



OFFICE OF THE UNDER SECRETARY OF DEFENSE
1100 DEFENSE PENTAGON
WASHINGTON, DC 20301-1100

COMPTROLLER
(Program/Budget)

DEC 27 2017

MEMORANDUM FOR DEPUTY ASSISTANT SECRETARY OF DEFENSE (MILITARY PERSONNEL POLICY)
DEPUTY ASSISTANT SECRETARY OF THE ARMY
(FINANCIAL MANAGEMENT AND COMPTROLLER)
DEPUTY ASSISTANT SECRETARY OF THE AIR FORCE
(FINANCIAL MANAGEMENT AND COMPTROLLER)
DEPUTY ASSISTANT SECRETARY OF THE NAVY (FINANCIAL MANAGEMENT AND COMPTROLLER)
DEPUTY DIRECTOR, ADMINISTRATION AND MANAGEMENT
DEPUTY DIRECTOR FOR RESOURCE MANAGEMENT,
DEFENSE FINANCE AND ACCOUNTING SERVICE

SUBJECT: FY 2018 Military Personnel Retired Pay Tables for the Temporary Early Retirement Authority (TERA) Program

The attached FY 2018 Military Personnel Retired Pay Tables for the Temporary Early Retirement Authority (TERA) Program are now available on the Office of the Under Secretary of Defense (Comptroller) website, <http://comptroller.defense.gov/FinancialManagement/Reports>. The tables will be used to determine the amount of funding necessary to obligate and deposit into the military personnel appropriation subaccounts to fund the cost of payments to members separated under early retirement programs in FY 2018. These amounts approximate the necessary funding based on the retirement year and years of service. Such amounts will be made available to pay the retired members for the period of entitlement up to the time that responsibility for their retired pay is funded by the Military Retirement Fund.

John P. Roth
Deputy Comptroller

Attachment:
As stated

This worksheet determines the amount necessary to deposit in the sub-account to cover early retirement payments for:

FY 2018

Career Status Bonus (CSB) and Non-CSB

CSB refers to military members entering service after July 31, 1986 who, at their 15 year-of-service mark, elected the CSB and fall under the Redux benefit formula (P.L. 106-65, Subtitle D). "Non-CSB" refers to military members who remained under the High-3 benefit formula at their 15-year mark (i.e., did not elect CSB). The lump sum amounts in these tables factor in the different benefit levels for CSB versus non-CSB members.

Members with 15 Years of Service and 0 Months UP TO 19 Years of Service and 11 Months

To determine the appropriate tab, determine your Year (2018), CSB Status (csb or non csb), and Year of service (15 through 19

For example, to find the sub-account for 2018 for someone with CSB and 17 years of service, you would go to:

2018 CSB yos17h3

Assumptions:

Retirements in FY 2018 are assumed to be spread throughout the year.

	<u>COLAS:</u>	<u>SAL INC:</u>
2018	1.020	1.024
2019	1.024	1.026
2020	1.020	1.021
2021	1.022	1.021
2022	1.023	1.021
2023	1.023	1.021
2024	1.023	1.021
2025	1.023	1.021
2026	1.023	1.021

These tables are based on approximations and assumptions, e.g. distribution of month of retirement during the fiscal year (to determine future colas and salary increases), average reduction for Survivor Benefit Plan (SBP) premiums, average reduction for VA offsets, average high-3 to final-pay ratio, etc. Thus, for a given individual with known data (e.g. known month of retirement, known SBP election, known VA offset, if any, known final three years of salary), these tables aren't necessarily correct.

Years of service for pay purposes and for retirement purposes are assumed to be the same.

No mortality or interest discounting is assumed during the period of payments from the sub-account.

For pay table purposes, retirements with zero months of service are assumed to have at least a day of service beyond the completed years. Thus, for example, the cell for 16 years and 0 months of service is based on the "Over 16" column in the military pay table.

Reminder: No CSB takers after 12/31/2017. CSB will be sunset on that date.

This worksheet assumes no Blended Retirement System (BRS) takers.

For additional information, contact the DoD Office of the Actuary.

DoD Office of the Actuary

For HIGH 3 retirements in FY18, amount necessary to deposit in sub-account to cover early retirement payments												
# of prmts	60	59	58	57	56	55	54	53	52	51	50	49
months	180	181	182	183	184	185	186	187	188	189	190	191
mult	0.375	0.377	0.379	0.381	0.383	0.385	0.388	0.390	0.392	0.394	0.396	0.398
reduct	0.950	0.951	0.952	0.953	0.953	0.954	0.955	0.956	0.957	0.958	0.958	0.959
Factor1	64.27	63.14	62.01	60.88	59.76	58.64	57.52	56.40	55.29	54.17	53.06	51.95

Years	15	15	15	15	15	15	15	15	15	15	15	15
Months	0	1	2	3	4	5	6	7	8	9	10	11
O-10												
O-9	0	0	0	0	0	0	0	0	0	0	0	0
O-8	250,497	247,677	244,811	241,899	238,941	235,938	232,888	229,793	226,652	223,465	220,233	216,954
O-7	217,445	214,997	212,509	209,981	207,413	204,806	202,159	199,472	196,745	193,979	191,173	188,328
O-6	171,436	169,506	167,545	165,552	163,527	161,472	159,385	157,266	155,117	152,936	150,723	148,480
O-5	161,184	159,369	157,525	155,651	153,748	151,815	149,853	147,861	145,840	143,790	141,710	139,600
O-4	153,660	151,930	150,172	148,386	146,571	144,729	142,858	140,959	139,033	137,078	135,095	133,084
O-3	135,452	133,927	132,377	130,802	129,203	127,579	125,930	124,256	122,557	120,834	119,086	117,314
O-2	99,560	98,439	97,300	96,142	94,967	93,773	92,561	91,331	90,082	88,816	87,531	86,228
O-1	78,567	77,683	76,784	75,871	74,943	74,001	73,044	72,074	71,088	70,089	69,075	68,047
O-3E	137,451	135,904	134,331	132,733	131,110	129,462	127,789	126,090	124,367	122,618	120,845	119,046
O-2E	115,293	113,995	112,676	111,335	109,974	108,592	107,188	105,763	104,318	102,851	101,363	99,854
O-1E	97,547	96,449	95,333	94,199	93,047	91,878	90,690	89,485	88,262	87,021	85,762	84,485
W-4	124,020	122,624	121,205	119,763	118,299	116,812	115,302	113,770	112,215	110,637	109,036	107,413
W-3	111,287	110,034	108,761	107,467	106,153	104,819	103,464	102,089	100,693	99,277	97,841	96,385
W-2	102,109	100,959	99,791	98,604	97,398	96,174	94,931	93,669	92,389	91,090	89,772	88,436
W-1	95,473	94,399	93,306	92,196	91,069	89,924	88,762	87,582	86,385	85,170	83,938	82,689
E-9	105,458	104,271	103,064	101,838	100,593	99,329	98,045	96,742	95,419	94,078	92,717	91,337
E-8	90,692	89,671	88,634	87,579	86,508	85,421	84,317	83,196	82,059	80,905	79,735	78,548
E-7	84,712	83,758	82,789	81,804	80,804	79,788	78,757	77,710	76,648	75,570	74,477	73,369
E-6	74,485	73,646	72,794	71,928	71,049	70,156	69,249	68,328	67,394	66,447	65,486	64,511
E-5	64,186	63,464	62,729	61,983	61,225	60,456	59,674	58,881	58,076	57,260	56,431	55,591
E-4	50,344	49,777	49,201	48,616	48,021	47,417	46,805	46,182	45,551	44,911	44,261	43,602
E-3	42,207	41,732	41,249	40,758	40,260	39,754	39,240	38,719	38,189	37,652	37,108	36,555
E-2	35,607	35,207	34,799	34,385	33,965	33,538	33,104	32,664	32,218	31,765	31,305	30,839
E-1	31,766	31,408	31,044	30,675	30,300	29,919	29,532	29,140	28,742	28,338	27,928	27,512

DoD Office of the Actuary

For HIGH 3 retirements in FY18, amount necessary to deposit in sub-account to cover early retirement payments												
# of pmts	48	47	46	45	44	43	42	41	40	39	38	37
months	192	193	194	195	196	197	198	199	200	201	202	203
mult	0.400	0.402	0.404	0.406	0.408	0.410	0.413	0.415	0.417	0.419	0.421	0.423
reduct	0.960	0.961	0.962	0.963	0.963	0.964	0.965	0.966	0.967	0.968	0.968	0.969
Factor1	50.85	49.74	48.64	47.54	46.44	45.35	44.25	43.16	42.07	40.98	39.90	38.81

Years	16	16	16	16	16	16	16	16	16	16	16	16
Months	0	1	2	3	4	5	6	7	8	9	10	11
O-10												
O-9	0	0	0	0	0	0	0	0	0	0	0	0
O-8	216,399	212,985	209,525	206,019	202,467	198,868	195,223	191,532	187,795	184,012	180,183	176,307
O-7	198,369	195,239	192,068	188,854	185,597	182,299	178,957	175,574	172,148	168,680	165,170	161,617
O-6	157,317	154,835	152,320	149,771	147,189	144,573	141,923	139,240	136,523	133,772	130,989	128,171
O-5	143,611	141,345	139,049	136,722	134,365	131,977	129,558	127,108	124,628	122,118	119,576	117,004
O-4	131,125	129,057	126,960	124,836	122,683	120,502	118,294	116,057	113,793	111,501	109,180	106,832
O-3	113,503	111,713	109,898	108,059	106,196	104,308	102,397	100,461	98,501	96,516	94,508	92,475
O-2	83,427	82,111	80,777	79,426	78,056	76,669	75,264	73,841	72,400	70,941	69,465	67,971
O-1	65,837	64,798	63,746	62,679	61,598	60,503	59,394	58,271	57,134	55,983	54,818	53,639
O-3E	117,703	115,847	113,965	112,058	110,125	108,168	106,185	104,178	102,145	100,087	98,005	95,897
O-2E	96,611	95,087	93,543	91,977	90,391	88,785	87,157	85,509	83,841	82,152	80,442	78,712
O-1E	81,741	80,452	79,145	77,820	76,479	75,119	73,742	72,348	70,937	69,507	68,061	66,597
W-4	108,668	106,953	105,216	103,455	101,671	99,864	98,034	96,180	94,304	92,404	90,481	88,535
W-3	96,642	95,118	93,573	92,007	90,420	88,813	87,185	85,537	83,868	82,178	80,468	78,737
W-2	88,299	86,907	85,495	84,064	82,615	81,146	79,659	78,153	76,628	75,084	73,522	71,940
W-1	82,760	81,455	80,131	78,790	77,432	76,056	74,662	73,250	71,821	70,374	68,909	67,427
E-9	92,358	90,901	89,424	87,928	86,412	84,876	83,320	81,745	80,150	78,535	76,901	75,247
E-8	79,452	78,199	76,928	75,641	74,337	73,016	71,677	70,322	68,950	67,561	66,155	64,732
E-7	73,937	72,771	71,588	70,390	69,177	67,947	66,702	65,441	64,164	62,871	61,563	60,239
E-6	63,993	62,984	61,961	60,924	59,873	58,809	57,731	56,640	55,535	54,416	53,284	52,137
E-5	54,474	53,615	52,744	51,862	50,967	50,061	49,144	48,215	47,274	46,322	45,358	44,382
E-4	42,726	42,052	41,369	40,677	39,975	39,265	38,545	37,817	37,079	36,332	35,576	34,810
E-3	35,821	35,256	34,683	34,103	33,515	32,919	32,316	31,705	31,086	30,460	29,826	29,184
E-2	30,220	29,743	29,260	28,770	28,274	27,772	27,263	26,747	26,225	25,697	25,162	24,621
E-1	26,959	26,534	26,103	25,666	25,224	24,775	24,321	23,861	23,396	22,924	22,447	21,964

DoD Office of the Actuary

For HIGH 3 retirements in FY18, amount necessary to deposit in sub-account to cover early retirement payments												
# of prmts	36	35	34	33	32	31	30	29	28	27	26	25
months	204	205	206	207	208	209	210	211	212	213	214	215
mult	0.425	0.427	0.429	0.431	0.433	0.435	0.438	0.440	0.442	0.444	0.446	0.448
reduct	0.970	0.971	0.972	0.973	0.973	0.974	0.975	0.976	0.977	0.978	0.978	0.979
Factor1	37.73	36.65	35.57	34.50	33.42	32.35	31.28	30.21	29.14	28.08	27.02	25.96

Years	17	17	17	17	17	17	17	17	17	17	17	17
Months	0	1	2	3	4	5	6	7	8	9	10	11
O-10												
O-9	0	0	0	0	0	0	0	0	0	0	0	0
O-8	171,278	167,334	163,345	159,309	155,227	151,098	146,924	142,703	138,437	134,124	129,766	125,361
O-7	157,007	153,392	149,735	146,035	142,293	138,509	134,682	130,813	126,902	122,949	118,954	114,916
O-6	124,515	121,648	118,748	115,814	112,846	109,845	106,810	103,742	100,641	97,505	94,337	91,134
O-5	113,667	111,050	108,402	105,723	103,014	100,275	97,504	94,704	91,872	89,010	86,118	83,194
O-4	103,785	101,395	98,977	96,532	94,058	91,557	89,027	86,470	83,885	81,272	78,631	75,961
O-3	89,837	87,769	85,676	83,559	81,418	79,253	77,063	74,849	72,612	70,350	68,064	65,753
O-2	66,032	64,512	62,974	61,418	59,844	58,252	56,643	55,016	53,371	51,708	50,028	48,330
O-1	52,109	50,909	49,696	48,468	47,226	45,970	44,700	43,416	42,118	40,806	39,480	38,139
O-3E	93,161	91,016	88,846	86,651	84,431	82,185	79,915	77,619	75,298	72,953	70,582	68,186
O-2E	76,467	74,706	72,925	71,123	69,301	67,458	65,594	63,710	61,805	59,880	57,934	55,967
O-1E	64,697	63,208	61,701	60,176	58,634	57,075	55,498	53,904	52,292	50,663	49,017	47,353
W-4	86,009	84,029	82,026	79,999	77,949	75,876	73,780	71,660	69,518	67,352	65,164	62,951
W-3	76,492	74,730	72,949	71,146	69,323	67,479	65,615	63,730	61,825	59,899	57,953	55,985
W-2	69,888	68,279	66,651	65,004	63,339	61,654	59,951	58,229	56,488	54,728	52,950	51,152
W-1	65,504	63,996	62,470	60,926	59,365	57,786	56,190	54,576	52,944	51,295	49,628	47,943
E-9	74,082	72,376	70,650	68,905	67,139	65,354	63,548	61,723	59,877	58,012	56,127	54,221
E-8	63,730	62,262	60,778	59,276	57,757	56,221	54,668	53,098	51,510	49,906	48,284	46,645
E-7	59,306	57,940	56,559	55,161	53,748	52,319	50,873	49,412	47,935	46,441	44,932	43,407
E-6	51,330	50,148	48,953	47,743	46,520	45,282	44,031	42,767	41,488	40,196	38,889	37,569
E-5	43,695	42,689	41,671	40,641	39,600	38,547	37,482	36,405	35,317	34,217	33,105	31,981
E-4	34,271	33,482	32,684	31,876	31,060	30,234	29,398	28,554	27,700	26,837	25,965	25,084
E-3	28,733	28,071	27,402	26,725	26,040	25,347	24,647	23,939	23,223	22,500	21,769	21,030
E-2	24,240	23,682	23,117	22,546	21,968	21,384	20,793	20,196	19,592	18,982	18,365	17,741
E-1	21,624	21,127	20,623	20,113	19,598	19,077	18,550	18,017	17,478	16,934	16,383	15,827

DoD Office of the Actuary

retirements in FY18, amount necessary to deposit in sub-account to cover early retirement payments												
For # of pmts	24	23	22	21	20	19	18	17	16	15	14	13
months	216	217	218	219	220	221	222	223	224	225	226	227
mult	0.450	0.452	0.454	0.456	0.458	0.460	0.463	0.465	0.467	0.469	0.471	0.473
reduct	0.980	0.981	0.982	0.983	0.983	0.984	0.985	0.986	0.987	0.988	0.988	0.989
Factor1	24.90	23.84	22.78	21.73	20.68	19.63	18.58	17.53	16.49	15.44	14.40	13.36

Years	18	18	18	18	18	18	18	18	18	18	18	18
Months	0	1	2	3	4	5	6	7	8	9	10	11
O-10												
O-9	0	0	0	0	0	0	0	0	0	0	0	0
O-8	126,702	121,987	117,223	112,410	107,548	102,636	97,676	92,666	87,607	82,499	77,343	72,139
O-7	118,965	114,538	110,064	105,545	100,980	96,368	91,710	87,007	82,257	77,461	72,619	67,733
O-6	92,777	89,324	85,836	82,311	78,751	75,154	71,522	67,854	64,150	60,410	56,634	52,823
O-5	82,862	79,779	76,663	73,515	70,335	67,123	63,879	60,603	57,294	53,954	50,582	47,178
O-4	74,347	71,580	68,785	65,960	63,107	60,225	57,314	54,375	51,406	48,409	45,383	42,330
O-3	63,692	61,322	58,927	56,508	54,063	51,594	49,101	46,582	44,039	41,472	38,880	36,264
O-2	46,815	45,073	43,313	41,534	39,738	37,923	36,090	34,239	32,370	30,483	28,577	26,654
O-1	36,944	35,569	34,180	32,777	31,359	29,927	28,480	27,020	25,545	24,055	22,552	21,034
O-3E	67,973	65,444	62,888	60,306	57,697	55,062	52,401	49,713	46,999	44,259	41,493	38,701
O-2E	54,213	52,196	50,157	48,098	46,017	43,916	41,793	39,650	37,485	35,300	33,093	30,867
O-1E	45,869	44,162	42,437	40,695	38,934	37,156	35,361	33,547	31,716	29,866	28,000	26,116
W-4	63,158	60,808	58,433	56,034	53,610	51,162	48,689	46,192	43,670	41,124	38,554	35,959
W-3	57,652	55,507	53,339	51,149	48,937	46,702	44,445	42,165	39,863	37,539	35,193	32,825
W-2	50,942	49,046	47,131	45,196	43,241	41,266	39,272	37,257	35,223	33,170	31,097	29,004
W-1	47,860	46,079	44,279	42,461	40,624	38,769	36,895	35,003	33,092	31,163	29,215	27,249
E-9	53,461	51,472	49,462	47,431	45,379	43,307	41,214	39,100	36,965	34,810	32,634	30,439
E-8	47,103	45,350	43,579	41,790	39,982	38,156	36,312	34,450	32,569	30,670	28,753	26,818
E-7	42,719	41,130	39,523	37,900	36,261	34,605	32,932	31,243	29,538	27,816	26,077	24,322
E-6	36,429	35,073	33,703	32,320	30,922	29,509	28,083	26,643	25,188	23,720	22,237	20,741
E-5	30,575	29,438	28,288	27,126	25,953	24,768	23,571	22,362	21,141	19,908	18,664	17,408
E-4	23,981	23,089	22,187	21,276	20,356	19,426	18,487	17,539	16,582	15,615	14,639	13,654
E-3	20,106	19,357	18,601	17,838	17,066	16,287	15,499	14,705	13,902	13,091	12,273	11,447
E-2	16,962	16,331	15,693	15,048	14,397	13,740	13,076	12,405	11,728	11,044	10,354	9,657
E-1	15,132	14,569	14,000	13,425	12,844	12,257	11,665	11,067	10,463	9,853	9,237	8,615

DoD Office of the Actuary

For # of pmts	HIGH 3 retirements in FY18, amount necessary to deposit in sub-account to cover early retirement payments											
	12	11	10	9	8	7	6	5	4	3	2	1
months	228	229	230	231	232	233	234	235	236	237	238	239
mult	0.475	0.477	0.479	0.481	0.483	0.485	0.488	0.490	0.492	0.494	0.496	0.498
reduct	0.990	0.991	0.992	0.993	0.993	0.994	0.995	0.996	0.997	0.998	0.998	0.999
Factor1	12.33	11.29	10.26	9.22	8.19	7.16	6.14	5.11	4.08	3.06	2.04	1.02

Years	19	19	19	19	19	19	19	19	19	19	19	19
Months	0	1	2	3	4	5	6	7	8	9	10	11
O-10												
O-9	0	0	0	0	0	0	0	0	0	0	0	0
O-8	68,004	62,616	57,178	51,690	46,150	40,560	34,918	29,226	23,484	17,690	11,846	5,949
O-7	63,851	58,792	53,687	48,533	43,332	38,083	32,786	27,442	22,049	16,610	11,122	5,586
O-6	49,795	45,850	41,868	37,849	33,793	29,699	25,569	21,401	17,196	12,953	8,674	4,356
O-5	44,474	40,951	37,394	33,805	30,182	26,526	22,836	19,114	15,358	11,569	7,747	3,891
O-4	39,903	36,742	33,551	30,331	27,080	23,800	20,489	17,150	13,780	10,380	6,951	3,491
O-3	34,185	31,477	28,743	25,984	23,199	20,389	17,553	14,692	11,805	8,893	5,955	2,991
O-2	25,127	23,136	21,127	19,099	17,052	14,986	12,902	10,799	8,677	6,536	4,377	2,198
O-1	19,829	18,258	16,672	15,072	13,456	11,826	10,182	8,522	6,847	5,158	3,454	1,735
O-3E	36,482	33,592	30,675	27,730	24,759	21,759	18,733	15,679	12,598	9,490	6,355	3,192
O-2E	29,097	26,792	24,465	22,117	19,747	17,355	14,941	12,505	10,048	7,569	5,069	2,545
O-1E	24,619	22,668	20,700	18,713	16,707	14,683	12,641	10,581	8,502	6,404	4,288	2,154
W-4	33,898	31,213	28,502	25,766	23,005	20,218	17,406	14,569	11,706	8,818	5,905	2,965
W-3	30,943	28,492	26,017	23,520	20,999	18,456	15,889	13,299	10,686	8,049	5,390	2,707
W-2	27,342	25,176	22,989	20,782	18,555	16,307	14,039	11,751	9,442	7,113	4,763	2,392
W-1	25,687	23,652	21,598	19,525	17,432	15,321	13,190	11,040	8,871	6,682	4,475	2,247
E-9	28,548	26,286	24,004	21,699	19,374	17,027	14,659	12,269	9,858	7,426	4,973	2,497
E-8	25,153	23,160	21,149	19,118	17,070	15,002	12,915	10,810	8,686	6,543	4,381	2,200
E-7	22,812	21,005	19,180	17,339	15,481	13,606	11,713	9,804	7,878	5,934	3,974	1,996
E-6	19,453	17,912	16,356	14,786	13,201	11,602	9,989	8,360	6,718	5,060	3,389	1,702
E-5	16,327	15,034	13,728	12,410	11,080	9,738	8,384	7,017	5,638	4,247	2,844	1,428
E-4	12,806	11,791	10,767	9,734	8,691	7,638	6,576	5,504	4,422	3,331	2,231	1,120
E-3	10,736	9,886	9,027	8,161	7,286	6,403	5,513	4,614	3,708	2,793	1,870	939
E-2	9,057	8,340	7,616	6,885	6,147	5,402	4,651	3,893	3,128	2,356	1,578	792
E-1	8,080	7,440	6,794	6,142	5,484	4,819	4,149	3,473	2,790	2,102	1,408	707

DoD Office of the Actuary

For	HIGH 3 retirements in FY18, amount necessary to deposit in sub-account to cover early retirement payments											
# of prmts	60	59	58	57	56	55	54	53	52	51	50	49
months	180	181	182	183	184	185	186	187	188	189	190	191
mult	0.225	0.228	0.231	0.234	0.237	0.240	0.243	0.245	0.248	0.251	0.254	0.257
reduct	0.950	0.951	0.952	0.953	0.953	0.954	0.955	0.956	0.957	0.958	0.958	0.959
Factor1	62.93894	61.85789	60.77800	59.69928	58.62172	57.54532	56.47009	55.39602	54.32312	53.25137	52.18079	51.11135

Years	15	15	15	15	15	15	15	15	15	15	15	15
Months	0	1	2	3	4	5	6	7	8	9	10	11
O-10												
O-9	0	0	0	0	0	0	0	0	0	0	0	0
O-8	143,623	143,111	142,537	141,901	141,201	140,440	139,615	138,728	137,778	136,765	135,689	134,550
O-7	124,672	124,228	123,730	123,177	122,570	121,909	121,193	120,423	119,598	118,719	117,785	116,796
O-6	98,293	97,943	97,550	97,114	96,636	96,114	95,550	94,943	94,293	93,599	92,863	92,084
O-5	92,415	92,086	91,716	91,307	90,857	90,367	89,836	89,265	88,654	88,002	87,310	86,577
O-4	88,101	87,787	87,435	87,045	86,616	86,148	85,643	85,098	84,515	83,894	83,234	82,536
O-3	77,661	77,385	77,074	76,730	76,352	75,940	75,494	75,014	74,501	73,953	73,371	72,755
O-2	57,083	56,879	56,651	56,398	56,120	55,817	55,490	55,137	54,759	54,357	53,929	53,477
O-1	45,047	44,886	44,706	44,507	44,287	44,048	43,790	43,511	43,213	42,896	42,558	42,201
O-3E	78,808	78,527	78,212	77,863	77,479	77,061	76,609	76,122	75,601	75,045	74,454	73,829
O-2E	66,103	65,868	65,604	65,310	64,989	64,638	64,259	63,850	63,413	62,947	62,452	61,927
O-1E	55,929	55,730	55,506	55,258	54,986	54,689	54,368	54,023	53,653	53,258	52,839	52,396
W-4	71,107	70,854	70,570	70,254	69,908	69,531	69,123	68,684	68,213	67,712	67,179	66,615
W-3	63,806	63,579	63,324	63,041	62,731	62,392	62,026	61,632	61,210	60,760	60,282	59,776
W-2	58,544	58,336	58,102	57,842	57,557	57,246	56,910	56,549	56,161	55,749	55,310	54,846
W-1	54,740	54,545	54,326	54,083	53,817	53,526	53,212	52,874	52,512	52,126	51,716	51,282
E-9	61,144	60,926	60,682	60,411	60,113	59,788	59,437	59,060	58,655	58,224	57,766	57,281
E-8	52,583	52,395	52,185	51,952	51,696	51,417	51,115	50,790	50,443	50,072	49,678	49,261
E-7	49,115	48,940	48,744	48,526	48,287	48,027	47,745	47,441	47,116	46,770	46,402	46,013
E-6	43,186	43,032	42,859	42,668	42,458	42,228	41,981	41,714	41,428	41,124	40,800	40,458
E-5	37,215	37,082	36,933	36,768	36,587	36,390	36,176	35,946	35,700	35,438	35,159	34,864
E-4	29,189	29,085	28,968	28,839	28,697	28,542	28,374	28,194	28,001	27,795	27,576	27,345
E-3	24,471	24,384	24,286	24,178	24,059	23,929	23,788	23,637	23,475	23,303	23,119	22,925
E-2	20,645	20,571	20,489	20,397	20,297	20,187	20,069	19,941	19,805	19,659	19,504	19,341
E-1	18,417	18,352	18,278	18,197	18,107	18,009	17,903	17,790	17,668	17,538	17,400	17,254

DoD Office of the Actuary

For HIGH 3 retirements in FY18, amount necessary to deposit in sub-account to cover early retirement payments												
# of pmts	48	47	46	45	44	43	42	41	40	39	38	37
months	192	193	194	195	196	197	198	199	200	201	202	203
mult	0.260	0.263	0.266	0.269	0.272	0.275	0.278	0.280	0.283	0.286	0.289	0.292
reduct	0.960	0.961	0.962	0.963	0.963	0.964	0.965	0.966	0.967	0.968	0.968	0.969
Factor1	50.04	48.98	47.91	46.84	45.78	44.72	43.66	42.60	41.54	40.48	39.42	38.37

Years	16	16	16	16	16	16	16	16	16	16	16	16
Months	0	1	2	3	4	5	6	7	8	9	10	11
O-10												
O-9	0	0	0	0	0	0	0	0	0	0	0	0
O-8	135,076	133,795	132,449	131,040	129,566	128,028	126,426	124,760	123,029	121,234	119,375	117,451
O-7	123,822	122,647	121,414	120,121	118,771	117,361	115,892	114,365	112,779	111,133	109,429	107,665
O-6	98,197	97,266	96,288	95,263	94,192	93,074	91,909	90,698	89,439	88,135	86,783	85,384
O-5	89,642	88,791	87,898	86,963	85,985	84,965	83,901	82,796	81,647	80,456	79,222	77,945
O-4	81,848	81,072	80,257	79,402	78,509	77,578	76,607	75,597	74,549	73,461	72,334	71,168
O-3	70,849	70,177	69,471	68,732	67,959	67,152	66,312	65,438	64,530	63,589	62,613	61,604
O-2	52,075	51,581	51,063	50,519	49,951	49,358	48,740	48,098	47,431	46,739	46,022	45,280
O-1	41,095	40,705	40,296	39,867	39,419	38,951	38,464	37,957	37,430	36,884	36,318	35,733
O-3E	73,470	72,773	72,042	71,275	70,473	69,637	68,766	67,859	66,918	65,942	64,930	63,884
O-2E	60,305	59,733	59,132	58,503	57,845	57,158	56,443	55,699	54,926	54,125	53,295	52,436
O-1E	51,023	50,539	50,031	49,498	48,941	48,361	47,755	47,126	46,472	45,794	45,092	44,365
W-4	67,830	67,187	66,511	65,803	65,063	64,291	63,487	62,650	61,781	60,879	59,946	58,979
W-3	60,324	59,752	59,151	58,521	57,863	57,176	56,461	55,717	54,944	54,142	53,312	52,453
W-2	55,117	54,594	54,045	53,469	52,868	52,241	51,587	50,907	50,201	49,468	48,710	47,925
W-1	51,659	51,169	50,654	50,115	49,552	48,963	48,351	47,713	47,052	46,365	45,654	44,918
E-9	58,297	57,744	57,164	56,555	55,919	55,256	54,564	53,845	53,098	52,323	51,521	50,690
E-8	50,151	49,675	49,176	48,652	48,105	47,534	46,939	46,321	45,678	45,012	44,321	43,607
E-7	46,670	46,227	45,762	45,275	44,766	44,235	43,681	43,105	42,507	41,887	41,245	40,580
E-6	40,393	40,010	39,608	39,186	38,746	38,286	37,807	37,308	36,791	36,254	35,698	35,123
E-5	34,385	34,059	33,716	33,357	32,982	32,591	32,183	31,759	31,318	30,861	30,388	29,898
E-4	26,969	26,713	26,445	26,163	25,869	25,562	25,242	24,910	24,564	24,206	23,834	23,450
E-3	22,611	22,396	22,171	21,935	21,688	21,431	21,163	20,884	20,594	20,294	19,982	19,660
E-2	19,075	18,894	18,704	18,505	18,297	18,080	17,854	17,618	17,374	17,120	16,858	16,586
E-1	17,017	16,856	16,686	16,508	16,323	16,129	15,927	15,717	15,499	15,273	15,039	14,796

DoD Office of the Actuary

retirements in FY18, amount necessary to deposit in sub-account to cover early retirement payments												
For # of pmts	36	35	34	33	32	31	30	29	28	27	26	25
months	204	205	206	207	208	209	210	211	212	213	214	215
mult	0.295	0.298	0.301	0.304	0.307	0.310	0.313	0.315	0.318	0.321	0.324	0.327
reduct	0.970	0.971	0.972	0.973	0.973	0.974	0.975	0.976	0.977	0.978	0.978	0.979
Factor1	37.31	36.26	35.21	34.15	33.10	32.05	31.01	29.96	28.91	27.87	26.82	25.78

Years	17	17	17	17	17	17	17	17	17	17	17	17
Months	0	1	2	3	4	5	6	7	8	9	10	11
O-10												
O-9	0	0	0	0	0	0	0	0	0	0	0	0
O-8	114,840	112,797	110,690	108,517	106,280	103,978	101,612	99,180	96,683	94,122	91,495	88,802
O-7	105,272	103,399	101,467	99,476	97,425	95,315	93,145	90,916	88,628	86,279	83,871	81,403
O-6	83,486	82,001	80,469	78,890	77,263	75,590	73,869	72,102	70,287	68,424	66,515	64,557
O-5	76,212	74,857	73,458	72,016	70,532	69,004	67,433	65,820	64,163	62,463	60,720	58,933
O-4	69,587	68,349	67,071	65,755	64,400	63,005	61,571	60,097	58,584	57,032	55,441	53,809
O-3	60,235	59,163	58,058	56,918	55,745	54,538	53,296	52,021	50,711	49,368	47,990	46,578
O-2	44,274	43,486	42,674	41,836	40,974	40,086	39,174	38,236	37,274	36,286	35,274	34,235
O-1	34,939	34,317	33,676	33,015	32,334	31,634	30,914	30,174	29,415	28,635	27,836	27,017
O-3E	62,464	61,352	60,206	59,025	57,808	56,556	55,268	53,946	52,588	51,194	49,766	48,301
O-2E	51,270	50,358	49,417	48,447	47,449	46,421	45,364	44,279	43,164	42,021	40,848	39,646
O-1E	43,379	42,607	41,811	40,991	40,146	39,276	38,382	37,464	36,521	35,553	34,561	33,544
W-4	57,669	56,643	55,584	54,493	53,370	52,214	51,026	49,804	48,551	47,264	45,945	44,593
W-3	51,287	50,374	49,433	48,463	47,464	46,436	45,379	44,293	43,178	42,034	40,861	39,658
W-2	46,859	46,026	45,166	44,279	43,367	42,427	41,462	40,469	39,451	38,405	37,334	36,235
W-1	43,920	43,138	42,332	41,502	40,646	39,766	38,861	37,931	36,976	35,996	34,991	33,962
E-9	50,177	49,284	48,363	47,414	46,437	45,431	44,397	43,334	42,243	41,124	39,976	38,800
E-8	43,165	42,397	41,605	40,788	39,948	39,082	38,193	37,279	36,340	35,378	34,390	33,378
E-7	40,169	39,454	38,717	37,957	37,175	36,370	35,542	34,691	33,818	32,922	32,003	31,061
E-6	34,767	34,148	33,510	32,852	32,175	31,478	30,762	30,026	29,270	28,494	27,699	26,884
E-5	29,595	29,069	28,526	27,966	27,389	26,796	26,186	25,559	24,916	24,256	23,579	22,885
E-4	23,213	22,800	22,374	21,934	21,482	21,017	20,539	20,047	19,542	19,025	18,494	17,949
E-3	19,461	19,115	18,758	18,389	18,010	17,620	17,219	16,807	16,384	15,950	15,505	15,049
E-2	16,418	16,126	15,825	15,514	15,194	14,865	14,527	14,179	13,822	13,456	13,080	12,695
E-1	14,647	14,386	14,117	13,840	13,555	13,261	12,959	12,649	12,331	12,004	11,669	11,326

DoD Office of the Actuary

retirements in FY18, amount necessary to deposit in sub-account to cover early retirement payments												
For # of pmts	24	23	22	21	20	19	18	17	16	15	14	13
months	216	217	218	219	220	221	222	223	224	225	226	227
mult	0.330	0.333	0.336	0.339	0.342	0.345	0.348	0.350	0.353	0.356	0.359	0.362
reduct	0.980	0.981	0.982	0.983	0.983	0.984	0.985	0.986	0.987	0.988	0.988	0.989
Factor1	24.74	23.69	22.65	21.61	20.57	19.54	18.50	17.46	16.43	15.39	14.36	13.32

Years	18	18	18	18	18	18	18	18	18	18	18	18
Months	0	1	2	3	4	5	6	7	8	9	10	11
O-10												
O-9	0	0	0	0	0	0	0	0	0	0	0	0
O-8	90,167	87,207	84,178	81,080	77,912	74,675	71,368	67,992	64,546	61,031	57,445	53,791
O-7	84,661	81,881	79,037	76,128	73,154	70,115	67,010	63,840	60,605	57,304	53,937	50,506
O-6	66,024	63,857	61,639	59,370	57,050	54,680	52,259	49,787	47,264	44,689	42,064	39,388
O-5	58,968	57,033	55,052	53,025	50,954	48,837	46,674	44,466	42,213	39,914	37,569	35,179
O-4	52,908	51,172	49,394	47,576	45,717	43,818	41,878	39,897	37,875	35,812	33,708	31,564
O-3	45,326	43,838	42,316	40,758	39,166	37,538	35,876	34,179	32,447	30,680	28,877	27,040
O-2	33,316	32,222	31,103	29,958	28,788	27,592	26,370	25,122	23,849	22,550	21,225	19,875
O-1	26,291	25,428	24,545	23,641	22,718	21,774	20,810	19,825	18,821	17,795	16,750	15,685
O-3E	48,373	46,785	45,160	43,498	41,798	40,062	38,288	36,476	34,628	32,742	30,818	28,858
O-2E	38,580	37,314	36,018	34,692	33,337	31,952	30,537	29,092	27,618	26,114	24,580	23,016
O-1E	32,642	31,571	30,474	29,353	28,206	27,034	25,837	24,615	23,367	22,094	20,796	19,474
W-4	44,946	43,471	41,961	40,416	38,837	37,224	35,575	33,893	32,175	30,422	28,635	26,814
W-3	41,028	39,681	38,303	36,893	35,452	33,979	32,474	30,938	29,370	27,770	26,139	24,476
W-2	36,253	35,063	33,845	32,599	31,325	30,024	28,694	27,337	25,952	24,538	23,097	21,627
W-1	34,059	32,941	31,797	30,627	29,430	28,207	26,958	25,683	24,381	23,053	21,699	20,319
E-9	38,433	37,171	35,880	34,559	33,209	31,829	30,420	28,981	27,512	26,014	24,486	22,928
E-8	33,862	32,750	31,613	30,449	29,259	28,044	26,802	25,534	24,240	22,920	21,573	20,201
E-7	30,710	29,702	28,671	27,615	26,536	25,434	24,308	23,158	21,984	20,787	19,566	18,321
E-6	26,188	25,329	24,449	23,549	22,629	21,689	20,728	19,748	18,747	17,726	16,685	15,623
E-5	21,980	21,259	20,520	19,765	18,993	18,204	17,398	16,575	15,735	14,878	14,004	13,113
E-4	17,240	16,674	16,095	15,502	14,897	14,278	13,646	13,000	12,341	11,669	10,984	10,285
E-3	14,454	13,979	13,494	12,997	12,489	11,970	11,440	10,899	10,347	9,783	9,208	8,623
E-2	12,194	11,793	11,384	10,965	10,536	10,099	9,651	9,195	8,729	8,253	7,769	7,274
E-1	10,878	10,521	10,155	9,782	9,399	9,009	8,610	8,203	7,787	7,363	6,930	6,490

DoD Office of the Actuary

retirements in FY18, amount necessary to deposit in sub-account to cover early retirement payments												
For # of pmts	12	11	10	9	8	7	6	5	4	3	2	1
months	228	229	230	231	232	233	234	235	236	237	238	239
mult	0.365	0.368	0.371	0.374	0.377	0.380	0.383	0.385	0.388	0.391	0.394	0.397
reduct	0.990	0.991	0.992	0.993	0.993	0.994	0.995	0.996	0.997	0.998	0.998	0.999
Factor1	12.29	11.26	10.23	9.21	8.18	7.15	6.13	5.10	4.08	3.06	2.04	1.02

Years	19	19	19	19	19	19	19	19	19	19	19	19
Months	0	1	2	3	4	5	6	7	8	9	10	11
O-10												
O-9	0	0	0	0	0	0	0	0	0	0	0	0
O-8	50,904	47,050	43,125	39,130	35,064	30,928	26,722	22,446	18,098	13,681	9,192	4,632
O-7	47,796	44,176	40,491	36,740	32,923	29,040	25,090	21,075	16,993	12,845	8,631	4,349
O-6	37,274	34,452	31,578	28,652	25,675	22,647	19,567	16,436	13,252	10,018	6,731	3,392
O-5	33,291	30,770	28,203	25,590	22,932	20,227	17,476	14,679	11,836	8,947	6,012	3,029
O-4	29,870	27,608	25,305	22,961	20,575	18,148	15,680	13,171	10,620	8,028	5,394	2,718
O-3	25,589	23,651	21,678	19,670	17,626	15,547	13,433	11,283	9,098	6,877	4,621	2,329
O-2	18,809	17,384	15,934	14,458	12,956	11,428	9,874	8,293	6,687	5,055	3,396	1,712
O-1	14,843	13,719	12,574	11,409	10,224	9,018	7,792	6,545	5,277	3,989	2,680	1,351
O-3E	27,309	25,241	23,136	20,992	18,811	16,592	14,336	12,042	9,709	7,339	4,932	2,485
O-2E	21,781	20,131	18,452	16,743	15,003	13,234	11,434	9,604	7,744	5,854	3,933	1,982
O-1E	18,428	17,033	15,612	14,166	12,694	11,197	9,674	8,126	6,552	4,953	3,328	1,677
W-4	25,375	23,453	21,497	19,505	17,479	15,417	13,320	11,189	9,022	6,820	4,582	2,309
W-3	23,163	21,409	19,623	17,805	15,955	14,073	12,159	10,213	8,235	6,225	4,183	2,108
W-2	20,467	18,917	17,339	15,733	14,098	12,435	10,744	9,025	7,277	5,500	3,696	1,862
W-1	19,228	17,772	16,290	14,781	13,245	11,683	10,094	8,478	6,836	5,168	3,472	1,750
E-9	21,587	19,952	18,288	16,594	14,870	13,116	11,332	9,519	7,675	5,802	3,898	1,964
E-8	19,020	17,579	16,113	14,620	13,101	11,556	9,984	8,386	6,762	5,112	3,435	1,731
E-7	17,250	15,943	14,613	13,260	11,882	10,480	9,055	7,606	6,133	4,636	3,115	1,570
E-6	14,710	13,596	12,462	11,307	10,132	8,937	7,722	6,486	5,230	3,953	2,656	1,339
E-5	12,346	11,411	10,459	9,490	8,504	7,501	6,481	5,444	4,389	3,318	2,229	1,123
E-4	9,683	8,950	8,204	7,444	6,670	5,883	5,083	4,270	3,443	2,602	1,749	881
E-3	8,118	7,504	6,878	6,241	5,592	4,933	4,262	3,580	2,886	2,182	1,466	739
E-2	6,849	6,330	5,802	5,265	4,718	4,161	3,595	3,020	2,435	1,841	1,237	623
E-1	6,110	5,647	5,176	4,697	4,209	3,712	3,207	2,694	2,172	1,642	1,103	556