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 RCW.

PERS—Public Employees' Retirement System *Chapter 41.40 RCW*	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.
TRS—Teachers' Retirement System Chapter 41.32 RCW	Certificated teachers; administrators; and educational staff associates.
SERS—School Employees' Retirement System *Chapter 41.35 RCW*	Classified school district employees and educational service district employees.
PSERS—Public Safety Employees' Retirement System *Chapter 41.37 RCW*	Correction officers (state, state community, county, city, and local community); state park rangers; enforcement officers with the Liquor and Cannabis Board, Washington State Patrol (commercial vehicle), Gambling Commission, and the Department of Natural Resources; security staff and nurses working at certain state institutions and local correctional departments.
LEOFF—Law Enforcement Officers' and Fire Fighters' Retirement System *Chapter 41.26 RCW*	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.
WSPRS—Washington State Patrol Retirement System *Chapter 43.43 RCW*	Commissioned officers of the Washington State Patrol.

In addition to the six systems described above, the state also administers benefits for several other retirement systems that are not covered in this report. The results of these valuations are prepared by OSA in separate reports:

- The Volunteer Fire Fighters' and Reserve Officers' Relief and Pension Plan is open to new volunteers and is administered by the Board for Volunteer Fire Fighters and Reserve Officers. This plan also provides medical benefits for duty-related injuries.
- The two Judicial systems closed to new members in 1988; see the DRS Annual Comprehensive Financial Report for details. New judges become members of PERS Plans 2/3.
- The Higher Education Supplemental Retirement Plans are offered to certain employees of colleges and universities in Washington. These plans were closed to new members by July 1, 2011.

The following tables show participant data changes from the prior rate-setting 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 Active and Annuitant Data	PERS				TRS			
	Plan 1	Plan 2	Plan 3	Total	Plan 1	Plan 2	Plan 3	Total
2019 Actives	1,538	122,454	38,047	162,039	350	21,561	55,351	77,262
Transfers	0	(306)	308	2	0	(27)	126	99
Hires/Rehires	67	26,267	9,949	36,283	5	5,717	6,610	12,332
New Retirees	(644)	(6,934)	(906)	(8,484)	(179)	(508)	(1,801)	(2,488)
Deaths	(13)	(435)	(106)	(554)	(4)	(29)	(91)	(124)
Terminations	(73)	(16,398)	(9,183)	(25,654)	(8)	(2,548)	(5,068)	(7,624)
2021 Actives	**875**	**124,648**	**38,109**	**163,632**	**164**	**24,166**	**55,127**	**79,457**
2019 Annuitants	45,633	54,948	5,684	106,265	32,570	5,855	13,701	52,126
New Retirees	842	10,528	1,542	12,912	231	893	3,300	4,424
Annuitant Deaths	(4,290)	(2,749)	(150)	(7,189)	(2,513)	(238)	(231)	(2,982)
New Survivors	574	795	84	1,453	420	62	138	620
Other	(33)	(41)	(3)	(77)	(25)	(1)	(16)	(42)
2021 Annuitants	**42,726**	**63,481**	**7,157**	**113,364**	**30,683**	**6,571**	**16,892**	**54,146**
Ratio Actives to Annuitants	**0.02**	**1.96**	**5.32**	**1.44**	**0.01**	**3.68**	**3.26**	**1.47**

Reconciliation of Active and Annuitant Data *(Continued)*	SERS			PSERS
	Plan 2	Plan 3	Total	Plan 2
2019 Actives	28,239	35,527	63,766	7,758
Transfers	(116)	206	90	0
Hires/Rehires	7,594	6,778	14,372	3,335
New Retirees	(1,476)	(1,427)	(2,903)	(131)
Deaths	(94)	(94)	(188)	(14)
Terminations	(5,461)	(7,481)	(12,942)	(1,816)
2021 Actives	**28,686**	**33,509**	**62,195**	**9,132**
2019 Annuitants	10,056	9,987	20,043	296
New Retirees	2,457	2,525	4,982	166
Annuitant Deaths	(414)	(300)	(714)	(4)
New Survivors	129	111	240	1
Other	(9)	(3)	(12)	0
2021 Annuitants	**12,219**	**12,320**	**24,539**	**459**
Ratio Actives to Annuitants	**2.35**	**2.72**	**2.53**	**19.90**

Reconciliation of Active and Annuitant Data *(Continued)*							
	LEOFF			WSPRS			All
	Plan 1	Plan 2	Total	Plan 1	Plan 2	Total	Systems
2019 Actives	20	18,557	18,577	397	646	1,043	330,445
Transfers	0	0	0	0	0	0	191
Hires/Rehires	0	2,489	2,489	0	122	122	68,933
New Retirees	(7)	(1,377)	(1,384)	(77)	(1)	(78)	(15,468)
Deaths	0	(29)	(29)	(1)	(1)	(2)	(911)
Terminations	0	(957)	(957)	(1)	(31)	(32)	(49,025)
2021 Actives	**13**	**18,683**	**18,696**	**318**	**735**	**1,053**	**334,165**
2019 Annuitants	6,891	6,064	12,955	1,181	0	1,181	192,866
New Retirees	8	1,582	1,590	83	2	85	24,159
Annuitant Deaths	(604)	(107)	(711)	(41)	0	(41)	(11,641)
New Survivors	228	64	292	18	1	19	2,625
Other	(7)	(29)	(36)	2	0	2	(165)
2021 Annuitants	**6,516**	**7,574**	**14,090**	**1,243**	**3**	**1,246**	**207,844**
Ratio Actives to Annuitants	**0.00**	**2.47**	**1.33**	**0.26**	**245.00**	**0.85**	**1.61**

SUMMARY OF PLAN PARTICIPANTS

Summary of Plan Participants								
PERS	2021				2019			
	Plan 1	Plan 2	Plan 3	Plans 2/3	Plan 1	Plan 2	Plan 3	Plans 2/3
Active Members								
Number	875	124,648	38,109	162,757	1,538	122,454	38,047	160,501
Total Salaries *(Dollars in Millions)*	$62	$9,430	$2,739	$12,169	$105	$8,582	$2,449	$11,031
Average Age	68.4	47.3	44.2	46.6	66.6	47.7	43.3	46.7
Average Service	26.2	11.6	8.8	10.9	26.2	11.9	8.2	11.0
Average Salary	$70,726	$75,650	$71,871	$74,765	$68,120	$70,079	$64,368	$68,725
Terminated Members								
Vested	240	29,001	6,705	35,706	396	28,726	6,286	35,012
Non-Vested*	2,275	122,008	0	122,008	2,529	113,586	0	113,586
Total Terminated	**2,515**	**151,009**	**6,705**	**157,714**	**2,925**	**142,312**	**6,286**	**148,598**
Annuitants								
Service Retired**	36,920	57,657	6,674	64,331	39,521	49,549	5,280	54,829
Disability Retired	655	1,776	96	1,872	754	1,869	92	1,961
Survivors	5,151	4,048	387	4,435	5,358	3,530	312	3,842
Total Annuitants	**42,726**	**63,481**	**7,157**	**70,638**	**45,633**	**54,948**	**5,684**	**60,632**
Avg. Monthly Benefit, All Annuitants***	$2,284	$1,986	$1,087	$1,895	$2,159	$1,777	$990	$1,703
Number of New Service Retirees	378	5,288	786	6,074	597	5,034	713	5,747
Avg. Benefit, New Service Retirees***	$2,712	$2,517	$1,230	$2,351	$2,492	$2,275	$1,173	$2,139

Note: Totals may not agree due to rounding.

**Members who terminated without a vested lifetime benefit but are eligible for a refund of their employee contributions with interest that currently reside in the trust.*

***Includes retirements from active and terminated with vested status.*

****Excludes additional TAP annuities purchased from Plan 3 defined contribution accounts. For more information on TAP annuities, please see the table at the end of this section.*

Summary of Plan Participants *(Continued)*								
TRS	**2021**				**2019**			
	Plan 1	**Plan 2**	**Plan 3**	**Plans 2/3**	**Plan 1**	**Plan 2**	**Plan 3**	**Plans 2/3**
Active Members								
Number	164	24,166	55,127	79,293	350	21,561	55,351	76,912
Total Salaries *(Dollars in Millions)*	$18	$2,027	$5,422	$7,449	$36	$1,687	$5,080	$6,767
Average Age	70.1	41.7	46.8	45.3	68.0	41.6	46.3	45.0
Average Service	34.4	7.8	14.7	12.6	33.4	7.6	14.1	12.3
Average Salary	$110,479	$83,869	$98,350	$93,936	$102,091	$78,259	$91,770	$87,982
Terminated Members								
Vested	82	3,042	8,503	11,545	119	2,823	8,831	11,654
Non-Vested*	224	7,852	0	7,852	243	7,140	0	7,140
Total Terminated	**306**	**10,894**	**8,503**	**19,397**	**362**	**9,963**	**8,831**	**18,794**
Annuitants								
Service Retired**	27,440	6,205	16,126	22,331	29,275	5,532	13,058	18,590
Disability Retired	403	75	96	171	453	82	97	179
Survivors	2,840	291	670	961	2,842	241	546	787
Total Annuitants	**30,683**	**6,571**	**16,892**	**23,463**	**32,570**	**5,855**	**13,701**	**19,556**
Avg. Monthly Benefit, All Annuitants***	$2,362	$2,282	$1,411	$1,655	$2,262	$2,098	$1,272	$1,519
Number of New Service Retirees	108	489	1,694	2,183	177	472	1,784	2,256
Avg. Benefit, New Service Retirees***	$3,876	$2,669	$1,714	$1,928	$3,466	$2,512	$1,531	$1,736

Note: Totals may not agree due to rounding.

**Members who terminated without a vested lifetime benefit but are eligible for a refund of their employee contributions with interest that currently reside in the trust.*

***Includes retirements from active and terminated with vested status.*

****Excludes additional TAP annuities purchased from Plan 3 defined contribution accounts. For more information on TAP annuities, please see the table at the end of this section.*

Summary of Plan Participants *(Continued)*						
SERS	**2021**			**2019**		
	Plan 2	**Plan 3**	**Plans 2/3**	**Plan 2**	**Plan 3**	**Plans 2/3**
Active Members						
Number	28,686	33,509	62,195	28,239	35,527	63,766
Total Salaries *(Dollars in Millions)*	$1,185	$1,403	$2,588	$1,087	$1,365	$2,453
Average Age	49.0	49.6	49.3	49.5	49.0	49.2
Average Service	8.5	10.1	9.3	8.7	9.5	9.1
Average Salary	$41,295	$41,873	$41,606	$38,505	$38,427	$38,462
Terminated Members						
Vested	6,662	9,405	16,067	6,222	9,049	15,271
Non-Vested*	19,773	0	19,773	16,768	0	16,768
Total Terminated	**26,435**	**9,405**	**35,840**	**22,990**	**9,049**	**32,039**
Annuitants						
Service Retired**	11,385	11,756	23,141	9,323	9,512	18,835
Disability Retired	269	90	359	274	93	367
Survivors	565	474	1,039	459	382	841
Total Annuitants	**12,219**	**12,320**	**24,539**	**10,056**	**9,987**	**20,043**
Avg. Monthly Benefit, All Annuitants***	$1,006	$566	$785	$941	$523	$733
Number of New Service Retirees	1,280	1,275	2,555	1,012	1,174	2,186
Avg. Benefit, New Service Retirees***	$1,052	$629	$841	$1,027	$585	$790

Note: Totals may not agree due to rounding.

**Members who terminated without a vested lifetime benefit but are eligible for a refund of their employee contributions with interest that currently reside in the trust.*

***Includes retirements from active and terminated with vested status.*

****Excludes additional TAP annuities purchased from Plan 3 defined contribution accounts. For more information on TAP annuities, please see the table at the end of this section.*

Summary of Plan Participants *(Continued)*		
PSERS	**2021**	**2019**
Active Members		
Number	9,132	7,758
Total Salaries *(Dollars in Millions)*	$684	$529
Average Age	40.8	40.4
Average Service	5.8	5.4
Average Salary	$74,920	$68,236
Terminated Members		
Vested	796	629
Non-Vested*	4,521	2,856
Total Terminated	**5,317**	**3,485**
Annuitants		
Service Retired**	424	266
Disability Retired	22	18
Survivors	13	12
Total Annuitants	**459**	**296**
Avg. Monthly Benefit, All Annuitants	$1,092	$900
Number of New Service Retirees	92	60
Avg. Benefit, New Service Retirees	$1,424	$1,117

Note: Totals may not agree due to rounding.

**Members who terminated without a vested lifetime benefit but are eligible for a refund of their employee contributions with interest that currently reside in the trust.*

***Includes retirements from active and terminated with vested status.*

Summary of Plan Participants *(Continued)*						
LEOFF	**2021**			**2019**		
	Plan 1	**Plan 2**	**Total**	**Plan 1**	**Plan 2**	**Total**
Active Members						
Number	13	18,683	18,696	20	18,557	18,577
Total Salaries *(Dollars in Millions)*	$2	$2,289	$2,291	$2	$2,117	$2,119
Average Age	68.3	42.3	42.4	67.8	42.8	42.8
Average Service	43.2	13.1	13.1	43.3	13.6	13.6
Average Salary	$126,512	$122,513	$122,516	$106,597	$114,085	$114,077
Terminated Members						
Vested	0	1,115	1,115	1	969	970
Non-Vested*	26	2,626	2,652	27	2,193	2,220
Total Terminated	**26**	**3,741**	**3,767**	**28**	**3,162**	**3,190**
Annuitants						
Service Retired**	2,172	6,698	8,870	2,322	5,312	7,634
Disability Retired	2,658	543	3,201	2,904	473	3,377
Survivors	1,686	333	2,019	1,665	279	1,944
Total Annuitants	**6,516**	**7,574**	**14,090**	**6,891**	**6,064**	**12,955**
Avg. Monthly Benefit, All Annuitants	$4,719	$4,684	$4,692	$4,507	$4,260	$4,392
Number of New Service Retirees***	2	821	823	6	614	620
Avg. Benefit, New Service Retirees***	$10,109	$5,597	$5,608	$8,800	$4,942	$4,980

Note: Totals may not agree due to rounding.

**Members who terminated without a vested lifetime benefit but are eligible for a refund of their employee contributions with interest that currently reside in the trust.*

***Includes retirements from active and terminated with vested status.*

****Includes retirees with disabilities for Plan 1 only.*

Summary of Plan Participants *(Continued)*						
WSPRS	**2021**			**2019**		
	Plan 1	**Plan 2**	**Total**	**Plan 1**	**Plan 2**	**Total**
Active Members						
Number	318	735	1,053	397	646	1,043
Total Salaries *(Dollars in Millions)*	$40	$75	$115	$47	$62	$109
Average Age	50.4	34.7	39.5	49.2	33.8	39.7
Average Service	23.6	8.6	13.1	22.3	7.8	13.3
Average Salary	$126,512	$101,438	$109,010	$119,395	$95,495	$104,592
Terminated Members						
Vested	62	44	106	69	37	106
Non-Vested*	16	77	93	17	64	81
Disability Retired**	35	0	35	37	0	37
Total Terminated	**113**	**121**	**234**	**123**	**101**	**224**
Annuitants						
Service Retired***	1,054	2	1,056	996	0	996
Survivors	189	1	190	185	0	185
Total Annuitants	**1,243**	**3**	**1,246**	**1,181**	**0**	**1,181**
Avg. Monthly Benefit, All Annuitants	$4,996	$959	$4,851	$4,611	$0	$4,611
Number of New Service Retirees	56	1	57	46	0	46
Avg. Benefit, New Service Retirees	$6,483	$524	$6,378	$6,187	$0	$6,187

Note: Totals may not agree due to rounding.

**Members who terminated without a vested lifetime benefit but are eligible for a refund of their employee contributions with interest that currently reside in the trust.*

***Benefits provided outside of pension funds.*

****Includes retirements from active and terminated with vested status.*

The following table provides summary statistics for Plan 3 retirees of PERS, TRS, and SERS purchasing Total Allocation Portfolio (TAP) annuities. These annuities are purchased from a member's defined contribution account. Assets and liabilities for TAP annuities are included in the funded ratio and contribution rate calculations. Please see the DRS website for more information on TAP and other types of annuities offered by the retirement systems.

Summary of Members Purchasing TAP Annuities			
	PERS 3	**TRS 3**	**SERS 3**
Number	964	2,053	1,158
Average Age	67.2	68.0	69.2
Avg. Monthly Benefit, All Annuitants	$1,392	$1,508	$750
Number of New Purchasers in FY 2021	104	177	114
Avg. Purchase Price, New Purchasers*	$286,900	$295,100	$133,600
Avg. Monthly Benefit, New Purchasers	$1,508	$1,558	$750

**Purchased with money from the member's Plan 3 defined contribution account.*