



### III. PARTICIPANT DATA

## OVERVIEW OF SYSTEM MEMBERSHIP

The state administers nine retirement systems for state and local public employees. Retirement system membership is determined according to the participant's occupation and employer. Employees covered by each system are defined in separate chapters of the Revised Code of Washington.

In addition to the six systems described below, the state also administers benefits for volunteer fire fighters and two small judicial systems, which are not included in this valuation. The volunteer fire fighters have a separate actuarial valuation. The judicial systems are closed to new members, and any judge hired after June 30, 1988, becomes a member of the Public Employees' Retirement System Plans 2/3.

<b>PERS - Public Employees' Retirement System Chapter 41.40 RCW</b>	State employees; employees of all counties and most cities (some exceptions are Tacoma, Seattle, and Spokane); non-teaching employees of institutions of higher learning and community colleges; employees of ports, service districts, Energy Northwest, public utility districts, and judges first elected or appointed after June 30, 1988.
<b>TRS - Teachers' Retirement System Chapter 41.32 RCW</b>	Certificated teachers; administrators; and educational staff associates.
<b>SERS - School Employees' Retirement System Chapter 41.35 RCW</b>	Classified school district employees.
<b>PSERS - Public Safety Employees' Retirement System Chapter 41.37 RCW</b>	Correction officers (state, state community, county, city, and local community); state park rangers; enforcement officers with the Liquor Control Board, Washington State Patrol (commercial vehicle), Gambling Commission, and the Department of Natural Resources.
<b>LEOFF - Law Enforcement Officers' and Fire Fighters' Retirement System Chapter 41.26 RCW</b>	Fire fighters; emergency medical technicians; law enforcement officers including sheriffs; university, port, city police officers, and enforcement officers with the Department of Fish and Wildlife.
<b>WSPRS - Washington State Patrol Retirement System Chapter 43.43 RCW</b>	Commissioned officers of the Washington State Patrol.

Beginning with the 2015 valuation period, OSA performed valuations for certain retirement provisions under Higher Education Retirement Plans. These plans are offered to certain employees of colleges and universities in Washington and are not administered by the Department of Retirement Systems. The results of these valuations are provided in separate reports.

Active Membership By Employer and Plan as of June 30, 2016							
Employer	All	PERS			TRS		
	Systems	Plan 1	Plan 2	Plan 3	Plan 1	Plan 2	Plan 3
State Agencies	60,761	1,009	43,324	12,166	8	32	48
Higher Education	22,684	338	14,402	7,569	7	6	247
Community Colleges	6,352	111	4,323	1,518	29	35	336
K-12	127,166	815	0	0	919	17,083	51,870
Counties	34,941	479	24,521	4,938	0	0	0
County Sub Divisions	13,689	151	10,521	2,638	0	0	0
First Class Cities	8,345	52	2,502	629	0	0	0
Other Cities	18,104	151	10,812	2,138	0	0	0
Ports	2,445	28	1,864	373	0	0	0
Education Service District	2,048	16	0	0	4	86	205
Fire Districts	4,523	5	698	89	0	0	0
Public Utility District	4,722	40	4,078	604	0	0	0
Water Districts	2,105	26	1,829	250	0	0	0
Energy Northwest	1,133	2	803	328	0	0	0
Unions	4	4	0	0	0	0	0
<b>Total</b>	<b>309,022</b>	<b>3,227</b>	<b>119,677</b>	<b>33,240</b>	<b>967</b>	<b>17,242</b>	<b>52,706</b>

Active Membership By Employer and Plan as of June 30, 2016 (Continued)							
	SERS		PSERS	LEOFF		WSPRS	
Employer	Plan 2	Plan 3	Plan 2	Plan 1	Plan 2	Plan 1	Plan 2
State Agencies	27	21	3,026	0	132	498	470
Higher Education	0	0	0	0	115	0	0
Community Colleges	0	0	0	0	0	0	0
K-12	25,033	31,446	0	0	0	0	0
Counties	0	0	2,150	8	2,845	0	0
County Sub Divisions	0	0	120	0	259	0	0
First Class Cities	0	0	28	32	5,102	0	0
Other Cities	0	0	159	12	4,832	0	0
Ports	0	0	0	0	180	0	0
Education Service District	890	847	0	0	0	0	0
Fire Districts	0	0	0	10	3,721	0	0
Public Utility District	0	0	0	0	0	0	0
Water Districts	0	0	0	0	0	0	0
Energy Northwest	0	0	0	0	0	0	0
Unions	0	0	0	0	0	0	0
Total	25,950	32,314	5,483	62	17,186	498	470

The following tables show participant data changes from last year's valuation to this year's valuation. We divide the participant data into two main categories:

- **Actives** — members accruing benefits in the plan
- **Annuitants** — members and beneficiaries receiving benefits from the plan.

Reconciliation of Participant Data								
	PERS				TRS			
	Plan 1	Plan 2	Plan 3	Total	Plan 1	Plan 2	Plan 3	Total
<b>2015 Actives</b>	3,927	117,768	31,602	153,297	1,353	15,342	52,125	68,820
Transfers	0	(246)	4,916	4,670	0	(122)	2,731	2,609
Hires/Rehires	96	13,170	900	14,166	11	3,487	1,999	5,497
New Retirees	(711)	(2,930)	(318)	(3,959)	(387)	(244)	(832)	(1,463)
Deaths	(17)	(168)	(38)	(223)	(3)	(5)	(44)	(52)
Terminations	(68)	(7,917)	(3,822)	(11,807)	(7)	(1,216)	(3,273)	(4,496)
<b>2016 Actives</b>	<b>3,227</b>	<b>119,677</b>	<b>33,240</b>	<b>156,144</b>	<b>967</b>	<b>17,242</b>	<b>52,706</b>	<b>70,915</b>
<b>2015 Annuityants</b>	50,270	38,693	3,186	92,149	35,239	4,305	7,453	46,997
New Retirees	933	4,448	515	5,896	447	432	1,407	2,286
Annuityant Deaths	(2,253)	(840)	(51)	(3,144)	(1,094)	(61)	(56)	(1,211)
New Survivors	336	298	34	668	199	12	45	256
Other	(18)	(8)	0	(26)	(4)	(1)	(6)	(11)
<b>2016 Annuityants</b>	<b>49,268</b>	<b>42,591</b>	<b>3,684</b>	<b>95,543</b>	<b>34,787</b>	<b>4,687</b>	<b>8,843</b>	<b>48,317</b>
<b>Ratio Actives to Annuityants</b>	<b>0.07</b>	<b>2.81</b>	<b>9.02</b>	<b>1.63</b>	<b>0.03</b>	<b>3.68</b>	<b>5.96</b>	<b>1.47</b>

Reconciliation of Participant Data (Continued)				
	SERS			PSERS
	Plan 2	Plan 3	Total	Plan 2
<b>2015 Actives</b>	24,479	31,326	55,805	5,202
Transfers	(252)	3,775	3,523	0
Hires/Rehires	4,340	664	5,004	824
New Retirees	(547)	(624)	(1,171)	(24)
Deaths	(35)	(31)	(66)	(2)
Terminations	(2,035)	(2,796)	(4,831)	(517)
<b>2016 Actives</b>	<b>25,950</b>	<b>32,314</b>	<b>58,264</b>	<b>5,483</b>
<b>2015 Annuityants</b>	6,562	5,750	12,312	80
New Retirees	891	985	1,876	29
Annuityant Deaths	(133)	(61)	(194)	(1)
New Survivors	60	35	95	0
Other	0	(1)	(1)	0
<b>2016 Annuityants</b>	<b>7,380</b>	<b>6,708</b>	<b>14,088</b>	<b>108</b>
<b>Ratio Actives to Annuityants</b>	<b>3.52</b>	<b>4.82</b>	<b>4.14</b>	<b>50.77</b>

Reconciliation of Participant Data (Continued)							
	LEOFF			WSPRS			All Systems
	Plan 1	Plan 2	Total	Plan 1	Plan 2	Total	
<b>2015 Actives</b>	82	17,019	17,101	560	475	1,035	301,260
Transfers	0	0	0	0	0	0	10,802
Hires/Rehires	1	1,129	1,130	1	25	26	26,647
New Retirees	(20)	(480)	(500)	(55)	0	(55)	(7,172)
Deaths	0	(15)	(15)	(2)	(1)	(3)	(361)
Terminations	(1)	(467)	(468)	(6)	(29)	(35)	(22,154)
<b>2016 Actives</b>	<b>62</b>	<b>17,186</b>	<b>17,248</b>	<b>498</b>	<b>470</b>	<b>968</b>	<b>309,022</b>
<b>2015 Annuitants</b>	7,507	3,710	11,217	1,033	0	1,033	163,788
New Retirees	20	561	581	56	0	56	10,724
Annuitant Deaths	(258)	(31)	(289)	(24)	0	(24)	(4,863)
New Survivors	112	25	137	13	0	13	1,169
Other	(3)	(6)	(9)	0	0	0	(47)
<b>2016 Annuitants</b>	<b>7,378</b>	<b>4,259</b>	<b>11,637</b>	<b>1,078</b>	<b>0</b>	<b>1,078</b>	<b>170,771</b>
<b>Ratio Actives to Annuitants</b>	<b>0.01</b>	<b>4.04</b>	<b>1.48</b>	<b>0.46</b>	<b>N/A</b>	<b>0.90</b>	<b>1.81</b>

## SUMMARY OF PLAN PARTICIPANTS

Summary of Plan Participants								
PERS	2016				2015			
	Plan 1	Plan 2	Plan 3	Total	Plan 1	Plan 2	Plan 3	Total
<b>Active Members</b>								
Number	3,227	119,677	33,240	156,144	3,927	117,768	31,602	153,297
Total Salaries (Dollars in Millions)	\$197	\$7,570	\$1,932	\$9,699	\$231	\$7,205	\$1,780	\$9,215
Average Age	64.3	48.1	43.3	47.4	63.6	48.3	43.4	47.7
Average Service	25.5	12.4	8.5	11.8	25.3	12.5	8.6	12.0
Average Salary	\$61,171	\$63,249	\$58,110	\$62,112	\$58,748	\$61,176	\$56,320	\$60,113
<b>Terminated Members</b>								
Number Vested	830	27,430	5,239	33,499	999	26,830	4,961	32,790
Number "Non-Vested"	3,199	104,588	0	107,787	3,373	101,538	0	104,911
<b>Retirees (including L&amp;I disabled)</b>								
Number of Retirees (All)	49,268	42,591	3,684	95,543	50,270	38,693	3,186	92,149
Avg Monthly Benefit, All Retirees	\$2,008	\$1,517	\$867	\$1,745	\$1,968	\$1,435	\$823	\$1,704
Number of New "Service Retirees"	919	4,333	505	5,757	1,078	3,985	534	5,597
Avg. Bft, New "Service Retirees"	\$2,290	\$1,975	\$1,069	\$1,946	\$2,216	\$1,928	\$980	\$1,893

Summary of Plan Participants (Continued)								
TRS	2016				2015			
	Plan 1	Plan 2	Plan 3	Total	Plan 1	Plan 2	Plan 3	Total
<b>Active Members</b>								
Number	967	17,242	52,706	70,915	1,353	15,342	52,125	68,820
Total Salaries (Dollars in Millions)	\$81	\$1,104	\$3,947	\$5,132	\$108	\$945	\$3,722	\$4,775
Average Age	65.3	41.9	46.2	45.4	64.5	42.4	46.2	45.7
Average Service	31.8	7.9	14.0	12.8	31.3	8.4	14.0	13.1
Average Salary	\$83,405	\$64,055	\$74,892	\$72,373	\$79,603	\$61,610	\$71,403	\$69,381
<b>Terminated Members</b>								
Number Vested	217	2,532	8,718	11,467	267	2,428	8,259	10,954
Number "Non-Vested"	343	5,847	0	6,190	381	5,413	0	5,794
Temporarily Disabled	0	0	0	0	0	0	0	0
<b>Retirees</b>								
Number of Retirees (All)	34,787	4,687	8,843	48,317	35,239	4,305	7,453	46,997
Avg Monthly Benefit, All Retirees	\$2,150	\$1,864	\$1,093	\$1,929	\$2,122	\$1,787	\$1,041	\$1,920
Number of New "Service Retirees"	445	427	1,393	2,265	536	429	1,344	2,309
Avg. Bft, New "Service Retirees"	\$3,081	\$2,259	\$1,277	\$1,816	\$3,052	\$2,248	\$1,257	\$1,858

Summary of Plan Participants (Continued)						
SERS	2016			2015		
	Plan 2	Plan 3	Total	Plan 2	Plan 3	Total
<b>Active Members</b>						
Number	25,950	32,314	58,264	24,479	31,326	55,805
Total Salaries (Dollars in Millions)	\$817	\$1,043	\$1,860	\$734	\$963	\$1,697
Average Age	49.9	50.0	50.0	50.2	50.4	50.3
Average Service	9.3	10.3	9.9	9.7	10.6	10.2
Average Salary	\$31,493	\$32,269	\$31,923	\$29,998	\$30,725	\$30,406
<b>Terminated Members</b>						
Number Vested	5,724	7,951	13,675	5,572	7,491	13,063
Number "Non-Vested"	12,205	0	12,205	10,940	0	10,940
<b>Retirees</b>						
Number of Retirees (All)	7,380	6,708	14,088	6,562	5,750	12,312
Avg Monthly Benefit, All Retirees	\$859	\$467	\$672	\$836	\$454	\$658
Number of New "Service Retirees"	869	970	1,839	808	928	1,736
Avg. Bft, New "Service Retirees"	\$921	\$501	\$699	\$912	\$529	\$707



Summary of Plan Participants (Continued)		
PSERS	2016	2015
	Plan 2	Plan 2
<b>Active Members</b>		
Number	5,483	5,202
Total Salaries (Dollars in Millions)	\$327	\$302
Average Age	40.2	40.3
Average Service	5.7	5.4
Average Salary	\$59,700	\$58,115
<b>Terminated Members</b>		
Number Vested	393	294
Number "Non-Vested"	1,947	1,694
<b>Retirees</b>		
Number of Retirees (All)	108	80
Avg Monthly Benefit, All Retirees	\$584	\$486
Number of New "Service Retirees"	27	17
Avg. Bft, New "Service Retirees"	\$887	\$668

Summary of Plan Participants (Continued)						
LEOFF	2016			2015		
	Plan 1	Plan 2	Total	Plan 1	Plan 2	Total
<b>Active Members</b>						
Number	62	17,186	17,248	82	17,019	17,101
Total Salaries (Dollars in Millions)	\$7	\$1,786	\$1,793	\$9	\$1,743	\$1,752
Average Age	64.5	43.5	43.6	63.6	43.6	43.7
Average Service	40.4	14.5	14.6	39.6	14.7	14.8
Average Salary	\$108,061	\$103,947	\$103,962	\$106,683	\$102,411	\$102,431
<b>Terminated Members</b>						
Number Vested	1	953	954	0	785	785
Number "Non-Vested"	31	1,806	1,837	32	1,693	1,725
<b>Retirees</b>						
Number of Retirees (All)	7,378	4,259	11,637	7,507	3,710	11,217
Avg Monthly Benefit, All Retirees	\$4,063	\$3,726	\$3,939	\$4,008	\$3,529	\$3,850
Number of New "Service Retirees"*	20	523	543	41	452	493
Avg. Bft, New "Service Retirees"	\$8,065	\$4,632	\$4,759	\$7,980	\$4,430	\$4,726

\*Includes disabled retirees for Plan 1 only.

Summary of Plan Participants (Continued)						
WSPRS	2016			2015		
	Plan 1	Plan 2	Total	Plan 1	Plan 2	Total
<b>Active Members</b>						
Number	498	470	968	560	475	1,035
Total Salaries (Dollars in Millions)	\$47	\$36	\$83	\$49	\$33	\$82
Average Age	47.5	33.9	40.9	47.0	33.2	40.7
Average Service	20.7	7.4	14.2	20.1	6.5	13.9
Average Salary	\$93,338	\$77,349	\$85,575	\$86,535	\$70,238	\$79,056
<b>Terminated Members</b>						
Number Vested	76	28	104	75	20	95
Number "Non-Vested"	17	53	70	17	33	50
Disabled Members*	46	0	46	48	0	48
<b>Retirees</b>						
Number of Retirees (All)	1,078	0	1,078	1,033	0	1,033
Avg Monthly Benefit, All Retirees	\$4,215	\$0	\$4,215	\$4,088	\$0	\$4,088
Number of New "Service Retirees"	56	0	56	48	0	48
Avg. Bft, New "Service Retirees"	\$4,652	\$0	\$4,652	\$4,091	\$0	\$4,091

\*Benefits provided outside of pension funds.