

IMPORTANT

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

2025 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	
60	51,108	700,623	28,940	360,758	16,475	187,924	60
61	48,453	650,732	27,178	332,626	15,327	171,976	61
62	45,906	603,446	25,506	306,215	14,250	157,142	62
63	43,454	558,664	23,916	281,438	13,236	143,357	63
64	41,095	516,291	22,404	258,215	12,284	130,557	64
65	38,838	476,230	20,974	236,466	11,392	118,681	65
66	36,673	438,385	19,618	216,114	10,556	107,672	66
67	34,595	402,665	18,332	197,086	9,772	97,475	67
68	32,603	368,983	17,113	179,312	9,037	88,040	68
69	30,692	337,256	15,958	162,729	8,348	79,319	69
70	28,858	307,404	14,863	147,272	7,703	71,266	70
71	27,097	279,353	13,824	132,885	7,098	63,841	71
72	25,403	253,032	12,838	119,513	6,530	57,003	72
73	23,774	228,376	11,901	107,104	5,997	50,718	73
74	22,204	205,321	11,010	95,611	5,496	44,951	74
75	20,690	183,811	10,163	84,989	5,025	39,671	75
76	19,229	163,791	9,356	75,196	4,583	34,848	76
77	17,817	145,209	8,588	66,192	4,167	30,455	77
78	16,452	128,017	7,855	57,941	3,776	26,467	78
79	15,131	112,170	7,156	50,406	3,408	22,860	79
80	13,851	97,626	6,489	43,556	3,061	19,610	80
81	12,610	84,344	5,852	37,359	2,735	16,699	81
82	11,413	72,283	5,246	31,785	2,429	14,104	82
83	10,260	61,398	4,672	26,803	2,143	11,806	83
84	9,154	51,645	4,129	22,380	1,876	9,785	84
85	8,096	42,977	3,617	18,486	1,628	8,023	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	
60	52,075	744,129	29,487	381,562	16,786	198,037	60
61	49,448	693,259	27,735	352,878	15,642	181,775	61
62	46,932	644,964	26,076	325,903	14,568	166,626	62
63	44,516	599,139	24,500	300,549	13,560	152,519	63
64	42,195	555,687	23,004	276,734	12,613	139,393	64
65	39,972	514,511	21,586	254,380	11,725	127,187	65
66	37,835	475,518	20,239	233,411	10,891	115,845	66
67	35,780	438,625	18,960	213,758	10,107	105,313	67
68	33,811	403,747	17,747	195,354	9,372	95,543	68
69	31,923	370,802	16,598	178,133	8,683	86,487	69
70	30,111	339,709	15,508	162,035	8,037	78,100	70
71	28,369	310,397	14,473	147,001	7,431	70,340	71
72	26,692	282,797	13,489	132,979	6,861	63,171	72
73	25,076	256,845	12,553	119,918	6,325	56,556	73
74	23,517	232,484	11,662	107,774	5,821	50,462	74
75	22,010	209,658	10,811	96,502	5,346	44,858	75
76	20,551	188,317	9,999	86,063	4,898	39,717	76
77	19,137	168,413	9,224	76,419	4,476	35,013	77
78	17,767	149,904	8,482	67,535	4,078	30,719	78
79	16,437	132,747	7,774	59,378	3,702	26,813	79
80	15,149	116,900	7,097	51,914	3,348	23,273	80
81	13,896	102,325	6,448	45,115	3,014	20,078	81
82	12,688	88,982	5,832	38,949	2,701	17,208	82
83	11,527	76,826	5,248	33,384	2,407	14,641	83
84	10,411	65,811	4,696	28,389	2,134	12,359	84
85	9,343	55,889	4,174	23,932	1,879	10,342	85

2025 EA-2 (Segment F) Examination - Selected Amortization Factors

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

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