

**Rule Ret 4.034**  
**TABLE E—LAST SURVIVOR**

Difference in Age of Beneficiary	Amount of Last Survivor Annuity Equivalent to a Unit of Life Annuity										
	Age of Participating Employee										
	60	61	62	63	64	65	66	67	68	69	70
15 years less.....	.6308	.6202	.6094	.5984	.5875	.5765	.5656	.5546	.5434	.5320	.5208
14 years less.....	.6380	.6276	.6171	.6063	.5956	.5849	.5742	.5634	.5526	.5414	.5305
13 years less.....	.6455	.6354	.6251	.6145	.6041	.5937	.5832	.5727	.5621	.5512	.5406
12 years less.....	.6533	.6434	.6334	.6231	.6129	.6028	.5927	.5825	.5722	.5616	.5513
11 years less.....	.6615	.6518	.6421	.6321	.6222	.6124	.6026	.5927	.5827	.5724	.5624
10 years less.....	.6699	.6606	.6511	.6414	.6319	.6224	.6129	.6034	.5937	.5838	.5741
9 years less.....	.6787	.6696	.6605	.6512	.6419	.6328	.6237	.6145	.6052	.5956	.5863
8 years less.....	.6877	.6791	.6703	.6612	.6524	.6436	.6349	.6261	.6172	.6079	.5990
7 years less.....	.6971	.6883	.6804	.6717	.6632	.6548	.6465	.6381	.6296	.6208	.6123
6 years less.....	.7068	.6989	.6908	.6825	.6745	.6665	.6585	.6505	.6424	.6341	.6260
5 years less.....	.7168	.7092	.7016	.6937	.6860	.6785	.6709	.6634	.6557	.6478	.6402
4 years less.....	.7271	.7199	.7127	.7052	.6980	.6908	.6837	.6766	.6695	.6620	.6550
3 years less.....	.7377	.7309	.7240	.7170	.7102	.7035	.6969	.6903	.6836	.6767	.6702
2 years less.....	.7484	.7421	.7357	.7291	.7227	.7165	.7104	.7042	.6981	.6917	.6859
1 year less.....	.7594	.7535	.7475	.7414	.7355	.7297	.7241	.7185	.7130	.7072	.7019
Same.....	.7706	.7651	.7595	.7539	.7485	.7432	.7381	.7331	.7282	.7230	.7183
1 year more.....	.7818	.7768	.7717	.7665	.7616	.7569	.7524	.7480	.7436	.7390	.7348
2 years more.....	.7932	.7886	.7840	.7793	.7749	.7708	.7668	.7630	.7592	.7551	.7513
3 years more.....	.8046	.8005	.7964	.7922	.7884	.7848	.7814	.7781	.7748	.7711	.7677
4 years more.....	.8161	.8124	.8088	.8051	.8018	.7988	.7960	.7932	.7903	.7869	.7839
5 years more.....	.8275	.8243	.8212	.8181	.8153	.8128	.8104	.8080	.8055	.8025	.7997
6 years more.....	.8389	.8362	.8336	.8309	.8287	.8266	.8246	.8225	.8203	.8176	.8153
7 years more.....	.8501	.8479	.8458	.8437	.8418	.8401	.8384	.8367	.8348	.8324	.8304
8 years more.....	.8613	.8595	.8579	.8561	.8546	.8532	.8518	.8504	.8488	.8468	.8451
9 years more.....	.8722	.8709	.8696	.8682	.8670	.8659	.8648	.8636	.8623	.8606	.8592
10 years more.....	.8829	.8819	.8809	.8798	.8789	.8780	.8772	.8763	.8754	.8739	.8728

Register, August, 1968, No. 152

**History:** Cr. Register, December, 1965, No. 120, eff. 1-1-66; am. (table only), Register, June, 1967, No. 138, eff. 7-1-67.

**Ret 4.11 Prescribed interest.** The prescribed rate of interest shall be 4% per annum compounded annually.

**History:** 1-2-56; am. Register, November, 1957, No. 23, eff. 12-31-57; am. Register, June, 1967, No. 138, eff. 7-1-67.

**Ret 4.21 History:** 1-2-56; am. Register, August, 1963, No. 92, eff. 9-1-63; r. Register, December, 1965, No. 120, eff. 1-1-66.

**Ret 4.31 Disability premiums.** Pursuant to section 66.912 (3) (a), Wis. Stats., the disability benefit premiums shall be as follows:

**Municipality Contribution Rates—Disability Benefits**

The percentage is determined for each municipality as follows:

(1) Determine the prior calendar year earnings of all active employes under age 65.

(2) Determine the prior calendar year earnings of all active employes.

(3) Divide item (1) by item (2).

(4) Multiply the result in item (3) by 0.25%. The result is the percentage municipality rate for disability for the succeeding year.

**History:** 1-2-56; am. Register, November, 1957, No. 23, eff. 12-31-57; am. Register, July, 1962, No. 79, eff. 8-1-62; am. Register, November, 1964, No. 107, eff. 12-1-64; am. Register, December, 1965, No. 120, eff. 1-1-66; am. (4), Register, October, 1967, No. 142, eff. 11-1-67; am. (4), Register, August, 1968, No. 152, eff. 9-1-68.

**Ret 4.32 Disability reserve.** The amount credited to the reserve for annuities granted upon the granting of any disability annuity shall be determined on the following actuarial bases:

(1) **DISABILITY ANNUITY TO EMPLOYEE.** The basis underlying the factors in section Ret 4.011, Table E-Life, modified by the assumption (1) of a mortality rate of 12% for the first year the annuity is payable; and (2) that the age of the employee is 5 years older than his actual age.

(2) **DEATH BENEFIT UNDER SECTION 66.908 (2) (e), WIS. STATS.** The basis underlying the factors in section Ret 4.031, Table B-Life.

**History:** 1-2-56; am. Register, November, 1957, No. 23, eff. 12-31-57; am. Register, April, 1962, No. 76, eff. 5-1-62; am. (1), Register, June, 1967, No. 138, eff. 7-1-67.

**Ret 4.35 Special disability contribution rates.** For purposes of determining municipality contribution rates, the following annual probabilities that a participant will within a year become entitled to a special disability annuity under section 66.907 (3), Wis. Stats., shall be assumed:

<i>Age</i>	<i>Special Disability Rate</i>
55 -----	.030
56 -----	.035
57 -----	.040
58 -----	.045
59 -----	.050

**History:** Cr. Register, April, 1960, No. 52, eff. 5-1-60.

Register, August, 1968, No. 152