0.003	0.003	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.002	0.002	0.002	0.018	0.310	0.671	0.586	0.764	1.000																		
22	0.000	0.001	0.002	0.001	0.002	0.002	0.003	0.003	0.003	0.003	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.002	0.002	0.002	0.018	0.336	0.735	0.586	0.764	1.000																		
23	0.000	0.002	0.001	0.002	0.002	0.003	0.003	0.003	0.003	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.002	0.002	0.002	0.018	0.372	0.796	0.586	0.764	1.000																			
24	0.000	0.001	0.002	0.002	0.003	0.003	0.003	0.003	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.002	0.002	0.002	0.018	0.402	0.848	0.586	0.764	1.000																				
25	0.000	0.002	0.002	0.003	0.003	0.003	0.003	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.002	0.002	0.002	0.018	0.423	0.887	0.586	0.764	1.000																					
26	0.000	0.002	0.003	0.003	0.003	0.003	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.002	0.002	0.002	0.018	0.422	0.913	0.586	0.764	1.000																						
27	0.000	0.003	0.003	0.003	0.003	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.002	0.002	0.002	0.018	0.413	0.926	0.586	0.764	1.000																							
28	0.000	0.003	0.003	0.003	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.002	0.002	0.002	0.018	0.412	0.932	0.586	0.764	1.000																								
29	0.000	0.003	0.003	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.002	0.002	0.002	0.018	0.407	0.933	0.586	0.764	1.000																									
30	0.000	0.003	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.002	0.002	0.002	0.018	0.415	0.933	0.586	0.764	1.000																										
31	0.000	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.002	0.002	0.002	0.018	0.425	0.933	0.586	0.764	1.000																											
32	0.000	0.004	0.004	0.004	0.003	0.003	0.003	0.002	0.002	0.002	0.018	0.412	0.933	0.586	0.764	1.000																												
33	0.000	0.004	0.004	0.003	0.003	0.003	0.002	0.002	0.002	0.018	0.382	0.932	0.586	0.764	1.000																													
34	0.000	0.004	0.003	0.003	0.003	0.002	0.002	0.002	0.018	0.378	0.931	0.586	0.764	1.000																														
35	0.000	0.003	0.003	0.003	0.002	0.002	0.002	0.018	0.405	0.928	0.586	0.764	1.000																															
36	0.000	0.003	0.003	0.002	0.002	0.002	0.018	0.426	0.926	0.586	0.764	1.000																																
37	0.000	0.003	0.002	0.002	0.002	0.018	0.410	0.925	0.586	0.764	1.000																																	
38	0.000	0.002	0.002	0.002	0.018	0.377	0.925	0.586	0.764	1.000																																		
39	0.000	0.002	0.002	0.018	0.424	0.928	0.586	0.764	1.000																																			
40	0.000	0.002	0.018	0.515	0.932	0.586	0.764	1.000																																				
41	0.000	1.000	1.000	1.000	1.000	1.000	1.000																																					

DESCRIPTION: Selected Reserve Retirement Rates
Arrayed by entry age, completed PEBD YOS, and paygrade (officer/enlisted).
Probability that a member retires during the fiscal year.
Rates for all ages except 59-60 are constant across all years of service.
Ages 59-60 were graduated ('smoothed') by age and years of service.
Blank cells should be considered a value of zero ('0.000').

Selected Reserve Disability Retirement Rates

By Disability Type and Paygrade

PEBD Years of Service	Permanent		Temporary	
	Officer	Enlisted	Officer	Enlisted
Under 1	0.00000	0.00002	0.00000	0.00040
1	0.00000	0.00004	0.00000	0.00030
2	0.00000	0.00013	0.00000	0.00055
3	0.00000	0.00017	0.00000	0.00071
4	0.00017	0.00018	0.00014	0.00078
5	0.00017	0.00025	0.00026	0.00092
6	0.00017	0.00029	0.00039	0.00100
7	0.00019	0.00025	0.00051	0.00104
8	0.00018	0.00028	0.00058	0.00101
9	0.00019	0.00038	0.00057	0.00112
10	0.00025	0.00046	0.00055	0.00133
11	0.00026	0.00051	0.00047	0.00164
12	0.00020	0.00055	0.00042	0.00177
13	0.00020	0.00058	0.00039	0.00164
14	0.00024	0.00056	0.00037	0.00151
15	0.00026	0.00051	0.00035	0.00156
16	0.00023	0.00048	0.00039	0.00146
17	0.00020	0.00048	0.00049	0.00144
18	0.00023	0.00050	0.00048	0.00143
19	0.00033	0.00066	0.00046	0.00152
20	0.00047	0.00087	0.00052	0.00156
21	0.00057	0.00092	0.00043	0.00168
22	0.00060	0.00111	0.00043	0.00200
23	0.00049	0.00132	0.00060	0.00213
24	0.00046	0.00143	0.00090	0.00218
25	0.00062	0.00152	0.00101	0.00223
26	0.00080	0.00160	0.00096	0.00246
27	0.00090	0.00169	0.00086	0.00264
28	0.00088	0.00184	0.00088	0.00255
29	0.00084	0.00189	0.00090	0.00234
30	0.00087	0.00199	0.00091	0.00222
31	0.00086	0.00206	0.00090	0.00216
32	0.00084	0.00197	0.00094	0.00202
33	0.00082	0.00179	0.00096	0.00188
34	0.00068	0.00169	0.00091	0.00181
35	0.00041	0.00178	0.00087	0.00188
36	0.00000	0.00183	0.00093	0.00206
37	0.00000	0.00171	0.00108	0.00221
38	0.00000	0.00146	0.00120	0.00226
39	0.00000	0.00115	0.00127	0.00217
40	0.00000	0.00000	0.00000	0.00000
41	0.00000	0.00000	0.00000	0.00000

DESCRIPTION: Selected Reserve Disability Retirement Rates
Arrayed by disability type (Permanent/Temporary), completed PEBD YOS, and paygrade (officer/enlisted).
Probability that a member receives a disability retirement during the fiscal year.

Non-Selected Reserve with 20 Good Years Retirement Rates

By Paygrade

Age	Officer	Enlisted
17	0.000	0.000
18	0.000	0.000
19	0.000	0.000
20	0.000	0.000
21	0.000	0.000
22	0.000	0.000
23	0.000	0.000
24	0.000	0.000
25	0.000	0.000
26	0.000	0.000
27	0.000	0.000
28	0.000	0.000
29	0.000	0.000
30	0.000	0.000
31	0.000	0.000
32	0.000	0.000
33	0.000	0.000
34	0.000	0.000
35	0.000	0.000
36	0.000	0.000
37	0.000	0.000
38	0.000	0.000
39	0.000	0.000
40	0.000	0.000
41	0.001	0.000
42	0.000	0.000
43	0.002	0.000
44	0.002	0.000
45	0.001	0.000
46	0.001	0.000
47	0.001	0.000
48	0.001	0.000
49	0.001	0.000
50	0.002	0.000
51	0.001	0.000
52	0.002	0.000
53	0.001	0.000
54	0.001	0.000
55	0.001	0.000
56	0.000	0.000
57	0.000	0.000
58	0.001	0.001
59	0.470	0.450
60	0.950	0.930
61	0.289	0.303
62	0.199	0.186
>62	0.177	0.133

DESCRIPTION: Non-Selected Reserve with 20 Good Years ('Grey Area') Retirement Rates
Arrayed by age and paygrade (officer/enlisted).
Probability that a member retires from the Grey Area during the fiscal year.

Officer Selected Reserve Average Points Per Year

By Entry Age

PEBD Years of Service	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	>62
Under 1	0	87	117	117	116	121	131	136	140	142	134	131	120	116	108	96	99	97	93	99	97	94	99	93	113	87	97	88	90	87	86	87	94	94	78	88	78	74	74	74	74	74	74	74	74	74	74	74
1	0	87	117	117	116	121	131	136	140	142	134	131	120	116	108	96	99	97	93	99	97	94	99	93	113	87	97	88	90	87	86	87	94	94	78	88	78	74	74	74	74	74	74	74	74	74	74	
2	0	87	117	117	116	121	131	136	140	142	134	131	120	116	108	96	99	97	93	99	97	94	99	93	91	90	97	88	90	87	86	87	94	94	78	88	78	74	74	74	74	74	74	74	74	74		
3	0	87	100	115	128	135	132	127	137	130	131	116	110	97	107	93	94	97	89	88	96	84	78	90	89	96	97	96	92	65	81	76	78	78	78	88	78	74	74	74	74	74	74	74	74			
4	0	87	112	131	138	132	127	117	126	120	116	107	101	94	93	83	91	89	94	89	92	94	81	90	87	74	86	82	77	65	93	89	84	78	78	88	78	74	74	74	74	74	74	74				
5	0	135	127	135	132	134	112	108	119	122	122	108	97	95	89	81	90	88	90	84	95	73	89	86	76	82	76	71	81	90	84	77	75	67	78	88	78	74	74	74	74	74	74					
6	0	148	139	138	130	130	110	106	117	112	108	104	92	96	89	82	82	90	88	89	90	82	79	86	93	76	78	75	81	87	77	82	84	116	78	88	78	74	74	74	74	74						
7	0	152	137	139	131	119	108	105	109	110	111	100	97	90	89	90	82	89	86	84	87	82	85	85	94	88	67	91	78	90	76	106	89	90	78	88	78	74	74	74	74							
8	0	135	135	131	131	122	107	104	106	105	107	95	97	97	84	87	80	86	96	83	86	79	83	93	85	91	90	86	72	85	82	102	82	104	78	88	78	74	74	74								
9	0	128	126	131	121	120	104	104	108	107	97	99	97	92	96	97	97	97	86	90	82	87	74	84	78	86	86	69	93	72	82	78	73	104	78	88	78	74	74									
10	0	141	128	133	127	126	104	105	105	105	102	95	93	93	97	86	95	101	88	90	84	96	89	86	82	77	110	102	89	71	66	93	94	118	78	88	78	74										
11	0	125	120	131	124	121	107	105	102	108	105	100	92	87	93	97	93	89	93	87	86	93	86	75	86	93	108	101	82	98	56	99	96	82	78	88	78											
12	0	123	123	125	121	116	104	105	106	105	105	99	93	94	93	89	86	90	88	95	86	95	93	99	93	90	102	80	97	109	88	68	82	103	78	88												
13	0	118	127	120	116	112	105	104	107	107	103	94	98	85	97	95	92	82	88	92	85	95	101	93	87	88	104	96	82	102	81	110	85	95	78													
14	0	126	118	115	112	110	107	103	105	102	101	101	91	86	97	89	93	86	87	97	86	100	97	89	88	93	86	86	85	96	79	80	75	82														
15	0	119	119	116	113	112	108	105	106	103	105	103	92	97	90	88	92	91	90	90	93	90	90	87	90	101	95	85	88	91	91	100	70															
16	0	115	116	117	109	109	105	105	106	102	100	98	97	90	89	89	84	91	93	95	94	90	86	98	94	105	87	101	86	97	61	84																
17	0	115	114	114	109	108	102	103	105	105	107	101	94	90	98	90	99	93	93	93	99	93	93	82	95	107	93	101	82	83	96																	
18	0	123	112	112	107	110	103	104	105	105	105	100	96	90	93	90	97	93	92	91	96	88	90	88	97	88	93	100	82	91																		
19	0	116	112	108	110	109	104	105	105	102	105	97	97	91	94	91	93	96	97	97	96	98	105	95	101	86	93	86	82																			
20	0	111	111	111	113	107	105	105	107	105	102	98	101	99	95	93	104	94	92	90	96	104	97	90	93	85	93	86																				
21	0	112	113	108	111	107	105	105	101	105	105	97	91	101	98	97	98	90	93	105	86	91	89	87	97	85	93																					
22	0	109	108	109	111	106	104	105	105	105	105	102	101	105	97	94	97	101	99	104	91	100	105	87	97	85																						
23	0	108	110	108	105	108	105	105	107	102	99	103	99	101	98	93	105	101	95	90	91	108	106	87	97																							
24	0	113	112	111	109	111	103	104	105	101	101	97	95	102	105	102	104	100	95	88	90	93	106	87																								
25	0	123	110	113	110	109	107	106	104	109	99	101	101	101	93	103	104	99	102	103	100	93	106																									
26	0	106	108	112	110	108	101	104	106	104	96	94	101	101	93	100	95	102	121	118	100	93																										
27	0	102	110	108	110	107	103	105	103	103	101	97	100	106	94	93	92	119	93	82	100																											
28	0	115	105	112	110	108	102	108	107	97	101	93	92	101	93	105	100	97	120	82																												
29	0	108	111	111	101	112	110	108	103	104	101	97	106	94	94	90	103	84	120																													
30	0	92	109	105	111	115	109	110	105	101	105	102	99	108	98	91	82	84																														
31	0	102	108	105	108	106	110	108	107	97	110	101	107	88	114	93	82																															
32	0	131	116	104	114	102	113	108	102	105	113	115	130	72	114	93																																
33	0	133	112	106	111	97	110	112	114	99	104	105	93	72	114																																	
34	0	88	107	94	106	107	109	110	110	105	91	102	93	72																																		
35	0	129	97	107	103	108	110	112	113	124	91	86	93																																			
36	0	108	99	108	108	105	109	111	121	148	91	86																																				
37	0	116	104	108	103	108	113	125	123	104	91																																					
38	0	107	116	106	108	108	122	125	130	104																																						
39	0	89	101	118	116	108	111	125	130																																							
40	0	89	117	111	132	124	111	125																																								
41	0	89	120	120	124	89	111																																									

DESCRIPTION: Selected Reserve Average Points Earned Per Year
Arrayed by entry age, completed PEBD YOS, and paygrade (officer/enlisted).
Annual retirement points (for benefit purposes) accumulated by a Selected Reserve during a fiscal year.
The Average Points Earned Per Year above appear after a 21.1% reduction due to a proposed "half-mobilization" assumption.
Blank cells should be considered a value of zero ('0').

Enlisted Selected Reserve Average Points Per Year

By Entry Age

PEBD Years of Service	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	>62
Under 1	0	123	151	135	120	122	120	121	122	125	118	121	112	119	123	97	102	109	90	101	101	87	75	81	91	82	71	105	92	105	93	98	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90
1	0	108	111	109	107	107	107	107	108	108	108	107	109	107	106	106	108	105	105	106	102	101	97	103	97	118	112	102	47	105	93	98	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	
2	0	112	114	112	110	109	110	109	112	108	108	108	110	108	108	109	110	107	102	104	99	98	99	96	94	108	111	87	115	105	93	98	90	90	90	90	90	90	90	90	90	90	90	90	90	90		
3	0	112	112	107	103	104	103	103	104	101	101	101	101	100	101	101	101	97	96	95	99	90	88	89	99	93	91	94	103	105	93	98	90	90	90	90	90	90	90	90	90	90	90	90	90			
4	0	104	103	101	98	97	96	97	98	95	95	97	97	95	95	95	94	91	95	95	93	89	93	88	88	98	80	100	109	105	93	98	90	90	90	90	90	90	90	90	90	90	90	90				
5	0	104	105	102	101	100	100	100	98	97	97	97	97	97	93	94	98	94	93	93	97	87	87	89	90	103	93	103	102	105	93	98	90	90	90	90	90	90	90	90	90	90	90					
6	0	102	102	101	99	101	98	97	96	95	99	93	96	97	96	95	97	95	95	94	97	85	95	90	110	106	93	78	93	105	93	98	90	90	90	90	90	90	90	90	90	90						
7	0	102	106	105	103	102	104	101	99	101	102	98	100	96	99	98	102	99	91	102	98	95	106	105	108	102	84	103	109	105	93	98	90	90	90	90	90	90	90	90	90							
8	0	107	108	107	105	104	101	103	101	101	104	100	103	102	103	102	104	105	104	104	101	101	101	103	119	100	116	136	96	105	93	98	90	90	90	90	90	90	90	90								
9	0	107	107	107	104	105	105	105	105	106	105	105	105	106	105	105	107	104	105	105	102	101	107	101	97	129	102	148	105	105	93	98	90	90	90	90	90	90	90									
10	0	105	106	105	102	105	102	105	107	104	106	104	105	105	105	108	103	101	102	104	102	105	101	103	92	117	108	130	101	105	93	98	90	90	90	90	90	90										
11	0	101	105	103	103	104	102	102	106	102	102	101	102	105	106	103	105	100	102	101	96	105	105	106	108	101	120	177	114	105	93	98	90	90	90	90	90											
12	0	107	105	104	101	103	101	103	102	105	102	102	102	102	99	104	101	101	101	99	97	103	104	100	90	115	112	118	100	105	93	98	90	90	90	90												
13	0	104	103	103	102	101	101	103	105	102	101	103	101	103	100	100	101	105	100	95	103	97	95	96	100	94	93	97	121	105	93	98	90	90	90													
14	0	105	106	102	104	103	100	101	102	101	102	101	103	106	103	104	102	102	105	100	95	87	101	106	101	105	112	97	128	105	93	98	90	90														
15	0	107	105	102	101	102	103	101	101	98	101	102	105	101	99	100	97	95	100	95	96	91	95	95	89	94	83	85	128	105	93	98	90															
16	0	106	103	101	100	98	102	101	101	102	99	100	103	98	101	96	101	97	93	96	97	90	89	97	90	111	94	85	128	105	93	98																
17	0	104	102	100	100	98	97	98	99	97	98	99	100	99	97	98	98	101	98	97	97	93	96	93	89	99	94	85	128	105	93																		
18	0	105	101	99	97	99	97	100	98	100	96	97	100	96	100	96	97	93	102	94	97	92	97	97	92	99	94	85	128	105																			
19	0	105	101	99	100	100	99	98	100	98	100	97	99	97	99	97	98	97	96	97	92	99	93	99	92	99	94	85	128																				
20	0	112	102	101	100	101	99	100	98	100	97	97	100	97	101	97	101	98	91	93	101	103	95	99	92	99	94	85																					
21	0	110	103	102	101	101	103	101	100	98	100	99	101	98	97	94	101	99	101	98	97	95	95	99	92	99	94																						
22	0	108	105	104	103	101	102	101	100	101	97	99	97	105	97	99	100	97	93	105	97	95	95	99	92	99																							
23	0	104	105	104	104	103	103	103	103	104	98	104	105	98	99	104	100	101	102	103	97	95	95	99	92																								
24	0	106	106	105	103	101	101	100	101	100	93	103	103	101	101	103	98	101	101	103	97	95	95	99																									
25	0	108	107	102	101	101	101	103	100	100	99	101	103	101	98	99	97	101	101	103	97	95	95																										
26	0	102	109	104	99	102	101	101	103	99	97	101	98	101	101	101	97	101	101	103	97	95																											
27	0	106	106	102	102	103	101	99	97	97	100	97	101	101	99	104	97	101	101	103	97																												
28	0	118	107	102	102	102	100	97	99	95	100	102	101	101	97	104	97	101	101	103																													
29	0	106	104	101	100	103	101	97	101	101	99	101	97	100	99	104	97	101	101																														
30	0	100	104	101	101	101	96	99	98	102	106	103	101	98	99	104	97	101																															
31	0	95	103	102	99	102	98	101	105	102	101	98	94	98	99	104	97																																
32	0	99	104	103	99	100	102	104	100	103	101	100	94	98	99	104																																	
33	0	89	98	99	100	98	97	101	102	100	101	100	94	98	99																																		
34	0	99	100	99	97	102	100	98	100	98	101	100	94	98																																			
35	0	112	97	96	101	104	99	97	103	98	101	100	94																																				
36	0	112	100	100	104	103	96	99	103	98	101	100																																					
37	0	112	106	102	101	100	102	100	103	98	101																																						
38	0	112	105	104	105	104	112	88	103	98																																							
39	0	112	107	101	106	104	112	88	103																																								
40	0	112	108	120	117	104	112	88																																									
41	0	112	93	194	49	104	112																																										

DESCRIPTION: Selected Reserve Average Points Earned Per Year
Arrayed by entry age, completed PEBD YOS, and paygrade (officer/enlisted).
Annual retirement points (for benefit purposes) accumulated by a Selected Reserve during a fiscal year.
The Average Points Earned Per Year above appear after a 21.1% reduction due to a proposed "half-mobilization" assumption.
Blank cells should be considered a value of zero ('0').

Officer Selected Reserve Career Points Adjustment

By Entry Age

PEBD Years of Service	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	>62
Under 1	0.000	1.002	1.000	1.000	1.000	1.000	0.977	1.000	1.000	0.957	1.000	1.000	1.048	1.000	1.039	1.024	1.060	1.076	1.118	1.029	1.000	1.066	0.809	1.000	1.000	1.000	1.000	1.159	0.758	1.737	0.318	1.000	1.000	1.000	0.999	1.000	1.000	1.000	1.000	1.043	0.919	1.000	1.000	0.396	0.951	1.606	1.606	1.606
1	0.000	1.002	1.000	1.000	1.001	1.006	0.989	1.008	0.993	0.995	1.006	0.999	0.979	1.026	0.999	1.043	1.018	0.979	1.008	1.010	1.000	1.036	1.028	0.986	1.008	0.983	0.924	1.018	1.090	1.007	0.954	1.036	1.006	0.914	0.999	1.000	1.000	0.908	1.000	1.043	0.919	1.000	1.000	0.396	0.951	1.606	1.606	
2	0.000	1.002	1.000	0.996	1.009	0.978	0.984	0.992	1.004	1.003	1.002	0.987	1.028	1.013	1.004	1.000	1.012	1.011	1.024	1.006	1.012	1.026	0.996	0.993	0.986	1.043	0.979	1.014	0.943	1.019	1.026	0.968	1.018	1.018	1.013	0.968	1.000	0.926	0.925	1.043	0.919	1.000	1.000	0.396	0.951	1.606		
3	0.000	1.002	1.009	0.997	1.009	0.996	0.990	1.008	1.016	0.995	1.015	1.016	1.005	1.006	1.032	1.008	0.992	1.017	1.020	0.994	1.016	1.005	1.020	1.027	1.024	0.985	1.042	1.099	0.988	1.023	1.037	0.930	1.006	1.019	1.030	1.013	1.008	1.163	1.000	1.043	0.919	1.000	1.000	0.396	0.951			
4	0.000	1.002	1.012	1.030	1.009	1.007	0.984	1.003	1.001	1.013	0.982	1.001	0.996	1.021	1.010	0.980	1.001	0.999	1.010	1.019	1.018	1.013	1.031	1.005	0.999	1.031	0.953	0.983	1.004	1.006	0.998	1.001	1.000	1.004	1.000	1.017	1.008	1.000	0.978	1.043	0.919	1.000	1.000	0.396				
5	0.000	1.025	1.008	1.008	1.001	0.997	0.997	0.992	0.987	0.994	0.980	0.988	0.988	0.990	0.984	0.995	1.000	0.981	1.000	0.995	1.003	1.006	0.999	0.987	1.026	1.003	1.004	0.971	1.011	1.023	1.023	1.015	1.000	0.978	1.031	0.998	1.051	1.216	1.071	1.043	0.919	1.000	1.000					
6	0.000	0.997	1.009	1.011	0.994	1.000	0.971	0.976	0.991	0.995	0.989	1.006	0.990	0.998	1.000	1.013	0.992	0.986	0.997	0.997	1.003	1.021	1.011	1.009	0.967	1.048	0.994	1.072	1.069	0.955	1.042	1.013	0.999	1.049	1.053	1.062	1.055	1.022	1.420	1.043	0.919	1.000						
7	0.000	1.006	1.008	0.999	0.997	1.000	0.991	1.005	1.000	1.012	0.997	0.994	1.008	1.010	1.011	1.026	1.028	1.004	0.980	1.005	1.039	1.029	1.053	1.029	0.981	0.992	1.042	0.942	1.017	1.033	1.016	1.011	1.049	1.052	1.000	0.951	1.055	0.620	1.420	1.043	0.919							
8	0.000	0.993	1.002	1.005	0.999	1.008	0.995	1.013	1.002	1.015	1.012	1.013	1.007	0.989	1.026	1.010	1.010	1.019	1.032	1.030	1.017	1.070	1.058	1.018	1.017	0.975	0.995	1.039	1.009	1.028	0.981	1.002	1.031	0.987	1.000	0.951	1.055	1.000	1.420	1.043									
9	0.000	1.012	0.994	1.007	1.011	1.010	0.999	1.013	1.013	0.999	1.001	1.004	0.991	0.996	1.033	0.997	0.988	1.006	1.015	1.026	1.023	1.050	0.998	0.989	1.027	0.978	1.014	1.083	1.005	0.995	0.998	0.995	1.009	1.025	1.000	0.951	1.055	1.000	1.420										
10	0.000	0.986	0.992	1.001	0.989	1.009	1.008	0.998	1.001	0.989	0.997	1.003	1.007	1.020	0.993	1.007	0.968	1.005	1.019	0.982	1.035	1.027	1.003	0.991	1.008	1.057	1.020	0.999	0.994	0.991	1.044	0.979	1.026	1.025	1.000	0.951	1.055	1.000											
11	0.000	1.007	0.998	1.000	1.012	1.000	1.003	1.006	1.002	1.011	0.991	0.995	0.996	1.006	0.988	0.986	1.013	0.999	0.993	1.011	0.960	1.016	1.003	1.017	0.994	0.987	1.024	1.009	1.040	1.000	0.997	1.048	1.026	1.025	1.000	0.951	1.055												
12	0.000	1.012	1.006	1.003	0.989	0.991	1.000	0.994	1.007	0.998	1.006	0.988	0.998	0.996	0.993	0.973	1.018	0.999	0.975	1.019	1.003	1.003	0.996	1.008	1.027	0.998	1.010	1.004	1.016	1.006	1.011	1.091	1.026	1.025	1.000	0.951													
13	0.000	1.000	0.995	0.995	0.996	0.993	1.002	1.004	0.996	0.996	0.994	1.008	1.017	1.006	1.003	0.983	1.022	1.023	1.000	0.996	1.011	1.003	1.010	1.013	0.999	0.992	1.010	1.013	1.027	0.960	1.060	1.091	1.026	1.025	1.000														
14	0.000	0.961	0.992	0.993	0.990	0.995	1.002	1.001	1.002	1.003	1.005	0.999	0.984	1.016	0.988	1.001	0.993	1.005	0.991	1.004	0.997	1.002	1.008	1.000	1.009	1.014	1.010	0.990	1.016	1.013	1.060	1.091	1.026	1.025															
15	0.000	0.995	0.990	0.997	0.997	0.994	0.999	1.005	0.997	1.008	1.000	1.009	1.004	1.003	1.012	1.026	0.993	0.978	1.000	0.992	1.006	1.008	1.008	1.002	1.002	0.975	1.000	1.023	1.006	0.995	1.060	1.091	1.026																
16	0.000	0.997	0.990	0.996	0.992	0.995	0.998	0.998	1.000	0.996	1.002	0.992	1.002	0.998	1.016	1.000	0.999	0.996	0.995	1.015	0.998	1.004	1.006	1.006	1.003	1.018	1.009	1.035	1.052	0.995	1.060	1.091																	
17	0.000	0.978	0.981	0.993	0.986	0.990	0.997	0.998	1.000	0.992	0.997	0.999	1.000	0.995	1.011	0.998	1.003	0.995	0.997	0.996	0.984	1.021	0.999	0.976	1.005	0.978	1.009	1.028	1.039	0.995	1.060																		
18	0.000	0.959	0.990	0.990	0.984	0.988	0.998	1.001	0.994	0.994	0.994	0.990	0.989	0.989	0.993	0.996	1.009	1.006	1.001	1.008	1.002	0.997	0.994	1.000	0.997	1.024	1.058	0.973	1.039	0.995																			
19	0.000	0.983	0.986	0.993	0.989	0.988	0.995	0.996	0.991	0.992	0.998	0.995	1.004	1.006	0.985	0.999	1.003	0.982	0.989	1.006	1.024	1.020	1.024	1.028	1.011	1.055	0.977	0.973	1.039																				
20	0.000	0.975	0.988	0.990	0.991	0.990	0.997	0.994	0.998	0.997	0.995	0.991	1.016	0.988	0.997	1.013	1.007	1.018	1.012	1.002	0.992	0.987	0.991	0.984	0.921	1.030	0.977	0.973																					
21	0.000	0.985	0.987	0.989	0.987	0.983	0.995	0.993	0.997	0.988	0.995	0.997	0.994	0.990	0.988	0.981	0.987	0.983	0.985	0.996	1.009	0.980	0.948	1.018	0.901	1.030	0.977																						
22	0.000	0.979	0.984	0.980	0.986	0.980	0.991	0.993	0.997	0.993	0.993	1.003	0.988	0.990	1.009	0.992	1.006	0.990	1.005	0.999	1.004	1.021	1.035	1.097	0.901	1.030																						
23	0.000	0.983	0.980	0.984	0.987	0.989	0.993	0.997	0.996	0.997	0.999	0.995	0.985	0.998	1.001	0.993	0.969	1.005	0.983	0.997	0.995	0.956	0.981	1.097	0.901																							
24	0.000	0.971	0.990	0.981	0.984	0.992	0.991	0.995	0.992	0.981	0.996	0.990	0.981	0.975	0.996	0.997	0.998	0.993	0.989	1.009	0.977	0.965	0.981	1.097																									
25	0.000	0.981	0.981	0.983	0.984	0.988	0.995	0.994	0.994	0.996	0.976	0.989	0.994	0.987	1.002	1.001	0.994	1.008	1.005	0.955	1.040	0.965	0.981																										
26	0.000	0.970	0.984	0.985	0.996	0.987	0.992	0.999	0.996	0.985	0.998	1.004	1.003	0.983	0.981	0.986	0.991	0.990	0.960	0.980	1.040	0.965																											
27	0.000	0.990	0.981	0.990	0.985	0.989	0.990	0.995	0.980	0.984	1.003	0.993	0.997	0.979	0.970	1.000	0.951	0.942	1.046	0.980	1.040																												
28	0.000	0.977	0.992	0.985	0.996	0.981	0.992	0.995	0.983	0.985	0.978	0.980	0.975	0.970	0.996	0.998	0.945	0.962	1.046	0.980																													
29	0.000	1.015	0.989	0.978	0.982	0.979	0.981	0.975	0.977	0.989	0.962	0.993	1.009	0.959	0.963	0.998	0.856	0.962	1.046																														
30	0.000	0.983	0.979	0.983	0.965	0.976	0.996	0.992	0.994	0.968	0.937	0.985	0.999	0.939	0.909	1.003	0.856	0.962																															
31	0.000	0.886	0.974	0.984	0.992	0.988	1.005	0.999	0.980	0.998	0.995	0.958	0.962	0.917	1.016	1.003	0.856																																
32	0.000	1.000	0.981	0.977	0.979	0.999	1.012	0.973	0.997	0.997	1.005	0.995	0.990	0.924	1.016	1.003																																	
33	0.000	0.994	0.983	0.982	0.992	0.980	0.976	0.991	1.001	1.003	1.026	0.993	0.884	0.924	1.016																																		
34	0.000	0.986	0.984	0.979	1.001	0.995	0.999	0.992	0.993	0.985	0.922	0.876	0.884	0.924																																			
35	0.000	0.986	0.992	0.989	0.996	0.985	0.976	0.997	0.990	0.898	0.841	0.876	0.884																																				
36	0.000	0.986	0.988	0.980	0.998	0.995	0.998	1.002	0.940	1.009	0.841	0.876																																					
37	0.000	0.986	0.964	0.975	0.984	0.995	0.955	1.053	0.980	1.009	0.841																																						
38	0.000	0.986	0.986	1.000	0.990	1.015	0.918	0.928	0.797	1.009																																							
39	0.000	0.986	1.010	0.992	1.005	0.962	0.984	0.928	0.797																																								
40	0.000	0.986	0.947	0.991		1.043	0.893	0.928																																									
41	0.000	0.986	1.010	1.047	1.013	0.945	1.044																																										

DESCRIPTION: Selected Reserve Career Points Adjustment
Arrayed by entry age, completed PEBD YOS, and paygrade (officer/enlisted).
Adjustment to Average Career Points for Selected Reserve members to capture the effect of losses (e.g., separation, retirement, transfer) during the fiscal year.
Blank cells should be considered a value of zero ('0.000').

Enlisted Selected Reserve Career Points Adjustment

By Entry Age

PEBD Years of Service	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	>62
Under 1	0.000	1.058	1.007	1.007	1.008	1.014	1.015	1.033	1.039	1.024	1.027	1.053	1.059	1.067	1.066	1.038	1.075	0.999	0.993	1.031	1.049	0.980	1.031	1.051	1.004	1.013	1.020	0.859	1.001	0.845	1.000	0.982	1.134	1.000	1.000	1.000	1.000	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093
1	0.000	1.048	1.050	1.034	1.027	1.028	1.032	1.031	1.029	1.031	1.032	1.032	1.042	1.037	1.030	1.038	1.030	1.030	1.033	1.027	1.022	1.027	1.036	1.035	1.012	0.993	1.011	1.083	1.072	1.109	0.907	1.057	1.000	0.705	1.000	1.126	1.000	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	
2	0.000	1.026	1.018	1.014	1.013	1.019	1.019	1.016	1.020	1.018	1.019	1.014	1.013	1.016	1.022	1.026	1.012	1.014	1.016	1.012	1.011	1.009	1.016	1.022	1.008	0.971	1.020	1.045	1.089	1.106	1.085	1.000	1.000	1.190	1.000	0.926	0.618	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093		
3	0.000	1.009	1.008	1.004	1.003	1.004	1.002	1.002	1.003	1.002	1.005	1.014	1.006	1.012	1.010	1.010	1.010	1.010	1.008	1.008	0.998	1.010	1.016	0.986	0.996	0.986	1.102	0.904	1.034	1.003	0.966	0.844	0.868	0.440	1.000	1.000	1.769	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093			
4	0.000	1.010	0.996	0.987	0.986	0.986	0.988	0.987	0.988	0.987	0.995	0.994	0.998	1.004	0.999	1.002	0.993	1.003	0.994	0.995	0.997	0.991	0.989	1.007	0.984	0.929	0.968	1.045	1.078	1.000	1.000	1.000	0.868	1.739	1.000	1.114	1.769	1.093	1.093	1.093	1.093	1.093	1.093	1.093				
5	0.000	1.003	1.003	1.015	1.019	1.021	1.020	1.016	1.013	1.011	1.008	0.993	0.989	1.000	0.992	0.990	0.996	1.004	1.001	1.002	0.998	0.991	0.991	1.008	1.001	1.000	0.979	1.015	1.101	1.102	0.858	1.026	0.868	1.000	0.770	1.114	1.769	1.093	1.093	1.093	1.093	1.093	1.093					
6	0.000	1.008	0.997	0.995	0.998	0.998	0.999	0.999	0.991	0.998	0.999	0.994	1.001	1.009	0.997	0.998	1.006	1.009	1.000	1.000	0.998	0.994	0.992	0.983	1.017	0.994	1.022	0.977	1.015	0.726	0.550	1.228	0.868	0.949	0.770	1.114	1.769	1.093	1.093	1.093	1.093	1.093						
7	0.000	1.015	1.005	1.003	1.005	1.006	1.005	1.006	1.003	0.994	0.996	0.995	1.016	1.002	1.020	1.014	1.014	1.014	1.006	1.027	1.015	1.013	1.008	1.013	1.000	1.002	1.065	0.960	1.061	1.169	1.000	1.000	0.868	1.006	0.770	1.114	1.769	1.093	1.093	1.093	1.093							
8	0.000	1.015	1.010	1.008	1.008	1.003	1.006	1.005	1.002	1.007	1.007	0.998	1.004	1.008	1.007	0.996	0.995	1.013	1.001	0.993	1.008	1.011	0.999	1.004	1.036	1.024	0.981	1.036	0.977	0.905	1.266	1.030	0.868	1.006	0.770	1.114	1.769	1.093	1.093	1.093								
9	0.000	0.995	0.995	0.995	0.994	0.990	0.989	0.986	0.995	0.998	0.996	0.997	0.997	1.004	1.005	1.002	0.986	1.009	1.008	0.991	0.981	0.991	0.991	1.019	1.018	1.033	1.018	0.951	1.073	0.996	1.000	1.100	0.868	1.006	0.770	1.114	1.769	1.093	1.093									
10	0.000	0.989	0.988	0.985	0.989	0.993	0.991	0.997	1.002	1.009	1.002	0.996	1.011	0.997	1.003	1.010	0.998	1.003	0.996	1.001	1.009	1.006	0.985	0.965	1.011	0.976	1.076	1.035	1.309	1.023	1.058	1.100	0.868	1.006	0.770	1.114	1.769	1.093										
11	0.000	0.992	0.993	0.998	0.999	0.998	0.991	0.998	1.002	1.006	1.006	1.001	0.990	1.002	1.004	0.988	1.000	0.998	0.997	1.001	1.015	1.000	0.995	1.012	1.051	0.998	1.000	1.041	1.023	1.054	1.058	1.100	0.868	1.006	0.770	1.114	1.769											
12	0.000	1.009	0.993	0.992	0.997	0.993	0.996	1.002	0.996	0.991	0.997	0.995	0.995	0.999	0.996	1.005	1.011	0.999	1.001	1.000	1.017	0.984	1.015	0.999	0.999	0.997	1.018	0.994	0.953	1.054	1.058	1.100	0.868	1.006	0.770	1.114												
13	0.000	0.998	0.998	0.995	0.996	0.996	1.006	1.003	0.999	0.996	1.002	0.999	1.004	0.995	1.004	0.996	1.009	1.009	1.000	0.998	1.002	1.016	0.993	0.987	1.004	1.012	1.040	1.016	0.953	1.054	1.058	1.100	0.868	1.006	0.770													
14	0.000	0.990	0.996	0.996	1.001	0.997	0.997	1.003	1.003	0.990	1.004	1.003	0.999	0.997	1.001	1.008	1.001	0.994	0.994	0.985	1.000	0.984	0.999	0.992	1.007	0.978	1.002	0.977	0.953	1.054	1.058	1.100	0.868	1.006														
15	0.000	0.980	0.993	0.997	0.995	0.993	1.000	0.998	1.002	0.997	0.987	0.999	1.007	1.000	1.002	1.000	0.993	0.995	0.985	0.986	1.004	0.989	0.992	1.000	1.029	0.999	1.019	0.987	0.953	1.054	1.058	1.100	0.868															
16	0.000	0.993	0.990	0.995	0.998	0.995	0.997	0.998	0.991	0.996	0.996	0.996	0.993	1.000	1.000	0.985	0.990	1.008	1.012	0.995	0.999	0.995	0.994	1.010	0.974	1.010	0.986	1.074	0.953	1.054	1.058	1.100																
17	0.000	0.981	0.992	0.991	0.996	0.993	1.000	0.999	0.996	0.999	0.995	0.997	1.005	0.998	0.997	1.000	1.001	0.998	0.991	1.000	1.010	0.994	1.000	0.995	1.017	1.005	1.013	1.074	0.953	1.054	1.058																	
18	0.000	0.987	0.988	0.995	0.992	0.997	0.998	0.998	0.999	0.998	0.999	0.998	0.998	0.990	0.991	0.992	0.995	0.995	0.996	0.984	1.000	0.989	0.997	1.002	0.978	1.013	1.013	1.074	0.953	1.054																		
19	0.000	0.975	0.993	0.992	0.991	0.989	0.990	0.992	0.989	0.993	0.989	0.993	0.993	0.997	0.998	0.983	1.000	0.995	0.994	0.998	0.989	0.988	1.013	1.018	1.006	1.127	1.013	1.074	0.953																			
20	0.000	1.004	0.995	0.992	0.992	0.990	0.987	0.988	0.989	0.999	0.991	0.985	0.990	0.984	0.998	0.994	1.004	0.996	1.003	0.997	0.991	1.009	1.014	0.965	1.031	1.127	1.013	1.074																				
21	0.000	0.991	0.992	0.988	0.993	0.986	0.989	0.986	0.989	0.992	0.979	0.992	0.996	0.982	0.976	0.997	0.979	0.985	0.983	0.985	1.005	0.994	0.975	0.914	1.031	1.127	1.013																					
22	0.000	0.988	0.982	0.989	0.987	0.988	0.987	0.985	0.989	0.985	0.991	0.986	0.983	0.994	0.980	0.990	0.985	0.991	0.994	0.995	0.998	0.985	0.917	0.914	1.031	1.127																						
23	0.000	0.966	0.986	0.987	0.980	0.985	0.985	0.991	0.990	0.984	0.992	0.994	0.993	0.993	0.991	1.002	1.010	0.993	1.006	1.016	0.981	0.960	0.917	0.914	1.031																							
24	0.000	0.990	0.991	0.990	0.986	0.993	0.980	0.992	0.980	0.987	0.996	0.982	1.001	1.001	0.999	0.992	0.988	1.001	0.985	0.996	0.979	0.960	0.917	0.914																								
25	0.000	0.994	0.983	0.984	0.990	0.990	0.986	0.984	0.991	0.985	0.979	0.993	0.995	0.996	1.000	0.998	0.982	1.001	0.999	0.968	0.979	0.960	0.917																									
26	0.000	0.991	0.987	0.988	0.986	0.990	0.992	0.982	0.992	0.990	0.994	1.008	1.004	0.992	0.992	1.009	1.012	0.991	0.952	0.968	0.979	0.960																										
27	0.000	0.974	0.987	0.984	0.989	0.987	0.993	0.992	0.988	0.992	0.990	0.996	1.000	0.999	1.002	1.004	0.996	1.106	0.952	0.968	0.979																											
28	0.000	0.980	0.983	0.987	0.983	0.987	0.995	0.995	0.982	0.986	0.995	0.999	0.998	0.991	0.995	0.986	1.014	1.106	0.952	0.968																												
29	0.000	0.993	0.986	0.988	0.991	0.997	0.999	0.989	0.985	0.991	1.001	0.994	0.991	0.990	0.987	0.904	1.014	1.106	0.952																													
30	0.000	0.994	0.986	0.989	0.987	0.995	0.984	0.992	0.992	0.984	0.995	0.993	1.000	0.989	1.034	0.904	1.014	1.106																														
31	0.000	0.984	0.992	0.983	0.996	0.990	0.993	1.000	0.995	0.995	0.996	0.998	1.002	1.032	1.034	0.904	1.014																															
32	0.000	0.960	0.991	0.977	0.990	0.977	0.971	0.977	0.969	0.967	0.981	0.989	1.019	1.032	1.034	0.904																																
33	0.000	0.947	0.993	0.989	0.990	0.978	0.973	0.993	0.976	0.989	1.001	1.040	1.019	1.032	1.034																																	
34	0.000	0.988	0.991	0.985	0.990	0.994	0.985	0.976	0.985	0.994	1.092	1.040	1.019	1.032																																		
35	0.000	0.988	0.989	0.987	0.984	0.989	0.987	0.982	0.964	0.985	1.092	1.040	1.019																																			
36	0.000	0.988	0.985	0.990	0.987	0.984	0.987	0.978	1.019	0.985	1.092	1.040																																				
37	0.000	0.988	0.984	0.999	0.975	0.979	0.986	0.972	1.019	0.985	1.092																																					
38	0.000	0.988	0.999	0.992	0.985	0.998	1.058	0.972	1.019	0.985																																						
39	0.000	0.988	0.973	0.982	0.989	1.171	1.058	0.972	1.019																																							
40	0.000	0.988	0.973	0.982	0.989	1.171	1.058	0.972																																								
41	0.000	0.988	0.973	0.982	0.989	1.171	1.058																																									

DESCRIPTION: Selected Reserve Career Points Adjustment
Arrayed by entry age, completed PEBD YOS, and paygrade (officer/enlisted).
Adjustment to Average Career Points for Selected Reserve members to capture the effect of losses (e.g., separation, retirement, transfer) during the fiscal year.
Blank cells should be considered a value of zero ('0.000').

Officer Non-Selected Reserve with 20 Good Years Average Points Per Year

By Entry Age

PEBD Years of Service	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	>62
Under 1	0																																															
1	0																																															
2	0																																															
3	0																																															
4	0																																															
5	0																																															
6	0																																															
7	0																																															
8	0																																															
9	0																																															
10	0																																															
11	0																																															
12	0																																															
13	0																																															
14	0																																															
15	0																																															
16	0																																															
17	0																																															
18	0																																															
19	0	6	6	11	14	21	40	35	35	29	35	34	23	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14																			
20	0	6	6	11	14	21	40	35	35	29	35	34	23	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14																				
21	0	6	6	11	14	21	28	32	24	26	20	18	23	14	14	14	14	14	14	14	14	14	14	14	14	14	14																					
22	0	6	6	11	13	13	24	23	21	25	28	17	23	14	14	14	14	14	14	14	14	14	14	14	14	14																						
23	0	6	6	13	11	12	24	24	21	22	21	20	16	14	14	14	14	14	14	14	14	14	14	14	14																							
24	0	6	6	9	10	12	23	22	20	20	19	24	22	14	14	14	14	14	14	14	14	14	14	14																								
25	0	6	6	5	7	19	20	19	16	24	16	20	15	14	14	14	14	14	14	14	14	14	14																									
26	0	6	6	7	9	13	17	16	18	15	18	13	12	14	14	14	14	14	14	14	14	14																										
27	0	6	6	8	15	14	16	15	14	14	18	11	7	14	14	14	14	14	14	14	14																											
28	0	6	6	7	9	10	10	11	10	12	14	8	7	14	14	14	14	14	14	14																												
29	0	6	6	11	9	11	6	6	5	7	5	7	7	14	14	14	14	14	14																													
30	0	6	6	5	9	10	5	4	4	5	5	4	7	14	14	14	14	14																														
31	0	6	6	10	10	7	2	2	2	5	5	4	7	14	14	14	14																															
32	0	6	6	6	8	6	2	1	2	3	5	4	7	14	14	14																																
33	0	6	6	4	3	3	2	2	2	3	5	4	7	14	14																																	
34	0	6	6	4	3	3	1	2	2	3	5	4	7	14																																		
35	0	6	6	3	3	2	1	1	2	3	5	4	7																																			
36	0	6	6	5	3	2	1	3	2	3	5	4																																				
37	0	6	6	3	3	2	4	3	2	3	5																																					
38	0	6	6	3	3	2	4	3	2	3																																						
39	0	6	6	3	3	2	4	3	2																																							
40	0	6	6	3	3	2	4	3																																								
41	0	6	6	3	3	2	4																																									

DESCRIPTION: Non-Selected Reserve with 20 Good Years ('Grey Area') Average Points Earned Per Year
Arrayed by entry age, completed PEBD YOS, and paygrade (officer/enlisted).
Annual retirement points (for benefit purposes) accumulated by a Grey Area retiree during a fiscal year.
Blank cells should be considered a value of zero ('0').

Enlisted Non-Selected Reserve with 20 Good Years Average Points Per Year

By Entry Age

PEBD Years of Service	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	>62
Under 1	0																																															
1	0																																															
2	0																																															
3	0																																															
4	0																																															
5	0																																															
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11	0																																															
12	0																																															
13	0																																															
14	0																																															
15	0																																															
16	0																																															
17	0																																															
18	0																																															
19	0	4	8	13	7	8	14	10	4	6	3	4	4	4	5	4	5	4	6	7	9	8	8	8	8	8	8	8	8																			
20	0	4	8	13	7	8	14	10	4	6	3	4	4	4	5	4	5	4	6	7	9	8	8	8	8	8	8	8																				
21	0	4	8	5	7	8	4	6	4	6	3	4	4	4	5	4	5	4	6	7	9	8	8	8	8	8	8																					
22	0	4	4	5	4	5	4	4	4	4	3	4	4	4	5	4	5	4	6	7	9	8	8	8	8	8																						
23	0	4	3	3	3	3	3	2	4	4	3	4	4	4	5	4	5	4	6	7	9	8	8	8	8																							
24	0	4	4	3	3	3	4	3	4	5	3	4	4	4	5	4	5	4	6	7	9	8	8	8																								
25	0	4	3	3	3	3	3	3	3	3	3	4	4	4	5	4	5	4	6	7	9	8	8																									
26	0	4	3	2	2	3	3	3	3	3	3	4	4	4	5	2	4	6	3		9	8																										
27	0	4	3	2	3	3	2	3	3	2	3	2	4	5	5	3	8	21	3		9																											
28	0	4	2	2	2	3	3	3	3	2	3	3	4	2	4	4		3	3																													
29	0	4	2	3	2	2	3	2	2	2	2	2	4	2	3	10		3	3																													
30	0	4	2	3	2	1	3	2	2	2	2	2	1	3	16			3																														
31	0	4	2	2	1	1	3	3	2	2	2	3	1		2																																	
32	0	4	3	2	2	2	2	2	2	2	2	4	9		2																																	
33	0	4	4	3	2	2	2	2	2	2	3	2	2		2																																	
34	0	4	3	1	1	2	1	1	2	3	6		2																																			
35	0	4	2	2	2	1	1	1	3	1			2																																			
36	0	4	3	2	1	1	2	2																																								
37	0	4	2	1	1	2	3	1																																								
38	0	4	2	2	2	3																																										
39	0	4	2	2	2																																											
40	0	4	2	3	3																																											
41	0	4	2	3	3																																											

DESCRIPTION: Non-Selected Reserve with 20 Good Years ('Grey Area') Average Points Earned Per Year
Arrayed by entry age, completed PEBD YOS, and paygrade (officer/enlisted).
Annual retirement points (for benefit purposes) accumulated by a Grey Area retiree during a fiscal year.
Blank cells should be considered a value of zero ('0').

Officer Reentering Selected Reserve Average Points

By Entry Age

PEBD Years of Service	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	>62
Under 1	0	34	34	34	34	124	152	164	209	156	182	168	217	142	83	101	77	51	63	46	79	60	57	53	54	54	54	54	54	54	54	54	54	54	54	54	54	54	54	54	54	54	54	54	54	54	54	54
1	0	79	79	79	79	142	360	433	402	415	462	363	370	305	110	174	102	163	134	176	185	235	67	83	241	241	241	241	241	241	241	241	241	241	241	241	241	241	241	241	241	241	241	241	241	241	241	
2	0	116	116	116	116	174	638	745	700	830	610	859	594	570	723	323	619	286	397	179	151	751	468	660	415	415	415	415	415	415	415	415	415	415	415	415	415	415	415	415	415	415	415	415	415	415		
3	0	176	176	176	176	512	1,192	1,182	1,182	1,034	1,299	975	1,145	1,001	843	1,094	859	637	601	871	898	877	374	744	689	689	689	689	689	689	689	689	689	689	689	689	689	689	689	689	689	689	689	689	689				
4	0	343	343	343	343	813	1,381	1,408	1,411	1,431	1,452	1,268	1,273	1,296	804	1,047	1,391	933	1,243	1,107	916	1,044	1,321	1,348	618	618	618	618	618	618	618	618	618	618	618	618	618	618	618	618	618	618	618	618				
5	0	695	695	695	695	1,127	1,674	1,606	1,598	1,594	1,583	1,536	1,399	1,538	1,246	1,255	1,209	1,197	1,126	1,100	814	362	717	425	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014					
6	0	972	871	955	920	1,179	1,927	1,982	2,015	1,702	1,898	1,783	1,674	1,609	1,533	1,586	1,360	1,826	1,267	1,503	1,334	1,042	1,556	456	743	743	743	743	743	743	743	743	743	743	743	743	743	743	743	743	743	743						
7	0	791	1,370	1,203	1,365	1,444	2,148	2,215	2,281	2,073	1,967	2,086	1,833	1,539	1,315	1,578	1,070	1,209	1,497	1,615	1,557	1,859	1,686	845	1,399	1,399	1,399	1,399	1,399	1,399	1,399	1,399	1,399	1,399	1,399	1,399	1,399	1,399	1,399	1,399	1,399							
8	0	1,087	1,284	1,683	1,775	1,652	2,474	2,508	2,461	2,502	2,443	2,406	2,058	2,091	1,753	1,631	1,391	1,442	1,623	1,634	830	1,377	803	1,640	1,487	1,487	1,487	1,487	1,487	1,487	1,487	1,487	1,487	1,487	1,487	1,487	1,487	1,487	1,487	1,487								
9	0	1,867	1,523	1,774	2,039	1,984	2,854	3,082	2,883	2,740	2,555	2,456	2,154	2,132	2,025	2,071	2,394	2,090	2,002	1,897	1,895	2,315	736	1,650	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058								
10	0	896	1,726	1,776	1,869	2,384	2,989	3,008	3,151	3,055	2,875	3,045	2,430	2,491	1,316	1,948	2,081	2,072	1,475	2,556	2,464	1,185	2,510	1,704	2,173	2,173	2,173	2,173	2,173	2,173	2,173	2,173	2,173	2,173	2,173	2,173	2,173	2,173										
11	0	1,449	1,801	2,046	2,144	2,384	3,083	3,238	3,298	3,304	3,006	2,827	2,472	2,351	2,436	1,984	2,148	1,831	2,062	1,555	2,674	3,807	362	1,560	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884											
12	0	869	2,076	2,591	2,602	2,515	3,346	3,487	3,188	2,901	3,085	3,273	2,431	2,466	2,942	2,556	2,385	1,997	2,783	3,355	1,070	3,102	3,930	3,498	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643												
13	0	3,388	2,452	2,475	2,874	2,657	3,152	3,477	3,059	2,959	3,755	2,614	2,503	2,392	2,494	2,977	2,377	2,900	2,112	2,088	2,108	2,483	1,522	1,193	1,938	1,938	2,643	2,643	2,489	2,489	2,489	2,489	2,489	2,489	2,489													
14	0	1,406	2,753	2,744	2,441	2,915	3,175	3,436	3,518	2,958	3,268	2,986	2,775	3,111	3,233	1,590	3,270	2,003	1,075	2,149	2,206	1,480	3,175	1,995	2,639	1,972	1,603	3,349	1,226	1,690	1,638	1,638	1,638	1,638														
15	0	3,136	2,813	2,845	2,947	3,196	3,457	3,528	3,530	3,045	3,804	3,160	2,336	2,867	2,910	2,735	2,300	2,433	2,051	2,085	2,266	3,401	2,276	2,750	2,639	1,972	1,603	3,349	1,226	1,690	1,638	1,638	1,638															
16	0	3,294	3,088	2,973	3,336	3,230	3,303	3,662	3,378	3,295	3,132	2,468	2,590	3,208	3,298	2,820	2,018	3,146	2,136	3,081	2,034	2,490	2,414	2,750	2,639	1,972	1,603	3,349	1,226	1,690	1,638	1,638																
17	0	1,788	3,165	3,459	3,413	3,396	3,638	3,802	3,656	3,319	3,562	3,207	3,499	3,412	2,494	2,949	2,344	2,074	2,513	1,856	2,552	2,191	1,269	2,750	2,639	1,972	1,603	3,349	1,226	1,690	1,638																	
18	0	3,085	3,486	3,170	3,271	3,449	3,749	3,859	3,748	3,396	3,960	3,560	3,210	2,777	2,709	2,818	2,489	2,651	2,294	2,207	3,429	1,364	2,750	2,750	2,639	1,972	1,603	3,349	1,226	1,690																		
19	0	3,498	3,526	3,962	3,630	3,866	3,845	3,734	3,542	3,434	3,626	3,722	3,464	2,698	2,726	2,789	2,584	2,722	2,569	1,791	5,279	1,202	2,750	2,750	2,639	1,972	1,603	3,349	1,226																			
20	0	3,378	3,900	3,808	3,721	3,388	3,910	3,937	3,422	3,553	3,463	3,584	2,882	3,754	3,319	2,724	3,721	2,722	3,073	2,856	1,376	1,544	2,750	2,750	2,639	1,972	1,603	3,349																				
21	0	3,297	4,050	3,660	3,813	3,863	4,175	4,202	3,875	3,883	4,112	3,523	3,000	4,317	2,872	3,395	3,204	2,722	2,419	1,989	1,803	3,195	2,750	2,750	2,639	1,972	1,603																					
22	0	4,080	4,081	4,246	3,564	3,900	4,257	4,165	4,276	4,094	4,138	3,373	3,787	4,485	3,459	3,809	3,204	2,722	2,632	1,912	3,205	3,459	2,750	2,750	2,639	1,972																						
23	0	4,295	4,619	4,064	3,672	3,722	4,277	4,510	4,389	4,795	4,527	4,858	3,841	3,532	4,291	3,958	3,204	2,722	3,276	2,334	1,938	4,751	2,750	2,750	2,639																							
24	0	4,402	4,574	5,202	4,140	4,370	4,733	4,743	4,606	4,626	4,139	4,020	4,332	3,747	3,800	2,436	3,204	2,722	2,779	3,568	1,938	4,751	2,750	2,750																								
25	0	3,796	4,866	4,694	4,399	4,560	4,988	4,711	4,762	4,540	4,365	4,288	4,276	4,503	4,076	3,672	3,204	2,722	5,592	5,729	1,938	4,751	2,750																									
26	0	4,387	4,517	4,906	5,178	4,446	4,536	5,124	4,921	4,322	4,480	5,048	5,445	4,299	4,082	4,717	3,204	2,722	5,592	5,729	1,938	4,751																										
27	0	3,158	5,592	4,838	4,898	4,988	5,219	5,391	4,415	4,751	5,652	4,337	4,366	3,435	4,763	3,927	3,204	2,722	5,592	5,729	1,938																											
28	0	2,646	5,496	5,077	4,542	5,038	5,372	5,184	4,882	4,815	4,044	4,515	4,185	4,177	3,923	3,927	3,204	2,722	5,592	5,729																												
29	0	6,154	5,511	4,833	5,005	5,229	4,789	5,840	4,752	4,791	5,013	4,366	3,291	4,032	3,923	3,927	3,204	2,722	5,592																													
30	0	8,691	5,692	5,376	4,967	5,011	4,802	5,297	3,954	3,861	4,218	4,940	4,404	4,032	3,923	3,927	3,204	2,722																														
31	0	4,014	6,249	4,590	6,126	5,887	5,952	4,462	4,261	3,427	4,923	4,506	4,404	4,032	3,923	3,927	3,204																															
32	0	6,949	5,988	5,193	5,223	5,403	5,446	4,489	4,871	4,675	6,080	3,863	4,404	4,032	3,923	3,927																																
33	0	7,008	4,329	4,886	6,222	4,701	5,483	4,004	4,616	4,804	6,080	3,863	4,404	4,032	3,923																																	
34	0	4,137	5,713	6,574	5,414	5,348	5,473	4,205	3,375	4,804	6,080	3,863	4,404	4,032																																		
35	0	4,137	7,181	5,086	5,170	5,032	4,828	4,118	3,998	4,804	6,080	3,863	4,404																																			
36	0	4,137	4,667	5,509	4,602	5,168	4,872	5,417	8,428	4,804	6,080	3,863																																				
37	0	4,137	6,535	6,014	4,973	5,376	5,553	6,217	8,428	4,804	6,080																																					
38	0	4,137	4,359	5,828	4,974	3,505	5,553	6,217	8,428	4,804																																						
39	0	4,137	6,307	5,284	5,760	3,505	5,553	6,217	8,428																																							
40	0	4,137	5,928	5,390	5,744	3,505	5,553	6,217																																								
41	0	4,137	5,928	5,390	5,744	3,505	5,553																																									

DESCRIPTION: Average Career Points Transferred to the Selected Reserve via Reentering Members
Arrayed by entry age, completed PEBD YOS, and paygrade (officer/enlisted).
Career retirement points (for benefit purposes) accumulated by reentrants transferring to the Selected Reserve during a fiscal year.
Blank cells should be considered a value of zero ('0').

Enlisted Reentering Selected Reserve Average Points

By Entry Age

PEBD Years of Service	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	>62
Under 1	0	87	104	208	252	252	256	249	248	250	238	239	216	225	236	269	257	230	213	248	255	249	224	224	226	193	269	179	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
1	0	153	495	568	598	596	609	601	602	595	588	572	533	537	556	581	625	582	511	592	451	513	546	372	505	570	559	418	321	321	321	321	321	321	321	321	321	321	321	321	321	321	321	321	321	321	321	
2	0	505	736	879	977	964	971	975	949	936	933	931	841	873	914	819	815	866	790	856	875	808	749	704	719	718	722	733	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111		
3	0	679	1,179	1,307	1,343	1,334	1,332	1,312	1,328	1,311	1,311	1,262	1,278	1,260	1,245	1,202	1,233	1,136	1,141	1,246	1,092	992	1,089	1,112	1,085	1,069	1,167	980	954	954	954	954	954	954	954	954	954	954	954	954	954	954	954	954	954			
4	0	763	1,378	1,464	1,485	1,477	1,461	1,461	1,484	1,460	1,447	1,407	1,430	1,403	1,408	1,236	1,291	1,229	1,313	1,150	1,180	1,014	979	1,201	1,198	1,663	1,255	1,293	528	528	528	528	528	528	528	528	528	528	528	528	528	528	528	528					
5	0	1,099	1,538	1,673	1,672	1,656	1,663	1,663	1,660	1,627	1,573	1,556	1,511	1,496	1,373	1,301	1,352	1,268	1,240	1,114	1,140	1,072	1,109	1,112	1,097	1,100	1,113	1,165	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633					
6	0	876	1,396	1,603	1,629	1,600	1,618	1,608	1,580	1,522	1,518	1,487	1,456	1,384	1,445	1,445	1,428	1,347	1,301	1,325	1,141	1,085	1,378	1,208	1,403	1,486	1,413	1,204	922	922	922	922	922	922	922	922	922	922	922	922	922	922						
7	0	1,183	1,628	1,837	1,836	1,759	1,662	1,589	1,523	1,392	1,374	1,320	1,279	1,296	1,247	1,243	1,249	1,204	1,282	1,313	1,444	1,318	1,184	1,538	1,761	1,414	1,550	955	3,132	3,132	3,132	3,132	3,132	3,132	3,132	3,132	3,132	3,132	3,132	3,132	3,132							
8	0	1,708	2,210	2,323	2,295	2,242	2,216	2,084	1,982	1,923	1,741	1,615	1,650	1,512	1,467	1,483	1,567	1,468	1,715	1,636	1,342	1,612	1,761	1,821	1,966	2,237	2,193	1,918	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301								
9	0	1,908	2,438	2,571	2,671	2,482	2,284	2,286	2,206	1,968	2,066	2,078	2,055	1,776	1,855	1,904	1,852	1,934	1,880	1,862	1,758	1,775	2,035	1,884	2,142	2,265	2,025	2,172	899	899	899	899	899	899	899	899	899	899	899										
10	0	2,091	2,401	2,601	2,608	2,594	2,309	2,428	2,219	2,091	2,087	1,949	2,004	1,790	1,883	1,976	1,989	2,387	2,479	1,791	1,912	2,093	2,239	1,939	2,101	1,973	247	3,557	647	647	647	647	647	647	647	647	647	647											
11	0	2,041	2,558	2,753	2,756	2,700	2,388	2,405	2,246	2,230	2,226	2,116	2,122	2,096	2,101	1,972	1,618	1,901	2,172	1,940	1,718	1,766	2,267	1,723	2,158	2,001	2,508	1,832	422	422	422	422	422	422	422	422	422											
12	0	2,387	2,689	2,876	2,846	2,609	2,590	2,479	2,519	2,315	2,419	2,313	2,371	2,194	2,334	2,376	2,401	2,547	2,711	2,492	2,113	2,218	2,419	2,709	1,856	2,136	2,383	1,832	4,166	4,166	4,166	4,166	4,166	4,166	4,166	422												
13	0	2,686	2,629	2,959	2,876	2,923	2,584	2,630	2,415	2,561	2,602	2,426	2,522	2,228	2,196	2,581	2,533	2,641	2,919	2,849	2,248	2,673	3,167	2,064	2,468	4,226	3,476	1,832	4,166	4,166	4,166	4,166	4,166	4,166	4,166													
14	0	2,706	2,964	3,150	3,173	3,131	2,775	2,637	2,701	2,615	2,819	2,698	2,884	2,736	2,331	2,318	2,561	2,291	2,734	2,551	2,748	2,583	2,612	1,767	904	2,373	1,759	1,832	4,166	4,166	4,166	4,166	4,166	4,166														
15	0	2,240	3,178	3,146	2,996	2,840	2,910	2,795	2,728	3,019	2,715	2,762	2,793	2,382	2,716	2,957	3,410	2,969	3,088	2,899	2,308	2,358	2,817	2,898	2,974	2,373	1,759	1,832	4,166	4,166	4,166	4,166	4,166															
16	0	3,122	3,266	3,320	3,187	2,896	2,863	2,791	2,976	2,777	3,296	2,990	3,197	2,730	2,658	2,697	3,463	2,285	2,481	3,676	3,263	1,743	3,009	4,149	2,974	2,373	1,759	1,832	4,166	4,166	4,166	4,166																
17	0	3,457	3,431	3,314	3,398	2,869	2,956	3,232	3,080	3,517	3,097	2,847	3,200	2,602	2,843	3,277	3,348	3,061	3,168	3,502	2,805	3,629	2,667	4,149	2,974	2,373	1,759	1,832	4,166	4,166	4,166																	
18	0	3,980	3,563	3,640	3,646	3,635	3,099	3,563	3,569	3,260	3,144	3,103	3,317	3,080	3,000	3,567	3,688	2,721	2,952	2,701	3,235	1,995	2,799	4,149	2,974	2,373	1,759	1,832	4,166	4,166																		
19	0	3,128	3,962	3,715	3,495	3,665	3,649	3,570	3,823	3,490	3,256	3,683	3,280	3,490	3,833	3,844	3,387	2,675	3,605	2,968	1,953	2,495	2,799	4,149	2,974	2,373	1,759	1,832	4,166																			
20	0	2,907	4,304	4,098	3,667	4,314	3,954	3,649	3,663	3,482	3,403	3,095	3,573	3,680	4,386	3,769	2,264	3,787	3,217	3,090	2,017	4,115	2,799	4,149	2,974	2,373	1,759	1,832																				
21	0	4,224	4,280	4,332	4,242	3,884	3,908	4,070	4,028	3,520	3,810	4,297	4,272	4,029	3,462	3,333	2,617	3,985	2,478	1,669	3,446	4,115	2,799	4,149	2,974	2,373	1,759																					
22	0	5,249	4,786	4,528	4,651	4,422	4,262	4,115	4,589	2,996	4,035	3,354	3,429	4,365	4,305	2,062	3,461	3,425	4,415	4,348	2,019	4,115	2,799	4,149	2,974	2,373																						
23	0	5,625	4,958	4,669	4,217	4,355	4,349	4,203	4,437	4,020	3,898	4,334	3,696	3,437	4,517	5,015	3,472	4,932	4,415	4,015	2,019	4,115	2,799	4,149	2,974																							
24	0	3,628	4,910	5,213	4,766	4,729	4,630	4,654	4,000	4,345	4,479	4,439	5,035	3,470	3,927	4,788	4,228	3,831	4,415	4,015	2,019	4,115	2,799	4,149																								
25	0	5,089	5,125	4,462	4,999	4,741	5,060	4,108	4,715	5,613	4,256	4,652	4,030	3,614	4,227	3,392	4,622	4,782	4,415	4,015	2,019	4,115	2,799																									
26	0	5,452	5,363	4,974	4,477	5,319	5,080	4,738	4,371	4,610	5,355	4,105	5,113	4,247	5,244	4,053	4,622	4,782	4,415	4,015	2,019	4,115																										
27	0	5,500	5,411	5,449	5,206	5,202	5,064	4,963	3,930	4,533	4,777	4,414	3,612	6,674	4,254	4,218	4,622	4,782	4,415	4,015	2,019																											
28	0	4,504	5,259	5,632	4,555	5,276	4,750	5,561	5,184	5,451	5,815	4,369	2,766	5,089	3,460	7,843	4,622	4,782	4,415	4,015																												
29	0	4,332	5,508	5,053	5,263	5,227	6,065	4,977	4,985	5,843	3,050	6,348	3,967	3,898	3,460	7,843	4,622	4,782	4,415																													
30	0	5,302	4,998	5,660	5,281	4,680	4,233	4,041	5,017	4,504	4,041	4,523	7,084	3,121	3,460	7,843	4,622	4,782																														
31	0	8,028	6,520	5,283	5,775	5,707	5,275	6,170	5,662	4,670	4,142	5,229	5,026	3,121	3,460	7,843	4,622																															
32	0	5,271	4,214	4,793	5,917	5,338	4,850	5,947	4,614	6,099	5,102	5,229	5,026	3,121	3,460	7,843																																
33	0	5,271	5,072	5,650	6,091	5,132	4,486	3,050	4,667	5,731	6,522	5,229	5,026	3,121	3,460																																	
34	0	5,271	5,087	5,913	4,735	4,740	4,939	5,721	3,570	5,295	6,522	5,229	5,026	3,121																																		
35	0	5,271	4,946	7,663	5,519	6,305	5,004	6,098	6,484	5,295	6,522	5,229	5,026																																			
36	0	5,271	3,074	4,869	6,710	6,439	5,990	4,880	6,484	5,295	6,522	5,229																																				
37	0	5,271	5,164	3,924	6,996	6,014	6,473	4,880	6,484	5,295	6,522																																					
38	0	5,271	6,968	5,769	6,276	5,238	6,473	4,880	6,484	5,295																																						
39	0	5,271	7,132	5,067	7,146	6,001	6,473	4,880	6,484																																							
40	0	5,271	8,551	9,123	7,146	6,001	6,473	4,880																																								
41	0	5,271	5,572	6,383	7,146	6,001	6,473																																									

DESCRIPTION: Average Career Points Transferred to the Selected Reserve via Reentering Members
Arrayed by entry age, completed PEBD YOS, and paygrade (officer/enlisted).
Career retirement points (for benefit purposes) accumulated by reentrants transferring to the Selected Reserve during a fiscal year.
Blank cells should be considered a value of zero ('0').

Non-Selected Reserve with 20 Good Years Blow-up Factors

By Modeling Type and Paygrade

	Person		Pay	
Age	Officer	Enlisted	Officer	Enlisted
17	0.000	0.000	0.000	0.000
18	0.000	0.000	0.000	0.000
19	0.000	0.000	0.000	0.000
20	0.000	0.000	0.000	0.000
21	0.000	0.000	0.000	0.000
22	0.000	0.000	0.000	0.000
23	0.000	0.000	0.000	0.000
24	0.000	0.000	0.000	0.000
25	0.000	0.000	0.000	0.000
26	0.000	0.000	0.000	0.000
27	0.000	0.000	0.000	0.000
28	0.000	0.000	0.000	0.000
29	0.000	0.000	0.000	0.000
30	0.000	0.000	0.000	0.000
31	0.000	0.000	0.000	0.000
32	0.000	0.000	0.000	0.000
33	0.000	0.000	0.000	0.000
34	0.000	0.000	0.000	0.000
35	0.000	0.000	0.000	0.000
36	0.000	0.000	0.000	0.000
37	0.000	0.000	0.000	0.000
38	0.000	0.000	0.000	0.000
39	0.000	0.000	0.000	0.000
40	0.000	0.000	0.000	0.000
41	0.000	0.000	0.000	0.000
42	0.000	0.000	0.000	0.000
43	0.000	0.000	0.000	0.000
44	0.000	0.000	0.000	0.000
45	0.000	0.000	0.000	0.000
46	0.000	0.000	0.000	0.000
47	0.000	0.000	0.000	0.000
48	0.000	0.000	0.000	0.000
49	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.000
51	0.000	0.000	0.000	0.000
52	0.000	0.000	0.000	0.000
53	0.000	0.000	0.000	0.000
54	0.000	0.000	0.000	0.000
55	0.000	0.000	0.000	0.000
56	0.000	0.000	0.000	0.000
57	0.000	0.000	0.000	0.000
58	0.000	0.000	0.000	0.000
59	1.083	1.154	0.990	0.977
60	1.105	1.190	0.986	0.977
61	2.331	2.589	0.910	0.917
62	4.536	4.919	0.823	1.045
>62	4.026	4.888	0.969	0.976

DESCRIPTION: Non-Selected Reserve with 20 Good Years ('Grey Area') Nondisabled Retirement Ratios ("Blow-up" factors or "Loads") Arrayed by modeling type (person/pay), age, and paygrade (officer/enlisted). These factors are applied to each year's new-retirement-from-the-Grey-Area projections to account for new retirees who were not present in the prior year's reserve data files.

Officer Selected Reserve to Non-Selected Reserve with 20 Good Years Transfer Blow-up Factors

By Entry Age

PEBD Years of Service	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	>62
Under 1	0.000																																															
1	0.000																																															
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15	0.000																																															
16	0.000																																															
17	0.000																																															
18	0.000																																															
19	0.000	0.247	0.390	0.411	0.298	0.367	0.925	0.928	0.830	0.700	0.667	0.700	0.857	0.917	0.141	0.127	0.158	0.183	0.173	0.173	0.173	0.173	0.173	0.173	0.173	0.173	0.173	0.173	0.173																			
20	0.000	0.247	0.126	0.148	0.135	0.325	0.620	0.597	0.411	0.513	0.309	0.245	0.278	0.400	0.141	0.127	0.158	0.183	0.173	0.173	0.173	0.173	0.173	0.173	0.173	0.173	0.173	0.173																				
21	0.000	0.247	0.129	0.112	0.155	0.226	0.348	0.392	0.310	0.342	0.303	0.241	0.333	0.308	0.141	0.127	0.158	0.183	0.173	0.173	0.173	0.173	0.173	0.173	0.173	0.173	0.173																				
22	0.000	0.247	0.143	0.217	0.153	0.108	0.211	0.202	0.248	0.136	0.177	0.298	0.092	0.107	0.141	0.127	0.158	0.183	0.173	0.173	0.173	0.173	0.173	0.173	0.173	0.173																				
23	0.000	0.247	0.179	0.189	0.174	0.212	0.218	0.197	0.132	0.258	0.141	0.333	0.092	0.107	0.141	0.127	0.158	0.183	0.173	0.173	0.173	0.173	0.173	0.173	0.173																				
24	0.000	0.247	0.127	0.153	0.132	0.104	0.200	0.172	0.115	0.182	0.224	0.188	0.092	0.107	0.141	0.127	0.158	0.183	0.173	0.173	0.173	0.173	0.173	0.173																						
25	0.000	0.247	0.217	0.159	0.252	0.192	0.114	0.112	0.212	0.127	0.136	0.115	0.092	0.107	0.141	0.127	0.158	0.183	0.173	0.173	0.173	0.173	0.173																							
26	0.000	0.247	0.217	0.125	0.252	0.209	0.149	0.138	0.100	0.127	0.136	0.115	0.092	0.107	0.141	0.127	0.158	0.183	0.173	0.173	0.173	0.173																							
27	0.000	0.247	0.217	0.161	0.252	0.143	0.049	0.071	0.096	0.127	0.136	0.115	0.092	0.107	0.141	0.127	0.158	0.183	0.173	0.173	0.173																							
28	0.000	0.247	0.217	0.360	0.252	0.204	0.175	0.114	0.122	0.127	0.136	0.115	0.092	0.107	0.141	0.127	0.158	0.183	0.173	0.173																									
29	0.000	0.247	0.217	0.207	0.252	0.204	0.046	0.059	0.049	0.127	0.136	0.115	0.092	0.107	0.141	0.127	0.158	0.183	0.173																										
30	0.000	0.247	0.217	0.108	0.252	0.204	0.161	0.152	0.234	0.127	0.136	0.115	0.092	0.107	0.141	0.127	0.158	0.183																											
31	0.000	0.247	0.217	0.157	0.252	0.204	0.135	0.181	0.234	0.127	0.136	0.115	0.092	0.107	0.141	0.127	0.158																												
32	0.000	0.247	0.217	0.200	0.252	0.204	0.221	0.146	0.234	0.127	0.136	0.115	0.092	0.107	0.141	0.127																													
33	0.000	0.247	0.217	0.368	0.252	0.204	0.210	0.275	0.234	0.127	0.136	0.115	0.092	0.107	0.141																														
34	0.000	0.247	0.217	0.278	0.252	0.204	0.186	0.409	0.234	0.127	0.136	0.115	0.092	0.107																															
35	0.000	0.247	0.217	0.340	0.252	0.204	0.258	0.133	0.234	0.127	0.136	0.115	0.092																																
36	0.000	0.247	0.217	0.340	0.252	0.204	0.329	0.788	0.234	0.127	0.136	0.115																																	
37	0.000	0.247	0.217	0.340	0.252	0.204	0.364	0.788	0.234	0.127	0.136																																		
38	0.000	0.247	0.217	0.340	0.252	0.204	0.364	0.788	0.234	0.127																																			
39	0.000	0.247	0.217	0.340	0.252	0.204	0.364	0.788	0.234																																				
40	0.000	0.247	0.217	0.340	0.252	0.204	0.364	0.788																																					
41	0.000	0.247	0.217	0.340	0.252	0.204	0.364																																						

DESCRIPTION: Selected Reserve to Non-Selected Reserve with 20 Good Years ('Grey Area') Transfer Rate Ratios ("Blow-up" factors or "Loads") -- Count-Based.
Arrayed by entry age, completed PEBD YOS, and paygrade (officer/enlisted).
Increment rates to account for "unanticipated" (i.e., not in the Selected Reserve the prior year) transfers to Grey Area.
Blank cells should be considered a value of zero ('0.000').

Enlisted Selected Reserve to Non-Selected Reserve with 20 Good Years Transfer Blow-up Factors

By Entry Age

PEBD Years of Service	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	>62
Under 1	0.000																																															
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17	0.000																																															
18	0.000																																															
19	0.000	0.105	0.088	0.066	0.048	0.042	0.070	0.066	0.095	0.092	0.100	0.090	0.084	0.075	0.096	0.094	0.102	0.083	0.067	0.081	0.083	0.182	0.133	0.104	0.104	0.104	0.104	0.104	0.104																			
20	0.000	0.105	0.029	0.053	0.069	0.023	0.043	0.039	0.052	0.092	0.100	0.090	0.084	0.075	0.096	0.094	0.102	0.083	0.067	0.081	0.083	0.182	0.133	0.104	0.104	0.104	0.104	0.104																				
21	0.000	0.105	0.059	0.046	0.033	0.040	0.051	0.058	0.049	0.092	0.100	0.090	0.084	0.075	0.096	0.094	0.102	0.083	0.067	0.081	0.083	0.182	0.100	0.104	0.104	0.104	0.104																				
22	0.000	0.105	0.077	0.060	0.048	0.052	0.099	0.075	0.038	0.092	0.100	0.090	0.084	0.075	0.096	0.094	0.102	0.083	0.067	0.081	0.083	0.182	0.100	0.104	0.104	0.104																				
23	0.000	0.105	0.062	0.035	0.052	0.044	0.059	0.075	0.034	0.092	0.100	0.090	0.084	0.075	0.096	0.094	0.102	0.083	0.067	0.081	0.083	0.182	0.100	0.104	0.104																						
24	0.000	0.105	0.070	0.069	0.081	0.065	0.092	0.079	0.059	0.092	0.100	0.090	0.084	0.075	0.096	0.094	0.102	0.083	0.067	0.081	0.083	0.182	0.100	0.104																								
25	0.000	0.105	0.075	0.060	0.072	0.083	0.072	0.085	0.047	0.092	0.100	0.090	0.084	0.075	0.096	0.094	0.102	0.083	0.067	0.081	0.083	0.182	0.100																									
26	0.000	0.105	0.092	0.128	0.101	0.070	0.103	0.106	0.088	0.092	0.100	0.090	0.084	0.075	0.096	0.094	0.102	0.083	0.067	0.081	0.083	0.182																										
27	0.000	0.105	0.163	0.144	0.134	0.065	0.104	0.148	0.093	0.092	0.100	0.090	0.084	0.075	0.096	0.094	0.102	0.083	0.067	0.081	0.083																											
28	0.000	0.105	0.141	0.193	0.153	0.203	0.180	0.125	0.151	0.092	0.100	0.090	0.084	0.075	0.096	0.094	0.102	0.083	0.067	0.081																												
29	0.000	0.105	0.192	0.168	0.109	0.092	0.160	0.130	0.126	0.092	0.100	0.090	0.084	0.075	0.096	0.094	0.102	0.083	0.067																													
30	0.000	0.105	0.158	0.140	0.187	0.295	0.173	0.121	0.098	0.092	0.100	0.090	0.084	0.075	0.096	0.094	0.102	0.083																														
31	0.000	0.105	0.211	0.303	0.200	0.212	0.160	0.134	0.239	0.092	0.100	0.090	0.084	0.075	0.096	0.094	0.102																															
32	0.000	0.105	0.211	0.123	0.140	0.157	0.088	0.089	0.059	0.092	0.100	0.090	0.084	0.075	0.096	0.094																																
33	0.000	0.105	0.130	0.156	0.225	0.156	0.206	0.195	0.181	0.092	0.100	0.090	0.084	0.075	0.096																																	
34	0.000	0.105	0.194	0.253	0.119	0.124	0.149	0.253	0.284	0.128	0.100	0.090	0.084	0.075																																		
35	0.000	0.105	0.122	0.115	0.085	0.137	0.218	0.138	0.256	0.128	0.100	0.090	0.084																																			
36	0.000	0.105	0.118	0.113	0.223	0.255	0.161	0.270	0.256	0.128	0.100	0.090																																				
37	0.000	0.105	0.233	0.113	0.149	0.258	0.310	0.270	0.256	0.128	0.100																																					
38	0.000	0.105	0.182	0.113	0.315	0.258	0.310	0.270	0.256	0.128																																						
39	0.000	0.105	0.182	0.113	0.315	0.258	0.310	0.270	0.256																																							
40	0.000	0.105	0.182	0.113	0.315	0.258	0.310	0.270																																								
41	0.000	0.105	0.182	0.113	0.315	0.258	0.310																																									

DESCRIPTION: Selected Reserve to Non-Selected Reserve with 20 Good Years ('Grey Area') Transfer Rate Ratios ("Blow-up" factors or "Loads") -- Count-Based.
Arrayed by entry age, completed PEBD YOS, and paygrade (officer/enlisted).
Increment rates to account for "unanticipated" (i.e., not in the Selected Reserve the prior year) transfers to Grey Area.
Blank cells should be considered a value of zero ('0.000').

Officer Non-Selected Reserve with 20 Good Years Career Points Adjustment Due To Transfer Blow-ups

By Entry Age

PEBD Years of Service	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	>62
Under 1	0.000																																															
1	0.000																																															
2	0.000																																															
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18	0.000																																															
19	0.000	0.907	0.907	0.920	0.901	0.869	0.943	0.957	0.976	0.958	0.957	0.938	0.956	0.996	1.036	0.977	0.959	0.985	0.992	1.033	1.033	1.033	1.033	1.033	1.033	1.033	1.033	1.033	1.033																			
20	0.000	0.968	0.968	0.924	0.923	0.933	1.001	1.001	0.978	1.001	0.980	0.958	0.908	0.922	1.016	0.927	0.908	0.825	1.023	0.982	0.982	0.982	0.982	0.982	0.982	0.982	0.982	1.033																			
21	0.000	0.958	0.958	0.985	1.000	0.936	0.994	1.002	0.973	0.979	0.980	0.981	1.040	1.036	0.993	1.017	0.956	0.980	1.030	1.023	1.023	1.023	1.023	1.023	1.023	1.023	0.982																				
22	0.000	0.979	0.979	0.972	0.990	0.993	1.002	0.998	0.995	1.003	0.974	0.961	0.998	0.994	0.995	1.003	0.968	1.000	0.992	0.896	0.896	0.896	0.896	0.896	0.896	1.023																				
23	0.000	0.962	0.962	0.964	1.003	0.989	0.992	1.002	1.002	0.995	0.989	0.995	0.994	1.000	1.006	1.000	0.999	0.995	1.013	1.000	1.000	1.000	1.000	1.000	0.896																					
24	0.000	0.980	0.980	0.994	1.004	0.969	1.024	0.994	1.007	1.030	0.990	0.975	0.976	1.003	1.003	0.968	0.943	1.000	1.000	0.954	0.954	0.954	0.954	1.000																						
25	0.000	0.984	0.984	0.978	0.993	0.972	1.009	1.003	0.985	0.996	1.007	1.022	1.011	0.975	0.981	1.007	1.000	1.014	1.000	0.954	0.954	0.954	0.954																							
26	0.000	1.001	1.001	1.027	0.998	0.971	1.015	0.998	0.988	1.009	0.966	0.988	1.007	0.958	0.947	0.922	0.998	1.014	1.000	0.954	0.954	0.954																								
27	0.000	0.995	0.995	1.009	1.000	1.009	0.999	0.997	1.002	0.977	1.014	0.991	0.974	0.979	0.989	0.990	0.998	1.014	1.000	0.954	0.954																									
28	0.000	0.992	0.992	0.966	0.986	0.976	0.994	0.988	0.991	0.966	0.981	0.989	0.992	1.000	1.000	1.000	0.998	1.014	1.000	0.954																										
29	0.000	1.002	1.002	1.005	1.008	0.989	0.996	1.000	1.004	0.999	1.022	0.953	1.000	0.990	0.965	1.000	0.998	1.014	1.000																											
30	0.000	1.000	1.000	1.001	1.005	1.016	1.009	1.002	0.996	1.000	1.009	1.022	0.958	0.990	0.965	1.000	0.998	1.014																												
31	0.000	0.970	0.970	1.036	1.015	1.013	1.006	1.018	0.991	0.998	1.004	0.966	1.000	0.990	0.965	1.000	0.998																													
32	0.000	1.061	1.061	1.046	0.997	1.027	1.010	1.006	1.005	1.038	0.986	1.059	1.000	0.990	0.965	1.000																														
33	0.000	1.036	1.036	0.945	1.026	1.016	1.010	0.982	0.995	1.023	0.986	1.059	1.000	0.990	0.965																															
34	0.000	1.007	1.007	1.046	0.997	1.004	1.010	1.008	1.035	0.965	0.986	1.059	1.000	0.990																																
35	0.000	1.043	1.043	1.041	1.013	0.985	1.010	1.005	1.035	0.965	0.986	1.059	1.000																																	
36	0.000	0.968	0.968	1.008	1.014	1.024	1.010	1.057	1.035	0.965	0.986	1.059																																		
37	0.000	1.018	1.018	1.013	0.999	1.024	1.010	1.057	1.035	0.965	0.986																																			
38	0.000	1.003	1.003	0.999	0.999	1.024	1.010	1.057	1.035	0.965																																				
39	0.000	0.817	0.817	1.001	0.999	1.024	1.010	1.057	1.035																																					
40	0.000	1.000	1.000	1.001	0.999	1.024	1.010	1.057																																						
41	0.000	1.000	1.000	1.001	0.999	1.024	1.010																																							

DESCRIPTION: Non-Selected Reserve with 20 Good Years ('Grey Area') Career Points Adjustment due to Transfer Blow-up factors
Arrayed by entry age, completed PEBD YOS, and paygrade (officer/enlisted).
Adjustment to Average Career Points for Grey Area retirees -- effect on Average Career Points of "unanticipated" (i.e., not in the Selected Reserve the prior year) transfers to Grey Area due to transfer blow-up factors.
Blank cells should be considered a value of zero ('0.000').

Enlisted Non-Selected Reserve with 20 Good Years Career Points Adjustment Due To Transfer Blow-ups

By Entry Age

PEBD Years of Service	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	>62
Under 1	0.000																																															
1	0.000																																															
2	0.000																																															
3	0.000																																															
4	0.000																																															
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14	0.000																																															
15	0.000																																															
16	0.000																																															
17	0.000																																															
18	0.000																																															
19	0.000	0.998	0.998	0.988	0.999	0.997	0.987	0.994	1.007	0.970	0.983	0.999	0.988	1.006	0.985	0.982	1.006	0.987	0.977	0.991	1.196	0.918	1.254	0.951	1.046	0.937	0.937	0.937	0.937																			
20	0.000	0.996	0.996	0.991	0.996	1.002	0.996	0.991	0.984	0.999	0.972	0.995	1.010	0.977	0.971	1.006	0.993	0.960	0.975	1.129	1.069	1.047	0.910	0.825	1.046	0.937	0.937	0.937																				
21	0.000	0.992	0.992	0.995	1.001	0.996	0.993	0.993	0.999	0.992	0.999	0.989	1.000	0.993	0.997	0.932	0.979	1.001	0.886	1.038	1.014	0.918	1.007	1.421	1.046	0.937	0.937																				
22	0.000	0.993	0.993	0.997	0.994	1.000	0.988	0.992	0.995	0.994	0.981	0.994	1.008	1.004	0.999	0.991	0.997	1.046	1.007	1.036	0.978	0.941	0.953	1.421	1.046	0.937																				
23	0.000	1.000	1.000	1.000	1.001	0.995	0.994	0.989	0.999	1.009	0.998	1.001	1.001	0.997	0.986	1.007	1.020	0.938	1.083	1.021	0.923	1.413	0.953	1.421	1.046																						
24	0.000	1.000	1.000	1.004	0.997	0.997	0.995	1.007	0.996	0.996	1.003	0.998	0.991	1.000	1.000	1.009	0.935	1.024	0.985	0.975	1.123	1.413	0.953	1.421																								
25	0.000	0.999	0.999	0.998	0.996	0.997	1.005	0.998	0.994	0.987	0.994	0.998	0.994	0.985	1.026	1.050	0.948	0.981	1.022	1.652	1.123	1.413	0.953																								
26	0.000	1.005	1.005	0.989	0.997	0.999	0.992	0.999	0.975	0.997	0.984	1.006	0.994	1.010	0.939	0.979	1.028	1.001	1.022	1.652	1.123	1.413																								
27	0.000	1.007	1.007	1.001	0.997	1.001	1.017	0.990	1.005	1.004	0.990	1.004	0.998	0.951	0.996	1.010	0.962	1.455	1.022	1.652	1.123																								
28	0.000	0.994	0.994	1.000	1.001	0.990	1.002	1.006	0.995	1.012	0.987	1.011	0.985	1.002	1.001	0.994	0.962	1.455	1.022	1.652																								
29	0.000	0.992	0.992	1.002	0.997	0.996	0.995	1.004	0.991	1.007	0.994	1.006	1.035	0.998	1.014	0.994	0.962	1.455	1.022																										
30	0.000	1.005	1.005	0.993	1.019	1.003	1.009	1.011	0.997	1.005	0.987	0.982	0.999	0.981	1.158	0.994	0.962	1.455																												
31	0.000	1.008	1.008	1.009	1.015	0.993	0.982	1.007	0.991	1.001	1.024	0.981	1.000	1.073	1.158	0.994	0.962																												
32	0.000	0.987	0.987	1.000	0.998	1.002	1.004	0.992	0.998	1.004	0.996	1.040	0.824	1.073	1.158	0.994																														
33	0.000	1.012	1.012	1.020	1.029	1.010	1.012	1.015	1.015	1.014	0.980	1.040	0.824	1.073	1.158																														
34	0.000	0.991	0.991	1.041	1.015	1.011	1.013	1.009	1.100	0.966	1.170	1.040	0.824	1.073																																
35	0.000	1.017	1.017	0.995	1.019	1.021	1.012	1.039	1.019	1.148	1.170	1.040	0.824																																	
36	0.000	1.000	1.000	1.006	1.027	1.024	1.053	1.035	1.070	1.148	1.170	1.040																																		
37	0.000	1.024	1.024	1.000	1.009	0.981	0.992	1.035	1.070	1.148	1.170																																			
38	0.000	1.000	1.000	1.010	1.048	1.029	0.992	1.035	1.070	1.148																																				
39	0.000	0.996	0.996	1.131	0.983	0.992	0.992	1.035	1.070																																					
40	0.000	1.112	1.112	1.009	1.309	0.992	0.992	1.035																																						
41	0.000	0.939	0.939	1.009	1.309	0.992	0.992																																							

DESCRIPTION: Non-Selected Reserve with 20 Good Years ('Grey Area') Career Points Adjustment due to Transfer Blow-up factors
Arrayed by entry age, completed PEBD YOS, and paygrade (officer/enlisted).
Adjustment to Average Career Points for Grey Area retirees -- effect on Average Career Points of "unanticipated" (i.e., not in the Selected Reserve the prior year) transfers to Grey Area due to transfer blow-up factors.
Blank cells should be considered a value of zero ('0.000').

Officer Selected Reserve Promotion and Merit Increase Scales (PAMS)

By Entry Age

PEBD Years of Service	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	>62
Under 1	0.000	1.041	1.161	1.053	1.007	1.011	1.007	1.012	1.016	1.022	1.022	1.040	1.022	1.018	1.032	1.030	1.030	1.042	1.041	1.039	1.032	1.043	1.055	1.049	1.065	1.063	1.060	1.045	1.037	1.041	1.053	1.033	1.056	1.044	1.013	1.007	1.006	1.018	1.031	1.072	1.024	1.096	1.038	1.067	1.048	1.095	1.000	1.000
1	0.000	1.041	1.161	1.053	1.104	1.096	1.141	1.199	1.175	1.168	1.165	1.160	1.178	1.182	1.191	1.183	1.185	1.194	1.190	1.202	1.194	1.193	1.187	1.216	1.176	1.191	1.199	1.193	1.182	1.205	1.208	1.190	1.163	1.173	1.203	1.199	1.228	1.172	1.196	1.072	1.024	1.096	1.038	1.067	1.048	1.095	1.000	
2	0.000	1.041	1.161	1.220	1.211	1.242	1.262	1.247	1.264	1.266	1.251	1.235	1.204	1.200	1.185	1.171	1.178	1.181	1.182	1.162	1.168	1.179	1.137	1.152	1.153	1.144	1.142	1.148	1.125	1.129	1.153	1.135	1.136	1.094	1.106	1.110	1.087	1.101	1.082	1.072	1.024	1.096	1.038	1.067	1.048	1.095		
3	0.000	1.041	1.045	1.033	1.057	1.093	1.141	1.142	1.136	1.113	1.101	1.114	1.108	1.101	1.105	1.106	1.093	1.104	1.100	1.109	1.088	1.073	1.088	1.089	1.088	1.083	1.086	1.077	1.075	1.078	1.078	1.066	1.070	1.051	1.050	1.054	1.078	1.072	1.051	1.072	1.024	1.096	1.038	1.067	1.048			
4	0.000	1.041	1.037	1.060	1.076	1.077	1.081	1.071	1.075	1.061	1.062	1.056	1.041	1.043	1.032	1.030	1.031	1.027	1.028	1.026	1.024	1.018	1.018	1.010	1.014	1.017	1.015	1.026	1.015	1.012	1.019	1.019	1.035	1.016	1.022	1.026	1.000	1.000	1.040	1.072	1.024	1.096	1.038	1.067				
5	0.000	1.072	1.077	1.086	1.087	1.074	1.080	1.072	1.070	1.071	1.070	1.076	1.077	1.069	1.076	1.067	1.068	1.062	1.069	1.068	1.071	1.071	1.071	1.065	1.070	1.058	1.066	1.067	1.075	1.058	1.066	1.069	1.062	1.065	1.082	1.095	1.064	1.088	1.057	1.072	1.024	1.096	1.038					
6	0.000	1.073	1.073	1.070	1.065	1.061	1.032	1.018	1.027	1.032	1.035	1.034	1.024	1.027	1.019	1.030	1.022	1.023	1.018	1.016	1.021	1.014	1.008	1.024	1.012	1.010	1.012	1.006	1.015	1.012	1.006	1.016	1.016	1.035	1.032	1.003	1.025	1.054	1.037	1.072	1.024	1.096						
7	0.000	1.099	1.076	1.073	1.082	1.078	1.064	1.060	1.064	1.061	1.062	1.057	1.061	1.056	1.053	1.053	1.044	1.047	1.053	1.062	1.060	1.056	1.057	1.052	1.051	1.065	1.062	1.050	1.061	1.047	1.052	1.059	1.071	1.046	1.041	1.033	1.025	1.058	1.037	1.072	1.024							
8	0.000	1.051	1.066	1.069	1.055	1.056	1.028	1.023	1.026	1.030	1.030	1.025	1.029	1.028	1.019	1.017	1.020	1.021	1.015	1.013	1.023	1.009	1.010	1.018	1.022	1.007	1.016	1.023	1.037	1.034	1.012	1.008	1.008	1.014	1.016	1.033	1.025	1.000	1.037	1.072									
9	0.000	1.086	1.079	1.080	1.075	1.070	1.084	1.084	1.079	1.073	1.073	1.067	1.072	1.062	1.063	1.064	1.070	1.063	1.074	1.064	1.074	1.074	1.046	1.058	1.057	1.068	1.076	1.059	1.072	1.075	1.065	1.064	1.085	1.041	1.016	1.033	1.025	0.967	1.037									
10	0.000	1.075	1.070	1.065	1.053	1.051	1.040	1.037	1.038	1.040	1.032	1.039	1.040	1.038	1.035	1.026	1.019	1.017	1.021	1.027	1.014	1.019	1.032	1.024	1.013	1.028	1.019	1.023	1.022	1.016	1.030	1.021	1.038	1.041	1.016	1.033	1.025	1.000										
11	0.000	1.102	1.087	1.080	1.081	1.081	1.070	1.068	1.074	1.076	1.072	1.078	1.068	1.072	1.065	1.061	1.063	1.071	1.058	1.058	1.065	1.071	1.055	1.061	1.064	1.054	1.071	1.047	1.030	1.068	1.046	1.051	1.038	1.041	1.016	1.033	1.025											
12	0.000	1.070	1.063	1.061	1.063	1.054	1.021	1.021	1.024	1.030	1.033	1.029	1.025	1.021	1.023	1.021	1.027	1.015	1.011	1.016	1.007	1.019	1.009	1.014	1.012	1.010	1.008	1.002	1.037	1.008	0.998	1.035	1.038	1.041	1.016	1.033												
13	0.000	1.067	1.077	1.074	1.067	1.070	1.048	1.046	1.052	1.056	1.055	1.053	1.049	1.044	1.053	1.055	1.051	1.051	1.043	1.053	1.040	1.052	1.052	1.039	1.045	1.042	1.041	1.047	1.046	1.046	1.040	1.035	1.038	1.041	1.016													
14	0.000	1.037	1.051	1.050	1.054	1.044	1.022	1.017	1.022	1.021	1.020	1.024	1.023	1.020	1.017	1.017	1.017	1.017	1.022	1.020	1.013	1.010	1.012	1.009	1.022	1.012	1.012	1.003	1.003	1.015	1.040	1.035	1.038	1.041														
15	0.000	1.044	1.057	1.051	1.051	1.050	1.043	1.043	1.041	1.041	1.046	1.041	1.045	1.050	1.046	1.039	1.047	1.045	1.051	1.048	1.045	1.045	1.056	1.049	1.048	1.044	1.050	1.049	1.044	1.053	1.040	1.035	1.038															
16	0.000	1.044	1.045	1.046	1.038	1.035	1.018	1.016	1.017	1.020	1.023	1.020	1.016	1.023	1.014	1.013	1.020	1.011	1.014	1.012	1.005	1.022	1.018	1.008	1.008	1.015	1.010	1.014	1.021	1.053	1.040	1.035																
17	0.000	1.026	1.051	1.052	1.046	1.042	1.034	1.034	1.034	1.030	1.037	1.038	1.037	1.037	1.039	1.037	1.034	1.040	1.039	1.037	1.040	1.038	1.035	1.035	1.033	1.039	1.030	1.048	1.044	1.053	1.040																	
18	0.000	1.035	1.039	1.035	1.031	1.028	1.018	1.019	1.019	1.019	1.017	1.018	1.014	1.016	1.012	1.014	1.018	1.016	1.011	1.010	1.015	1.011	1.012	1.010	1.010	1.005	1.017	1.023	1.044	1.053																		
19	0.000	1.045	1.038	1.035	1.033	1.030	1.035	1.035	1.032	1.035	1.036	1.033	1.036	1.031	1.035	1.038	1.039	1.035	1.039	1.036	1.038	1.045	1.037	1.040	1.042	1.044	1.035	1.023	1.044																			
20	0.000	1.035	1.033	1.031	1.025	1.024	1.023	1.023	1.023	1.022	1.014	1.023	1.019	1.025	1.020	1.023	1.024	1.019	1.016	1.020	1.024	1.018	1.021	1.024	1.017	1.033	1.035	1.023																				
21	0.000	1.027	1.030	1.029	1.038	1.033	1.046	1.045	1.042	1.046	1.042	1.041	1.041	1.035	1.035	1.042	1.047	1.029	1.033	1.036	1.043	1.048	1.043	1.043	1.053	1.033	1.035																					
22	0.000	1.024	1.031	1.030	1.025	1.026	1.020	1.018	1.019	1.015	1.015	1.014	1.020	1.012	1.019	1.006	1.007	1.014	1.015	1.013	1.010	1.022	1.043	1.059	1.053	1.033																						
23	0.000	1.033	1.031	1.032	1.032	1.027	1.026	1.024	1.023	1.025	1.025	1.021	1.026	1.029	1.025	1.021	1.020	1.041	1.034	1.018	1.040	1.058	1.035	1.059	1.053																							
24	0.000	1.026	1.029	1.029	1.025	1.020	1.014	1.014	1.017	1.013	1.010	1.010	1.014	1.008	1.011	1.020	1.010	1.014	1.017	1.019	1.000	1.040	1.035	1.059																								
25	0.000	1.021	1.032	1.034	1.033	1.032	1.031	1.032	1.029	1.030	1.032	1.031	1.033	1.033	1.037	1.030	1.031	1.024	1.034	1.068	1.014	1.040	1.035																									
26	0.000	1.019	1.025	1.027	1.023	1.024	1.014	1.011	1.013	1.010	1.018	1.018	1.014	1.021	1.006	1.017	0.999	0.996	1.022	1.003	1.014	1.040																										
27	0.000	1.026	1.026	1.019	1.017	1.020	1.021	1.028	1.023	1.010	1.011	1.015	1.019	1.020	1.019	1.018	1.023	1.014	1.064	1.003	1.014																											
28	0.000	1.019	1.026	1.021	1.017	1.015	1.013	1.016	1.015	1.018	1.008	1.012	1.015	1.010	1.007	1.013	1.016	1.046	1.064	1.003																												
29	0.000	1.065	1.027	1.023	1.020	1.019	0.993	0.996	0.998	0.996	1.009	1.003	1.007	1.006	1.004	1.022	1.017	1.046	1.064																													
30	0.000	1.024	1.020	1.020	1.012	1.003	1.005	1.007	0.997	0.992	1.012	1.003	0.997	0.996	0.969	1.026	1.017	1.046																														
31	0.000	0.994	1.014	1.016	1.014	1.013	1.011	1.016	1.014	1.003	1.002	1.009	1.007	1.044	1.005	1.026	1.017																															
32	0.000	1.042	1.021	1.010	1.007	1.006	1.014	1.012	1.004	1.009	1.002	0.986	1.024	1.066	1.005	1.026																																
33	0.000	0.992	1.003	1.002	1.011	1.007	1.019	1.010	1.018	1.018	0.997	0.989	1.082	1.066	1.005																																	
34	0.000	1.025	1.010	1.019	1.016	1.005	1.001	1.010	0.995	1.016	0.964	1.063	1.082	1.066																																		
35	0.000	1.025	1.012	1.009	1.012	0.999	0.992	1.004	1.021	1.010	0.988	1.063	1.082																																			
36	0.000	1.025	1.009	1.004	1.013	1.000	0.991	1.009	1.022	1.028	0.988	1.063																																				
37	0.000	1.025	1.010	1.008	1.007	1.013	1.012	1.049	1.016	1.028	0.988																																					
38	0.000	1.025	1.012	1.005	0.997	0.990	1.041	1.058	1.086	1.028																																						
39	0.000	1.025	0.985	1.000	0.995	1.007	1.048	1.058	1.086																																							
40	0.000	1.025	0.992	1.032	0.999	1.053	1.137	1.058																																								
41	0.000	1.025	1.007	1.035	1.073	1.224	0.998																																									

DESCRIPTION: Selected Reserve Promotion and Merit Increase scales (PAMS)
Arrayed by entry age, completed PEBD YOS, and paygrade (officer/enlisted).
Additional basic pay increases (beyond across-the-board) earned by a Selected Reserve during a fiscal year.
Paygrade transfers are excluded in the development; Reentrants are included.
Blank cells should be considered a value of zero ('0.000').

Enlisted Selected Reserve Promotion and Merit Increase Scales (PAMS)

By Entry Age

PEBD Years of Service	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	>62
Under 1	0.000	1.066	1.090	1.095	1.090	1.084	1.082	1.077	1.077	1.074	1.075	1.075	1.074	1.074	1.071	1.074	1.072	1.074	1.074	1.073	1.079	1.069	1.074	1.077	1.075	1.097	1.097	1.140	1.133	1.152	1.154	1.211	1.201	1.233	1.261	1.063	1.275	1.231	1.231	1.231	1.231	1.231	1.231	1.231	1.231	1.231	1.231	1.231
1	0.000	1.148	1.133	1.118	1.111	1.110	1.109	1.108	1.109	1.108	1.110	1.110	1.110	1.109	1.109	1.109	1.112	1.106	1.108	1.111	1.110	1.106	1.106	1.117	1.110	1.127	1.128	1.137	1.101	1.221	1.190	1.164	1.220	1.290	1.199	1.206	1.352	1.231	1.231	1.231	1.231	1.231	1.231	1.231	1.231	1.231	1.231	
2	0.000	1.110	1.085	1.080	1.080	1.079	1.080	1.080	1.081	1.082	1.081	1.082	1.081	1.078	1.080	1.082	1.079	1.084	1.078	1.083	1.082	1.077	1.083	1.082	1.085	1.066	1.100	1.116	1.088	1.093	1.133	1.118	1.077	1.154	1.181	1.082	1.071	1.231	1.231	1.231	1.231	1.231	1.231	1.231	1.231	1.231		
3	0.000	1.065	1.066	1.068	1.070	1.070	1.069	1.072	1.072	1.073	1.071	1.073	1.071	1.071	1.072	1.071	1.070	1.068	1.071	1.068	1.071	1.070	1.072	1.069	1.063	1.082	1.120	1.057	1.090	1.153	1.140	1.095	1.204	1.088	1.113	1.328	0.999	1.231	1.231	1.231	1.231	1.231	1.231	1.231	1.231			
4	0.000	1.020	1.021	1.023	1.024	1.023	1.024	1.025	1.024	1.023	1.025	1.024	1.024	1.023	1.023	1.024	1.023	1.023	1.024	1.024	1.019	1.025	1.028	1.028	1.034	1.045	1.038	1.022	1.049	1.024	1.044	1.050	1.061	1.024	1.246	1.218	0.999	1.231	1.231	1.231	1.231	1.231	1.231	1.231				
5	0.000	1.074	1.077	1.079	1.079	1.079	1.079	1.076	1.077	1.078	1.077	1.078	1.076	1.076	1.075	1.079	1.075	1.074	1.066	1.062	1.057	1.051	1.041	1.034	1.038	1.066	1.038	1.076	1.089	1.068	1.112	1.025	1.041	1.086	1.018	1.218	0.999	1.231	1.231	1.231	1.231	1.231	1.231					
6	0.000	1.022	1.020	1.019	1.017	1.018	1.016	1.016	1.016	1.014	1.012	1.008	1.012	1.009	1.011	1.008	1.012	1.010	1.015	1.019	1.020	1.021	1.022	1.023	1.033	1.019	1.041	1.011	1.024	1.088	1.026	1.049	1.132	1.120	1.018	1.218	0.999	1.231	1.231	1.231	1.231	1.231						
7	0.000	1.069	1.075	1.076	1.073	1.067	1.063	1.059	1.050	1.045	1.037	1.034	1.033	1.025	1.022	1.022	1.027	1.034	1.044	1.051	1.058	1.054	1.054	1.070	1.075	1.076	1.070	1.063	1.068	1.056	1.047	1.053	1.000	1.056	1.018	1.218	0.999	1.231	1.231	1.231	1.231							
8	0.000	1.034	1.030	1.030	1.029	1.031	1.029	1.029	1.030	1.031	1.031	1.034	1.026	1.034	1.029	1.029	1.031	1.031	1.028	1.033	1.029	1.028	1.037	1.023	1.023	1.028	1.020	1.044	1.034	1.034	1.000	1.067	1.089	1.056	1.018	1.218	0.999	1.231	1.231	1.231								
9	0.000	1.062	1.062	1.063	1.061	1.060	1.063	1.063	1.063	1.063	1.061	1.066	1.066	1.060	1.062	1.064	1.065	1.063	1.063	1.056	1.062	1.058	1.064	1.052	1.063	1.050	1.040	1.060	1.064	1.053	0.997	1.024	1.089	1.056	1.018	1.218	0.999	1.231	1.231										
10	0.000	1.026	1.023	1.023	1.025	1.026	1.028	1.029	1.029	1.030	1.034	1.028	1.030	1.030	1.028	1.032	1.027	1.027	1.028	1.028	1.020	1.020	1.019	1.026	1.024	1.023	1.027	1.025	1.061	0.997	0.994	1.024	1.089	1.056	1.018	1.218	0.999	1.231											
11	0.000	1.050	1.055	1.054	1.052	1.054	1.052	1.052	1.053	1.052	1.052	1.049	1.050	1.050	1.052	1.048	1.047	1.045	1.042	1.048	1.044	1.048	1.043	1.051	1.046	1.063	1.048	1.076	1.015	1.006	0.994	1.024	1.089	1.056	1.018	1.218	0.999												
12	0.000	1.030	1.027	1.024	1.027	1.027	1.028	1.027	1.027	1.023	1.029	1.029	1.025	1.026	1.023	1.023	1.023	1.021	1.023	1.024	1.023	1.018	1.024	1.022	1.023	1.026	1.061	1.018	0.992	1.006	0.994	1.024	1.089	1.056	1.018	1.218													
13	0.000	1.037	1.040	1.040	1.040	1.038	1.040	1.040	1.040	1.041	1.038	1.036	1.032	1.035	1.036	1.038	1.038	1.032	1.034	1.033	1.031	1.031	1.038	1.025	1.030	1.013	0.997	0.998	0.992	1.006	0.994	1.024	1.089	1.056	1.018														
14	0.000	1.028	1.027	1.025	1.027	1.024	1.029	1.027	1.027	1.025	1.028	1.026	1.024	1.026	1.021	1.019	1.024	1.024	1.021	1.016	1.015	1.019	1.022	1.031	1.011	1.020	1.031	1.035	0.992	1.006	0.994	1.024	1.089	1.056															
15	0.000	1.034	1.039	1.036	1.035	1.034	1.036	1.036	1.035	1.040	1.033	1.036	1.035	1.033	1.032	1.035	1.033	1.041	1.033	1.027	1.039	1.024	1.027	1.031	1.030	1.012	1.067	1.066	0.992	1.006	0.994	1.024	1.089																
16	0.000	1.022	1.023	1.023	1.023	1.022	1.025	1.022	1.023	1.022	1.024	1.023	1.021	1.025	1.025	1.018	1.021	1.015	1.024	1.020	1.024	1.020	1.024	1.022	1.018	1.018	1.002	1.000	0.992	1.006	0.994	1.024																	
17	0.000	1.036	1.042	1.042	1.040	1.037	1.040	1.041	1.035	1.040	1.038	1.039	1.039	1.040	1.035	1.039	1.042	1.039	1.038	1.035	1.034	1.031	1.041	1.031	1.035	1.023	0.997	1.000	0.992	1.006	0.994																		
18	0.000	1.025	1.021	1.021	1.021	1.023	1.020	1.023	1.026	1.022	1.024	1.024	1.023	1.019	1.018	1.021	1.019	1.016	1.022	1.019	1.021	1.029	1.008	1.020	1.009	1.023	0.997	1.000	0.992	1.006																			
19	0.000	1.027	1.029	1.028	1.027	1.027	1.025	1.025	1.025	1.027	1.025	1.028	1.023	1.028	1.026	1.020	1.024	1.021	1.027	1.022	1.024	1.024	1.029	1.023	1.008	1.033	0.997	1.000	0.992																			
20	0.000	1.018	1.024	1.024	1.022	1.025	1.022	1.023	1.021	1.021	1.023	1.024	1.024	1.021	1.019	1.019	1.022	1.026	1.021	1.020	1.021	1.027	1.027	1.004	1.028	1.033	0.997	1.000																					
21	0.000	1.048	1.050	1.049	1.049	1.048	1.047	1.044	1.044	1.045	1.042	1.045	1.043	1.043	1.045	1.045	1.041	1.040	1.049	1.050	1.051	1.037	1.016	1.024	1.028	1.033	0.997																					
22	0.000	1.034	1.031	1.027	1.026	1.028	1.027	1.025	1.023	1.023	1.031	1.025	1.027	1.023	1.023	1.024	1.018	1.023	1.030	1.023	1.030	1.011	0.917	1.024	1.028	1.033																					
23	0.000	1.042	1.041	1.039	1.039	1.040	1.041	1.039	1.041	1.037	1.040	1.037	1.034	1.039	1.046	1.039	1.045	1.040	1.048	1.046	1.031	0.980	0.917	1.024	1.028																						
24	0.000	1.028	1.025	1.027	1.026	1.026	1.021	1.026	1.024	1.028	1.025	1.026	1.031	1.031	1.017	1.029	1.022	1.025	1.026	1.011	1.042	0.980	0.917	1.024																							
25	0.000	1.065	1.071	1.066	1.067	1.067	1.068	1.065	1.065	1.068	1.061	1.061	1.064	1.064	1.057	1.069	1.056	1.067	1.067	1.028	1.042	0.980	0.917																								
26	0.000	1.019	1.020	1.022	1.021	1.024	1.022	1.018	1.019	1.020	1.027	1.020	1.020	1.019	1.023	1.025	1.022	1.001	0.906	1.028	1.042	0.980																									
27	0.000	1.021	1.020	1.019	1.023	1.019	1.021	1.021	1.024	1.020	1.022	1.024	1.018	1.027	1.018	1.018	1.026	0.881	0.906	1.028	1.042																										
28	0.000	1.023	1.013	1.019	1.017	1.022	1.021	1.017	1.017	1.018	1.016	1.013	1.019	1.020	1.017	1.016	1.045	0.881	0.906	1.028																											
29	0.000	1.011	1.031	1.029	1.031	1.034	1.027	1.026	1.027	1.031	1.027	1.034	1.035	1.028	1.013	1.024	1.045	0.881	0.906																												
30	0.000	1.028	1.014	1.015	1.010	1.014	1.018	1.013	1.012	1.013	1.024	1.021	1.012	1.003	0.923	1.024	1.045	0.881																													
31	0.000	1.015	1.013	1.016	1.018	1.015	1.013	1.013	1.015	1.015	1.017	1.008	0.996	1.030	0.923	1.024	1.045																														
32	0.000	1.030	1.008	1.010	1.012	1.016	1.006	1.005	1.008	1.009	1.013	0.995	1.043	1.030	0.923	1.024																															
33	0.000	0.998	1.027	1.027	1.024	1.027	1.026	1.025	1.022	1.017	1.013	1.050	1.043	1.030	0.923																																
34	0.000	1.000	1.007	1.014	1.015	1.009	1.012	1.006	1.006	1.011	0.936	1.050	1.043	1.030																																	
35	0.000	1.000	1.006	1.009	1.008	1.008	1.011	1.005	0.993	0.938	0.936	1.050	1.043																																		
36	0.000	1.000	1.019	1.008	1.011	1.010	1.007	1.007	1.024	0.938	0.936	1.050																																			
37	0.000	1.000	1.016	1.031	1.025	1.019	1.009	0.973	1.024	0.938	0.936																																				
38	0.000	1.000	1.019	1.008	0.999	1.009	1.040	0.973	1.024	0.938																																					
39	0.000	1.000	1.006	1.008	1.009	1.087	1.040	0.973	1.024																																						
40	0.000	1.000	1.006	1.008	1.009	1.087	1.040	0.973																																							
41	0.000	1.000	1.006	1.008	1.009	1.087	1.040																																								

DESCRIPTION: Selected Reserve Promotion and Merit Increase scales (PAMS)
Arrayed by entry age, completed PEBD YOS, and paygrade (officer/enlisted).
Additional basic pay increases (beyond across-the-board) earned by a Selected Reserve during a fiscal year.
Paygrade transfers are excluded in the development; Reentrants are included.
Blank cells should be considered a value of zero ('0.000').

Officer Non-Selected Reserve with 20 Good Years Promotion and Merit Increase Scales (PAMS)

By Entry Age

PEBD Years of Service	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	>62
Under 1	0.000																																															
1	0.000																																															
2	0.000																																															
3	0.000																																															
4	0.000																																															
5	0.000																																															
6	0.000																																															
7	0.000																																															
8	0.000																																															
9	0.000																																															
10	0.000																																															
11	0.000																																															
12	0.000																																															
13	0.000																																															
14	0.000																																															
15	0.000																																															
16	0.000																																															
17	0.000																																															
18	0.000																																															
19	0.000	1.000	1.006	1.008	1.006	1.001	1.005	1.005	1.005	1.008	1.007	1.005	1.002	0.997	1.009	1.002	1.002	1.007	1.008	1.007	1.000	1.000	0.992	0.992	0.992	0.992	0.992	0.992	0.992																			
20	0.000	0.983	1.006	1.008	1.006	1.001	1.005	1.005	1.005	1.008	1.007	1.005	1.002	0.997	1.009	1.002	1.002	1.007	1.008	1.007	1.000	1.000	0.992	0.992	0.992	0.992	0.992	0.992																				
21	0.000	0.983	1.002	1.008	1.011	1.012	1.022	1.019	1.018	1.019	1.019	1.018	1.015	1.018	1.015	1.027	1.021	1.019	1.027	1.020	1.015	1.015	0.992	0.992	0.992	0.992	0.992																				
22	0.000	0.983	1.003	1.001	1.000	1.002	1.001	1.001	1.001	0.999	1.002	1.001	1.000	1.001	0.999	0.998	1.001	1.004	1.000	1.000	1.002	1.029	0.992	0.992	0.992	0.992																				
23	0.000	0.999	1.006	1.004	1.003	1.004	1.002	1.002	1.001	1.001	1.001	1.004	1.000	0.999	1.003	1.005	1.004	1.003	1.005	0.999	1.009	1.029	0.992	0.992	0.992																					
24	0.000	0.999	1.002	1.000	0.999	1.000	0.999	0.999	0.998	0.999	0.999	0.999	0.998	1.001	0.998	1.000	0.998	0.995	0.998	1.005	1.009	1.029	0.992	0.992																						
25	0.000	1.003	1.002	1.004	1.006	1.002	1.005	1.005	1.004	1.003	1.006	1.009	1.006	1.003	1.007	1.011	1.000	1.009	0.999	1.005	1.009	1.029	0.992																							
26	0.000	1.002	0.997	1.000	0.995	0.998	0.998	0.998	0.998	1.000	0.998	1.000	0.999	1.001	1.002	1.002	1.001	0.998	0.999	1.005	1.009	1.029																								
27	0.000	1.005	0.999	0.998	0.998	0.996	0.998	0.998	0.998	0.999	0.996	0.998	1.002	0.999	0.995	0.993	0.996	0.998	0.999	1.005	1.009																									
28	0.000	1.003	0.998	0.998	0.996	0.996	0.998	0.999	0.998	0.999	0.999	0.997	0.998	0.996	0.997	0.993	0.996	0.998	0.999	1.005																										
29	0.000	1.003	1.001	0.998	0.997	0.999	1.003	1.003	1.002	1.003	1.002	1.003	1.001	1.004	0.995	0.993	0.996	0.998	0.999																											
30	0.000	0.996	0.999	0.999	0.999	1.000	0.999	1.000	0.999	1.000	1.000	0.999	0.999	0.991	0.995	0.993	0.996	0.998																												
31	0.000	1.000	0.999	0.998	1.000	0.998	1.000	1.000	1.000	0.999	1.001	0.999	1.002	0.991	0.995	0.993	0.996																													
32	0.000	1.011	0.999	0.997	0.998	0.999	1.000	1.000	1.000	1.000	1.000	1.000	1.002	0.991	0.995	0.993																														
33	0.000	0.978	0.998	1.000	0.999	0.999	1.000	1.000	1.000	1.000	0.997	1.000	1.002	0.991	0.995																															
34	0.000	1.004	0.999	0.999	0.999	1.001	1.000	1.000	1.000	0.999	1.068	1.000	1.002	0.991																																
35	0.000	1.000	1.000	0.998	1.000	1.000	1.000	1.000	1.006	1.017	1.068	1.000	1.002																																	
36	0.000	1.000	1.001	1.001	0.999	0.999	1.000	1.006	1.028	1.012	1.068	1.000																																		
37	0.000	1.000	1.001	1.000	1.000	1.000	0.997	1.051	0.977	1.005	1.068																																			
38	0.000	1.000	1.001	1.000	1.000	0.992	1.037	0.977	1.011	1.005																																				
39	0.000	1.008	0.999	0.999	1.000	1.052	0.982	0.990	1.011																																					
40	0.000	0.994	1.001	0.990	1.038	1.007	1.020	0.990																																						
41	0.000	1.000	0.984	1.069	0.982	1.002	0.997																																							

DESCRIPTION: Non-Selected Reserve with 20 Good Years ('Grey Area') Promotion and Merit Increase scales (PAMS)
Arrayed by entry age, completed PEBD YOS, and paygrade (officer/enlisted).
Additional basic pay increases (beyond across-the-board) earned in Grey Area status during a fiscal year.
Paygrade transfers and Grey Area transfer blow-ups are excluded in the development.
Blank cells should be considered a value of zero ('0.000').

Enlisted Non-Selected Reserve with 20 Good Years Promotion and Merit Increase Scales (PAMS)

By Entry Age

PEBD Years of Service	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	>62
Under 1	0.000																																															
1	0.000																																															
2	0.000																																															
3	0.000																																															
4	0.000																																															
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14	0.000																																															
15	0.000																																															
16	0.000																																															
17	0.000																																															
18	0.000																																															
19	0.000	1.000	1.010	1.002	1.012	1.011	1.003	1.012	1.008	1.001	0.992	1.016	1.005	1.000	1.012	1.003	1.000	0.964	1.002	1.004	0.977	1.003	1.002	0.975	0.946	0.946	0.946	0.946	0.946																			
20	0.000	1.021	0.999	1.000	1.001	1.000	1.001	1.000	1.001	1.001	0.997	1.001	1.000	1.000	0.989	1.003	0.995	1.000	1.003	1.001	0.996	0.995	1.000	0.975	0.946	0.946	0.946	0.946																			
21	0.000	1.021	1.020	1.020	1.019	1.017	1.017	1.019	1.017	1.015	1.016	1.014	1.015	1.016	1.023	1.018	1.014	1.015	1.017	1.019	1.017	1.013	0.976	0.975	0.946	0.946	0.946																			
22	0.000	0.999	0.999	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.001	1.000	0.999	0.999	1.000	1.000	0.996	1.004	0.998	0.999	1.000	1.019	0.976	0.975	0.946	0.946																				
23	0.000	1.014	1.011	1.011	1.010	1.011	1.011	1.010	1.009	1.010	1.010	1.010	1.006	1.008	1.010	1.010	1.009	1.011	1.010	1.010	1.005	0.939	0.976	0.975	0.946																					
24	0.000	1.000	1.000	1.000	1.000	0.999	1.001	1.000	1.000	0.999	0.999	1.001	1.000	1.001	0.999	1.001	1.002	1.001	1.000	0.990	0.977	0.902	0.976	0.975																						
25	0.000	1.037	1.035	1.034	1.032	1.033	1.032	1.033	1.031	1.030	1.029	1.031	1.030	1.027	1.031	1.034	1.033	1.035	1.029	0.966	0.927	0.975	0.976																							
26	0.000	1.001	0.999	1.000	0.999	1.000	0.999	1.000	0.999	0.999	0.999	1.000	1.000	1.000	1.000	1.000	0.999	0.997	0.925	0.962	1.000	0.975																								
27	0.000	1.002	1.000	1.000	1.000	1.000	0.999	1.000	1.000	1.000	0.999	1.000	0.999	1.000	1.000	1.000	0.998	0.930	0.965	0.962	1.000																									
28	0.000	1.000	0.999	0.999	1.000	0.999	1.000	1.000	0.999	0.999	1.000	0.999	0.999	1.000	1.000	0.998	0.956	0.961	0.994	0.962																										
29	0.000	1.005	1.005	1.004	1.004	1.003	1.004	1.003	1.003	1.003	1.004	1.005	1.005	1.005	0.994	0.915	1.000	0.980	0.994																											
30	0.000	0.999	1.000	1.000	1.000	0.999	1.000	1.000	1.000	0.999	0.999	1.000	1.000	0.993	0.935	1.017	0.997	0.980																												
31	0.000	0.997	1.000	1.000	1.000	0.999	1.000	1.000	1.000	1.000	1.000	0.999	0.990	0.981	0.978	1.069	0.997																													
32	0.000	0.998	1.000	0.999	1.000	1.000	1.000	1.000	1.000	0.999	1.000	0.987	0.892	0.971	1.006	1.069																														
33	0.000	1.002	1.003	1.004	1.003	1.003	1.002	1.003	1.004	1.003	0.999	0.911	0.990	1.022	1.006																															
34	0.000	1.000	1.000	0.999	1.000	1.000	1.000	1.000	1.000	0.999	0.927	1.033	1.024	1.022																																
35	0.000	0.997	0.999	1.000	1.000	1.000	1.000	1.000	1.007	0.949	1.015	1.025	1.024																																	
36	0.000	1.000	1.000	1.000	1.000	1.000	1.000	0.997	0.933	1.008	0.987	1.025																																		
37	0.000	1.005	1.006	1.006	1.005	1.005	1.000	0.922	0.966	1.009	0.987																																			
38	0.000	1.006	0.999	1.000	1.000	0.996	0.917	0.981	1.012	1.009																																				
39	0.000	1.000	1.000	1.000	0.996	0.911	0.967	1.002	1.012																																					
40	0.000	1.000	1.000	0.996	0.889	0.999	0.992	1.002																																						
41	0.000	1.002	0.964	0.899	0.984	0.992	0.994																																							

DESCRIPTION: Non-Selected Reserve with 20 Good Years ('Grey Area') Promotion and Merit Increase scales (PAMS)
Arrayed by entry age, completed PEBD YOS, and paygrade (officer/enlisted).
Additional basic pay increases (beyond across-the-board) earned in Grey Area status during a fiscal year.
Paygrade transfers and Grey Area transfer blow-ups are excluded in the development.
Blank cells should be considered a value of zero ('0.000').

APPENDIX I

RETIREE AND SURVIVOR RATES

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RETIREE AND SURVIVOR RATES DESCRIPTION

The military retiree and survivor decrement rates are used to estimate death, "other" losses from pay status, and rates of transfer from temporary disability to permanent disability. The "other" losses consist primarily of returns to active duty and full waiver of retired pay to receive a higher annuity from the Veterans Affairs or Civil Service. In order to compute the normal cost contributions with and without regard to Concurrent Receipt benefits (Public Law (P.L.) 108-136), DoD- and Treasury-specific "other" loss rates, among others, are used to calculate the appropriate amounts. These rates were developed by age nearest birthday for officers and enlistees separately, and were further subdivided by three types of retirement: nondisability, temporary disability, and permanent disability. For temporary disability retirees, select rates were created for each of the first five years of retirement. After five years, those who are still in the temporary disability status are transferred to a permanent disability status.

The data for the rates were taken from the Defense Manpower Data Center Retiree and Survivor Files as of September 30 for the years 2006 through 2010. These files were created by the Finance Centers of the military services (now consolidated under the Defense Finance and Accounting Service), which have responsibility for sending monthly retired pay checks to military retirees. A military retiree can be in "paid status" or "nonpaid status." Nonpaid status indicates that a retiree has an entitlement to an annuity, but the annuity is fully reduced by offsets. Retirees who terminate from paid status during a fiscal year are on the retiree file at the end of that fiscal year with a termination code indicating the type of termination.

The rate development process begins by matching two consecutive fiscal year-end files by Social Security number. Cases no longer in paid status are categorized by type of loss. Cases returned to paid status (from non-paid status at the start of the year) are subtracted from a given type of loss. After following the above procedures, crude rates are created using the formulas given on the following pages. These rates are smoothed using a Whittaker-Henderson type B ("Method B") graduation, or by fitting a polynomial to the crude rates. Where there is reason to suspect valid discontinuities in the underlying rates, those segments are not smoothed. A summary of the years on which various rates are based is given on the page following the formulas.

RETIREE AND SURVIVOR DECREMENT RATE FORMULAS

DEATH OF NONDISABILITY RETIREES (by age nearest birthday and retired from active/reserve duty)

$$\frac{\text{Nondisability deaths during the year}}{\text{[Number at beginning of year - ½ (Nondisability deaths + other losses)]}}$$

DEATH OF PERMANENT DISABILITY RETIREES (by age nearest birthday)

$$\frac{\text{Permanent disability deaths during the year}}{\text{[Number at beginning of year - ½ (Permanent disability deaths + other losses)]}}$$

DEATH OF TEMPORARY DISABILITY RETIREES (by age nearest birthday and years retired)

$$\frac{\text{Temporary disability deaths in category during the year}^{1}}{\text{[Number at beginning of year - ½ (Deaths + transfers + other losses)]}}$$

OTHER LOSSES FROM NONDISABILITY (by age nearest birthday and retired from active/reserve duty)

$$\frac{\text{Losses other than death during the year}}{\text{Number at beginning of year}}$$

OTHER AND NON-TRANSFER LOSSES FROM TEMPORARY DISABILITY (by age nearest birthday and years retired)

$$\frac{\text{Losses other than death or transfers to permanent disability during the year}}{\text{Number at beginning of year}}$$

TRANSFER FROM TEMPORARY TO PERMANENT DISABILITY (by age nearest birthday and years retired)

$$\frac{\text{Transfers to permanent disability during the year}}{\text{Number at beginning of year}}$$

OTHER LOSSES FROM PERMANENT DISABILITY (by age nearest birthday)

$$\frac{\text{Losses other than death during the year}}{\text{Number at beginning of year}}$$

[1] Includes deaths of members who were temporarily disabled at the beginning of the year, then transferred to permanent disability, and later died before the end of the year. Determined for each year of the temporary disability retirement category (1 – 5).

RETIREE AND SURVIVOR DECREMENT RATE FORMULAS (cont.)

DIVORCE OF RETIREE (weighted by coverage amount, by age nearest birthday)

$$\frac{\text{Net retiree divorces during the year}}{\text{Number at beginning of year}}$$

REMARRIAGE OF SURVIVING SPOUSE (by age nearest birthday)

$$\frac{\text{Surviving spouse remarriages during the year}}{\text{Number at beginning of year}}$$

TERMINATION OF SURVIVING CHILD (by age nearest birthday)

$$\frac{\text{Child terminations during the year}}{\text{Number at beginning of year}}$$

DEATH OF SURVIVING SPOUSE (by age nearest birthday) [2]

$$\frac{\text{Surviving spouse deaths during the year}}{\text{Number at beginning of year}}$$

OTHER LOSS OF SURVIVING SPOUSE (by age nearest birthday)

$$\frac{\text{Survivor losses other than deaths during the year}}{\text{Number at beginning of year}}$$

[2] Death rates of spouses of living retirees who elected SBP spouse, or spouse & child, coverage are based on a standard actuarial mortality table incorporating U.S. population experience. This table is published by the Society of Actuaries (SOA) as GAM-94_Female (Group Annuity Mortality, study year 1994, females).

SUMMARY OF YEARS ON WHICH RETIREE AND SURVIVOR RATES ARE BASED

By Fiscal Year

DEATH RATES	2006	2007	2008	2009	2010
ND Officer/Enlisted			X	X	
PD Officer/Enlisted	X	X	X		
TD Officer/Enlisted		X	X	X	X
OTHER LOSS RATES					
ND Officer/Enlisted			X	X	
PD Officer/Enlisted	X	X	X		
TD Officer/Enlisted		X	X	X	X
TRANSFER RATES FROM TD TO PD					
Officer/Enlisted		X	X	X	X
RETIREE DIVORCE			X	X	
SURVIVOR RATES					
Remarriage				X	X
Child Termination				X	X
Surviving Spouse Death				X	X
Surviving Spouse Other Loss				X	X

Key: ND = Nondisabled
PD = Permanently Disabled
TD = Temporarily Disabled

OFFICER RETIRED DEATH RATES

(Age Nearest Birthday)

	Non-Disability		Permanent	Temporary Disability Year of Retirement				
Age	**Active**	**Reserve**	**Disability**	**One**	**Two**	**Three**	**Four**	**Five**
16	0.00036	0.00036	0.00533	0.00939	0.00890	0.00841	0.00792	0.00742
17	0.00036	0.00036	0.00533	0.00939	0.00890	0.00841	0.00792	0.00742
18	0.00036	0.00036	0.00533	0.00939	0.00890	0.00841	0.00792	0.00742
19	0.00036	0.00036	0.00533	0.00939	0.00890	0.00841	0.00792	0.00742
20	0.00036	0.00036	0.00533	0.00939	0.00890	0.00841	0.00792	0.00742
21	0.00036	0.00036	0.00533	0.00939	0.00890	0.00841	0.00792	0.00742
22	0.00036	0.00036	0.00533	0.00939	0.00890	0.00841	0.00792	0.00742
23	0.00036	0.00036	0.00533	0.00939	0.00890	0.00841	0.00792	0.00742
24	0.00036	0.00036	0.00533	0.00939	0.00890	0.00841	0.00792	0.00742
25	0.00036	0.00036	0.00533	0.00939	0.00890	0.00841	0.00792	0.00742
26	0.00036	0.00036	0.00533	0.00939	0.00890	0.00841	0.00792	0.00742
27	0.00036	0.00036	0.00533	0.00939	0.00890	0.00841	0.00792	0.00742
28	0.00036	0.00036	0.00533	0.00939	0.00890	0.00841	0.00792	0.00742
29	0.00036	0.00036	0.00533	0.00939	0.00890	0.00841	0.00792	0.00742
30	0.00029	0.00030	0.00533	0.00939	0.00890	0.00841	0.00792	0.00742
31	0.00029	0.00030	0.00533	0.00939	0.00890	0.00841	0.00792	0.00742
32	0.00029	0.00030	0.00533	0.00939	0.00890	0.00841	0.00792	0.00742
33	0.00029	0.00030	0.00533	0.00939	0.00890	0.00841	0.00792	0.00742
34	0.00029	0.00030	0.00533	0.00939	0.00890	0.00841	0.00792	0.00742
35	0.00029	0.00030	0.00533	0.00939	0.00890	0.00841	0.00792	0.00742
36	0.00029	0.00030	0.00533	0.00939	0.00890	0.00841	0.00792	0.00742
37	0.00029	0.00030	0.00533	0.00939	0.00890	0.00841	0.00792	0.00742
38	0.00029	0.00030	0.00533	0.00939	0.00890	0.00841	0.00792	0.00742
39	0.00029	0.00030	0.00533	0.00939	0.00890	0.00841	0.00792	0.00742
40	0.00037	0.00039	0.00533	0.00939	0.00890	0.00841	0.00792	0.00742
41	0.00046	0.00048	0.00533	0.00939	0.00890	0.00841	0.00792	0.00742
42	0.00055	0.00057	0.00533	0.00939	0.00890	0.00841	0.00792	0.00742
43	0.00056	0.00058	0.00533	0.00939	0.00890	0.00841	0.00792	0.00742
44	0.00059	0.00061	0.00533	0.00939	0.00890	0.00841	0.00792	0.00742
45	0.00062	0.00064	0.00533	0.00939	0.00890	0.00841	0.00792	0.00742
46	0.00066	0.00068	0.00533	0.00939	0.00890	0.00841	0.00792	0.00742
47	0.00071	0.00074	0.00533	0.00939	0.00890	0.00841	0.00792	0.00742
48	0.00079	0.00081	0.00533	0.00939	0.00890	0.00841	0.00792	0.00742
49	0.00087	0.00090	0.00533	0.00939	0.00890	0.00841	0.00792	0.00742
50	0.00096	0.00099	0.00574	0.00939	0.00890	0.00841	0.00792	0.00742
51	0.00107	0.00111	0.00596	0.00939	0.00890	0.00841	0.00792	0.00742
52	0.00119	0.00123	0.00620	0.00939	0.00890	0.00841	0.00792	0.00742
53	0.00133	0.00138	0.00647	0.00939	0.00890	0.00841	0.00792	0.00742
54	0.00150	0.00155	0.00677	0.00939	0.00890	0.00841	0.00792	0.00742
55	0.00171	0.00176	0.00710	0.00939	0.00890	0.00841	0.00792	0.00742
56	0.00194	0.00199	0.00747	0.00939	0.00890	0.00841	0.00792	0.00742
57	0.00222	0.00226	0.00791	0.00939	0.00890	0.00841	0.00792	0.00742
58	0.00255	0.00258	0.00843	0.00939	0.00890	0.00841	0.00792	0.00742
59	0.00293	0.00294	0.00905	0.00939	0.00890	0.00841	0.00792	0.00742
60	0.00336	0.00326	0.00981	0.00939	0.00890	0.00841	0.00792	0.00742
61	0.00386	0.00331	0.01072	0.00939	0.00890	0.00841	0.00792	0.00742

*** As noted in Item 2 in the Retiree section of Appendix F, additional adjustments are made for retirees who elect SBP spouse coverage.

OFFICER RETIRED DEATH RATES (continued)

(Age Nearest Birthday)

	Non-Disability		Permanent	Temporary Disability Year of Retirement				
Age	**Active**	**Reserve**	**Disability**	**One**	**Two**	**Three**	**Four**	**Five**
62	0.00443	0.00351	0.01180	0.00939	0.00890	0.00841	0.00792	0.00742
63	0.00508	0.00391	0.01307	0.00939	0.00890	0.00841	0.00792	0.00742
64	0.00580	0.00456	0.01455	0.00939	0.00890	0.00841	0.00792	0.00742
65	0.00661	0.00533	0.01626	0.00939	0.00890	0.00841	0.00792	0.00742
66	0.00752	0.00599	0.01820					
67	0.00853	0.00664	0.02036					
68	0.00966	0.00754	0.02272					
69	0.01094	0.00865	0.02526					
70	0.01241	0.01004	0.02799					
71	0.01398	0.01175	0.03089					
72	0.01587	0.01382	0.03397					
73	0.01804	0.01619	0.03723					
74	0.02052	0.01863	0.04069					
75	0.02336	0.02113	0.04440					
76	0.02660	0.02404	0.04839					
77	0.03033	0.02771	0.05272					
78	0.03457	0.03205	0.05746					
79	0.03942	0.03706	0.06273					
80	0.04498	0.04231	0.06866					
81	0.05131	0.04805	0.07538					
82	0.05855	0.05457	0.08299					
83	0.06679	0.06169	0.09158					
84	0.07614	0.06938	0.10114					
85	0.08672	0.07840	0.11163					
86	0.09863	0.08975	0.12303					
87	0.11198	0.10360	0.13536					
88	0.12685	0.11946	0.14869					
89	0.14335	0.13635	0.16318					
90	0.16064	0.15362	0.17906					
91	0.18048	0.17317	0.19663					
92	0.20212	0.19519	0.21622					
93	0.22560	0.22056	0.23813					
94	0.25097	0.24925	0.26260					
95	0.27825	0.28060	0.28982					
96	0.30748	0.31366	0.31992					
97	0.33868	0.34729	0.35296					
98	0.36984	0.38066	0.38897					
99	0.40266	0.41081	0.42795					
100	0.43712	0.43889	0.45779					
101	0.47324	0.46424	0.48763					
102	0.51101	0.48643	0.51747					
103	0.55042	0.50531	0.54731					
104	0.59149	0.52083	0.57715					
105	0.62858	0.55349	0.60699					
106	0.66461	0.58521	0.63683					
107	0.66667	0.61404	0.66667					
108	0.66667	0.64218	0.66667					
109	0.66667	0.66667	0.66667					
110	0.66667	0.66667	0.66667					

*** As noted in Item 2 in the Retiree section of Appendix F, additional adjustments are made for retirees who elect SBP spouse coverage.

ENLISTED RETIRED DEATH RATES

(Age Nearest Birthday)

	Non-Disability		Permanent	Temporary Disability Year of Retirement				
Age	**Active**	**Reserve**	**Disability**	**One**	**Two**	**Three**	**Four**	**Five**
16	0.00044	0.00044	0.00290	0.00616	0.00565	0.00514	0.00463	0.00413
17	0.00044	0.00044	0.00290	0.00616	0.00565	0.00514	0.00463	0.00413
18	0.00044	0.00044	0.00290	0.00616	0.00565	0.00514	0.00463	0.00413
19	0.00044	0.00044	0.00290	0.00616	0.00565	0.00514	0.00463	0.00413
20	0.00044	0.00044	0.00290	0.00616	0.00565	0.00514	0.00463	0.00413
21	0.00044	0.00044	0.00290	0.00616	0.00565	0.00514	0.00463	0.00413
22	0.00044	0.00044	0.00290	0.00616	0.00565	0.00514	0.00463	0.00413
23	0.00044	0.00044	0.00290	0.00616	0.00565	0.00514	0.00463	0.00413
24	0.00044	0.00044	0.00290	0.00616	0.00565	0.00514	0.00463	0.00413
25	0.00044	0.00044	0.00290	0.00616	0.00565	0.00514	0.00463	0.00413
26	0.00044	0.00044	0.00290	0.00616	0.00565	0.00514	0.00463	0.00413
27	0.00044	0.00044	0.00290	0.00616	0.00565	0.00514	0.00463	0.00413
28	0.00044	0.00044	0.00290	0.00616	0.00565	0.00514	0.00463	0.00413
29	0.00044	0.00044	0.00290	0.00616	0.00565	0.00514	0.00463	0.00413
30	0.00036	0.00038	0.00290	0.00616	0.00565	0.00514	0.00463	0.00413
31	0.00036	0.00038	0.00290	0.00616	0.00565	0.00514	0.00463	0.00413
32	0.00036	0.00038	0.00290	0.00616	0.00565	0.00514	0.00463	0.00413
33	0.00036	0.00038	0.00290	0.00616	0.00565	0.00514	0.00463	0.00413
34	0.00036	0.00038	0.00290	0.00616	0.00565	0.00514	0.00463	0.00413
35	0.00036	0.00038	0.00290	0.00616	0.00565	0.00514	0.00463	0.00413
36	0.00036	0.00038	0.00290	0.00616	0.00565	0.00514	0.00463	0.00413
37	0.00036	0.00038	0.00290	0.00616	0.00565	0.00514	0.00463	0.00413
38	0.00036	0.00038	0.00290	0.00616	0.00565	0.00514	0.00463	0.00413
39	0.00036	0.00038	0.00351	0.00616	0.00565	0.00514	0.00463	0.00413
40	0.00047	0.00051	0.00369	0.00616	0.00565	0.00514	0.00463	0.00413
41	0.00057	0.00062	0.00393	0.00616	0.00565	0.00514	0.00463	0.00413
42	0.00068	0.00073	0.00421	0.00616	0.00565	0.00514	0.00463	0.00413
43	0.00079	0.00086	0.00455	0.00616	0.00565	0.00514	0.00463	0.00413
44	0.00091	0.00098	0.00493	0.00616	0.00565	0.00514	0.00463	0.00413
45	0.00105	0.00112	0.00534	0.00616	0.00565	0.00514	0.00463	0.00413
46	0.00118	0.00126	0.00580	0.00616	0.00565	0.00514	0.00463	0.00413
47	0.00133	0.00142	0.00629	0.00616	0.00565	0.00514	0.00463	0.00413
48	0.00150	0.00159	0.00680	0.00616	0.00565	0.00514	0.00463	0.00413
49	0.00170	0.00179	0.00734	0.00616	0.00565	0.00514	0.00463	0.00413
50	0.00193	0.00203	0.00790	0.00616	0.00565	0.00514	0.00463	0.00413
51	0.00220	0.00230	0.00848	0.00616	0.00565	0.00514	0.00463	0.00413
52	0.00252	0.00262	0.00910	0.00616	0.00565	0.00514	0.00463	0.00413
53	0.00290	0.00300	0.00975	0.00616	0.00565	0.00514	0.00463	0.00413
54	0.00333	0.00345	0.01047	0.00616	0.00565	0.00514	0.00463	0.00413
55	0.00385	0.00396	0.01127	0.00616	0.00565	0.00514	0.00463	0.00413
56	0.00446	0.00456	0.01217	0.00616	0.00565	0.00514	0.00463	0.00413
57	0.00514	0.00523	0.01320	0.00616	0.00565	0.00514	0.00463	0.00413
58	0.00589	0.00599	0.01438	0.00616	0.00565	0.00514	0.00463	0.00413
59	0.00677	0.00606	0.01571	0.00616	0.00565	0.00514	0.00463	0.00413
60	0.00773	0.00612	0.01719	0.00616	0.00565	0.00514	0.00463	0.00413
61	0.00878	0.00645	0.01884	0.00616	0.00565	0.00514	0.00463	0.00413

*** As noted in Item 2 in the Retiree section of Appendix F, additional adjustments are made for retirees who elect SBP spouse coverage.

ENLISTED RETIRED DEATH RATES (continued)

(Age Nearest Birthday)

	Non-Disability		Permanent	Temporary Disability				
				Year of Retirement				
Age	**Active**	**Reserve**	**Disability**	**One**	**Two**	**Three**	**Four**	**Five**
62	0.00994	0.00693	0.02065	0.00616	0.00565	0.00514	0.00463	0.00413
63	0.01114	0.00767	0.02262	0.00616	0.00565	0.00514	0.00463	0.00413
64	0.01249	0.00860	0.02476	0.00616	0.00565	0.00514	0.00463	0.00413
65	0.01396	0.00974	0.02706	0.00616	0.00565	0.00514	0.00463	0.00413
66	0.01554	0.01102	0.02953					
67	0.01717	0.01253	0.03219					
68	0.01906	0.01422	0.03506					
69	0.02114	0.01608	0.03815					
70	0.02346	0.01803	0.04149					
71	0.02590	0.02029	0.04511					
72	0.02877	0.02281	0.04902					
73	0.03201	0.02569	0.05327					
74	0.03565	0.02880	0.05789					
75	0.03951	0.03250	0.06292					
76	0.04408	0.03674	0.06842					
77	0.04920	0.04154	0.07442					
78	0.05493	0.04673	0.08100					
79	0.06098	0.05285	0.08819					
80	0.06807	0.05972	0.09606					
81	0.07594	0.06742	0.10466					
82	0.08466	0.07555	0.11403					
83	0.09376	0.08496	0.12422					
84	0.10430	0.09532	0.13526					
85	0.11587	0.10668	0.14718					
86	0.12852	0.11842	0.16000					
87	0.14152	0.13185	0.17374					
88	0.15641	0.14646	0.18843					
89	0.17254	0.16228	0.20407					
90	0.18991	0.17842	0.22067					
91	0.20743	0.19681	0.23826					
92	0.22732	0.21661	0.25683					
93	0.24853	0.23656	0.27638					
94	0.26962	0.25780	0.29693					
95	0.29184	0.28035	0.31846					
96	0.31519	0.30423	0.34098					
97	0.33967	0.32946	0.36604					
98	0.36528	0.35604	0.39109					
99	0.39202	0.38398	0.41614					
100	0.41989	0.41327	0.44119					
101	0.44890	0.44392	0.46625					
102	0.47903	0.47114	0.49130					
103	0.50955	0.50117	0.51635					
104	0.54268	0.53375	0.54140					
105	0.57671	0.56722	0.56646					
106	0.60977	0.59973	0.59151					
107	0.63981	0.62928	0.61656					
108	0.66667	0.65812	0.64161					
109	0.66667	0.66667	0.66667					
110	0.66667	0.66667	0.66667					

*** As noted in Item 2 in the Retiree section of Appendix F, additional adjustments are made for retirees who elect SBP spouse coverage.

ACTIVE DUTY OTHER LOSSES FROM NONDISABILITY

(Age Nearest Birthday)

	DoD		Treasury			DoD		Treasury	
Age	**Officer**	**Enlisted**	**Officer**	**Enlisted**	**Age**	**Officer**	**Enlisted**	**Officer**	**Enlisted**
16	0.0000	0.0000	0.0000	0.0000	56	0.0005	0.0047	0.0000	0.0000
17	0.0000	0.0000	0.0000	0.0000	57	0.0010	0.0051	0.0000	0.0000
18	0.0000	0.0000	0.0000	0.0000	58	0.0013	0.0059	0.0000	0.0000
19	0.0000	0.0000	0.0000	0.0000	59	0.0012	0.0069	0.0000	0.0000
20	0.0000	0.0000	0.0000	0.0000	60	0.0010	0.0077	0.0000	0.0000
21	0.0000	0.0000	0.0000	0.0000	61	0.0007	0.0077	0.0000	0.0000
22	0.0000	0.0000	0.0000	0.0000	62	0.0007	0.0081	0.0000	0.0000
23	0.0000	0.0000	0.0000	0.0000	63	0.0011	0.0087	0.0000	0.0000
24	0.0000	0.0000	0.0000	0.0000	64	0.0016	0.0088	0.0000	0.0000
25	0.0000	0.0000	0.0000	0.0000	65	0.0019	0.0088	0.0000	0.0000
26	0.0000	0.0000	0.0000	0.0000	66	0.0019	0.0084	0.0000	0.0000
27	0.0000	0.0000	0.0000	0.0000	67	0.0018	0.0082	0.0000	0.0000
28	0.0000	0.0000	0.0000	0.0000	68	0.0017	0.0084	0.0000	0.0000
29	0.0000	0.0000	0.0000	0.0000	69	0.0018	0.0080	0.0000	0.0000
30	0.0163	0.0700	0.0000	0.0000	70	0.0018	0.0072	0.0000	0.0000
31	0.0163	0.0700	0.0000	0.0000	71	0.0017	0.0068	0.0000	0.0000
32	0.0163	0.0700	0.0000	0.0000	72	0.0014	0.0069	0.0000	0.0000
33	0.0163	0.0700	0.0000	0.0000	73	0.0010	0.0071	0.0000	0.0000
34	0.0163	0.0700	0.0000	0.0000	74	0.0009	0.0073	0.0000	0.0000
35	0.0163	0.0700	0.0000	0.0000	75	0.0008	0.0073	0.0000	0.0000
36	0.0163	0.0700	0.0000	0.0000	76	0.0008	0.0067	0.0000	0.0000
37	0.0163	0.0700	0.0000	0.0000	77	0.0000	0.0058	0.0000	0.0000
38	0.0163	0.0700	0.0000	0.0000	78	0.0000	0.0051	0.0000	0.0000
39	0.0163	0.0404	0.0000	0.0000	79	0.0000	0.0049	0.0000	0.0000
40	0.0096	0.0234	0.0000	0.0000	80	0.0000	0.0048	0.0000	0.0000
41	0.0055	0.0154	0.0000	0.0000	81	0.0000	0.0045	0.0000	0.0000
42	0.0034	0.0111	0.0000	0.0000	82	0.0000	0.0041	0.0000	0.0000
43	0.0022	0.0084	0.0000	0.0000	83	0.0000	0.0034	0.0000	0.0000
44	0.0015	0.0063	0.0000	0.0000	84	0.0000	0.0028	0.0000	0.0000
45	0.0011	0.0054	0.0000	0.0000	85	0.0000	0.0024	0.0000	0.0000
46	0.0007	0.0049	0.0000	0.0000	86	0.0000	0.0022	0.0000	0.0000
47	0.0005	0.0044	0.0000	0.0000	87	0.0000	0.0022	0.0000	0.0000
48	0.0004	0.0041	0.0000	0.0000	88	0.0000	0.0025	0.0000	0.0000
49	0.0007	0.0039	0.0000	0.0000	89	0.0000	0.0029	0.0000	0.0000
50	0.0012	0.0037	0.0000	0.0000	90	0.0000	0.0033	0.0000	0.0000
51	0.0011	0.0038	0.0000	0.0000	91	0.0000	0.0034	0.0000	0.0000
52	0.0006	0.0041	0.0000	0.0000	92	0.0000	0.0028	0.0000	0.0000
53	0.0002	0.0040	0.0000	0.0000	93	0.0000	0.0017	0.0000	0.0000
54	0.0001	0.0039	0.0000	0.0000	94	0.0000	0.0010	0.0000	0.0000
55	0.0002	0.0043	0.0000	0.0000	95	0.0000	0.0006	0.0000	0.0000

*** The above DoD/Treasury distinction is needed for P.L. 108-136 calculations.
"Treasury" rates of '0.0000' are shown for effect.

*** As noted in Item 2 in the Retiree section of Appendix F, additional adjustments are made for retirees who elect SBP spouse coverage.

RESERVE DUTY OTHER LOSSES FROM NONDISABILITY

(Age Nearest Birthday)

	DoD		Treasury			DoD		Treasury	
Age	**Officer**	**Enlisted**	**Officer**	**Enlisted**	**Age**	**Officer**	**Enlisted**	**Officer**	**Enlisted**
16	0.0000	0.0000	0.0000	0.0000	56	0.0005	0.0047	0.0000	0.0000
17	0.0000	0.0000	0.0000	0.0000	57	0.0010	0.0051	0.0000	0.0000
18	0.0000	0.0000	0.0000	0.0000	58	0.0013	0.0059	0.0000	0.0000
19	0.0000	0.0000	0.0000	0.0000	59	0.0012	0.0069	0.0000	0.0000
20	0.0000	0.0000	0.0000	0.0000	60	0.0060	0.0277	0.0000	0.0000
21	0.0000	0.0000	0.0000	0.0000	61	0.0042	0.0241	0.0000	0.0000
22	0.0000	0.0000	0.0000	0.0000	62	0.0012	0.0108	0.0000	0.0000
23	0.0000	0.0000	0.0000	0.0000	63	0.0012	0.0064	0.0000	0.0000
24	0.0000	0.0000	0.0000	0.0000	64	0.0021	0.0054	0.0000	0.0000
25	0.0000	0.0000	0.0000	0.0000	65	0.0024	0.0048	0.0000	0.0000
26	0.0000	0.0000	0.0000	0.0000	66	0.0020	0.0036	0.0000	0.0000
27	0.0000	0.0000	0.0000	0.0000	67	0.0022	0.0032	0.0000	0.0000
28	0.0000	0.0000	0.0000	0.0000	68	0.0019	0.0029	0.0000	0.0000
29	0.0000	0.0000	0.0000	0.0000	69	0.0016	0.0029	0.0000	0.0000
30	0.0163	0.0700	0.0000	0.0000	70	0.0013	0.0019	0.0000	0.0000
31	0.0163	0.0700	0.0000	0.0000	71	0.0009	0.0017	0.0000	0.0000
32	0.0163	0.0700	0.0000	0.0000	72	0.0009	0.0024	0.0000	0.0000
33	0.0163	0.0700	0.0000	0.0000	73	0.0011	0.0026	0.0000	0.0000
34	0.0163	0.0700	0.0000	0.0000	74	0.0008	0.0021	0.0000	0.0000
35	0.0163	0.0700	0.0000	0.0000	75	0.0008	0.0016	0.0000	0.0000
36	0.0163	0.0700	0.0000	0.0000	76	0.0011	0.0019	0.0000	0.0000
37	0.0163	0.0700	0.0000	0.0000	77	0.0010	0.0021	0.0000	0.0000
38	0.0163	0.0700	0.0000	0.0000	78	0.0009	0.0023	0.0000	0.0000
39	0.0163	0.0404	0.0000	0.0000	79	0.0013	0.0024	0.0000	0.0000
40	0.0096	0.0234	0.0000	0.0000	80	0.0013	0.0023	0.0000	0.0000
41	0.0055	0.0154	0.0000	0.0000	81	0.0009	0.0024	0.0000	0.0000
42	0.0034	0.0111	0.0000	0.0000	82	0.0007	0.0033	0.0000	0.0000
43	0.0022	0.0084	0.0000	0.0000	83	0.0014	0.0033	0.0000	0.0000
44	0.0015	0.0063	0.0000	0.0000	84	0.0020	0.0030	0.0000	0.0000
45	0.0011	0.0054	0.0000	0.0000	85	0.0026	0.0028	0.0000	0.0000
46	0.0007	0.0049	0.0000	0.0000	86	0.0023	0.0029	0.0000	0.0000
47	0.0005	0.0044	0.0000	0.0000	87	0.0016	0.0033	0.0000	0.0000
48	0.0004	0.0041	0.0000	0.0000	88	0.0018	0.0037	0.0000	0.0000
49	0.0007	0.0039	0.0000	0.0000	89	0.0020	0.0039	0.0000	0.0000
50	0.0012	0.0037	0.0000	0.0000	90	0.0015	0.0042	0.0000	0.0000
51	0.0011	0.0038	0.0000	0.0000	91	0.0010	0.0041	0.0000	0.0000
52	0.0006	0.0041	0.0000	0.0000	92	0.0008	0.0041	0.0000	0.0000
53	0.0002	0.0040	0.0000	0.0000	93	0.0006	0.0041	0.0000	0.0000
54	0.0001	0.0039	0.0000	0.0000	94	0.0005	0.0040	0.0000	0.0000
55	0.0002	0.0043	0.0000	0.0000	95	0.0004	0.0040	0.0000	0.0000

*** The above DoD/Treasury distinction is needed for P.L. 108-136 calculations.
"Treasury" rates of '0.0000' are shown for effect.

*** As noted in Item 2 in the Retiree section of Appendix F, additional adjustments are made for retirees who elect SBP spouse coverage.

OTHER LOSS AND NONTRANSFER LOSSES FROM TEMPORARY DISABILITY ***

(Age Nearest Birthday)

	Officers					Enlisted				
	Year of Retirement					Year of Retirement				
Age	**One**	**Two**	**Three**	**Four**	**Five**	**One**	**Two**	**Three**	**Four**	**Five**
16	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
17	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
18	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
19	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
20	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
21	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
22	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
23	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
24	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
25	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
26	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
27	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
28	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
29	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
30	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
31	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
32	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
33	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
34	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
35	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
36	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
37	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
38	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
39	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
40	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
41	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
42	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
43	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
44	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
45	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
46	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
47	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
48	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
49	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
50	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
51	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
52	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
53	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
54	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
55	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
56	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
57	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
58	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
59	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
60	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
61	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
62	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
63	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
64	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515
65	0.0264	0.0881	0.1498	0.2115	0.2732	0.1740	0.2433	0.3127	0.3821	0.4515

*** The above Other/Nontransfer Loss rates are used to calculate both the DoD and Treasury NCPs per P.L. 108-136.

TRANSFER RATES FROM TEMPORARY DISABILITY TO PERMANENT DISABILITY

(Age Nearest Birthday)

	Officers				Enlisted			
	Year of Retirement				Year of Retirement			
Age	**One**	**Two**	**Three**	**Four**	**One**	**Two**	**Three**	**Four**
16	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
17	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
18	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
19	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
20	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
21	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
22	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
23	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
24	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
25	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
26	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
27	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
28	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
29	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
30	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
31	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
32	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
33	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
34	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
35	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
36	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
37	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
38	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
39	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
40	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
41	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
42	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
43	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
44	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
45	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
46	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
47	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
48	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
49	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
50	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
51	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
52	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
53	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
54	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
55	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
56	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
57	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
58	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
59	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
60	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
61	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
62	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
63	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
64	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589
65	0.1281	0.1740	0.2199	0.2658	0.0626	0.0947	0.1268	0.1589

OTHER LOSSES FROM PERMANENT DISABILITY

(Age Nearest Birthday)

	DoD		Treasury			DoD		Treasury	
Age	**Officer**	**Enlisted**	**Officer**	**Enlisted**	**Age**	**Officer**	**Enlisted**	**Officer**	**Enlisted**
16	0.0703	0.4892	0.0294	0.4046	54	0.0110	0.0309	0.0070	0.0182
17	0.0703	0.4892	0.0294	0.4046	55	0.0106	0.0339	0.0066	0.0203
18	0.0703	0.4892	0.0294	0.4046	56	0.0101	0.0363	0.0062	0.0218
19	0.0703	0.4892	0.0294	0.4046	57	0.0098	0.0381	0.0058	0.0229
20	0.0703	0.4892	0.0294	0.4046	58	0.0095	0.0391	0.0055	0.0236
21	0.0703	0.4222	0.0294	0.4046	59	0.0092	0.0394	0.0052	0.0233
22	0.0703	0.3595	0.0294	0.4046	60	0.0090	0.0384	0.0050	0.0212
23	0.0703	0.3012	0.0294	0.3165	61	0.0089	0.0373	0.0048	0.0193
24	0.0703	0.2484	0.0294	0.2461	62	0.0087	0.0379	0.0046	0.0184
25	0.0703	0.2024	0.0294	0.1924	63	0.0086	0.0391	0.0044	0.0174
26	0.0703	0.1646	0.0294	0.1536	64	0.0085	0.0396	0.0043	0.0151
27	0.0703	0.1349	0.0294	0.1263	65	0.0085	0.0390	0.0041	0.0123
28	0.0703	0.1127	0.0294	0.1071	66	0.0084	0.0379	0.0041	0.0098
29	0.0703	0.0967	0.0294	0.0936	67	0.0083	0.0367	0.0040	0.0084
30	0.0703	0.0856	0.0294	0.0843	68	0.0082	0.0360	0.0039	0.0082
31	0.0703	0.0770	0.0294	0.0771	69	0.0080	0.0353	0.0039	0.0081
32	0.0317	0.0690	0.0294	0.0699	70	0.0079	0.0344	0.0039	0.0078
33	0.0301	0.0607	0.0294	0.0623	71	0.0077	0.0336	0.0039	0.0072
34	0.0286	0.0531	0.0294	0.0554	72	0.0075	0.0330	0.0040	0.0065
35	0.0272	0.0467	0.0294	0.0495	73	0.0072	0.0329	0.0040	0.0060
36	0.0258	0.0419	0.0294	0.0445	74	0.0070	0.0328	0.0035	0.0057
37	0.0246	0.0386	0.0294	0.0402	75	0.0067	0.0322	0.0030	0.0056
38	0.0234	0.0362	0.0294	0.0355	76	0.0065	0.0309	0.0025	0.0053
39	0.0223	0.0351	0.0294	0.0313	77	0.0062	0.0288	0.0020	0.0045
40	0.0212	0.0355	0.0166	0.0285	78	0.0060	0.0268	0.0015	0.0036
41	0.0203	0.0367	0.0156	0.0269	79	0.0058	0.0258	0.0022	0.0034
42	0.0193	0.0373	0.0148	0.0261	80	0.0056	0.0257	0.0029	0.0037
43	0.0185	0.0363	0.0139	0.0256	81	0.0054	0.0255	0.0035	0.0041
44	0.0176	0.0345	0.0131	0.0252	82	0.0053	0.0255	0.0038	0.0042
45	0.0169	0.0330	0.0123	0.0248	83	0.0053	0.0260	0.0038	0.0036
46	0.0161	0.0323	0.0116	0.0240	84	0.0052	0.0270	0.0035	0.0042
47	0.0154	0.0328	0.0109	0.0237	85	0.0052	0.0282	0.0033	0.0042
48	0.0147	0.0329	0.0102	0.0229	86	0.0053	0.0292	0.0034	0.0042
49	0.0140	0.0319	0.0096	0.0214	87	0.0053	0.0297	0.0039	0.0042
50	0.0133	0.0304	0.0090	0.0201	88	0.0054	0.0295	0.0044	0.0042
51	0.0127	0.0290	0.0084	0.0190	89	0.0056	0.0289	0.0053	0.0042
52	0.0121	0.0281	0.0079	0.0176	90	0.0057	0.0291	0.0068	0.0042
53	0.0116	0.0287	0.0074	0.0171					

*** The above DoD/Treasury distinction is needed for P.L. 108-136 calculations.

*** As noted in Item 2 in the Retiree section of Appendix F, additional adjustments are made for retirees who elect SBP spouse coverage.

RETIREE DIVORCE RATES ***

(Age Nearest Birthday)

	Active		Reserve			Active		Reserve	
Age	**Officer**	**Enlisted**	**Officer**	**Enlisted**	**Age**	**Officer**	**Enlisted**	**Officer**	**Enlisted**
16	0.0900	0.0900	0.0900	0.0900	50	0.0080	0.0080	0.0080	0.0080
17	0.0900	0.0900	0.0900	0.0900	51	0.0070	0.0070	0.0070	0.0070
18	0.0900	0.0900	0.0900	0.0900	52	0.0060	0.0060	0.0060	0.0060
19	0.0900	0.0900	0.0900	0.0900	53	0.0050	0.0050	0.0050	0.0050
20	0.0830	0.0830	0.0830	0.0830	54	0.0050	0.0050	0.0050	0.0050
21	0.0750	0.0750	0.0750	0.0750	55	0.0040	0.0040	0.0040	0.0040
22	0.0680	0.0680	0.0680	0.0680	56	0.0040	0.0040	0.0040	0.0040
23	0.0610	0.0610	0.0610	0.0610	57	0.0030	0.0030	0.0030	0.0030
24	0.0530	0.0530	0.0530	0.0530	58	0.0010	0.0010	0.0010	0.0010
25	0.0460	0.0460	0.0460	0.0460	59	0.0020	0.0020	0.0020	0.0020
26	0.0420	0.0420	0.0420	0.0420	60	0.0040	0.0040	0.0040	0.0040
27	0.0380	0.0380	0.0380	0.0380	61	0.0020	0.0020	0.0020	0.0020
28	0.0360	0.0360	0.0360	0.0360	62	0.0030	0.0030	0.0030	0.0030
29	0.0360	0.0360	0.0360	0.0360	63	0.0010	0.0010	0.0010	0.0010
30	0.0330	0.0330	0.0330	0.0330	64	0.0010	0.0010	0.0010	0.0010
31	0.0310	0.0310	0.0310	0.0310	65	0.0000	0.0000	0.0000	0.0000
32	0.0280	0.0280	0.0280	0.0280	66	0.0000	0.0000	0.0000	0.0000
33	0.0240	0.0240	0.0240	0.0240	67	0.0000	0.0000	0.0000	0.0000
34	0.0200	0.0200	0.0200	0.0200	68	0.0000	0.0000	0.0000	0.0000
35	0.0210	0.0210	0.0210	0.0210	69	0.0000	0.0000	0.0000	0.0000
36	0.0240	0.0240	0.0240	0.0240	70	0.0000	0.0000	0.0000	0.0000
37	0.0310	0.0310	0.0310	0.0310	71	0.0000	0.0000	0.0000	0.0000
38	0.0390	0.0390	0.0390	0.0390	72	0.0000	0.0000	0.0000	0.0000
39	0.0420	0.0420	0.0420	0.0420	73	0.0000	0.0000	0.0000	0.0000
40	0.0370	0.0370	0.0370	0.0370	74	0.0000	0.0000	0.0000	0.0000
41	0.0300	0.0300	0.0300	0.0300	75	0.0000	0.0000	0.0000	0.0000
42	0.0250	0.0250	0.0250	0.0250	76	0.0000	0.0000	0.0000	0.0000
43	0.0190	0.0190	0.0190	0.0190	77	0.0000	0.0000	0.0000	0.0000
44	0.0170	0.0170	0.0170	0.0170	78	0.0000	0.0000	0.0000	0.0000
45	0.0140	0.0140	0.0140	0.0140	79	0.0000	0.0000	0.0000	0.0000
46	0.0130	0.0130	0.0130	0.0130	80	0.0000	0.0000	0.0000	0.0000
47	0.0110	0.0110	0.0110	0.0110	81	0.0000	0.0000	0.0000	0.0000
48	0.0100	0.0100	0.0100	0.0100	82	0.0000	0.0000	0.0000	0.0000
49	0.0080	0.0080	0.0080	0.0080					

*** Due to Section 647 of NDAA 2008 (P.L. 110-181) the reserve rates shown above apply in the early years of the projection. See Item 4 in the Reserve Duty section in Appendix F for a description of the parameter used to model the phase-in to an average age 58 reserve retirement. As the transitions to earlier average retirement ages occur, the ages applicable to some of the rates change.

*** The "Retiree Divorce" rates are the same for officer/enlisted status, and by active/reserve. The rates are displayed for effect.

SURVIVING SPOUSE REMARRIAGE RATES

(Age Nearest Birthday)

Age	Rate	Age	Rate
16	0.0294	38	0.0278
17	0.0294	39	0.0278
18	0.0294	40	0.0110
19	0.0294	41	0.0110
20	0.0294	42	0.0110
21	0.0294	43	0.0110
22	0.0294	44	0.0110
23	0.0294	45	0.0061
24	0.0294	46	0.0061
25	0.0294	47	0.0061
26	0.0294	48	0.0061
27	0.0294	49	0.0061
28	0.0294	50	0.0035
29	0.0294	51	0.0035
30	0.0337	52	0.0035
31	0.0337	53	0.0035
32	0.0337	54	0.0035
33	0.0337	55	0.0035
34	0.0337	56	0.0000
35	0.0278	57	0.0000
36	0.0278	58	0.0000
37	0.0278	59	0.0000

SURVIVING CHILD TERMINATION RATES

(Age Nearest Birthday)

Age	Rate
0	0.005
1	0.000
2	0.000
3	0.000
4	0.000
5	0.000
6	0.000
7	0.000
8	0.000
9	0.000
10	0.000
11	0.000
12	0.000
13	0.000
14	0.000
15	0.000
16	0.000
17	0.198
18	0.333
19	0.127
20	0.036
21	0.365
22	0.578
23	0.146

SURVIVING SPOUSE DEATH RATES ***

(Age Nearest Birthday)

Age	Rate	Age	Rate
0	0.00544	55	0.00236
1	0.00049	56	0.00350
2	0.00032	57	0.00457
3	0.00024	58	0.00558
4	0.00018	59	0.00652
5	0.00016	60	0.00740
6	0.00015	61	0.00825
7	0.00014	62	0.00913
8	0.00013	63	0.01001
9	0.00012	64	0.01097
10	0.00012	65	0.01197
11	0.00013	66	0.01310
12	0.00014	67	0.01429
13	0.00015	68	0.01569
14	0.00018	69	0.01721
15	0.00021	70	0.01881
16	0.00024	71	0.02054
17	0.00026	72	0.02225
18	0.00027	73	0.02408
19	0.00028	74	0.02590
20	0.00028	75	0.02796
21	0.00027	76	0.03021
22	0.00028	77	0.03295
23	0.00028	78	0.03607
24	0.00029	79	0.03982
25	0.00029	80	0.04410
26	0.00030	81	0.04865
27	0.00031	82	0.05372
28	0.00032	83	0.05891
29	0.00034	84	0.06470
30	0.00037	85	0.07090
31	0.00041	86	0.07826
32	0.00044	87	0.08656
33	0.00046	88	0.09654
34	0.00048	89	0.10770
35	0.00050	90	0.12078
36	0.00053	91	0.13541
37	0.00056	92	0.15098
38	0.00060	93	0.16834
39	0.00064	94	0.18616
40	0.00066	95	0.20483
41	0.00071	96	0.22421
42	0.00077	97	0.24420
43	0.00082	98	0.26472
44	0.00085	99	0.28573
45	0.00089	100	0.30719
46	0.00093	101	0.32910
47	0.00099	102	0.35146
48	0.00107	103	0.37426
49	0.00116	104	0.39753
50	0.00129	105	0.42129
51	0.00144	106	0.44555
52	0.00163	107	0.46713
53	0.00185	108	0.48860
54	0.00208	109	0.51070

*** "Surviving Spouses" are defined as spouses of deceased retirees who elected SBP spouse, or spouse & child, coverage.
Rates based on actual plan experience.

SPOUSE DEATH RATES ***

(Age Nearest Birthday)

Age	Rate	Age	Rate
0	0.00544	55	0.00232
1	0.00049	56	0.00344
2	0.00032	57	0.00449
3	0.00024	58	0.00548
4	0.00018	59	0.00640
5	0.00016	60	0.00727
6	0.00015	61	0.00810
7	0.00014	62	0.00897
8	0.00013	63	0.00984
9	0.00012	64	0.01080
10	0.00012	65	0.01177
11	0.00013	66	0.01290
12	0.00014	67	0.01408
13	0.00015	68	0.01547
14	0.00018	69	0.01699
15	0.00021	70	0.01856
16	0.00024	71	0.02030
17	0.00026	72	0.02198
18	0.00027	73	0.02381
19	0.00028	74	0.02561
20	0.00028	75	0.02768
21	0.00027	76	0.02991
22	0.00028	77	0.03265
23	0.00028	78	0.03575
24	0.00029	79	0.03951
25	0.00029	80	0.04379
26	0.00030	81	0.04831
27	0.00031	82	0.05339
28	0.00032	83	0.05855
29	0.00034	84	0.06438
30	0.00037	85	0.07054
31	0.00041	86	0.07795
32	0.00044	87	0.08621
33	0.00046	88	0.09625
34	0.00048	89	0.10738
35	0.00050	90	0.12054
36	0.00053	91	0.13528
37	0.00056	92	0.15083
38	0.00060	93	0.16834
39	0.00064	94	0.18616
40	0.00065	95	0.20483
41	0.00070	96	0.22421
42	0.00076	97	0.24420
43	0.00080	98	0.26472
44	0.00084	99	0.28573
45	0.00088	100	0.30719
46	0.00091	101	0.32910
47	0.00097	102	0.35146
48	0.00105	103	0.37426
49	0.00114	104	0.39753
50	0.00126	105	0.42129
51	0.00141	106	0.44555
52	0.00160	107	0.46713
53	0.00182	108	0.48860
54	0.00205	109	0.51070

*** "Spouses" are defined as spouses of living retirees who elected SBP spouse, or spouse & child, coverage.
Rates based on standard actuarial mortality table -- '*SOA GAM-94_Female*'

SURVIVING SPOUSE OTHER LOSS RATES

(Age Nearest Birthday)

Age	Rate	Age	Rate
0	0.0000	55	0.0061
1	0.0000	56	0.0060
2	0.0000	57	0.0059
3	0.0000	58	0.0057
4	0.0000	59	0.0056
5	0.0000	60	0.0055
6	0.0000	61	0.0053
7	0.0000	62	0.0052
8	0.0000	63	0.0051
9	0.0000	64	0.0049
10	0.0000	65	0.0048
11	0.0000	66	0.0047
12	0.0000	67	0.0045
13	0.0000	68	0.0044
14	0.0000	69	0.0043
15	0.0000	70	0.0041
16	0.0000	71	0.0040
17	0.0000	72	0.0039
18	0.0000	73	0.0037
19	0.0000	74	0.0036
20	0.0000	75	0.0035
21	0.0000	76	0.0033
22	0.0000	77	0.0032
23	0.0000	78	0.0031
24	0.0000	79	0.0029
25	0.0101	80	0.0028
26	0.0100	81	0.0027
27	0.0099	82	0.0025
28	0.0097	83	0.0024
29	0.0096	84	0.0023
30	0.0095	85	0.0021
31	0.0093	86	0.0020
32	0.0092	87	0.0019
33	0.0091	88	0.0018
34	0.0089	89	0.0016
35	0.0088	90	0.0015
36	0.0087	91	0.0014
37	0.0085	92	0.0012
38	0.0084	93	0.0011
39	0.0083	94	0.0010
40	0.0081	95	0.0008
41	0.0080	96	0.0000
42	0.0079	97	0.0000
43	0.0077	98	0.0000
44	0.0076	99	0.0000
45	0.0075	100	0.0000
46	0.0073	101	0.0000
47	0.0072	102	0.0000
48	0.0071	103	0.0000
49	0.0069	104	0.0000
50	0.0068	105	0.0000
51	0.0067	106	0.0000
52	0.0065	107	0.0000
53	0.0064	108	0.0000
54	0.0063	109	0.0000

*** The above Other Loss rates are used to calculate both the DoD and Treasury NCPs per P.L. 108-136.

APPENDIX J

MORTALITY IMPROVEMENT FACTORS

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MORTALITY IMPROVEMENT FACTORS DESCRIPTION

Mortality rates in the valuation for active duty members, nondisabled retirees (from Active and Reserve Duty), and survivors/spouses are decreased (or "improved") over time in order to reflect the long-term trend toward such declines. No mortality improvement is assumed for disabled retirees because their mortality patterns are too easily affected by economic variables, periods of war, and by the policies of administering the disability retirement program (i.e., periods of relative laxity or stringency in determining an individual's degree of disability or recovery from disability).

The factors are not year-specific; therefore, the same set is used year after year. Nondisabled retiree and survivor/spouse mortality improvement factors are generally based on plan experience.

Nondisabled retiree factors are based on military mortality experience over the period 1975-2010. The nondisabled retiree factors are graduated (smoothed) using least squares regression technique.

Survivor/spouse factors are based on military annuitant (survivor) mortality experience over the period 1984-2011. The survivor/spouse factors are graduated (smoothed) using a basic linear regression technique.

Alternatively, active duty factors were formed using Scale AA, a trend created by the Society of Actuaries in 1995 to project the 1994 Uninsured Pensioner Mortality Table (UP-94). It is based on Civil Service and Social Security 1977-1993 experience. Adjustments were made to reflect the military-specific gender mix by officer/enlisted status.

Projecting future mortality trends is an inherently uncertain exercise. Care will be taken to ensure emerging experience is monitored and new concepts developed by the research community reflected as appropriate.

ACTIVE DUTY MORTALITY IMPROVEMENT FACTORS

(Age Nearest Birthday)

Age	Officer	Enlisted
16	0.982	0.982
17	0.982	0.982
18	0.982	0.982
19	0.982	0.982
20	0.981	0.981
21	0.982	0.982
22	0.983	0.983
23	0.985	0.985
24	0.987	0.987
25	0.989	0.989
26	0.993	0.993
27	0.994	0.994
28	0.994	0.994
29	0.994	0.994
30	0.994	0.994
31	0.995	0.995
32	0.995	0.995
33	0.994	0.994
34	0.994	0.994
35	0.994	0.994
36	0.994	0.994
37	0.994	0.994
38	0.993	0.993
39	0.992	0.992
40	0.991	0.991
41	0.990	0.990
42	0.989	0.989
43	0.988	0.988
44	0.988	0.988
45	0.987	0.987
46	0.986	0.986
47	0.985	0.985
48	0.984	0.984
49	0.983	0.983
50	0.982	0.982
51	0.981	0.981
52	0.981	0.981
53	0.981	0.981
54	0.982	0.981
55	0.983	0.983
56	0.984	0.984
57	0.985	0.985
58	0.986	0.986
59	0.986	0.986
60	0.986	0.986

NONDISABLED RETIRED MORTALITY IMPROVEMENT FACTORS

(Age Nearest Birthday)

	Active Duty		Reserve Duty			Active Duty		Reserve Duty	
Age	**Officer**	**Enlisted**	**Officer**	**Enlisted**	**Age**	**Officer**	**Enlisted**	**Officer**	**Enlisted**
16	1.000	1.000	1.000	1.000	64	0.969	0.978	0.969	0.979
17	1.000	1.000	1.000	1.000	65	0.970	0.979	0.970	0.980
18	1.000	1.000	1.000	1.000	66	0.971	0.980	0.971	0.980
19	1.000	1.000	1.000	1.000	67	0.972	0.980	0.971	0.981
20	1.000	1.000	1.000	1.000	68	0.973	0.981	0.972	0.982
21	1.000	1.000	1.000	1.000	69	0.974	0.982	0.973	0.983
22	1.000	1.000	1.000	1.000	70	0.975	0.983	0.974	0.983
23	1.000	1.000	1.000	1.000	71	0.975	0.983	0.975	0.984
24	1.000	1.000	1.000	1.000	72	0.976	0.984	0.976	0.985
25	1.000	1.000	1.000	1.000	73	0.977	0.985	0.977	0.986
26	1.000	1.000	1.000	1.000	74	0.978	0.986	0.978	0.986
27	1.000	1.000	1.000	1.000	75	0.979	0.986	0.979	0.987
28	1.000	1.000	1.000	1.000	76	0.980	0.987	0.980	0.988
29	1.000	1.000	1.000	1.000	77	0.981	0.988	0.981	0.989
30	0.959	0.962	0.965	0.976	78	0.982	0.989	0.981	0.989
31	0.959	0.962	0.965	0.976	79	0.983	0.989	0.982	0.990
32	0.959	0.962	0.965	0.976	80	0.984	0.990	0.983	0.991
33	0.959	0.962	0.965	0.976	81	0.985	0.991	0.984	0.992
34	0.959	0.962	0.965	0.976	82	0.986	0.992	0.985	0.992
35	0.959	0.962	0.965	0.976	83	0.987	0.992	0.986	0.993
36	0.959	0.962	0.965	0.976	84	0.988	0.993	0.987	0.994
37	0.959	0.962	0.965	0.976	85	0.989	0.994	0.988	0.995
38	0.959	0.962	0.965	0.976	86	0.990	0.995	0.989	0.995
39	0.959	0.962	0.965	0.976	87	0.991	0.995	0.990	0.996
40	0.959	0.962	0.965	0.976	88	0.992	0.996	0.991	0.997
41	0.959	0.962	0.965	0.976	89	0.993	0.997	0.992	0.998
42	0.959	0.962	0.965	0.976	90	0.993	0.998	0.992	0.998
43	0.959	0.962	0.965	0.976	91	0.994	0.998	0.993	0.999
44	0.959	0.963	0.965	0.976	92	0.995	0.999	0.994	1.000
45	0.959	0.964	0.965	0.976	93	0.996	1.000	0.995	1.000
46	0.959	0.964	0.965	0.976	94	0.997	1.000	0.996	1.000
47	0.959	0.965	0.965	0.976	95	0.998	1.000	0.997	1.000
48	0.959	0.966	0.965	0.976	96	0.999	1.000	0.998	1.000
49	0.959	0.967	0.965	0.976	97	1.000	1.000	0.999	1.000
50	0.959	0.967	0.965	0.976	98	1.000	1.000	1.000	1.000
51	0.959	0.968	0.965	0.976	99	1.000	1.000	1.000	1.000
52	0.959	0.969	0.965	0.976	100	1.000	1.000	1.000	1.000
53	0.959	0.970	0.965	0.976	101	1.000	1.000	1.000	1.000
54	0.959	0.970	0.965	0.976	102	1.000	1.000	1.000	1.000
55	0.960	0.971	0.965	0.976	103	1.000	1.000	1.000	1.000
56	0.961	0.972	0.965	0.976	104	1.000	1.000	1.000	1.000
57	0.962	0.973	0.965	0.976	105	1.000	1.000	1.000	1.000
58	0.963	0.973	0.965	0.976	106	1.000	1.000	1.000	1.000
59	0.964	0.974	0.965	0.976	107	1.000	1.000	1.000	1.000
60	0.965	0.975	0.965	0.976	108	1.000	1.000	1.000	1.000
61	0.966	0.976	0.966	0.977	109	1.000	1.000	1.000	1.000
62	0.967	0.977	0.967	0.977	110	1.000	1.000	1.000	1.000
63	0.968	0.977	0.968	0.978					

SURVIVOR/SPOUSE MORTALITY IMPROVEMENT FACTORS

(Age Nearest Birthday)

Age	Rate	Age	Rate
0	1.000	56	0.982
1	1.000	57	0.982
2	1.000	58	0.982
3	1.000	59	0.982
4	1.000	60	0.982
5	1.000	61	0.982
6	1.000	62	0.983
7	1.000	63	0.983
8	1.000	64	0.984
9	1.000	65	0.984
10	1.000	66	0.985
11	1.000	67	0.985
12	1.000	68	0.986
13	1.000	69	0.987
14	1.000	70	0.987
15	1.000	71	0.988
16	1.000	72	0.988
17	1.000	73	0.989
18	1.000	74	0.989
19	1.000	75	0.990
20	1.000	76	0.990
21	1.000	77	0.991
22	1.000	78	0.991
23	1.000	79	0.992
24	1.000	80	0.993
25	1.000	81	0.993
26	1.000	82	0.994
27	1.000	83	0.994
28	1.000	84	0.995
29	1.000	85	0.995
30	1.000	86	0.996
31	1.000	87	0.996
32	1.000	88	0.997
33	1.000	89	0.997
34	1.000	90	0.998
35	1.000	91	0.999
36	1.000	92	0.999
37	1.000	93	1.000
38	1.000	94	1.000
39	1.000	95	1.000
40	0.982	96	1.000
41	0.982	97	1.000
42	0.982	98	1.000
43	0.982	99	1.000
44	0.982	100	1.000
45	0.982	101	1.000
46	0.982	102	1.000
47	0.982	103	1.000
48	0.982	104	1.000
49	0.982	105	1.000
50	0.982	106	1.000
51	0.982	107	1.000
52	0.982	108	1.000
53	0.982	109	1.000
54	0.982	110	1.000
55	0.982		

APPENDIX K

25 YEAR PROJECTIONS

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PROJECTION NOTES

The following are relevant notes to the projections depicted in this appendix:

- Refer to the "NOTE REGARDING OPEN GROUP PROJECTIONS" in the Table 9 Footnotes for important caveats related to this appendix.

- Columns in this appendix may not add due to rounding.

- In some cases the number of personnel may show zero with the corresponding pay showing a non-zero value. This is a result of rounding the display to the nearest person.

- Future mortality improvement is assumed throughout this appendix (with the exception of disabled retirees).

- Although Combat Related Special Compensation (CRSC) is not technically considered retired pay, it is paid from the MRF; hence these projections include CRSC.

- The FY 2011 National Defense Authorization Act (P.L. 111-383) allowed for retired pay to be paid on the previous business day if the first of the month falls on a weekend or holiday. This is not accounted for in the projected Fund Disbursements/Outlays in order to give the projection a smooth trajectory.

- The following economic assumptions are applied to the projection of pay only. This table is partially replicated from the Table 9 footnotes in the main text.

ANNUAL ECONOMIC ASSUMPTIONS USED IN PROJECTIONS OF BASIC PAY AND RETIRED OUTLAY

Fiscal Year	Full COLA	Basic Pay
2014	1.5%	1.0%
2015	1.7	1.0
2016	2.0	1.0
2017	2.2	1.0
2018	2.2	1.0
2019	2.3	1.0
2020	2.3	1.0
2021	2.3	1.0
2022	2.3	1.0
2023	3.0	1.0
2024+	3.0	3.5

ACTIVE DUTY PERSONNEL AND PAY BY FISCAL YEAR

(Dollar Amounts in Thousands)

Fiscal	People at Year End (September 30th)			Dollars During Fiscal Year		
Year	Officers	Enlisted	Total	Officers	Enlisted	Total
2013	255,546	1,191,908	1,447,454			
2014	252,773	1,162,879	1,415,652	$18,642,393	$38,436,459	$57,078,852
2015	235,633	1,116,026	1,351,659	$18,364,076	$37,939,387	$56,303,463
2016	232,247	1,099,128	1,331,375	$18,004,739	$37,452,379	$55,457,118
2017	227,489	1,078,749	1,306,238	$17,870,270	$37,214,162	$55,084,431
2018	223,831	1,061,350	1,285,181	$17,663,455	$36,954,491	$54,617,947
2019	223,831	1,061,350	1,285,181	$17,548,527	$36,909,676	$54,458,203
2020	223,831	1,061,350	1,285,181	$17,548,680	$37,076,813	$54,625,493
2021	223,831	1,061,350	1,285,181	$17,590,174	$37,247,179	$54,837,354
2022	223,831	1,061,350	1,285,181	$17,653,383	$37,434,379	$55,087,763
2023	223,831	1,061,350	1,285,181	$17,727,543	$37,613,627	$55,341,170
2024	223,831	1,061,350	1,285,181	$18,241,176	$38,706,881	$56,948,057
2025	223,831	1,061,350	1,285,181	$18,776,623	$39,848,220	$58,624,843
2026	223,831	1,061,350	1,285,181	$19,327,995	$41,039,978	$60,367,973
2027	223,831	1,061,350	1,285,181	$19,897,931	$42,260,684	$62,158,614
2028	223,831	1,061,350	1,285,181	$20,490,985	$43,539,410	$64,030,395
2029	223,831	1,061,350	1,285,181	$21,117,569	$44,866,853	$65,984,422
2030	223,831	1,061,350	1,285,181	$21,769,706	$46,231,442	$68,001,148
2031	223,831	1,061,350	1,285,181	$22,449,425	$47,664,380	$70,113,806
2032	223,831	1,061,350	1,285,181	$23,155,587	$49,183,327	$72,338,913
2033	223,831	1,061,350	1,285,181	$23,893,213	$50,755,497	$74,648,710
2034	223,831	1,061,350	1,285,181	$24,669,263	$52,399,965	$77,069,228
2035	223,831	1,061,350	1,285,181	$25,541,104	$54,205,547	$79,746,651
2036	223,831	1,061,350	1,285,181	$26,525,165	$56,136,730	$82,661,896
2037	223,831	1,061,350	1,285,181	$27,531,511	$58,130,576	$85,662,087
2038	223,831	1,061,350	1,285,181	$28,554,147	$60,227,859	$88,782,006

NONRETIRED RESERVISTS PERSONNEL AND PAY BY FISCAL YEAR

(Dollar Amounts in Thousands)

Fiscal	People at Year End (September 30th)			Dollars During Fiscal Year		
Year	Officers	Enlisted	Total	Officers	Enlisted	Total
2013	110,459	645,538	755,997			
2014	118,697	636,617	755,314	$2,225,205	$5,291,950	$7,517,155
2015	120,414	622,459	742,873	$2,309,270	$5,279,015	$7,588,285
2016	115,327	606,079	721,406	$2,321,650	$5,249,035	$7,570,685
2017	113,132	596,255	709,387	$2,308,086	$5,227,738	$7,535,824
2018	109,435	589,568	699,003	$2,299,480	$5,235,487	$7,534,967
2019	109,435	589,568	699,003	$2,288,851	$5,269,187	$7,558,038
2020	109,435	589,568	699,003	$2,303,664	$5,323,644	$7,627,309
2021	109,435	589,568	699,003	$2,324,572	$5,373,149	$7,697,721
2022	109,435	589,568	699,003	$2,350,408	$5,419,649	$7,770,057
2023	109,435	589,568	699,003	$2,382,105	$5,461,798	$7,843,904
2024	109,435	589,568	699,003	$2,475,595	$5,635,175	$8,110,769
2025	109,435	589,568	699,003	$2,573,636	$5,816,501	$8,390,137
2026	109,435	589,568	699,003	$2,680,750	$6,016,574	$8,697,324
2027	109,435	589,568	699,003	$2,792,586	$6,229,524	$9,022,110
2028	109,435	589,568	699,003	$2,907,755	$6,452,111	$9,359,866
2029	109,435	589,568	699,003	$3,028,644	$6,679,634	$9,708,278
2030	109,435	589,568	699,003	$3,154,620	$6,912,157	$10,066,777
2031	109,435	589,568	699,003	$3,285,097	$7,149,919	$10,435,016
2032	109,435	589,568	699,003	$3,422,638	$7,396,628	$10,819,265
2033	109,435	589,568	699,003	$3,562,595	$7,648,106	$11,210,701
2034	109,435	589,568	699,003	$3,706,022	$7,905,170	$11,611,191
2035	109,435	589,568	699,003	$3,855,125	$8,178,610	$12,033,736
2036	109,435	589,568	699,003	$4,008,397	$8,464,260	$12,472,657
2037	109,435	589,568	699,003	$4,168,432	$8,761,653	$12,930,085
2038	109,435	589,568	699,003	$4,331,037	$9,071,894	$13,402,930

TOTAL NUMBER OF RETIREES ON SEPTEMBER 30 OF EACH FISCAL YEAR

Fiscal	Nondisabled (non-CSB/Redux)			Nondisabled (CSB/Redux)			Disabled			Grand
Year	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total	Total
2013	510,070	1,301,833	1,811,903	1,686	40,704	42,390	17,395	88,939	106,334	1,960,627
2014	512,710	1,300,003	1,812,713	2,191	49,113	51,304	16,914	85,949	102,862	1,966,879
2015	514,671	1,297,406	1,812,076	2,681	56,756	59,437	16,468	83,458	99,926	1,971,439
2016	516,842	1,295,740	1,812,581	3,161	63,939	67,100	16,050	81,191	97,240	1,976,922
2017	518,920	1,294,401	1,813,321	3,645	70,890	74,535	15,658	79,092	94,751	1,982,607
2018	520,760	1,293,509	1,814,269	4,102	77,245	81,347	15,301	77,189	92,490	1,988,107
2019	522,603	1,293,271	1,815,873	4,529	83,048	87,577	14,987	75,478	90,465	1,993,915
2020	524,393	1,294,276	1,818,670	4,897	88,221	93,117	14,704	73,881	88,585	2,000,372
2021	526,345	1,297,158	1,823,503	5,221	92,626	97,847	14,452	72,389	86,841	2,008,191
2022	528,404	1,301,284	1,829,688	5,525	96,460	101,985	14,223	70,998	85,221	2,016,895
2023	530,588	1,305,954	1,836,542	5,782	99,625	105,407	14,014	69,693	83,706	2,025,655
2024	537,602	1,324,603	1,862,205	5,999	102,052	108,051	13,820	68,456	82,276	2,052,532
2025	538,885	1,326,560	1,865,445	6,163	103,683	109,846	13,637	67,259	80,897	2,056,187
2026	539,693	1,328,438	1,868,131	6,290	104,672	110,962	13,466	66,113	79,578	2,058,672
2027	540,118	1,329,386	1,869,505	6,388	105,260	111,649	13,304	65,007	78,310	2,059,463
2028	539,725	1,328,887	1,868,612	6,465	105,556	112,022	13,150	63,933	77,082	2,057,716
2029	538,842	1,328,101	1,866,943	6,523	105,624	112,146	13,003	62,905	75,908	2,054,998
2030	537,344	1,326,229	1,863,573	6,562	105,506	112,069	12,864	61,920	74,784	2,050,425
2031	534,911	1,321,300	1,856,212	6,587	105,231	111,818	12,731	60,966	73,696	2,041,726
2032	531,847	1,313,917	1,845,764	6,600	104,826	111,427	12,603	60,044	72,648	2,029,838
2033	530,676	1,312,104	1,842,779	6,600	104,308	110,908	12,481	59,166	71,647	2,025,335
2034	526,737	1,301,937	1,828,673	6,592	103,682	110,273	12,365	58,315	70,681	2,009,627
2035	521,003	1,289,214	1,810,217	6,572	102,950	109,522	12,246	57,481	69,727	1,989,466
2036	515,362	1,277,426	1,792,789	6,547	102,122	108,669	12,129	56,690	68,819	1,970,276
2037	509,707	1,265,068	1,774,775	6,516	101,207	107,723	12,021	55,943	67,964	1,950,463
2038	504,097	1,252,413	1,756,511	6,480	100,201	106,681	11,921	55,232	67,152	1,930,344

*This projection includes retired from active and reserve duty.
Non-CSB/Redux figures include both active and reserve duty retirees, while CSB/Redux figures include only active duty retirees.
**The number of retirees projected only considers those receiving non-zero retired pay from the Military Retirement Fund.
***Disabled enlisted retirees include overturned cases from the Physical Disability Board of Review (PDBR) established as part of the 2008 NDAA.

TOTAL ANNUAL RETIRED PAY FOR EACH FISCAL YEAR

(Dollar Amounts in Thousands)

Fiscal	Nondisabled (non-CSB/Redux)			Nondisabled (CSB/Redux)			Disabled			Grand
Year	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total	Total
2014	$21,780,079	$27,175,591	$48,955,670	$67,219	$855,247	$922,466	$525,737	$970,199	$1,495,935	$51,374,072
2015	$22,336,296	$27,603,564	$49,939,860	$90,808	$1,052,634	$1,143,442	$514,742	$950,722	$1,465,464	$52,548,766
2016	$22,939,243	$28,106,346	$51,045,590	$115,745	$1,246,192	$1,361,937	$505,676	$936,001	$1,441,678	$53,849,204
2017	$23,599,098	$28,678,539	$52,277,638	$142,804	$1,445,700	$1,588,504	$498,097	$923,886	$1,421,983	$55,288,124
2018	$24,269,876	$29,275,272	$53,545,147	$171,308	$1,646,009	$1,817,318	$491,198	$912,969	$1,404,168	$56,766,633
2019	$24,963,166	$29,917,155	$54,880,320	$199,539	$1,839,213	$2,038,752	$485,434	$903,967	$1,389,400	$58,308,472
2020	$25,667,560	$30,597,743	$56,265,304	$226,129	$2,021,816	$2,247,945	$480,734	$896,549	$1,377,283	$59,890,532
2021	$26,380,620	$31,320,048	$57,700,668	$250,766	$2,188,490	$2,439,256	$476,964	$890,223	$1,367,188	$61,507,112
2022	$27,107,330	$32,086,301	$59,193,631	$274,710	$2,341,571	$2,616,281	$474,087	$884,877	$1,358,963	$63,168,876
2023	$27,984,522	$33,059,431	$61,043,953	$299,252	$2,495,366	$2,794,619	$474,348	$884,666	$1,359,015	$65,197,586
2024	$28,994,314	$34,228,848	$63,223,162	$323,008	$2,642,667	$2,965,675	$476,044	$886,284	$1,362,328	$67,551,165
2025	$30,000,789	$35,396,842	$65,397,632	$345,524	$2,778,907	$3,124,431	$478,326	$888,612	$1,366,937	$69,889,000
2026	$30,944,785	$36,484,341	$67,429,126	$367,515	$2,907,410	$3,274,926	$481,309	$892,096	$1,373,405	$72,077,456
2027	$31,898,496	$37,608,957	$69,507,453	$390,452	$3,032,475	$3,422,927	$485,116	$897,110	$1,382,225	$74,312,606
2028	$32,854,504	$38,754,394	$71,608,898	$414,497	$3,158,731	$3,573,228	$489,723	$903,334	$1,393,057	$76,575,183
2029	$33,810,582	$39,928,418	$73,739,000	$438,446	$3,291,395	$3,729,841	$494,976	$910,559	$1,405,535	$78,874,376
2030	$34,769,950	$41,132,320	$75,902,270	$462,386	$3,440,960	$3,903,346	$500,911	$918,917	$1,419,828	$81,225,445
2031	$35,723,915	$42,332,580	$78,056,495	$486,797	$3,618,973	$4,105,770	$507,501	$928,047	$1,435,548	$83,597,813
2032	$36,672,662	$43,512,752	$80,185,414	$511,988	$3,819,264	$4,331,251	$514,618	$937,703	$1,452,321	$85,968,987
2033	$37,670,272	$44,765,617	$82,435,889	$535,870	$4,017,448	$4,553,318	$522,368	$948,101	$1,470,469	$88,459,677
2034	$38,665,053	$46,010,958	$84,676,011	$557,070	$4,198,706	$4,755,776	$530,645	$959,082	$1,489,727	$90,921,514
2035	$39,564,800	$47,149,853	$86,714,652	$576,239	$4,360,577	$4,936,816	$539,138	$970,030	$1,509,169	$93,160,637
2036	$40,425,945	$48,287,893	$88,713,837	$593,764	$4,507,165	$5,100,928	$547,624	$981,195	$1,528,819	$95,343,585
2037	$41,298,118	$49,451,460	$90,749,578	$610,205	$4,644,266	$5,254,471	$556,584	$993,316	$1,549,900	$97,553,949
2038	$42,180,232	$50,618,657	$92,798,889	$625,899	$4,771,690	$5,397,589	$566,339	$1,006,324	$1,572,663	$99,769,141

*This projection includes retired from active and reserve duty.

Non-CSB/Redux figures include both active and reserve duty retirees, while CSB/Redux figures include only active duty retirees.

**Disabled enlisted retirees include overturned cases from the Physical Disability Board of Review (PDBR) established as part of the 2008 NDAA.

RETIREE GAIN STATEMENT

	Gains During the Fiscal Year						Average Starting Net Retired Pay Before CPI Increase					
Fiscal	Nondisabled (non-CSB/Redux)		Nondisabled (CSB/Redux)		Disabled		Nondisabled (non-CSB/Redux)		Nondisabled (CSB/Redux)		Disabled	
Year	Officers	Enlisted	Officers	Enlisted	Officers	Enlisted	Officers	Enlisted	Officers	Enlisted	Officers	Enlisted
2014	16,079	28,915	507	8,458	547	4,560	$46,491	$20,483	$45,207	$23,573	$40,847	$16,029
2015	15,350	28,845	492	7,705	538	4,479	$45,733	$20,572	$48,301	$24,659	$41,199	$16,245
2016	15,511	30,437	482	7,258	526	4,377	$46,154	$20,572	$50,567	$25,195	$41,934	$16,528
2017	15,376	31,388	487	7,041	511	4,289	$46,448	$20,465	$55,322	$27,080	$42,686	$16,802
2018	15,110	32,415	461	6,460	497	4,217	$47,107	$20,851	$57,594	$27,842	$43,481	$17,060
2019	15,100	33,610	431	5,926	489	4,162	$47,610	$21,311	$58,822	$28,406	$44,005	$17,296
2020	15,060	35,356	373	5,315	481	4,135	$47,846	$21,663	$60,624	$28,653	$44,410	$17,468
2021	15,257	37,695	329	4,567	477	4,116	$48,123	$21,874	$61,793	$28,761	$44,630	$17,618
2022	15,426	39,364	311	4,018	472	4,111	$48,280	$22,247	$63,980	$29,068	$44,963	$17,748
2023	15,636	40,303	264	3,373	468	4,108	$48,216	$22,757	$66,715	$29,827	$45,292	$17,880
2024	20,577	54,675	224	2,662	465	4,104	$43,771	$20,981	$68,161	$31,368	$45,767	$18,115
2025	14,971	38,344	173	1,895	462	4,083	$50,188	$24,290	$73,724	$34,998	$46,655	$18,474
2026	14,630	38,563	137	1,286	460	4,076	$51,830	$25,482	$79,505	$40,532	$47,913	$18,978
2027	14,385	37,923	109	920	460	4,066	$53,937	$26,636	$85,196	$45,668	$49,408	$19,576
2028	13,708	36,760	89	666	459	4,052	$56,420	$27,897	$91,261	$50,532	$50,922	$20,151
2029	13,364	36,749	71	480	460	4,052	$58,693	$29,018	$97,125	$55,733	$52,456	$20,775
2030	12,897	35,936	55	342	459	4,053	$61,353	$30,332	$103,515	$60,918	$54,132	$21,427
2031	12,112	33,157	42	235	459	4,043	$65,086	$32,134	$111,131	$66,264	$55,846	$22,070
2032	11,631	30,980	32	161	458	4,035	$68,512	$34,117	$117,977	$71,730	$57,675	$22,729
2033	13,670	36,832	21	107	458	4,037	$65,523	$32,855	$127,648	$76,495	$59,598	$23,462
2034	11,045	28,753	16	64	457	4,026	$74,113	$37,098	$135,770	$81,020	$61,565	$24,169
2035	9,380	26,454	8	29	447	4,001	$78,527	$38,375	$149,146	$86,533	$63,503	$24,836
2036	9,583	27,631	5	9	442	4,001	$79,770	$39,058	$163,362	$96,049	$65,105	$25,614
2037	9,640	27,275	3	4	443	4,001	$81,906	$40,149	$175,551	$103,242	$67,434	$26,483
2038	9,726	27,152	2	2	443	3,994	$83,673	$41,017	$184,867	$109,008	$69,765	$27,358

*This projection includes retired from active and reserve duty.
Non-CSB/Redux figures include both new active and reserve duty retirements, while CSB/Redux figures include only new active duty retirements.
**Gains during the year include those people who die before year end. All figures are after total and partial VA offsets.
***The dramatic retiree gain increases in FY 2024 and FY 2033 are a result of the modeling due to section 647 of the 2008 NDAA.
Please refer to Appendix F and Appendix H for more information.

TOTAL NUMBER OF SURVIVORS ON SEPTEMBER 30 OF EACH FISCAL YEAR

Fiscal Year	SBP Non-CSB/Redux	SBP CSB/Redux	RCSBP	Minimum Income	Death on Active Duty	RSFPP	Special Survivor Indemnity Allowance	Total
2013	187,949	0	83,716	87	9,465	7,708	61,250	288,925
2014	190,548	12	85,586	77	9,544	7,076	62,891	292,844
2015	192,615	28	87,296	68	9,582	6,448	64,411	296,038
2016	194,216	49	88,955	61	9,578	5,841	65,807	298,701
2017	195,381	74	90,599	54	9,509	5,262	63,912	300,879
2018	196,159	105	92,254	48	9,365	4,714	0	302,644
2019	196,580	143	93,944	42	9,180	4,199	0	304,088
2020	196,668	187	95,684	37	8,959	3,721	0	305,256
2021	196,441	240	97,478	32	8,698	3,281	0	306,171
2022	195,920	302	99,333	28	8,409	2,879	0	306,871
2023	195,124	374	101,246	24	8,107	2,514	0	307,390
2024	194,071	457	103,271	21	7,804	2,187	0	307,811
2025	192,782	552	105,299	18	7,506	1,895	0	308,052
2026	191,284	661	107,354	15	7,230	1,637	0	308,181
2027	189,606	784	109,417	13	6,989	1,411	0	308,220
2028	187,784	924	111,476	11	6,777	1,215	0	308,188
2029	185,861	1,082	113,513	9	6,602	1,047	0	308,114
2030	183,886	1,260	115,512	8	6,467	903	0	308,036
2031	181,907	1,458	117,448	6	6,358	782	0	307,959
2032	179,970	1,678	119,296	5	6,266	682	0	307,896
2033	178,119	1,923	121,050	4	6,196	598	0	307,891
2034	176,387	2,193	122,664	3	6,146	529	0	307,922
2035	174,797	2,491	124,122	3	6,107	473	0	307,992
2036	173,368	2,818	125,399	2	6,073	427	0	308,086
2037	172,099	3,176	126,461	2	6,049	389	0	308,176
2038	170,983	3,567	127,283	1	6,029	359	0	308,222

*This projection includes retired from active and reserve duty.
Non-CSB/Redux figures include both survivors of active and reserve duty retirees, while CSB/Redux figures include only survivors of active duty retirees.
**The number of survivors projected only considers those receiving non-zero pay from the Military Retirement Fund.
***RCSBP survivors include all survivors of reservists, not just those electing pre-age 60 coverage.
****The Special Survivor Indemnity Allowance counts are shown for informational purposes and are not included in the Total column. They include the impact of both the 2008 NDAA and P.L. 110-181.

TOTAL ANNUAL SURVIVOR BENEFITS FOR EACH FISCAL YEAR

(Dollar Amounts in Thousands)

Fiscal Year	SBP Non-CSB/Redux	SBP CSB/Redux	RCSBP	Minimum Income	Death on Active Duty	RSFPP	Special Survivor Indemnity Allowance	Total
2014	$2,961,463	$64	$704,112	$645	$88,532	$21,117	$110,364	$3,886,297
2015	$3,028,193	$237	$729,882	$585	$91,513	$19,544	$150,798	$4,020,751
2016	$3,097,056	$475	$757,254	$532	$94,504	$17,966	$211,955	$4,179,742
2017	$3,167,587	$790	$786,841	$485	$97,376	$16,430	$231,882	$4,301,391
2018	$3,235,059	$1,201	$817,842	$441	$99,685	$14,950	$0	$4,169,178
2019	$3,300,918	$1,727	$850,903	$400	$101,538	$13,540	$0	$4,269,026
2020	$3,363,992	$2,385	$885,964	$362	$103,015	$12,207	$0	$4,367,926
2021	$3,423,766	$3,197	$923,090	$326	$104,044	$10,961	$0	$4,465,384
2022	$3,480,453	$4,185	$962,545	$293	$104,531	$9,804	$0	$4,561,811
2023	$3,552,368	$5,404	$1,009,708	$263	$105,107	$8,748	$0	$4,681,598
2024	$3,628,053	$6,880	$1,061,985	$236	$105,628	$7,795	$0	$4,810,578
2025	$3,701,758	$8,655	$1,117,816	$211	$105,910	$6,932	$0	$4,941,282
2026	$3,773,501	$10,781	$1,176,916	$187	$105,982	$6,154	$0	$5,073,521
2027	$3,843,453	$13,313	$1,239,504	$165	$106,116	$5,460	$0	$5,208,012
2028	$3,911,988	$16,331	$1,305,600	$145	$106,339	$4,854	$0	$5,345,257
2029	$3,979,594	$19,938	$1,375,173	$127	$106,724	$4,327	$0	$5,485,882
2030	$4,046,960	$24,195	$1,448,145	$109	$107,403	$3,869	$0	$5,630,682
2031	$4,114,888	$29,128	$1,524,359	$94	$108,392	$3,480	$0	$5,780,340
2032	$4,184,471	$34,779	$1,603,618	$79	$109,498	$3,156	$0	$5,935,601
2033	$4,256,958	$41,233	$1,685,747	$67	$110,776	$2,888	$0	$6,097,668
2034	$4,333,410	$48,611	$1,770,371	$56	$112,359	$2,668	$0	$6,267,473
2035	$4,414,880	$57,024	$1,856,956	$46	$114,196	$2,490	$0	$6,445,591
2036	$4,502,225	$66,586	$1,945,049	$37	$116,213	$2,347	$0	$6,632,456
2037	$4,596,365	$77,429	$2,033,914	$30	$118,428	$2,233	$0	$6,828,400
2038	$4,697,686	$89,714	$2,122,729	$24	$120,870	$2,142	$0	$7,033,166

*This projection includes retired from active and reserve duty.

Non-CSB/Redux figures include both survivors of active and reserve duty retirees, while CSB/Redux figures include only survivors of active duty retirees.

**RCSBP survivors include all survivors of reservists, not just those electing pre-age 60 coverage.

***The Special Survivor Indemnity Allowance dollars are included in the Total column. They include the impact of both the 2008 NDAA and P.L. 110-181.

TOTAL PROJECTED BASIC PAY AND RETIRED OUTLAYS

(Dollar Amounts in Thousands)

Fiscal Year	Total Projected Basic Pay	Total Projected Outlays	Outlays Over Basic Pay
2014	$64,596,008	$55,260,368	85.5%
2015	$63,891,748	$56,569,517	88.5%
2016	$63,027,803	$58,028,946	92.1%
2017	$62,620,256	$59,589,515	95.2%
2018	$62,152,914	$60,935,811	98.0%
2019	$62,016,241	$62,577,498	100.9%
2020	$62,252,802	$64,258,458	103.2%
2021	$62,535,075	$65,972,497	105.5%
2022	$62,857,819	$67,730,687	107.8%
2023	$63,185,074	$69,879,184	110.6%
2024	$65,058,826	$72,361,743	111.2%
2025	$67,014,980	$74,830,282	111.7%
2026	$69,065,297	$77,150,978	111.7%
2027	$71,180,724	$79,520,618	111.7%
2028	$73,390,261	$81,920,440	111.6%
2029	$75,692,700	$84,360,258	111.5%
2030	$78,067,925	$86,856,127	111.3%
2031	$80,548,822	$89,378,153	111.0%
2032	$83,158,179	$91,904,588	110.5%
2033	$85,859,411	$94,557,345	110.1%
2034	$88,680,420	$97,188,988	109.6%
2035	$91,780,387	$99,606,228	108.5%
2036	$95,134,553	$101,976,041	107.2%
2037	$98,592,172	$104,382,349	105.9%
2038	$102,184,936	$106,802,307	104.5%

*Basic pay includes reserve and active duty basic pay; outlays include retired pay and survivor benefits.
**This projection includes retired from active and reserve duty.
***This projection includes pay for those retirees eligible for Concurrent Receipt.
****This projection is adjusted for the increase in survivor benefits due to P.L. 110-181.
*****This projection includes overturned cases from the Physical Disability Board of Review (PDBR) established as part of the 2008 NDAA.

APPENDIX L

FINANCIAL STATEMENT DISCLOSURES

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STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

Federal trust funds like the Military Retirement Fund are not subject to the same pension regulations as private sector and state/local governmental plans. Under generally accepted accounting principles (GAAP), both private sector and state/local pension plans have been required to include a table showing the "Statement of Net Assets Available for Benefits" and a "Statement of Changes in Net Assets Available for Benefits," where assets are valued at fair market value in their accounting statements. For the Military Retirement Fund, fair market value is based on the bid prices of public issue securities with the same maturity dates and coupon rates as the special issue securities held by the Fund. These statements are included in Tables L-1 and L-2, respectively.

Common measures of a retirement system's liabilities (frequently required for private sector plans under GAAP) are the "Accumulated Plan Benefits" and the "Market Value of Assets." In prior years, both these items and explanatory notes were included in this appendix. Only the "Market Value of Assets" is currently shown for informational purposes.

The market values shown in this appendix can be found in the *Fiscal Year 2013 Military Retirement Fund Audited Financial Statements*. The financial statements are available through the website of the Office of the Under Secretary of Defense (Comptroller) at: http://comptroller.defense.gov/financialmanagement/reports/cfs2013.aspx.

TABLE L-1

DEPARTMENT OF DEFENSE
MILITARY RETIREMENT FUND
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
($ in millions)

	For the Plan Year Ended September 30: 2013	2012
Assets		
1) Investments, at fair market value, in U.S. Government securities:[1]	$522,377	$536,545
2) Accounts receivable:		
a) Accrued interest[2]	$3,844	$3,673
b) Due from military retirees or their survivors	$63	$67
c) Intragovernmental	$0	$0
3) Cash:	$25	$23
Total Assets (1 + 2 + 3):	$526,309	$540,308
Accounts payable:	$(4,444)	$(4,052)
Total Assets Available for Benefits	$521,865	$536,256

[1] Fair market value of securities has been measured by quoted prices (bid price) in the active U.S. Government securities market. Bid price used represents the over-the-counter quotations as of 4 p.m. eastern time as reported by the U.S. Department of Treasury – Bureau of Public Debt on September 30, 2013, and September 30, 2012, respectively. Additional adjustment made as a result of FY 2011 National Defense Authorization Act (P.L. 111-383) regarding retired pay date as follows:

	2013	2012
Investments, at fair market value (actual)	$522,377	$536,545
October Expenditures paid in September	$0	$0
Investments, at fair market value (adjusted)	$522,377	$536,545

[2] Includes accrued interest receivable and interest purchased.

TABLE L-2

DEPARTMENT OF DEFENSE
MILITARY RETIREMENT FUND
STATEMENT OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS
($ in millions)

	For the Plan Year Ended September 30: 2013	2012
Net assets available for benefits at beginning of plan year:	$536,256	$436,404
1) Investment/Inflation income (coupons received)	$19,530	$16,102
2) Net appreciation (depreciation) in fair market value of investments	($74,305)	$44,256
3) Contributions from services	$20,528	$21,863
4) Appropriation to amortize the initial unfunded liability	$67,733	$64,751
5) Appropriation for Treasury Normal Cost Contribution	$6,791	$5,376
Total additions (1 + 2 + 3 + 4 + 5)	$40,277	$152,348
Less: Benefits paid to participants[1]	$54,668	$52,496
Net assets available for benefits at end of plan year	$521,865	$536,256

[1] The statement has been revised to show benefits paid to participants on an accrual basis:

	2013	2012
Benefits paid on cash basis	$54,476	$52,643
Change in liability for benefits due at end of year	$192	$(147)
Benefits paid on accrual basis	$54,668	$52,496

COMPARISON OF DOD BOARD AND SFFAS 33 ACTUARIAL LIABILITIES

For Military Retirement Fund liabilities, DoD Office of the Actuary (OACT) performs two annual valuations. The primary one is for funding purposes—this valuation is governed by Chapter 74 of Title 10 U.S.C. and must use methods and assumptions approved by the DoD Board of Actuaries (Board). The other is for financial statement purposes and is governed by Federal Accounting Standards Advisory Board (FASAB) standards.

Historically, OACT has used Board valuation methods and assumptions to calculate liabilities for financial statement purposes. However, even using the same assumptions, liabilities from the Board valuation differ from financial statement numbers because of financial statement deadlines. For example, the September 30, 2013, actuarial liability for the financial statements (which was due in early October 2013) was projected based on the September 30, 2012, Board valuation. The September 30, 2013, Board valuation (documented in this report) was performed at a later time, based on actual September 30, 2013 data, and therefore resulted in a different September 30, 2013 actuarial liability. A comparison of these respective actuarial liabilities is shown in Table L-3. Note that the *Actuarial Certification* (page 2) only applies to Board valuation results for purposes of meeting the requirements of Chapter 74, Title 10, United State Code.

Currently, a separate financial statement valuation (i.e., with different assumptions) is necessary to satisfy a recently published financial statement regulation called the Statement of Federal Financial Accounting Standards 33 (SFFAS 33). A separate financial statement valuation is needed because SFFAS 33 requires the use of a yield curve to discount cash flows, whereas the Board valuation uses an interest rate assumption based on methodologies described in Appendix D.

SFFAS 33 requires a minimum of five years of historical rates for the yield curve input and a consistency in the number of historical rates used from period to period. OACT used ten years of quarterly zero coupon Treasury spot rates, from June 30, 2003 to March 31, 2013, (40 quarterly interest rates as published by the Office of Thrift Supervision through December 31, 2011, and Department of Treasury-Office of Economic Policy thereafter), which resulted in a single-equivalent interest rate of 4.3%. This is comparable to the Board valuation interest rate of 5.5%.

SFFAS 33 also directs the interest rate, underlying inflation rates, and other economic assumptions to be consistent with one another. A change in the interest rate may cause other assumptions to change as well. For the September 30, 2013, financial statement valuation, SFFAS 33 required the long-term inflation and salary increase assumptions to be consistent with the underlying Treasury spot rates used in the valuation. The September 30, 2013, SFFAS 33 economic assumptions are shown in the concluding note of Table L-3.

SFFAS 33 permits the use of a single average interest rate if the resulting present value is not materially different from what would be obtained using the yield curve. Using the SFFAS 33 as opposed to Board economic assumptions increases the MRF actuarial liability by approximately 10%.

TABLE L-3

MILITARY RETIREMENT SYSTEM
COMPARISON OF DOD BOARD AND SFFAS 33 ACTUARIAL LIABILITIES
($ in billions)

		Valuation For the Plan Year Ended September 30, 2013:	
		DoD Board[1]	SFFAS 33[2]
1.	Present value of future benefits	$1,613.0	$1,799.6
2.	Present value of future normal cost contributions	$244.4	$279.9
3.	Actuarial accrued liability	$1,368.6	$1,519.8

[1] Reproduced from Table 7 in main text.

[2] Reproduced from the '*Fiscal Year 2013 Military Retirement Fund Audited Financial Statements*.' The financial statements are available through the website of the Office of the Under Secretary of Defense(Comptroller) at: http://comptroller.defense.gov/financialmanagement/reports/cfs2013.aspx. The '*Actuarial Certification*' (page 2) does not apply to these figures.

NOTE: The following long-term economic assumptions are used in computing the respective actuarial liabilities:

	DoD Board	SFFAS 33
Full COLA:	3.00%	2.40%
Basic Pay:	3.50%	2.80%
Interest:	5.50%	4.30%

APPENDIX M

TREASURY PAYMENTS

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METHOD OF AMORTIZING CHANGES IN THE UNFUNDED LIABILITY OF THE MILITARY RETIREMENT SYSTEM

Introduction

Section 1465 of Title 10 states that the Secretary of Defense shall determine amortization methods and schedules for the annual amortization of changes in the unfunded liability (UFL) of the Military Retirement System. The section also states that these methods and assumptions must be approved by the DoD Board of Actuaries. The resulting payments are made by the Department of the Treasury to the Military Retirement Fund and do not affect the DoD budget.

There are three causes of change in the Military Retirement System's unfunded liability: (1) changes in benefits, (2) annual experience gains or losses resulting from actual experience deviating from expected experience, and (3) changes in actuarial assumptions used in the projected liability calculations. When a change in the unfunded liability does not fit perfectly into one of the three categories, OACT and the Board of Actuaries will determine the most appropriate one. The following describes the technical procedure of amortizing these types of changes, as approved by the Board.

Amortization Procedure

All three types of changes in the UFL are amortized by means of payment schedules so that: (1) the annual amortization payments increase each year by the long-term basic pay scale assumption (currently 3.5 percent); (2) the payment stream completely liquidates the additional liability over 30 years; and (3) the payments are expressed to the nearest million dollars. The amortization payments increase at the same rate as the increase in the total basic payroll for a particular year—an outcome that is consistent with the way the normal cost payments and payments to amortize the system's initial UFL are determined. This method is no longer common for many private sector pension plans and has given way to an amortization schedule with level payments in order to cover interest costs. It is also required for these pension plans to amortize changes in unfunded liabilities over shorter than a 30-year schedule. However, the methods applied to the Military Retirement Fund are similar to those of other federal and public sector pension plans. Additionally, the Board has annual discussions regarding the appropriateness of the amortization procedure.

Experience gains and losses, which create changes in the UFL, occur every year. Because these changes are usually small in relative terms, the payment streams to amortize them are combined. This produces one single payment stream for the category of experience gains and losses and eliminates the tedious tracking of up to thirty different small amortization schedules. The DoD Office of the Actuary can identify the separate segments if the need arises.

A similar method of combining amortization schedules is used for changes in the UFL caused by changes in actuarial assumptions. Beginning with the September 30, 1995, valuation,

changes to the UFL due to all benefit changes are being combined and amortized in a single stream of payments. Detailed examples of how the amortization payments are calculated follow.

Actuarial gains and losses are changes in the UFL that result from actual experience in a pension plan deviating from what was expected. An actuarial gain is a *decrease* in the UFL and is expressed as a negative number. Conversely, a loss represents an *increase* in the UFL and is expressed as a positive number. To avoid confusion, the terms negative and positive "experience changes" will be used in place of "experience gains" and "experience losses."

The amortization payment for a negative experience change (gain) is also expressed as a negative number. These negative amortization payments reduce any positive amortization payments otherwise payable, including the (positive) payments amortizing the system's initial UFL.

Amortization payments for changes in the UFL are structured to increase each year with the basic pay scale increase. When the payments are negative, their absolute values are made to increase. Although this means that the payments are actually decreasing mathematically, for simplicity of expression both positive and negative amortization payments are said to "increase" by the basic pay scale increase.

Benefit and Experience Changes

Below is an example of how three years' changes in UFL due to actual experience differing from expected experience would be amortized. The amortization schedules would be identical if these changes in the UFL had been due to changes in benefits. This example is hypothetical.

In FY 2013 there is an assumed experience change of -$13,800 million (representing a gain of $13,800 million) determined as of the end of the fiscal year, or September 30, 2013. Since this is the first experience change in the example, it does not need to be combined with a schedule for a prior year. It is amortized with 30 annual payments that increase each year at the rate of the assumed annual increase in basic pay. The payment stream commences on October 1, 2014, and the last payment is made on October 1, 2043. The final payment reduces the amortization base to zero.

The amount of the first payment, -$632 million, is determined by means of the following steps:

1. Bring forward unamortized balance with interest to September 30, 2014:

$$-\$13{,}800 \text{ million} \times (1 + \mathbf{i}) = -\$14{,}559 \text{ million}$$

2. Calculate annuity due factor for 30 years at interest rate **j** = [(1 + **i**) ÷ (1 + **s**)] - 1:

= 23.04297

3. Divide unamortized balance by annuity factor to get annual payment:

-$14,559 million ÷ 23.04297 = -$632 million

where the annual increase in the basic pay scale **s** = .035 and the valuation rate of interest **i** = .055. The amortization period is 30 years. In general, the amortization interest rate, **j**, is defined by

j = [(1 + **i**) ÷ (1 + **s**)] - 1.

A hypothetical experience loss in FY 2014 creates a change in the UFL of +$8,400 million, calculated as of the end of that fiscal year, or September 30, 2013. The amortization schedules for this change and for the FY 2013 change are combined as follows. First, the unamortized balance of the FY 2013 experience change is determined. After the -$632 million amortization payment is made on October 1, 2014, the remaining unamortized balance is -$13,927 million. This balance is calculated as [-13,927 = (-13,800 × 1.055) – (–632)]. The +$8,400 million experience change for FY 2014 is then added to the -$13,927 unamortized balance, leaving a combined balance of -$5,527 million (-5,527 = -13,927 + 8,400).

This combined balance will be amortized over a "combined amortization period." The combined amortization period is equal to the weighted average of the remaining 29-year amortization period for the FY 2013 experience change and a new 30-year period for the FY 2014 experience change. The weights used in the calculation are the absolute values of the -$13,927 million unamortized balance and the +$8,400 million experience change, respectively.

Thus the combined amortization period is equal to:

$$\frac{(13{,}927 \times 29) + (8{,}400 \times 30)}{13{,}927 + 8{,}400} = 29.38 \text{ years}$$

An initial combined amortization payment of -$257 million is determined by the following procedure:

1. Bring forward unamortized balance with interest to September 30, 2015:

-$5,527 million × (1 + **i**) = -$5,831 million

2. Calculate annuity due factor for 29.38 years at interest rate **j** = [(1 + **i**) ÷ (1 + **s**)] - 1:

= 22.68619

3. Divide unamortized balance by annuity factor to get annual payment:

-$5,831 million ÷ 22.68619= -$257 million

The payments in the amortization streams will increase at 3.5 percent (the annual increase in the basic pay scale) per year. The payment at the end of the 29th year is -$673 million. A final, partial payment will be made at the end of the 30th year and is equal to the unamortized balance, or -$264 million.

Because experience changes normally occur every year, the only payment that would actually be made under this particular combined schedule is the -$257 million on October 1, 2015. A new combined amortization schedule covering FY 2013, FY 2014, and the new UFL caused by experience changes in FY 2015 is determined as follows.

First, the combined FY 2013 and FY 2014 amortization base of -$5,527 million is increased by one year's interest and credited with the payment of -$257 million. The remaining unamortized balance as of October 1, 2014, is -$5,574 million [-5,574 = (-5,527 × 1.055) – (–257)]. This amount (-$5,574) is then combined with an assumed FY 2015 experience change of +$10,300 million, resulting in a new combined unamortized balance of $4,726 million (4,726 = –5,574 + 10,300). This combined amortization base of $4,726 million is then amortized over a new combined amortization period of 29.43 years, which is equal to the weighted average of the 28.38 years remaining for the old schedule and the 30-year period for the FY 2015 change. The new combined amortization period is calculated as follows:

$$\frac{(5{,}574 \times 28.38) + (10{,}300 \times 30)}{5{,}574 + 10{,}300} = 29.43 \text{ years}$$

The October 1, 2016, payment to amortize the new combined base of $4,726 million is $219 million and is determined by means of the following procedure:

1. Bring forward unamortized balance with interest to September 30, 2015:

$4,726 million × (1 + **i**) = $4,986 million

2. Calculate annuity due factor for 29.43 years at interest rate **j** = [(1 + **i**) ÷ (1 + **s**)] - 1:

= 22.71701

3. Divide unamortized balance by annuity factor to get annual payment:

$4,986 million ÷ 22.71701 = $219 million

This is the payment to amortize the combined experience changes for all three years. This procedure continues for the active lifetime of the Military Retirement Fund.

Table M-1 shows the schedule of amortization payments for the experience changes in FY 2013; FY 2013 and FY 2014 combined; and FY 2013, FY 2014, and FY 2015 combined.

TABLE M-1

Projected Amortization Payments for Experience Changes
(Amounts in Millions)

Date	FY 2013	Combined FY 2013 and FY 2014	Combined FY 2013, FY 2014 and FY 2015
10/1/14	$ -632		
10/1/15	-654	$ -257	
10/1/16	-677	-266	$ 219
10/1/17	-701	-275	227
10/1/18	-725	-285	235
10/1/19	-750	-295	243
:	:	:	:

Changes in Actuarial Assumptions

The third type of change in the UFL is due to changes in actuarial assumptions. These assumption changes are amortized by the same method used for experience gains and losses and for benefit changes, i.e., by means of a combined schedule with initial 30-year payments that increase at the rate of the assumed basic pay scale increases.

If changes in economic assumptions include a change in either the valuation interest rate or the assumed basic pay scale increase, the amortization payments that have already been scheduled for all three categories of change in the UFL will be modified. Specifically, new series of payments will be determined to amortize the current amortization bases over their remaining periods, with payments that increase with the new basic pay scale assumption and are computed using the new valuation interest rate. The following example illustrates how this is done.

Suppose that on October 1 of a particular fiscal year, an amortization base is $27,405 million, calculated immediately after the scheduled amortization payment is made. Say the remaining amortization period is 18 years. Also suppose that the valuation interest rate is changed to 5.25 percent and that the basic pay scale increase is changed to 3.0 percent.

The initial, revised payment, to be made on the following October 1, is determined by the following procedure:

1. Bring forward unamortized balance with interest to September 30 of next year:

$$\$27{,}405 \text{ million} \times (1 + \mathbf{i}) = \$28{,}844 \text{ million}$$

where in this case, $\mathbf{i} = .0525$

2. Calculate annuity due factor for 18 years at interest rate $\mathbf{j} = [(1 + \mathbf{i}) \div (1 + \mathbf{s})] - 1$:

$$= 15.073946$$

where $\mathbf{i} = .0525$ and $\mathbf{s} = .03$

3. Divide unamortized balance by annuity factor to get annual payment:

$$\$28{,}844 \text{ million} \div 15.073946 = \$1{,}913 \text{ million}$$

The second and succeeding payments will increase at the rate of 3.0 percent per year, which is the new basic pay scale increase. The $27,405 million amortization base will be credited with 5.25 percent interest. This new series of amortization payments will reduce the $27,405 million amortization base to zero at the end of the 18th year.

CALCULATION OF THE OCTOBER 1, 2014, TREASURY PAYMENT

The following pages (Tables M-2 through M-6) display the calculation of the October 1, 2014, Treasury payment based on the September 30, 2013, valuation results and on amortization methods and assumptions approved by the DoD Board of Actuaries. In order to avoid a projected shortfall in the Military Retirement Fund, the Board determined that, beginning with the FY 1998 payment, the total amortization period of the initial unfunded liability would be decreased from 60 to 50 years. The Board again shortened the initial unfunded liability amortization period in 2007 to 42 years in order for the payments to cover interest on the unfunded liability each year.

Public Law (P.L.) 108-136 required the Department of Treasury to pay for the increase in the normal cost due to Concurrent Receipt. Beginning with FY 2005, Treasury includes the annual normal cost payment due to Concurrent Receipt along with the unfunded liability payment in the October 1st contribution. For the October 1, 2014, Treasury payment, the amount due to Concurrent Receipt totals $6.197 billion. This is computed using the full- and part-time normal cost percentages (NCPs) in Table 7 of the main text (item 8). The NCPs are multiplied by the DoD Comptroller-budgeted FY 2015 full- and part-time basic pay, $56.3 billion and $7.9 billion, respectively, or $6.848 billion--the sum of $56.3 billion x 11.8% and $7.9 billion x 2.7%.

Due to the *Budget Control Act of 2011*, both FY 2014 and 2015 Treasury concurrent receipt normal cost amounts displayed on the next page were reduced (or sequestered) by 9.8% (or $0.689 billion) in FY 2014, and 9.5% (or $0.651 billion) in FY 2015. For instance, in FY 2014 the Treasury payment of $6.337 billion is the difference between the actuarially calculated amount ($7.026 billion) and the sequestered amount ($0.689 billion), and likewise in FY 2015 the Treasury payment of $6.197 billion is the difference between $6.848 billion and $0.651 billion. At their July 2014 meeting, the Board decided to treat the FY 2014 sequestered amount of $0.689 billion as an experience loss in the FY 2013 valuation, and amortized it (brought forward with one year's assumed interest) over one year. It is included in the FY 2015 payment on the next page (see "FY 2014 unpaid contribution"). The Board will likely treat the FY 2015 sequestered amount in the same manner (e.g., as a loss in the 2014 valuation and added, with interest, to the 2016 Treasury payment).

TABLE M-2

TOTAL TREASURY PAYMENT
OCTOBER 1, 2014 AND OCTOBER 1, 2013

($ in billions)

	October 1, 2014	October 1, 2013
Amortization payment for:		
1. Initial unfunded liability	$84.221	$81.373
2. Changes in benefits	$8.498	$8.211
3. Gains and Losses Amortization		
a. Changes in actuarial assumptions	$2.594	$3.150
b. Actuarial experience	$(20.477)	$(19.849)
c. FY 2014 unpaid contribution	$0.726	$0.000
Total amortization payment	$75.562	$72.885
Normal cost payment	$6.197	$6.337
Total Treasury payment	$81.759	$79.222

TABLE M-3

CALCULATION OF OCTOBER 1, 2014,
PAYMENT ON INITIAL UNFUNDED LIABILITY (UFL)

($ in billions)

1.	Unamortized balance of initial UFL (10/1/12 balance × 1.055)	9/30/13	$ 945.510
2.	Payment on UFL	10/1/13	$ 81.373
3.	Unamortized balance of initial UFL (1. - 2.)	10/1/13	$ 864.137
4.	Balance on 9/30/13 (3. × 1.055)	9/30/14	$ 911.665
5.	Number of Annual Payments Remaining	9/30/14	12
6.	Value of an annuity due for remaining amortization period at interest rate equal to (1.055 ÷ 1.035) - 1		10.8503
7.	Payment on initial UFL due 10/1/14 (4. ÷ 6.)		$ 84.221

TABLE M-4

CALCULATION OF OCTOBER 1, 2014,
PAYMENT ON UNFUNDED LIABILITY (UFL)
RESULTING FROM BENEFIT CHANGES

($ in billions)

1. Unamortized UFL balance due to benefit changes (10/1/12 balance x 1.055)	9/30/13	$ 143.703
2. Payment on UFL	10/1/13	$ 8.211
3. Unamortized UFL balance after payment (1. - 2.)	10/1/13	$ 135.492
4. Additional (new) UFL due to benefit changes	9/30/13	$ 0.000
5. Unamortized UFL balance due to benefit changes (3. + 4.)	10/1/13	$ 135.492
6. Balance on 9/30/14 (5. × 1.055)	9/30/14	$ 142.944
7. Total number of years of prior amortization schedule		21.06
8. Remaining number of years of prior amortization schedule (7. - 1)		20.06
9. Total number of years of new amortization schedule (absolute values used for all numbers) [(3. × 8.) + (4. × 30)] ÷ (3. + 4.)		20.06
10. Value of an annuity due for remaining amortization period at interest rate equal to (1.055 ÷ 1.035) - 1		16.8602
11. Payment on UFL due to benefit changes (6. ÷ 10.)	10/1/14	$ 8.498

TABLE M-5

CALCULATION OF OCTOBER 1, 2014,
PAYMENT ON UNFUNDED LIABILITY (UFL)
RESULTING FROM ASSUMPTION CHANGES

($ in billions)

1.	Unamortized balance of UFL due to assumption changes (10/1/12 balance × 1.055)	9/30/13	$ 71.988
2.	Payment on UFL	10/1/13	$ 3.150
3.	Unamortized UFL balance after payment (1. - 2.)	10/1/13	$ 68.838
4.	Additional (new) UFL	9/30/13	$ 13.748
5.	Unamortized UFL balance due to assumption changes (3. + 4.)	10/1/13	$ 55.090
6.	Balance on 9/30/14 (5. × 1.055)	9/30/14	$58.120
7.	Number of years in prior amortization schedule		29.67
8.	Remaining number of years in prior amortization schedule (7. - 1)		28.67
9.	Number of years in new amortization schedule (absolute values used for all numbers) [(3. × 8.) + (4. × 30)] ÷ (3. + 4.)		28.89
10.	Value of an annuity due for remaining amortization period at interest rate equal to (1.055 ÷ 1.035) - 1		22.4595
11.	Payment on UFL due to assumption changes (6. ÷ 10.)	10/1/14	$ 2.594

TABLE M-6

CALCULATION OF OCTOBER 1, 2014,
PAYMENT ON UNFUNDED LIABILITY (UFL)
RESULTING FROM EXPERIENCE GAINS AND LOSSES

($ in billions)

1.	Unamortized UFL balance due to experience gains and losses (10/1/12 balance × 1.055)	9/30/13	$ (247.778)
2.	Payment on UFL	10/1/13	$ (19.849)
3.	Unamortized UFL balance after payment (1. - 2.)	10/1/13	$ (227.9129
4.	Additional (new) UFL	9/30/13	$ (15.248)
5.	Unamortized UFL balance due to experience gains and losses (3. + 4.)	10/1/13	$ (243.176)
6.	Balance on 9/30/14 (5. × 1.055)	9/30/14	$ (256.551)
7.	Number of years in prior amortization schedule		14.11
8.	Remaining number of years in prior amortization schedule (7. - 1)		13.11
9.	Number of years in new amortization schedule (absolute values used for all numbers) [(3. × 8.) + (4. × 30)] ÷ (3. + 4.)		14.17
10.	Value of an annuity due for remaining amortization period at interest rate equal to (1.055 ÷ 1.035) - 1		12.5583
11.	Payment on UFL due to experience gains and losses (6. ÷ 10.)	10/1/14	$ (20.477)

OACT ENDNOTES

VISION STATEMENT
DoD OFFICE OF THE ACTUARY

To be the leading professionals in the measurement of contingent events and risk related to military benefits and to provide world-class actuarial support to the Department and other stakeholders on matters related to military benefits.

MISSION STATEMENT
DoD OFFICE OF THE ACTUARY

The Office of the Actuary is responsible for performing annual valuations and providing actuarial analysis and cost estimates by applying theories, methods and techniques of actuarial science to the Department for the following major benefit programs and funds: the Military Retirement System/Military Retirement Fund; Military Health System, including the portion funded through the Medicare-Eligible Retiree Health Care Fund; education benefits funded through the Education Benefits Fund; and benefits funded through the Voluntary Separation Incentive Fund. We provide requisite actuarial support to the DoD Boards of Actuaries, and are responsible for calculating actuarial liabilities and providing actuarial input for the Department's and government-wide financial statements, producing actuarial analysis and products for the Survivor Benefit Plan, developing quarterly reserves for incurred but not reported liabilities of DoD health care programs, providing actuarial support to the DoD Investment Board, and providing actuarial and statistical information about the military retirement system for analysts and other interested offices and individuals.

CONTACT INFORMATION
DoD OFFICE OF THE ACTUARY

Located in the *Actuarial Certification* section of this report (page 2).

VALUATION OF THE MILITARY RETIREMENT SYSTEM
SEPTEMBER 30, 2014

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