

## **IMPORTANT**

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

### 2020 EA-2 (Segment F) Examination - Selected Commutation Factors Interest Rates: 3.0%, 4.0%, and 5.0%

MALES	Interest Rate = 3.0%		Interest Rate = 4.0%		Interest Rate = 5.0%		MALES
Age	$D_x$	$N_x^{(12)}$	$D_x$	$N_x^{(12)}$	$D_x$	$N_x^{(12)}$	Age
60	163,039	2,756,535	91,311	1,383,316	51,424	703,318	60
61	157,484	2,596,042	87,352	1,293,819	48,726	653,131	61
62	152,011	2,441,066	83,506	1,208,229	46,137	605,592	62
63	146,612	2,291,530	79,765	1,126,438	43,650	560,594	63
64	141,282	2,147,361	76,126	1,048,341	41,262	518,039	64
65	136,032	2,008,486	72,593	973,834	38,972	477,826	65
66	130,857	1,874,826	69,160	902,815	36,776	439,860	66
67	125,754	1,746,308	65,824	835,184	34,668	404,051	67
68	120,729	1,622,857	62,586	770,844	32,649	370,308	68
69	115,777	1,504,397	59,441	709,700	30,713	338,546	69
70	110,891	1,390,860	56,386	651,659	28,857	308,683	70
71	106,067	1,282,180	53,414	596,635	27,076	280,643	71
72	101,297	1,178,299	50,521	544,547	25,366	254,351	72
73	96,573	1,079,167	47,702	495,317	23,722	229,738	73
74	91,890	984,741	44,952	448,875	22,142	206,740	74
75	87,239	894,983	42,267	405,154	20,621	185,296	75
76	82,614	809,864	39,642	364,090	19,156	165,346	76
77	78,011	729,359	37,073	325,626	17,744	146,838	77
78	73,424	653,450	34,557	289,706	16,382	129,718	78
79	68,849	582,123	32,093	256,278	15,069	113,938	79
80	64,284	515,366	29,676	225,293	13,802	99,449	80
81	59,727	453,171	27,308	196,702	12,579	86,208	81
82	55,198	395,520	24,994	170,455	11,404	74,167	82
83	50,702	342,383	22,738	146,495	10,275	63,281	83
84	46,247	293,723	20,540	124,764	9,194	53,501	84
85	41,845	249,494	18,406	105,202	8,160	44,781	85

FEMALES	Interest Rate = 3.0%		Interest Rate = 4.0%		Interest Rate = 5.0%		FEMALES
Age	$D_x$	$N_x^{(12)}$	$D_x$	$N_x^{(12)}$	$D_x$	$N_x^{(12)}$	Age
60	165,530	2,969,131	92,707	1,481,092	52,210	749,053	60
61	160,193	2,806,047	88,855	1,390,150	49,564	698,056	61
62	154,946	2,648,259	85,118	1,303,008	47,028	649,655	62
63	149,785	2,495,678	81,492	1,219,552	44,595	603,742	63
64	144,695	2,348,226	77,965	1,139,677	42,259	560,218	64
65	139,688	2,205,826	74,544	1,063,280	40,020	518,985	65
66	134,756	2,068,399	71,220	990,259	37,871	479,950	66
67	129,888	1,935,874	67,988	920,521	35,808	443,024	67
68	125,094	1,808,183	64,848	853,972	33,829	408,123	68
69	120,370	1,685,255	61,800	790,521	31,932	375,163	69
70	115,712	1,567,020	58,837	730,079	30,111	344,066	70
71	111,116	1,453,414	55,957	672,562	28,365	314,755	71
72	106,576	1,344,379	53,154	617,890	26,688	287,159	72
73	102,083	1,239,862	50,424	565,987	25,076	261,210	73
74	97,629	1,139,821	47,760	516,784	23,525	236,845	74
75	93,208	1,044,219	45,159	470,216	22,032	214,005	75
76	88,812	953,026	42,615	426,223	20,593	192,633	76
77	84,432	866,222	40,124	384,750	19,204	172,676	77
78	80,060	783,794	37,681	345,745	17,863	154,087	78
79	75,688	705,738	35,280	309,165	16,566	136,819	79
80	71,308	632,058	32,919	274,967	15,310	120,828	80
81	66,913	562,764	30,593	243,114	14,093	106,076	81
82	62,517	497,866	28,308	213,568	12,916	92,523	82
83	58,118	437,366	26,064	186,288	11,778	80,129	83
84	53,719	381,264	23,859	161,235	10,680	68,854	84
85	49,327	329,558	21,698	138,367	9,620	58,660	85

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### 2020 EA-2 (Segment F) Examination - Selected Commutation Factors Interest Rates: 5.0%, 6.0%, and 7.0%

MALES	Interest Rate = 5.0%		Interest Rate = 6.0%		Interest Rate = 7.0%		MALES
Age	$D_x$	$N_x^{(12)}$	$D_x$	$N_x^{(12)}$	$D_x$	$N_x^{(12)}$	Age
60	51,424	703,318	29,119	362,032	16,577	188,545	60
61	48,726	653,131	27,331	333,733	15,413	172,501	61
62	46,137	605,592	25,634	307,180	14,322	157,588	62
63	43,650	560,594	24,024	282,284	13,296	143,737	63
64	41,262	518,039	22,495	258,960	12,334	130,881	64
65	38,972	477,826	21,046	237,129	11,432	118,961	65
66	36,776	439,860	19,673	216,712	10,586	107,917	66
67	34,668	404,051	18,371	197,636	9,793	97,695	67
68	32,649	370,308	17,137	179,831	9,050	88,242	68
69	30,713	338,546	15,969	163,229	8,354	79,511	69
70	28,857	308,683	14,863	147,767	7,703	71,456	70
71	27,076	280,643	13,814	133,385	7,092	64,033	71
72	25,366	254,351	12,819	120,027	6,520	57,203	72
73	23,722	229,738	11,875	107,641	5,984	50,929	73
74	22,142	206,740	10,980	96,176	5,481	45,176	74
75	20,621	185,296	10,129	85,586	5,009	39,912	75
76	19,156	165,346	9,320	75,828	4,566	35,106	76
77	17,744	146,838	8,552	66,860	4,150	30,731	77
78	16,382	129,718	7,821	58,643	3,760	26,759	78
79	15,069	113,938	7,126	51,140	3,394	23,167	79
80	13,802	99,449	6,466	44,316	3,051	19,930	80
81	12,579	86,208	5,837	38,138	2,728	17,027	81
82	11,404	74,167	5,242	32,574	2,427	14,437	82
83	10,275	63,281	4,679	27,590	2,146	12,139	83
84	9,194	53,501	4,147	23,155	1,884	10,112	84
85	8,160	44,781	3,646	19,238	1,641	8,339	85

FEMALES	Interest Rate = 5.0%		Interest Rate = 6.0%		Interest Rate = 7.0%		FEMALES
Age	$D_x$	$N_x^{(12)}$	$D_x$	$N_x^{(12)}$	$D_x$	$N_x^{(12)}$	Age
60	52,210	749,053	29,564	383,780	16,830	199,053	60
61	49,564	698,056	27,801	355,024	15,678	182,750	61
62	47,028	649,655	26,129	327,990	14,598	167,567	62
63	44,595	603,742	24,544	302,587	13,584	153,434	63
64	42,259	560,218	23,039	278,733	12,632	140,286	64
65	40,020	518,985	21,612	256,348	11,739	128,063	65
66	37,871	479,950	20,259	235,356	10,901	116,708	66
67	35,808	443,024	18,975	215,686	10,115	106,167	67
68	33,829	408,123	17,757	197,269	9,377	96,391	68
69	31,932	375,163	16,603	180,041	8,686	87,330	69
70	30,111	344,066	15,509	163,940	8,037	78,942	70
71	28,365	314,755	14,471	148,907	7,430	71,183	71
72	26,688	287,159	13,487	134,887	6,860	64,015	72
73	25,076	261,210	12,553	121,828	6,325	57,400	73
74	23,525	236,845	11,665	109,682	5,823	51,305	74
75	22,032	214,005	10,822	98,403	5,351	45,698	75
76	20,593	192,633	10,020	87,949	4,908	40,550	76
77	19,204	172,676	9,256	78,279	4,492	35,833	77
78	17,863	154,087	8,528	69,357	4,100	31,521	78
79	16,566	136,819	7,834	61,147	3,731	27,590	79
80	15,310	120,828	7,172	53,616	3,384	24,018	80
81	14,093	106,076	6,540	46,734	3,057	20,784	81
82	12,916	92,523	5,937	40,470	2,749	17,868	82
83	11,778	80,129	5,363	34,796	2,460	15,251	83
84	10,680	68,854	4,817	29,684	2,189	12,916	84
85	9,620	58,660	4,298	25,105	1,935	10,843	85

**2020 EA-2 (Segment F) Examination - Selected Amortization Factors**

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

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

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

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