

**Ret 4.32 Disability reserve.** The amount credited to the reserve for annuities granted upon the granting of a disability annuity to a participating employe whose designated beneficiary would qualify to receive a death benefit under section 66.908 (2) (e), Wis. Stats., shall include a provision for such death benefit computed upon the basis of the 1937 standard annuity mortality table (male), rated up one year of age in the case of the employe and rated back four years of age in the case of the beneficiary; with interest at 3% per year.