



OFFICE OF THE UNDER SECRETARY OF DEFENSE
1100 DEFENSE PENTAGON
WASHINGTON, DC 20301-1100

COMPTROLLER

(Program/Budget)

MEMORANDUM FOR DEPUTY ASSISTANT SECRETARY OF DEFENSE (MILITARY PERSONNEL POLICY)
DEPUTY ASSISTANT SECRETARY OF THE ARMY
(FINANCIAL MANAGEMENT AND COMPTROLLER)
DEPUTY ASSISTANT SECRETARY OF THE AIR FORCE
(FINANCIAL MANAGEMENT AND COMPTROLLER)
DEPUTY ASSISTANT SECRETARY OF THE NAVY (FINANCIAL MANAGEMENT AND COMPTROLLER)
DEPUTY DIRECTOR, ADMINISTRATION AND MANAGEMENT
DEPUTY DIRECTOR FOR RESOURCE MANAGEMENT,
DEFENSE FINANCE AND ACCOUNTING SERVICE

SUBJECT: FY 2017 Military Personnel Retired Pay Tables for the Temporary Early Retirement Authority (TERA) Program

The attached FY 2017 Military Personnel Retired Pay Tables for the Temporary Early Retirement Authority (TERA) Program are now available on the Office of the Under Secretary of Defense (Comptroller) website, <http://comptroller.defense.gov/FinancialManagement/Reports>. The tables will be used to determine the amount of funding necessary to obligate and deposit into the military personnel appropriation subaccounts to fund the cost of payments to members separated under early retirement programs in FY 2017. These amounts approximate the necessary funding based on the retirement year and years of service. Such amounts will be made available to pay the retired members for the period of entitlement up to the time that responsibility for their retired pay is funded by the Military Retirement Fund.

John P. Roth
Deputy Comptroller

Attachment:
As stated



This worksheet determines the amount necessary to deposit in the sub-account to cover early retirement payments for:
 FY 2017

CSB and Non-CSB

CSB refers to military members entering service after July 31, 1986 who, at their 15 year-of-service mark, elected the Career Status Bonus (CSB) and fall under the Redux benefit formula (P.L. 106-65, Subtitle D). "Non-CSB" refers to military members who remained under the High-3 benefit formula at their 15-year mark (i.e., did not elect CSB). The lump sum amounts in these tables factor in the different benefit levels for CSB versus non-CSB members. Members with 15 Years of Service and 0 Months UP TO 19 Years of Service and 11 Months

To determine the appropriate tab, determine your Year (2017), CSB Status (CSB or Non-CSB), and Year of service (15 through 19)

For example, to find the sub-account for 2017 for someone with CSB and 17 years of service, you would go to:
 2017 CSB 17 Yrs

Assumptions:

Retirements in FY 2017 are assumed to be spread throughout the year.

	<u>COLAS:</u>	<u>SAL INC:</u>
2017	1.003	1.021
2018	1.022	1.016
2019	1.021	1.016
2020	1.023	1.018
2021	1.022	1.021
2022	1.023	1.021
2023	1.023	1.021
2024	1.023	1.021
2025	1.023	1.021

These tables are based on approximations and assumptions, e.g. distribution of month of retirement during the fiscal year (to determine future colas and salary increases), average reduction for SBP premiums, average reduction for VA offsets, average high-3 to final-pay ratio, etc. Thus, for a given individual with known data (e.g. known month of retirement, known SBP election, known VA offset, if any, known final three years of salary), these tables aren't necessarily correct.

Years of service for pay purposes and for retirement purposes are assumed to be the same.

No mortality or interest discounting is assumed during the period of payments from the sub-account.

For pay table purposes, retirements with zero months of service are assumed to have at least a day of service beyond the completed years. Thus, for example, the cell for 16 years and 0 months of service is based on the "Over 16" column in the military pay table.

For additional information, contact the DoD Office of the Actuary.

For HIGH 3 retirements in FY17, amount necessary to deposit in sub-account to cover early retirement payments												
# of pmts	60	59	58	57	56	55	54	53	52	51	50	49
months	180	181	182	183	184	185	186	187	188	189	190	191
mult	0.375	0.377	0.379	0.381	0.383	0.385	0.388	0.390	0.392	0.394	0.396	0.398
reduct	0.950	0.951	0.952	0.953	0.953	0.954	0.955	0.956	0.957	0.958	0.958	0.959
Factor1	63.30	62.77	61.85	60.53	59.42	58.30	57.19	56.08	54.97	53.86	52.76	51.66

Years	15	15	15	15	15	15	15	15	15	15	15	15	15
Months	0	1	2	3	4	5	6	7	8	9	10	11	
O-10													
O-9	0	0	0	0	0	0	0	0	0	0	0	0	0
O-8	245,577	242,812	240,003	237,149	234,250	231,306	228,317	225,283	222,205	219,081	215,913	212,700	
O-7	213,172	210,773	208,334	205,856	203,340	200,784	198,190	195,556	192,884	190,173	187,423	184,633	
O-6	168,071	166,179	164,257	162,303	160,319	158,304	156,259	154,183	152,076	149,938	147,770	145,570	
O-5	158,019	156,241	154,433	152,597	150,731	148,837	146,913	144,961	142,980	140,971	138,932	136,864	
O-4	150,643	148,947	147,224	145,473	143,695	141,889	140,055	138,194	136,306	134,390	132,446	130,475	
O-3	132,794	131,299	129,780	128,237	126,669	125,077	123,461	121,820	120,156	118,467	116,753	115,016	
O-2	97,603	96,504	95,388	94,253	93,101	91,931	90,743	89,537	88,314	87,072	85,813	84,536	
O-1	77,023	76,156	75,275	74,380	73,471	72,547	71,610	70,658	69,693	68,713	67,720	66,712	
O-3E	134,752	133,236	131,694	130,128	128,537	126,922	125,282	123,617	121,928	120,214	118,475	116,712	
O-2E	113,030	111,758	110,465	109,151	107,817	106,462	105,086	103,690	102,273	100,835	99,377	97,898	
O-1E	95,632	94,556	93,462	92,350	91,221	90,075	88,911	87,729	86,531	85,314	84,081	82,829	
W-4	121,587	120,218	118,827	117,414	115,979	114,521	113,041	111,539	110,015	108,469	106,900	105,309	
W-3	109,101	107,872	106,624	105,356	104,068	102,761	101,433	100,085	98,717	97,330	95,922	94,494	
W-2	100,105	98,978	97,833	96,670	95,488	94,288	93,069	91,833	90,578	89,305	88,013	86,703	
W-1	93,599	92,546	91,475	90,387	89,282	88,160	87,021	85,865	84,691	83,501	82,293	81,069	
E-9	103,384	102,220	101,037	99,836	98,615	97,376	96,118	94,840	93,544	92,230	90,896	89,543	
E-8	88,908	87,908	86,891	85,857	84,808	83,742	82,660	81,561	80,447	79,316	78,169	77,006	
E-7	83,042	82,107	81,157	80,192	79,212	78,216	77,206	76,180	75,139	74,083	73,011	71,925	
E-6	73,020	72,198	71,363	70,514	69,652	68,777	67,888	66,986	66,071	65,142	64,200	63,244	
E-5	62,921	62,213	61,493	60,762	60,019	59,264	58,499	57,721	56,933	56,132	55,321	54,497	
E-4	49,352	48,796	48,232	47,658	47,076	46,484	45,883	45,274	44,655	44,027	43,391	42,745	
E-3	41,375	40,909	40,436	39,955	39,467	38,971	38,467	37,956	37,437	36,911	36,377	35,836	
E-2	34,906	34,513	34,114	33,708	33,296	32,878	32,453	32,022	31,584	31,140	30,690	30,233	
E-1	31,139	30,788	30,432	30,070	29,702	29,329	28,950	28,565	28,175	27,779	27,377	26,970	

		For HIGH 3 retirements in FY17, amount necessary to deposit in sub-account to cover early retirement payments															
		48	47	46	45	44	43	42	41	40	39	38	37				
# of pmts	192	193	194	195	196	197	198	199	200	201	202	203					
months	0.400	0.402	0.404	0.406	0.408	0.410	0.413	0.415	0.417	0.419	0.421	0.423					
mult	0.960	0.961	0.962	0.963	0.963	0.964	0.965	0.966	0.967	0.968	0.968	0.969					
reduct	50.56	49.46	48.36	47.27	46.17	45.08	44.00	42.91	41.83	40.74	39.66	38.58					
Factor1	16	16	16	16	16	16	16	16	16	16	16	16					
	0	1	2	3	4	5	6	7	8	9	10	11					
Years	16	16	16	16	16	16	16	16	16	16	16	16					
Months	0	1	2	3	4	5	6	7	8	9	10	11					
O-10																	
O-9	0	0	0	0	0	0	0	0	0	0	0	0					
O-8	212,150	208,803	205,410	201,972	198,487	194,958	191,382	187,761	184,094	180,382	176,624	172,821					
O-7	194,475	191,407	188,297	185,145	181,951	178,715	175,437	172,118	168,757	165,354	161,909	158,422					
O-6	154,228	151,794	149,328	146,828	144,295	141,729	139,130	136,498	133,832	131,133	128,401	125,636					
O-5	140,793	138,572	136,320	134,038	131,726	129,383	127,010	124,607	122,174	119,710	117,216	114,692					
O-4	128,554	126,526	124,470	122,387	120,275	118,136	115,970	113,775	111,554	109,304	107,027	104,722					
O-3	111,278	109,522	107,743	105,939	104,112	102,260	100,385	98,485	96,562	94,615	92,644	90,649					
O-2	81,789	80,498	79,190	77,865	76,522	75,161	73,782	72,386	70,973	69,542	68,093	66,627					
O-1	64,544	63,525	62,493	61,447	60,387	59,313	58,225	57,124	56,008	54,879	53,735	52,578					
O-3E	115,394	113,573	111,728	109,858	107,962	106,042	104,098	102,128	100,134	98,114	96,070	94,002					
O-2E	94,716	93,222	91,707	90,172	88,617	87,041	85,444	83,828	82,191	80,533	78,855	77,157					
O-1E	80,137	78,873	77,591	76,293	74,976	73,643	72,293	70,925	69,540	68,137	66,718	65,281					
W-4	106,536	104,855	103,151	101,424	99,675	97,902	96,107	94,288	92,447	90,583	88,696	86,786					
W-3	94,747	93,252	91,737	90,202	88,646	87,069	85,472	83,855	82,217	80,560	78,881	77,183					
W-2	86,567	85,202	83,817	82,414	80,992	79,552	78,093	76,616	75,119	73,604	72,071	70,519					
W-1	81,136	79,856	78,559	77,244	75,911	74,561	73,194	71,809	70,407	68,987	67,550	66,095					
E-9	90,542	89,113	87,666	86,198	84,711	83,205	81,679	80,133	78,568	76,984	75,380	73,757					
E-8	77,892	76,663	75,418	74,155	72,876	71,580	70,267	68,938	67,591	66,228	64,849	63,452					
E-7	72,483	71,340	70,180	69,006	67,815	66,609	65,388	64,150	62,898	61,629	60,345	59,046					
E-6	62,738	61,748	60,745	59,728	58,698	57,654	56,596	55,525	54,441	53,343	52,232	51,107					
E-5	53,402	52,560	51,706	50,840	49,963	49,075	48,175	47,263	46,340	45,406	44,460	43,502					
E-4	41,886	41,225	40,555	39,876	39,188	38,492	37,786	37,071	36,347	35,614	34,872	34,121					
E-3	35,116	34,562	34,000	33,431	32,854	32,270	31,678	31,079	30,472	29,857	29,235	28,606					
E-2	29,626	29,158	28,685	28,204	27,718	27,225	26,726	26,220	25,708	25,190	24,665	24,134					
E-1	26,428	26,011	25,588	25,160	24,726	24,286	23,841	23,390	22,933	22,471	22,002	21,529					

For HIGH 3		retirements in FY17, amount necessary to deposit in sub-account to cover early retirement payments													
# of prmts	36	35	34	33	32	31	30	29	28	27	26	25			
months	204	205	206	207	208	209	210	211	212	213	214	215			
mult	0.425	0.427	0.429	0.431	0.433	0.435	0.438	0.440	0.442	0.444	0.446	0.448			
reduct	0.970	0.971	0.972	0.973	0.973	0.974	0.975	0.976	0.977	0.978	0.978	0.979			
Factor1	37.51	36.43	35.36	34.29	33.22	32.16	31.09	30.03	28.97	27.91	26.85	25.80			
Years	17	17	17	17	17	17	17	17	17	17	17	17	17	17	
Months	0	1	2	3	4	5	6	7	8	9	10	11			
O-10	0	0	0	0	0	0	0	0	0	0	0	0			
O-9	167,884	164,015	160,101	156,142	152,138	148,090	143,997	139,859	135,676	131,449	127,177	122,859			
O-8	153,897	150,350	146,762	143,133	139,463	135,752	132,000	128,207	124,372	120,497	116,581	112,623			
O-7	122,047	119,235	116,389	113,511	110,601	107,658	104,682	101,674	98,633	95,560	92,454	89,315			
O-6	111,416	108,848	106,251	103,623	100,966	98,280	95,563	92,817	90,041	87,236	84,401	81,535			
O-5	101,731	99,386	97,015	94,616	92,190	89,736	87,256	84,749	82,214	79,653	77,064	74,448			
O-4	88,059	86,030	83,977	81,900	79,800	77,677	75,530	73,359	71,165	68,948	66,707	64,443			
O-3	64,723	63,232	61,723	60,196	58,653	57,092	55,514	53,919	52,306	50,677	49,030	47,365			
O-2	51,076	49,899	48,709	47,504	46,286	45,054	43,809	42,550	41,278	39,991	38,692	37,378			
O-1	91,316	89,212	87,083	84,930	82,752	80,550	78,324	76,073	73,798	71,498	69,175	66,826			
O-3E	74,953	73,226	71,478	69,711	67,924	66,116	64,289	62,441	60,574	58,686	56,779	54,852			
O-2E	63,416	61,955	60,476	58,981	57,469	55,939	54,393	52,830	51,250	49,653	48,040	46,409			
O-1E	84,306	82,364	80,398	78,410	76,400	74,367	72,311	70,233	68,133	66,010	63,865	61,696			
W-4	74,978	73,250	71,502	69,734	67,946	66,138	64,310	62,462	60,594	58,706	56,798	54,869			
W-3	68,505	66,926	65,329	63,713	62,080	60,428	58,758	57,069	55,362	53,637	51,894	50,132			
W-2	64,207	62,727	61,230	59,716	58,185	56,637	55,071	53,489	51,889	50,272	48,639	46,987			
W-1	72,614	70,941	69,248	67,535	65,804	64,053	62,282	60,492	58,683	56,855	55,007	53,140			
E-9	62,469	61,029	59,573	58,100	56,610	55,104	53,581	52,041	50,485	48,912	47,322	45,715			
E-8	58,131	56,791	55,436	54,065	52,679	51,277	49,860	48,427	46,979	45,515	44,036	42,541			
E-7	50,315	49,156	47,983	46,796	45,596	44,383	43,156	41,916	40,662	39,396	38,115	36,821			
E-6	42,828	41,841	40,843	39,833	38,811	37,779	36,734	35,679	34,612	33,533	32,444	31,342			
E-5	33,592	32,818	32,035	31,243	30,442	29,632	28,813	27,985	27,148	26,302	25,447	24,583			
E-4	28,163	27,514	26,857	26,193	25,521	24,842	24,156	23,461	22,760	22,051	21,334	20,610			
E-3	23,760	23,212	22,658	22,098	21,531	20,958	20,379	19,793	19,201	18,603	17,999	17,388			
E-2	21,195	20,707	20,212	19,713	19,207	18,696	18,179	17,657	17,129	16,595	16,056	15,511			
E-1															

For HIGH 3 retirements in FY17, amount necessary to deposit in sub-account to cover early retirement payments													
# of pmts	24	23	22	21	20	19	18	17	16	15	14	13	
months	216	217	218	219	220	221	222	223	224	225	226	227	
mult	0.450	0.452	0.454	0.456	0.458	0.460	0.463	0.465	0.467	0.469	0.471	0.473	
reduct	0.980	0.981	0.982	0.983	0.983	0.984	0.985	0.986	0.987	0.988	0.988	0.989	
Factor1	24.75	23.70	22.65	21.60	20.56	19.51	18.47	17.43	16.39	15.36	14.32	13.29	

Years	18	18	18	18	18	18	18	18	18	18	18	18	18
Months	0	1	2	3	4	5	6	7	8	9	10	11	
O-10													
O-9	0	0	0	0	0	0	0	0	0	0	0	0	0
O-8	124,175	119,555	114,886	110,171	105,407	100,596	95,737	90,831	85,877	80,876	75,827	70,731	
O-7	116,592	112,254	107,871	103,443	98,970	94,453	89,891	85,284	80,633	75,937	71,197	66,411	
O-6	90,928	87,544	84,126	80,673	77,185	73,662	70,104	66,511	62,884	59,222	55,525	51,793	
O-5	81,210	78,188	75,136	72,051	68,936	65,790	62,612	59,403	56,164	52,893	49,591	46,258	
O-4	72,863	70,152	67,413	64,646	61,851	59,028	56,177	53,298	50,391	47,456	44,494	41,503	
O-3	62,423	60,100	57,754	55,383	52,988	50,570	48,127	45,661	43,171	40,656	38,118	35,556	
O-2	45,881	44,173	42,449	40,706	38,946	37,169	35,373	33,561	31,730	29,882	28,017	26,134	
O-1	36,207	34,859	33,498	32,123	30,734	29,332	27,915	26,484	25,040	23,582	22,109	20,624	
O-3E	66,617	64,138	61,634	59,104	56,548	53,967	51,361	48,728	46,071	43,388	40,679	37,945	
O-2E	53,132	51,155	49,158	47,140	45,102	43,043	40,964	38,865	36,745	34,605	32,445	30,264	
O-1E	44,954	43,281	41,591	39,884	38,160	36,418	34,659	32,883	31,089	29,279	27,451	25,606	
W-4	61,897	59,594	57,267	54,917	52,542	50,144	47,722	45,276	42,807	40,314	37,797	35,257	
W-3	56,501	54,399	52,275	50,129	47,962	45,773	43,562	41,329	39,075	36,800	34,502	32,183	
W-2	49,926	48,068	46,192	44,296	42,380	40,446	38,492	36,520	34,528	32,517	30,487	28,438	
W-1	46,906	45,160	43,397	41,616	39,816	37,999	36,164	34,310	32,439	30,550	28,643	26,718	
E-9	52,394	50,444	48,475	46,485	44,475	42,445	40,395	38,325	36,235	34,124	31,994	29,844	
E-8	46,165	44,447	42,712	40,958	39,187	37,399	35,593	33,769	31,927	30,067	28,190	26,296	
E-7	41,866	40,309	38,735	37,145	35,539	33,917	32,278	30,624	28,954	27,268	25,566	23,847	
E-6	35,702	34,374	33,032	31,676	30,306	28,923	27,526	26,116	24,691	23,253	21,802	20,336	
E-5	29,965	28,850	27,723	26,585	25,436	24,275	23,102	21,918	20,723	19,516	18,298	17,068	
E-4	23,503	22,628	21,745	20,852	19,950	19,040	18,120	17,192	16,254	15,307	14,352	13,387	
E-3	19,704	18,971	18,230	17,482	16,726	15,962	15,191	14,413	13,627	12,833	12,032	11,223	
E-2	16,623	16,005	15,380	14,749	14,111	13,467	12,816	12,160	11,496	10,827	10,151	9,469	
E-1	14,829	14,277	13,720	13,157	12,588	12,013	11,433	10,847	10,255	9,658	9,055	8,447	

For HIGH 3 retirements in FY17, amount necessary to deposit in sub-account to cover early retirement payments												
# of pmts	12	11	10	9	8	7	6	5	4	3	2	1
months	228	229	230	231	232	233	234	235	236	237	238	239
mult	0.475	0.477	0.479	0.481	0.483	0.485	0.488	0.490	0.492	0.494	0.496	0.498
reduct	0.990	0.991	0.992	0.993	0.993	0.994	0.995	0.996	0.997	0.998	0.998	0.999
Factor1	12.26	11.23	10.20	9.18	8.15	7.13	6.11	5.09	4.07	3.05	2.03	1.02

Years	19	19	19	19	19	19	19	19	19	19	19	19	19
Months	0	1	2	3	4	5	6	7	8	9	10	11	
O-10	0	0	0	0	0	0	0	0	0	0	0	0	0
O-9	66,684	61,407	56,078	50,700	45,271	39,791	34,261	28,681	23,050	17,368	11,636	5,847	0
O-8	62,612	57,657	52,654	47,604	42,506	37,361	32,169	26,929	21,642	16,308	10,926	5,490	0
O-7	48,830	44,965	41,064	37,125	33,150	29,137	25,088	21,002	16,878	12,718	8,521	4,281	0
O-6	43,611	40,160	36,675	33,158	29,607	26,023	22,407	18,757	15,074	11,359	7,610	3,824	0
O-5	39,129	36,032	32,906	29,750	26,564	23,349	20,104	16,829	13,525	10,191	6,828	3,431	0
O-4	33,522	30,869	28,191	25,487	22,758	20,003	17,223	14,418	11,587	8,731	5,850	2,939	0
O-3	24,639	22,689	20,720	18,733	16,727	14,702	12,659	10,597	8,516	6,417	4,299	2,160	0
O-2	19,444	17,905	16,351	14,783	13,200	11,602	9,990	8,363	6,721	5,064	3,393	1,705	0
O-1	35,774	32,943	30,085	27,199	24,287	21,347	18,380	15,386	12,366	9,318	6,243	3,137	0
O-3E	28,533	26,275	23,995	21,694	19,371	17,026	14,660	12,272	9,863	7,432	4,979	2,502	0
O-2E	24,141	22,231	20,302	18,354	16,389	14,405	12,403	10,383	8,345	6,288	4,213	2,117	0
O-1E	33,240	30,609	27,953	25,272	22,566	19,835	17,078	14,296	11,490	8,658	5,800	2,915	0
W-4	30,342	27,941	25,516	23,069	20,599	18,106	15,589	13,050	10,488	7,903	5,295	2,660	0
W-3	26,811	24,689	22,547	20,385	18,202	15,999	13,775	11,531	9,267	6,983	4,679	2,351	0
W-2	25,189	23,196	21,183	19,151	17,101	15,031	12,942	10,834	8,707	6,561	4,396	2,209	0
W-1	27,993	25,777	23,541	21,283	19,004	16,704	14,382	12,040	9,676	7,291	4,885	2,454	0
E-9	24,665	22,713	20,742	18,752	16,744	14,718	12,672	10,608	8,525	6,424	4,304	2,163	0
E-8	22,368	20,598	18,811	17,006	15,185	13,347	11,492	9,620	7,732	5,826	3,903	1,961	0
E-7	19,075	17,565	16,041	14,503	12,950	11,382	9,800	8,204	6,593	4,968	3,329	1,673	0
E-6	16,009	14,742	13,463	12,172	10,868	9,553	8,225	6,886	5,534	4,170	2,794	1,404	0
E-5	12,557	11,563	10,560	9,547	8,525	7,493	6,451	5,401	4,340	3,270	2,191	1,101	0
E-4	10,527	9,694	8,853	8,004	7,147	6,282	5,409	4,528	3,639	2,742	1,837	923	0
E-3	8,881	8,178	7,469	6,752	6,029	5,300	4,563	3,820	3,070	2,313	1,550	779	0
E-2	7,923	7,296	6,663	6,024	5,379	4,728	4,071	3,408	2,739	2,064	1,383	695	0
E-1													

		For HIGH 3 retirements in FY17, amount necessary to deposit in sub-account to cover early retirement payments														
		60	59	58	57	56	55	54	53	52	51	50	49			
# of pmts	180	181	182	183	184	185	186	187	188	189	190	191				
months	0.225	0.228	0.231	0.234	0.237	0.240	0.243	0.245	0.248	0.251	0.254	0.257				
mult	0.950	0.951	0.952	0.953	0.953	0.954	0.955	0.956	0.957	0.958	0.958	0.959				
reduct	62.57596	61.50129	60.42778	59.35543	58.28423	57.21420	56.14533	55.07761	54.01106	52.94566	51.88143	50.81822				
Factor1	15	15	15	15	15	15	15	15	15	15	15	15				
Years	0	1	2	3	4	5	6	7	8	9	10	11				
Months	0	1	2	3	4	5	6	7	8	9	10	11				
O-10	0	0	0	0	0	0	0	0	0	0	0	0				
O-9	140,800	140,299	139,737	139,113	138,428	137,681	136,873	136,004	135,073	134,081	133,026	131,910				
O-8	122,221	121,786	121,298	120,757	120,162	119,514	118,813	118,058	117,250	116,388	115,473	114,504				
O-7	96,363	96,020	95,635	95,208	94,739	94,228	93,675	93,080	92,443	91,764	91,042	90,279				
O-6	90,600	90,277	89,915	89,514	89,073	88,593	88,073	87,514	86,915	86,276	85,597	84,879				
O-5	86,370	86,063	85,718	85,335	84,915	84,457	83,961	83,428	82,857	82,248	81,602	80,917				
O-4	76,137	75,866	75,562	75,224	74,854	74,450	74,013	73,543	73,040	72,503	71,933	71,329				
O-3	55,960	55,761	55,538	55,290	55,017	54,721	54,400	54,054	53,684	53,289	52,871	52,427				
O-2	44,161	44,004	43,827	43,632	43,417	43,183	42,929	42,657	42,365	42,053	41,723	41,373				
O-1	77,260	76,985	76,676	76,334	75,958	75,548	75,105	74,628	74,117	73,572	72,994	72,381				
O-3E	64,805	64,575	64,316	64,029	63,713	63,370	62,998	62,598	62,169	61,712	61,227	60,713				
O-2E	54,830	54,635	54,416	54,173	53,906	53,616	53,301	52,963	52,600	52,213	51,803	51,368				
O-1E	69,711	69,463	69,185	68,876	68,537	68,167	67,767	67,337	66,876	66,384	65,862	65,310				
W-4	62,552	62,330	62,080	61,803	61,498	61,167	60,808	60,422	60,008	59,567	59,099	58,603				
W-3	57,395	57,191	56,961	56,707	56,428	56,123	55,794	55,440	55,060	54,656	54,226	53,771				
W-2	53,665	53,474	53,259	53,022	52,761	52,476	52,168	51,837	51,482	51,104	50,702	50,276				
W-1	59,940	59,727	59,488	59,222	58,930	58,613	58,269	57,899	57,502	57,080	56,631	56,156				
E-9	51,548	51,364	51,158	50,930	50,679	50,406	50,110	49,792	49,451	49,088	48,702	48,293				
E-8	48,147	47,975	47,783	47,570	47,335	47,080	46,804	46,507	46,188	45,849	45,488	45,107				
E-7	42,336	42,185	42,016	41,829	41,623	41,398	41,155	40,894	40,614	40,316	39,999	39,663				
E-6	36,481	36,351	36,205	36,043	35,866	35,673	35,463	35,238	34,997	34,740	34,466	34,177				
E-5	28,614	28,512	28,397	28,271	28,131	27,980	27,815	27,639	27,450	27,248	27,034	26,807				
E-4	23,989	23,903	23,807	23,701	23,584	23,457	23,320	23,171	23,013	22,844	22,664	22,474				
E-3	20,238	20,166	20,085	19,996	19,897	19,790	19,674	19,549	19,415	19,272	19,121	18,960				
E-2	18,054	17,989	17,917	17,837	17,749	17,654	17,550	17,439	17,319	17,192	17,057	16,914				
E-1																

For HIGH 3 retirements in FY17, amount necessary to deposit in sub-account to cover early retirement payments												
# of pmts	48	47	46	45	44	43	42	41	40	39	38	37
months	192	193	194	195	196	197	198	199	200	201	202	203
mult	0.260	0.263	0.266	0.269	0.272	0.275	0.278	0.280	0.283	0.286	0.289	0.292
reduct	0.960	0.961	0.962	0.963	0.963	0.964	0.965	0.966	0.967	0.968	0.968	0.969
Factor1	49.76	48.69	47.63	46.58	45.52	44.46	43.41	42.35	41.30	40.24	39.19	38.14

Years	16	16	16	16	16	16	16	16	16	16	16	16	16
Months	0	1	2	3	4	5	6	7	8	9	10	11	
O-10	0	0	0	0	0	0	0	0	0	0	0	0	0
O-9	132,423	131,166	129,847	128,464	127,018	125,510	123,937	122,302	120,604	118,842	117,016	115,127	
O-8	121,390	120,238	119,029	117,761	116,436	115,053	113,612	112,113	110,556	108,940	107,267	105,536	
O-7	96,268	95,354	94,395	93,390	92,339	91,242	90,100	88,911	87,676	86,395	85,068	83,695	
O-6	87,882	87,048	86,172	85,255	84,296	83,294	82,251	81,166	80,038	78,869	77,658	76,404	
O-5	80,243	79,481	78,682	77,844	76,968	76,054	75,101	74,110	73,081	72,013	70,907	69,762	
O-4	69,459	68,800	68,108	67,383	66,624	65,833	65,008	64,151	63,260	62,335	61,378	60,387	
O-3	51,052	50,568	50,059	49,526	48,969	48,387	47,781	47,150	46,496	45,816	45,112	44,384	
O-2	40,288	39,905	39,504	39,083	38,644	38,185	37,706	37,209	36,692	36,156	35,601	35,026	
O-1	72,028	71,345	70,627	69,875	69,089	68,268	67,413	66,523	65,599	64,641	63,648	62,621	
O-3E	59,121	58,560	57,971	57,354	56,708	56,035	55,333	54,603	53,845	53,058	52,243	51,400	
O-2E	50,021	49,547	49,048	48,526	47,980	47,410	46,816	46,198	45,557	44,891	44,202	43,488	
O-1E	66,499	65,868	65,205	64,511	63,785	63,027	62,238	61,417	60,564	59,679	58,762	57,814	
W-4	59,141	58,579	57,990	57,373	56,727	56,053	55,351	54,621	53,862	53,075	52,260	51,416	
W-3	54,035	53,522	52,984	52,419	51,830	51,214	50,572	49,905	49,212	48,493	47,748	46,977	
W-2	50,645	50,164	49,660	49,131	48,578	48,001	47,400	46,774	46,125	45,451	44,753	44,030	
W-1	57,151	56,608	56,039	55,442	54,818	54,167	53,489	52,783	52,050	51,289	50,501	49,686	
E-9	49,166	48,699	48,210	47,696	47,159	46,599	46,016	45,408	44,778	44,124	43,446	42,745	
E-8	45,752	45,318	44,862	44,384	43,885	43,363	42,820	42,255	41,668	41,060	40,429	39,776	
E-7	39,600	39,225	38,830	38,417	37,984	37,533	37,063	36,574	36,066	35,539	34,993	34,428	
E-6	33,708	33,388	33,052	32,700	32,332	31,948	31,548	31,132	30,699	30,251	29,786	29,305	
E-5	26,439	26,188	25,924	25,648	25,360	25,058	24,745	24,418	24,079	23,727	23,363	22,986	
E-4	22,165	21,955	21,734	21,503	21,261	21,008	20,745	20,471	20,187	19,892	19,586	19,270	
E-3	18,700	18,522	18,336	18,141	17,937	17,724	17,502	17,271	17,031	16,782	16,524	16,258	
E-2	16,681	16,523	16,357	16,183	16,001	15,811	15,613	15,407	15,193	14,971	14,741	14,503	
E-1													

For HIGH 3 retirements in FY17, amount necessary to deposit in sub-account to cover early retirement payments		36	35	34	33	32	31	30	29	28	27	26	25
# of pmts	204	205	206	207	208	209	209	210	211	212	213	214	215
months	0.295	0.298	0.301	0.304	0.307	0.310	0.310	0.313	0.315	0.318	0.321	0.324	0.327
mult	0.970	0.971	0.972	0.973	0.973	0.974	0.974	0.975	0.976	0.977	0.978	0.978	0.979
reduct	37.09	36.04	35.00	33.95	32.91	31.86	30.82	29.78	28.74	27.70	26.66	25.62	25.62
Factor1													

Years	17	17	17	17	17	17	17	17	17	17	17	17	17	17
Months	0	1	2	3	4	5	6	7	8	9	10	11	11	11
O-10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
O-9	112,563	110,558	108,490	106,359	104,165	101,907	99,586	97,202	94,754	92,243	89,668	87,029	84,411	81,779
O-8	103,185	101,347	99,452	97,498	95,487	93,417	91,289	89,104	86,860	84,558	82,198	79,779	77,321	74,831
O-7	81,831	80,373	78,870	77,321	75,725	74,084	72,397	70,663	68,884	67,058	65,187	63,268	61,303	59,384
O-6	74,703	73,372	72,000	70,585	69,129	67,631	66,090	64,508	62,883	61,217	59,508	57,757	56,000	54,242
O-5	68,209	66,994	65,741	64,449	63,120	61,752	60,345	58,900	57,417	55,895	54,335	52,736	51,100	49,431
O-4	59,042	57,991	56,906	55,788	54,637	53,453	52,236	50,985	49,701	48,384	47,033	45,649	44,231	42,781
O-3	43,396	42,623	41,826	41,004	40,158	39,288	38,393	37,474	36,530	35,562	34,569	33,552	32,511	31,446
O-2	34,246	33,636	33,007	32,358	31,691	31,004	30,298	29,572	28,828	28,064	27,280	26,477	25,655	24,817
O-1	61,226	60,136	59,011	57,852	56,658	55,430	54,168	52,871	51,539	50,173	48,773	47,337	45,865	44,357
O-3E	50,255	49,360	48,437	47,485	46,505	45,497	44,461	43,397	42,304	41,183	40,033	38,855	37,649	36,415
O-2E	42,520	41,762	40,981	40,176	39,347	38,494	37,618	36,717	35,792	34,844	33,871	32,874	31,853	30,807
O-1E	56,526	55,519	54,481	53,411	52,309	51,175	50,009	48,812	47,583	46,322	45,029	43,704	42,397	41,017
W-4	50,271	49,376	48,452	47,501	46,521	45,512	44,476	43,411	42,318	41,196	40,046	38,868	37,661	36,427
W-3	45,931	45,113	44,269	43,400	42,504	41,583	40,636	39,663	38,664	37,640	36,589	35,512	34,411	33,287
W-2	43,050	42,283	41,492	40,677	39,838	38,974	38,087	37,175	36,239	35,278	34,294	33,284	32,251	31,195
W-1	49,182	48,306	47,403	46,471	45,513	44,526	43,512	42,470	41,401	40,304	39,179	38,025	36,847	35,645
E-9	42,311	41,557	40,780	39,979	39,154	38,305	37,433	36,537	35,617	34,673	33,705	32,713	31,697	30,655
E-8	39,373	38,671	37,948	37,203	36,435	35,645	34,833	33,999	33,143	32,265	31,364	30,441	29,495	28,527
E-7	34,079	33,472	32,846	32,201	31,536	30,853	30,150	29,428	28,687	27,927	27,147	26,348	25,531	24,695
E-6	29,008	28,491	27,958	27,409	26,844	26,262	25,664	25,049	24,418	23,771	23,108	22,428	21,731	21,017
E-5	22,752	22,347	21,929	21,498	21,055	20,598	20,129	19,647	19,153	18,645	18,125	17,591	17,043	16,481
E-4	19,075	18,735	18,385	18,023	17,652	17,269	16,876	16,472	16,057	15,631	15,195	14,748	14,289	13,817
E-3	16,093	15,806	15,510	15,206	14,892	14,569	14,237	13,896	13,547	13,187	12,819	12,442	12,057	11,664
E-2	14,356	14,100	13,836	13,564	13,284	12,997	12,701	12,396	12,084	11,764	11,436	11,099	10,753	10,397
E-1														

For HIGH 3 retirements in FY17, amount necessary to deposit in sub-account to cover early retirement payments													
# of pmts	24	23	22	21	20	19	18	17	16	15	14	13	
months	216	217	218	219	220	221	222	223	224	225	226	227	
mult	0.330	0.333	0.336	0.339	0.342	0.345	0.348	0.350	0.353	0.356	0.359	0.362	
reduct	0.980	0.981	0.982	0.983	0.983	0.984	0.985	0.986	0.987	0.988	0.988	0.989	
Factor1	24.59	23.55	22.52	21.48	20.45	19.42	18.39	17.36	16.33	15.30	14.28	13.25	

Years	18	18	18	18	18	18	18	18	18	18	18	18	18	18
Months	0	1	2	3	4	5	6	7	8	9	10	11	11	11
O-10														
O-9	0	0	0	0	0	0	0	0	0	0	0	0	0	0
O-8	88,367	85,467	82,499	79,464	76,361	73,190	69,952	66,645	63,271	59,829	56,319	52,741	52,741	52,741
O-7	82,971	80,248	77,461	74,611	71,698	68,721	65,680	62,576	59,407	56,176	52,880	49,520	49,520	49,520
O-6	64,707	62,584	60,410	58,188	55,915	53,594	51,222	48,801	46,331	43,810	41,240	38,620	38,620	38,620
O-5	57,792	55,895	53,954	51,969	49,940	47,866	45,748	43,586	41,379	39,128	36,832	34,492	34,492	34,492
O-4	51,852	50,150	48,409	46,628	44,807	42,947	41,046	39,106	37,126	35,107	33,047	30,947	30,947	30,947
O-3	44,422	42,964	41,472	39,947	38,387	36,793	35,165	33,503	31,807	30,076	28,312	26,513	26,513	26,513
O-2	32,650	31,579	30,482	29,361	28,214	27,043	25,846	24,624	23,378	22,106	20,809	19,487	19,487	19,487
O-1	25,766	24,920	24,055	23,170	22,265	21,341	20,396	19,432	18,448	17,445	16,421	15,378	15,378	15,378
O-3E	47,407	45,851	44,259	42,630	40,966	39,265	37,527	35,753	33,943	32,097	30,214	28,294	28,294	28,294
O-2E	37,811	36,570	35,300	34,001	32,673	31,317	29,931	28,516	27,073	25,600	24,098	22,567	22,567	22,567
O-1E	31,991	30,941	29,867	28,768	27,644	26,496	25,324	24,127	22,906	21,659	20,389	19,093	19,093	19,093
W-4	44,048	42,603	41,123	39,610	38,063	36,483	34,869	33,221	31,539	29,823	28,073	26,290	26,290	26,290
W-3	40,208	38,889	37,538	36,157	34,745	33,302	31,829	30,325	28,789	27,223	25,626	23,998	23,998	23,998
W-2	35,529	34,363	33,170	31,949	30,702	29,427	28,125	26,796	25,439	24,055	22,644	21,205	21,205	21,205
W-1	33,380	32,284	31,163	30,017	28,844	27,647	26,423	25,175	23,900	22,600	21,274	19,922	19,922	19,922
E-9	37,665	36,429	35,164	33,870	32,547	31,196	29,816	28,406	26,968	25,501	24,005	22,480	22,480	22,480
E-8	33,187	32,098	30,983	29,843	28,678	27,487	26,271	25,029	23,762	22,469	21,151	19,807	19,807	19,807
E-7	30,097	29,109	28,098	27,064	26,008	24,928	23,825	22,699	21,549	20,377	19,182	17,963	17,963	17,963
E-6	25,666	24,823	23,961	23,080	22,179	21,258	20,317	19,357	18,377	17,377	16,358	15,318	15,318	15,318
E-5	21,541	20,834	20,110	19,371	18,614	17,841	17,052	16,246	15,423	14,584	13,729	12,856	12,856	12,856
E-4	16,896	16,341	15,774	15,193	14,600	13,994	13,375	12,742	12,097	11,439	10,768	10,084	10,084	10,084
E-3	14,165	13,700	13,224	12,737	12,240	11,732	11,213	10,683	10,142	9,590	9,028	8,454	8,454	8,454
E-2	11,950	11,558	11,157	10,746	10,326	9,898	9,460	9,013	8,556	8,091	7,616	7,132	7,132	7,132
E-1	10,660	10,310	9,952	9,586	9,212	8,829	8,439	8,040	7,633	7,218	6,794	6,362	6,362	6,362

For HIGH 3 retirements in FY17, amount necessary to deposit in sub-account to cover early retirement payments												
# of pmts	12	11	10	9	8	7	6	5	4	3	2	1
months	228	229	230	231	232	233	234	235	236	237	238	239
mult	0.365	0.368	0.371	0.374	0.377	0.380	0.383	0.385	0.388	0.391	0.394	0.397
reduct	0.990	0.991	0.992	0.993	0.993	0.994	0.995	0.996	0.997	0.998	0.998	0.999
Factor1	12.23	11.20	10.18	9.16	8.14	7.12	6.10	5.08	4.06	3.05	2.03	1.02

Years	19	19	19	19	19	19	19	19	19	19	19	19
Months	0	1	2	3	4	5	6	7	8	9	10	11
O-10	0	0	0	0	0	0	0	0	0	0	0	0
O-9	49,916	46,140	42,295	38,380	34,396	30,342	26,219	22,026	17,764	13,432	9,030	4,553
O-8	46,868	43,323	39,712	36,036	32,296	28,489	24,618	20,681	16,679	12,612	8,478	4,275
O-7	36,551	33,786	30,971	28,104	25,187	22,218	19,199	16,129	13,008	9,835	6,612	3,334
O-6	32,645	30,176	27,661	25,101	22,495	19,844	17,147	14,405	11,618	8,784	5,905	2,977
O-5	29,290	27,074	24,818	22,521	20,183	17,804	15,385	12,925	10,424	7,882	5,299	2,671
O-4	25,093	23,195	21,262	19,294	17,291	15,253	13,180	11,073	8,930	6,752	4,539	2,289
O-3	18,443	17,048	15,627	14,181	12,709	11,211	9,688	8,138	6,563	4,963	3,336	1,682
O-2	14,554	13,453	12,332	11,191	10,029	8,847	7,645	6,422	5,180	3,916	2,633	1,327
O-1	26,779	24,753	22,690	20,590	18,453	16,278	14,066	11,817	9,530	7,206	4,844	2,442
O-3E	21,358	19,743	18,097	16,422	14,717	12,983	11,219	9,425	7,601	5,747	3,864	1,948
O-2E	18,071	16,704	15,312	13,894	12,452	10,985	9,492	7,974	6,431	4,863	3,269	1,648
O-1E	24,882	22,999	21,083	19,131	17,145	15,125	13,069	10,979	8,855	6,695	4,501	2,269
W-4	22,713	20,994	19,245	17,463	15,651	13,806	11,930	10,022	8,083	6,112	4,109	2,072
W-3	20,069	18,551	17,005	15,431	13,829	12,200	10,542	8,856	7,142	5,400	3,631	1,830
W-2	18,855	17,429	15,976	14,498	12,993	11,461	9,904	8,320	6,710	5,074	3,411	1,720
W-1	21,167	19,566	17,935	16,275	14,586	12,867	11,118	9,340	7,533	5,696	3,829	1,931
E-9	18,651	17,240	15,803	14,340	12,852	11,337	9,796	8,230	6,637	5,019	3,374	1,701
E-8	16,914	15,634	14,331	13,005	11,655	10,281	8,884	7,464	6,019	4,551	3,060	1,543
E-7	14,424	13,333	12,221	11,090	9,939	8,768	7,576	6,365	5,133	3,881	2,609	1,316
E-6	12,106	11,190	10,257	9,308	8,342	7,359	6,359	5,342	4,308	3,257	2,190	1,104
E-5	9,495	8,777	8,045	7,301	6,543	5,772	4,987	4,190	3,379	2,555	1,718	866
E-4	7,960	7,358	6,745	6,121	5,485	4,839	4,181	3,513	2,833	2,142	1,440	726
E-3	6,716	6,208	5,690	5,164	4,628	4,082	3,528	2,963	2,390	1,807	1,215	613
E-2	5,991	5,538	5,076	4,606	4,128	3,642	3,147	2,644	2,132	1,612	1,084	546
E-1												