PERCENTAGE OF FINAL COMPENSATION PLAN M/N - 2% at 55

Age at Retirement Years of 63 and 50 52 57 61 62 48 49 51 53 54 55 56 58 59 60 Service Over 17.42% 11.82% 12.43% 16.28% 18.66% 20.00% 20.52% 21.04% 21.56% 22.10% 22.62% 23.14% 23.66% 24.18% 10 13.00% 16.74% 17.91% 19.16% 20.53% 22.00% 22.57% 23.14% 23.72% 24.31% 24.88% 25.45% 26.03% 26.60% 11 12 14.18% 18.26% 19.54% 20.90% 22.39% 24.00% 24.62% 25.25% 25.87% 26.52% 27.14% 27.77% 28.39% 29.02% 19.79% 13 15.36% 21.16% 22.65% 24.26% 26.00% 26.68% 27.35% 28.03% 28.73% 29.41% 30.08% 30.76% 31.43% 14 16.55% 21.31% 22.79% 24.39% 26.12% 28.00% 28.73% 29.46% 30.18% 30.94% 31.67% 32.40% 33.12% 33.85% 15 17.73% 22.83% 24.42% 26.13% 27.99% 30.00% 30.78% 31.56% 32.34% 33.15% 33.93% 34.71% 35.49% 36.27% 16 18.91% 24.35% 26.05% 27.87% 29.86% 32.00% 32.83% 33.66% 34.50% 35.36% 36.19% 37.02% 37.86% 38.69% 20.09% 25.87% 27.68% 29.61% 31.72% 34.00% 34.88% 35.77% 36.65% 37.57% 38.45% 39.34% 40.22% 41.11% 17 General 18 21.27% 27.40% 29.30% 31.36% 33.59% 36.00% 36.94% 37.87% 38.81% 39.78% 40.72% 41.65% 42.59% 43.52% members in Plan M/N are 19 22.46% 28.92% 30.93% 33.10% 35.45% 38.00% 38.99% 39.98% 40.96% 41.99% 42.98% 43.97% 44.95% 45.94% eligible to retire 20 23.64% 30.44% 32.56% 34.84% 37.32% 40.00% 41.04% 42.08% 43.12% 44.20% 45.24% 46.28% 47.32% 48.36% at any age with 30 years of 21 24.82% 31.96% 34.19% 36.58% 39.19% 42.00% 43.09% 44.18% 45.28% 46.41% 47.50% 48.59% 49.69% 50.78% service 22 26.00% 33.48% 35.82% 38.32% 41.05% 44.00% 45.14% 46.29% 47.43% 48.62% 49.76% 50.91% 52.05% 53.20% 40.07% 42.92% 46.00% 49.59% 35.01% 50.83% 52.03% 27.18% 37.44% 47.20% 48.39% 53.22% 54.42% 55.61% 23 28.37% 36.53% 39.07% 41.81% 44.78% 48.00% 49.25% 50.50% 51.74% 53.04% 54.29% 55.54% 56.78% 58.03% 24 29.55% 38.05% 40.70% 43.55% 46.65% 50.00% 51.30% 53.90% 55.25% 56.55% 57.85% 59.15% 25 52.60% 60.45% 26 30.73% 39.57% 42.33% 45.29% 48.52% 52.00% 53.35% 54.70% 56.06% 57.46% 58.81% 60.16% 61.52% 62.87% 31.91% 41.09% 43.96% 47.03% 27 50.38% 54.00% 55.40% 56.81% 58.21% 59.67% 61.07% 62.48% 63.88% 65.29% 33.09% 42.62% 45.58% 48.78% 52.25% 56.00% 57.46% 58.91% 60.37% 61.88% 63.34% 64.79% 66.25% 67.70% 28 29 34.28% 44.14% 47.21% 50.52% 54.11% 58.00% 59.51% 61.02% 62.52% 64.09% 65.60% 67.11% 68.61% 70.12% 40.48% 38.32% 30 42.78% 45.66% 48.84% 52.26% 55.98% 60.00% 61.56% 63.12% 64.68% 66.30% 67.86% 69.42% 70.98% 72.54% 39.59% 41.83% 44.21% 47.18% 50.47% 54.00% 57.85% 62.00% 63.61% 65.22% 66.84% 68.51% 70.12% 71.73% 73.35% 74.96% 31 40.87% 48.70% 70.72% 74.05% 32 43.17% 45.63% 52.10% 55.74% 59.71% 64.00% 65.66% 67.33% 68.99% 72.38% 75.71% 77.38% 33 42.15% 44.52% 47.06% 50.23% 53.72% 57.49% 61.58% 66.00% 67.72% 69.43% 71.15% 72.93% 74.65% 76.36% 78.08% 79.79% 34 43.42% 45.87% 48.48% 51.75% 55.35% 59.23% 63.44% 68.00% 69.77% 71.54% 73.30% 75.14% 76.91% 78.68% 80.44% 82.21% 44.70% 47.22% 49.91% 53.27% 56.98% 60.97% 77.35% 79.17% 35 65.31% 70.00% 71.82% 73.64% 75.46% 80.99% 82.81% 84.63% 36 45.98% 48.57% 51.34% 54.79% 58.61% 62.71% 67.18% 72.00% 73.87% 75.74% 77.62% 79.56% 81.43% 83.30% 85.18% 87.05% 37 47.26% 49.92% 52.76% 56.31% 60.24% 64.45% 69.04% 74.00% 75.92% 77.85% 79.77% 81.77% 83.69% 85.62% 87.54% 89.47% 85.96% 87.93% 89.91% 38 48 53% 51.27% 54.19% 57 84% 61.86% 66.20% 70.91% 76.00% 77.98% 79.95% 81.93% 83.98% 91.88% 39 49.81% 52.62% 55.61% 59.36% 63.49% 67.94% 72.77% 78.00% 80.03% 82.06% 84.08% 86.19% 88.22% 90.25% 92.27% 94.30% 40 51.09% 53.97% 57.04% 60.88% 65.12% 69.68% 74.64% 80.00% 82.08% 84.16% 86.24% 88.40% 90.48% 92.56% 94.64% 96.72% 41 52.37% 55.32% 58.47% 62.40% 66.75% 71.42% 76.51% 82.00% 84.13% 86.26% 88.40% 90.61% 92.74% 94.87% 97.01% 99.14% 42 53.64% 56.67% 59.89% 63.92% 68.38% 73.16% 78.37% 84.00% 88.37% 90.55% 92.82% 95.00% 97.19% 99.37% 100.00% 86.18%