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 Employe |  |  |  |  |  |  |  |  |  |  |
|  | 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 |
| 18 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 | . 6411 | . 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 | . 6888 | . 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 y years more- | . 8161 | . 8124 | . 8088 | . 8051 | . 8018 | . 7988 | . 7960 | . .7932 | . 7903 | . 7869 | . 78389 |
| 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 y years more | .8613 .8722 | .8595 .8709 | .8579 .8696 | . 8561 | .8546 .8670 | . 85832 | . 88518 | .8504 .8636 | . 84888 | .8468 .8606 | . 84591 |
| 10 years more. | . 8829 | . 8819 | . 8809 | . .8798 | . 8789 | . 8780 | . 88772 | .86363 | . .8754 | .8606 .8739 | . 8.8728 |

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. Registex, 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 $0.35 \%$. 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.

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 employe. 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 employe 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:
Special
Age
55
56
57
58
59
59

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

