

transferred in accordance with a section 242(b)(2) election made under either the transferor plan or under the transferee plan?

A-14. (a) If an amount is transferred from one plan (transferor plan) to another plan (transferee plan), the amount transferred may be distributed in accordance with a section 242(b)(2) election made under the transferor plan if the employee did not elect to have the amount transferred and if the amount transferred is separately accounted for by the transferee plan. However, only the benefit attributable to the amount transferred, plus earnings thereon, may be distributed in accordance with the section 242(b)(2) election made under the transferor plan. If the employee elected to have the amount transferred, the transfer will be treated as a distribution and roll-over of the amount transferred for purposes of this section.

(b) In the case in which an amount is transferred from one plan to another plan, the amount transferred may not be distributed in accordance with a section 242(b)(2) election made under the transferee plan. If a section 242(b)(2) election was made under the transferee plan, the amount transferred must be separately accounted for. If the amount transferred is not separately accounted for under the transferee plan, the section 242(b)(2) election under the transferee plan is revoked and section 401(a)(9) will apply to subsequent distributions by the transferee plan.

(c) A merger, spinoff, or consolidation, as defined in §1.414(l)-1(b), will be treated as a transfer for purposes of the section 242(b)(2) election.

Q-15. If an amount is distributed by one plan (distributing plan) and rolled over into another plan (receiving plan), may the receiving plan distribute the amount rolled over in accordance with a section 242(b)(2) election made under either the distributing plan or the receiving plan?

A-15. No, if an amount is distributed by one plan (distributing plan) and rolled over into another plan (receiving plan), the receiving plan must distribute the amount rolled over in accordance with section 401(a)(9) whether or not the employee made a section

242(b)(2) election under the distributing plan. Further, if the amount rolled over was not distributed in accordance with the election, the election under the distributing plan is revoked and section 401(a)(9) will apply to all subsequent distributions by the distributing plan. Finally, if the employee made a section 242(b)(2) election under the receiving plan and such election is still in effect, the amount rolled over must be separately accounted for under the receiving plan and distributed in accordance with section 401(a)(9). If amounts rolled over are not separately accounted for, any section 242(b)(2) election under the receiving plan is revoked and section 401(a)(9) will apply to subsequent distributions by the receiving plan.

Q-16. May a section 242(b)(2) election be revoked after the date by which distributions are required to commence in order to satisfy section 401(a)(9) and this section of the regulations?

A-16. Yes, a section 242(b)(2) election may be revoked after the date by which distributions are required to commence in order to satisfy section 401(a)(9) and this section of the regulations. However, if the section 242(b)(2) election is revoked after the date by which distributions are required to commence in order to satisfy section 401(a)(9) and this section of the regulations and the total amount of the distributions which would have been required to be made prior to the date of the revocation in order to satisfy section 401(a)(9), but for the section 242(b)(2) election, have not been made, the plan must distribute by the end of the calendar year following the calendar year in which the revocation occurs the total amount not yet distributed which was required to have been distributed to satisfy the requirements of section 401(a)(9) and continue distributions in accordance with such requirements.

[T.D. 8987, 67 FR 18994, Apr. 17, 2002, as amended by T.D. 9130, 69 FR 33293, 33302, June 15, 2004]

§ 1.401(a)(9)-9 Life expectancy and distribution period tables.

Q-1. What is the life expectancy for an individual for purposes of determining required minimum distributions under section 401(a)(9)?

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A-1 The following table, referred to as the Single Life Table, is used for determining the life expectancy of an individual:

| SINGLE LIFE TABLE | |
|-------------------|-----------------|
| Age | Life expectancy |
| 0 | 82.4 |
| 1 | 81.6 |
| 2 | 80.6 |
| 3 | 79.7 |
| 4 | 78.7 |
| 5 | 77.7 |
| 6 | 76.7 |
| 7 | 75.8 |
| 8 | 74.8 |
| 9 | 73.8 |
| 10 | 72.8 |
| 11 | 71.8 |
| 12 | 70.8 |
| 13 | 69.9 |
| 14 | 68.9 |
| 15 | 67.9 |
| 16 | 66.9 |
| 17 | 66.0 |
| 18 | 65.0 |
| 19 | 64.0 |
| 20 | 63.0 |
| 21 | 62.1 |
| 22 | 61.1 |
| 23 | 60.1 |
| 24 | 59.1 |
| 25 | 58.2 |
| 26 | 57.2 |
| 27 | 56.2 |
| 28 | 55.3 |
| 29 | 54.3 |
| 30 | 53.3 |
| 31 | 52.4 |
| 32 | 51.4 |
| 33 | 50.4 |
| 34 | 49.4 |
| 35 | 48.5 |
| 36 | 47.5 |
| 37 | 46.5 |
| 38 | 45.6 |
| 39 | 44.6 |
| 40 | 43.6 |
| 41 | 42.7 |
| 42 | 41.7 |
| 43 | 40.7 |
| 44 | 39.8 |
| 45 | 38.8 |
| 46 | 37.9 |
| 47 | 37.0 |
| 48 | 36.0 |
| 49 | 35.1 |
| 50 | 34.2 |
| 51 | 33.3 |
| 52 | 32.3 |
| 53 | 31.4 |
| 54 | 30.5 |
| 55 | 29.6 |
| 56 | 28.7 |
| 57 | 27.9 |
| 58 | 27.0 |
| 59 | 26.1 |
| 60 | 25.2 |
| 61 | 24.4 |
| 62 | 23.5 |
| 63 | 22.7 |
| 64 | 21.8 |

SINGLE LIFE TABLE—Continued

| Age | Life expectancy |
|------|-----------------|
| 65 | 21.0 |
| 66 | 20.2 |
| 67 | 19.4 |
| 68 | 18.6 |
| 69 | 17.8 |
| 70 | 17.0 |
| 71 | 16.3 |
| 72 | 15.5 |
| 73 | 14.8 |
| 74 | 14.1 |
| 75 | 13.4 |
| 76 | 12.7 |
| 77 | 12.1 |
| 78 | 11.4 |
| 79 | 10.8 |
| 80 | 10.2 |
| 81 | 9.7 |
| 82 | 9.1 |
| 83 | 8.6 |
| 84 | 8.1 |
| 85 | 7.6 |
| 86 | 7.1 |
| 87 | 6.7 |
| 88 | 6.3 |
| 89 | 5.9 |
| 90 | 5.5 |
| 91 | 5.2 |
| 92 | 4.9 |
| 93 | 4.6 |
| 94 | 4.3 |
| 95 | 4.1 |
| 96 | 3.8 |
| 97 | 3.6 |
| 98 | 3.4 |
| 99 | 3.1 |
| 100 | 2.9 |
| 101 | 2.7 |
| 102 | 2.5 |
| 103 | 2.3 |
| 104 | 2.1 |
| 105 | 1.9 |
| 106 | 1.7 |
| 107 | 1.5 |
| 108 | 1.4 |
| 109 | 1.2 |
| 110 | 1.1 |
| 111+ | 1.0 |

Q-2. What is the applicable distribution period for an individual account for purposes of determining required minimum distributions during an employee's lifetime under section 401(a)(9)?

A-2. *Table for determining distribution period.* The following table, referred to as the Uniform Lifetime Table, is used for determining the distribution period for lifetime distributions to an employee in situations in which the employee's spouse is either not the sole designated beneficiary or is the sole designated beneficiary but is not more than 10 years younger than the employee.

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UNIFORM LIFETIME TABLE

| Age of employee | Distribution period |
|-----------------|---------------------|
| 70 | 27.4 |
| 71 | 26.5 |
| 72 | 25.6 |
| 73 | 24.7 |
| 74 | 23.8 |
| 75 | 22.9 |
| 76 | 22.0 |
| 77 | 21.2 |
| 78 | 20.3 |
| 79 | 19.5 |
| 80 | 18.7 |
| 81 | 17.9 |
| 82 | 17.1 |
| 83 | 16.3 |
| 84 | 15.5 |
| 85 | 14.8 |
| 86 | 14.1 |
| 87 | 13.4 |
| 88 | 12.7 |
| 89 | 12.0 |
| 90 | 11.4 |
| 91 | 10.8 |
| 92 | 10.2 |
| 93 | 9.6 |
| 94 | 9.1 |
| 95 | 8.6 |
| 96 | 8.1 |
| 97 | 7.6 |
| 98 | 7.1 |
| 99 | 6.7 |
| 100 | 6.3 |

UNIFORM LIFETIME TABLE—Continued

| Age of employee | Distribution period |
|-----------------|---------------------|
| 101 | 5.9 |
| 102 | 5.5 |
| 103 | 5.2 |
| 104 | 4.9 |
| 105 | 4.5 |
| 106 | 4.2 |
| 107 | 3.9 |
| 108 | 3.7 |
| 109 | 3.4 |
| 110 | 3.1 |
| 111 | 2.9 |
| 112 | 2.6 |
| 113 | 2.4 |
| 114 | 2.1 |
| 115+ | 1.9 |

Q-3. What is the joint life and last survivor expectancy of an individual and beneficiary for purposes of determining required minimum distributions under section 401(a)(9)?

A-3. The following table, referred to as the Joint and Last Survivor Table, is used for determining the joint and last survivor life expectancy of two individuals:

JOINT AND LAST SURVIVOR TABLE

| Ages | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|------|------|------|------|------|------|------|------|------|------|------|
| 0 | 90.0 | 89.5 | 89.0 | 88.6 | 88.2 | 87.8 | 87.4 | 87.1 | 86.8 | 86.5 |
| 1 | 89.5 | 89.0 | 88.5 | 88.1 | 87.6 | 87.2 | 86.8 | 86.5 | 86.1 | 85.8 |
| 2 | 89.0 | 88.5 | 88.0 | 87.5 | 87.1 | 86.6 | 86.2 | 85.8 | 85.5 | 85.1 |
| 3 | 88.6 | 88.1 | 87.5 | 87.0 | 86.5 | 86.1 | 85.6 | 85.2 | 84.8 | 84.5 |
| 4 | 88.2 | 87.6 | 87.1 | 86.5 | 86.0 | 85.5 | 85.1 | 84.6 | 84.2 | 83.8 |
| 5 | 87.8 | 87.2 | 86.6 | 86.1 | 85.5 | 85.0 | 84.5 | 84.1 | 83.6 | 83.2 |
| 6 | 87.4 | 86.8 | 86.2 | 85.6 | 85.1 | 84.5 | 84.0 | 83.5 | 83.1 | 82.6 |
| 7 | 87.1 | 86.5 | 85.8 | 85.2 | 84.6 | 84.1 | 83.5 | 83.0 | 82.5 | 82.1 |
| 8 | 86.8 | 86.1 | 85.5 | 84.8 | 84.2 | 83.6 | 83.1 | 82.5 | 82.0 | 81.6 |
| 9 | 86.5 | 85.8 | 85.1 | 84.5 | 83.8 | 83.2 | 82.6 | 82.1 | 81.6 | 81.0 |
| 10 | 86.2 | 85.5 | 84.8 | 84.1 | 83.5 | 82.8 | 82.2 | 81.6 | 81.1 | 80.6 |
| 11 | 85.9 | 85.2 | 84.5 | 83.8 | 83.1 | 82.5 | 81.8 | 81.2 | 80.7 | 80.1 |
| 12 | 85.7 | 84.9 | 84.2 | 83.5 | 82.8 | 82.1 | 81.5 | 80.8 | 80.2 | 79.7 |
| 13 | 85.4 | 84.7 | 84.0 | 83.2 | 82.5 | 81.8 | 81.1 | 80.5 | 79.9 | 79.2 |
| 14 | 85.2 | 84.5 | 83.7 | 83.0 | 82.2 | 81.5 | 80.8 | 80.1 | 79.5 | 78.9 |
| 15 | 85.0 | 84.3 | 83.5 | 82.7 | 82.0 | 81.2 | 80.5 | 79.8 | 79.1 | 78.5 |
| 16 | 84.9 | 84.1 | 83.3 | 82.5 | 81.7 | 81.0 | 80.2 | 79.5 | 78.8 | 78.1 |
| 17 | 84.7 | 83.9 | 83.1 | 82.3 | 81.5 | 80.7 | 80.0 | 79.2 | 78.5 | 77.8 |
| 18 | 84.5 | 83.7 | 82.9 | 82.1 | 81.3 | 80.5 | 79.7 | 79.0 | 78.2 | 77.5 |
| 19 | 84.4 | 83.6 | 82.7 | 81.9 | 81.1 | 80.3 | 79.5 | 78.7 | 78.0 | 77.3 |
| 20 | 84.3 | 83.4 | 82.6 | 81.8 | 80.9 | 80.1 | 79.3 | 78.5 | 77.7 | 77.0 |
| 21 | 84.1 | 83.3 | 82.4 | 81.6 | 80.8 | 79.9 | 79.1 | 78.3 | 77.5 | 76.8 |
| 22 | 84.0 | 83.2 | 82.3 | 81.5 | 80.6 | 79.8 | 78.9 | 78.1 | 77.3 | 76.5 |
| 23 | 83.9 | 83.1 | 82.2 | 81.3 | 80.5 | 79.6 | 78.8 | 77.9 | 77.1 | 76.3 |
| 24 | 83.8 | 83.0 | 82.1 | 81.2 | 80.3 | 79.5 | 78.6 | 77.8 | 76.9 | 76.1 |
| 25 | 83.7 | 82.9 | 82.0 | 81.1 | 80.2 | 79.3 | 78.5 | 77.6 | 76.8 | 75.9 |
| 26 | 83.6 | 82.8 | 81.9 | 81.0 | 80.1 | 79.2 | 78.3 | 77.5 | 76.6 | 75.8 |
| 27 | 83.6 | 82.7 | 81.8 | 80.9 | 80.0 | 79.1 | 78.2 | 77.4 | 76.5 | 75.6 |
| 28 | 83.5 | 82.6 | 81.7 | 80.8 | 79.9 | 79.0 | 78.1 | 77.2 | 76.4 | 75.5 |
| 29 | 83.4 | 82.6 | 81.6 | 80.7 | 79.8 | 78.9 | 78.0 | 77.1 | 76.2 | 75.4 |
| 30 | 83.4 | 82.5 | 81.6 | 80.7 | 79.7 | 78.8 | 77.9 | 77.0 | 76.1 | 75.2 |
| 31 | 83.3 | 82.4 | 81.5 | 80.6 | 79.7 | 78.8 | 77.8 | 76.9 | 76.0 | 75.1 |
| 32 | 83.3 | 82.4 | 81.5 | 80.5 | 79.6 | 78.7 | 77.8 | 76.8 | 75.9 | 75.0 |
| 33 | 83.2 | 82.3 | 81.4 | 80.5 | 79.5 | 78.6 | 77.7 | 76.8 | 75.9 | 74.9 |
| 34 | 83.2 | 82.3 | 81.3 | 80.4 | 79.5 | 78.5 | 77.6 | 76.7 | 75.8 | 74.9 |
| 35 | 83.1 | 82.2 | 81.3 | 80.4 | 79.4 | 78.5 | 77.6 | 76.6 | 75.7 | 74.8 |

JOINT AND LAST SURVIVOR TABLE—Continued

| Ages | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|------|------|------|------|------|------|------|------|------|------|------|
| 36 | 83.1 | 82.2 | 81.3 | 80.3 | 79.4 | 78.4 | 77.5 | 76.6 | 75.6 | 74.7 |
| 37 | 83.0 | 82.2 | 81.2 | 80.3 | 79.3 | 78.4 | 77.4 | 76.5 | 75.6 | 74.6 |
| 38 | 83.0 | 82.1 | 81.2 | 80.2 | 79.3 | 78.3 | 77.4 | 76.4 | 75.5 | 74.6 |
| 39 | 83.0 | 82.1 | 81.1 | 80.2 | 79.2 | 78.3 | 77.3 | 76.4 | 75.5 | 74.5 |
| 40 | 82.9 | 82.1 | 81.1 | 80.2 | 79.2 | 78.3 | 77.3 | 76.4 | 75.4 | 74.5 |
| 41 | 82.9 | 82.0 | 81.1 | 80.1 | 79.2 | 78.2 | 77.3 | 76.3 | 75.4 | 74.4 |
| 42 | 82.9 | 82.0 | 81.1 | 80.1 | 79.1 | 78.2 | 77.2 | 76.3 | 75.3 | 74.4 |
| 43 | 82.9 | 82.0 | 81.0 | 80.1 | 79.1 | 78.2 | 77.2 | 76.2 | 75.3 | 74.3 |
| 44 | 82.8 | 81.9 | 81.0 | 80.0 | 79.1 | 78.1 | 77.2 | 76.2 | 75.2 | 74.3 |
| 45 | 82.8 | 81.9 | 81.0 | 80.0 | 79.1 | 78.1 | 77.1 | 76.2 | 75.2 | 74.3 |
| 46 | 82.8 | 81.9 | 81.0 | 80.0 | 79.0 | 78.1 | 77.1 | 76.1 | 75.2 | 74.2 |
| 47 | 82.8 | 81.9 | 80.9 | 80.0 | 79.0 | 78.0 | 77.1 | 76.1 | 75.2 | 74.2 |
| 48 | 82.8 | 81.9 | 80.9 | 80.0 | 79.0 | 78.0 | 77.1 | 76.1 | 75.1 | 74.2 |
| 49 | 82.7 | 81.8 | 80.9 | 79.9 | 79.0 | 78.0 | 77.0 | 76.1 | 75.1 | 74.1 |
| 50 | 82.7 | 81.8 | 80.9 | 79.9 | 79.0 | 78.0 | 77.0 | 76.0 | 75.1 | 74.1 |
| 51 | 82.7 | 81.8 | 80.9 | 79.9 | 78.9 | 78.0 | 77.0 | 76.0 | 75.1 | 74.1 |
| 52 | 82.7 | 81.8 | 80.9 | 79.9 | 78.9 | 78.0 | 77.0 | 76.0 | 75.0 | 74.1 |
| 53 | 82.7 | 81.8 | 80.8 | 79.9 | 78.9 | 77.9 | 77.0 | 76.0 | 75.0 | 74.0 |
| 54 | 82.7 | 81.8 | 80.8 | 79.9 | 78.9 | 77.9 | 76.9 | 76.0 | 75.0 | 74.0 |
| 55 | 82.6 | 81.8 | 80.8 | 79.8 | 78.9 | 77.9 | 76.9 | 76.0 | 75.0 | 74.0 |
| 56 | 82.6 | 81.7 | 80.8 | 79.8 | 78.9 | 77.9 | 76.9 | 75.9 | 75.0 | 74.0 |
| 57 | 82.6 | 81.7 | 80.8 | 79.8 | 78.9 | 77.9 | 76.9 | 75.9 | 75.0 | 74.0 |
| 58 | 82.6 | 81.7 | 80.8 | 79.8 | 78.8 | 77.9 | 76.9 | 75.9 | 74.9 | 74.0 |
| 59 | 82.6 | 81.7 | 80.8 | 79.8 | 78.8 | 77.9 | 76.9 | 75.9 | 74.9 | 74.0 |
| 60 | 82.6 | 81.7 | 80.8 | 79.8 | 78.8 | 77.8 | 76.9 | 75.9 | 74.9 | 73.9 |
| 61 | 82.6 | 81.7 | 80.8 | 79.8 | 78.8 | 77.8 | 76.9 | 75.9 | 74.9 | 73.9 |
| 62 | 82.6 | 81.7 | 80.7 | 79.8 | 78.8 | 77.8 | 76.9 | 75.9 | 74.9 | 73.9 |
| 63 | 82.6 | 81.7 | 80.7 | 79.8 | 78.8 | 77.8 | 76.8 | 75.9 | 74.9 | 73.9 |
| 64 | 82.5 | 81.7 | 80.7 | 79.8 | 78.8 | 77.8 | 76.8 | 75.9 | 74.9 | 73.9 |
| 65 | 82.5 | 81.7 | 80.7 | 79.8 | 78.8 | 77.8 | 76.8 | 75.8 | 74.9 | 73.9 |
| 66 | 82.5 | 81.7 | 80.7 | 79.7 | 78.8 | 77.8 | 76.8 | 75.8 | 74.9 | 73.9 |
| 67 | 82.5 | 81.7 | 80.7 | 79.7 | 78.8 | 77.8 | 76.8 | 75.8 | 74.9 | 73.9 |
| 68 | 82.5 | 81.6 | 80.7 | 79.7 | 78.8 | 77.8 | 76.8 | 75.8 | 74.8 | 73.9 |
| 69 | 82.5 | 81.6 | 80.7 | 79.7 | 78.8 | 77.8 | 76.8 | 75.8 | 74.8 | 73.9 |
| 70 | 82.5 | 81.6 | 80.7 | 79.7 | 78.8 | 77.8 | 76.8 | 75.8 | 74.8 | 73.9 |
| 71 | 82.5 | 81.6 | 80.7 | 79.7 | 78.7 | 77.8 | 76.8 | 75.8 | 74.8 | 73.8 |
| 72 | 82.5 | 81.6 | 80.7 | 79.7 | 78.7 | 77.8 | 76.8 | 75.8 | 74.8 | 73.8 |
| 73 | 82.5 | 81.6 | 80.7 | 79.7 | 78.7 | 77.8 | 76.8 | 75.8 | 74.8 | 73.8 |
| 74 | 82.5 | 81.6 | 80.7 | 79.7 | 78.7 | 77.8 | 76.8 | 75.8 | 74.8 | 73.8 |
| 75 | 82.5 | 81.6 | 80.7 | 79.7 | 78.7 | 77.8 | 76.8 | 75.8 | 74.8 | 73.8 |
| 76 | 82.5 | 81.6 | 80.7 | 79.7 | 78.7 | 77.8 | 76.8 | 75.8 | 74.8 | 73.8 |
| 77 | 82.5 | 81.6 | 80.7 | 79.7 | 78.7 | 77.7 | 76.8 | 75.8 | 74.8 | 73.8 |
| 78 | 82.5 | 81.6 | 80.7 | 79.7 | 78.7 | 77.7 | 76.8 | 75.8 | 74.8 | 73.8 |
| 79 | 82.5 | 81.6 | 80.7 | 79.7 | 78.7 | 77.7 | 76.8 | 75.8 | 74.8 | 73.8 |
| 80 | 82.5 | 81.6 | 80.7 | 79.7 | 78.7 | 77.7 | 76.8 | 75.8 | 74.8 | 73.8 |
| 81 | 82.4 | 81.6 | 80.7 | 79.7 | 78.7 | 77.7 | 76.8 | 75.8 | 74.8 | 73.8 |
| 82 | 82.4 | 81.6 | 80.7 | 79.7 | 78.7 | 77.7 | 76.8 | 75.8 | 74.8 | 73.8 |
| 83 | 82.4 | 81.6 | 80.7 | 79.7 | 78.7 | 77.7 | 76.8 | 75.8 | 74.8 | 73.8 |
| 84 | 82.4 | 81.6 | 80.7 | 79.7 | 78.7 | 77.7 | 76.8 | 75.8 | 74.8 | 73.8 |
| 85 | 82.4 | 81.6 | 80.6 | 79.7 | 78.7 | 77.7 | 76.8 | 75.8 | 74.8 | 73.8 |
| 86 | 82.4 | 81.6 | 80.6 | 79.7 | 78.7 | 77.7 | 76.7 | 75.8 | 74.8 | 73.8 |
| 87 | 82.4 | 81.6 | 80.6 | 79.7 | 78.7 | 77.7 | 76.7 | 75.8 | 74.8 | 73.8 |
| 88 | 82.4 | 81.6 | 80.6 | 79.7 | 78.7 | 77.7 | 76.7 | 75.8 | 74.8 | 73.8 |
| 89 | 82.4 | 81.6 | 80.6 | 79.7 | 78.7 | 77.7 | 76.7 | 75.8 | 74.8 | 73.8 |
| 90 | 82.4 | 81.6 | 80.6 | 79.7 | 78.7 | 77.7 | 76.7 | 75.8 | 74.8 | 73.8 |
| 91 | 82.4 | 81.6 | 80.6 | 79.7 | 78.7 | 77.7 | 76.7 | 75.8 | 74.8 | 73.8 |
| 92 | 82.4 | 81.6 | 80.6 | 79.7 | 78.7 | 77.7 | 76.7 | 75.8 | 74.8 | 73.8 |
| 93 | 82.4 | 81.6 | 80.6 | 79.7 | 78.7 | 77.7 | 76.7 | 75.8 | 74.8 | 73.8 |
| 94 | 82.4 | 81.6 | 80.6 | 79.7 | 78.7 | 77.7 | 76.7 | 75.8 | 74.8 | 73.8 |
| 95 | 82.4 | 81.6 | 80.6 | 79.7 | 78.7 | 77.7 | 76.7 | 75.8 | 74.8 | 73.8 |
| 96 | 82.4 | 81.6 | 80.6 | 79.7 | 78.7 | 77.7 | 76.7 | 75.8 | 74.8 | 73.8 |
| 97 | 82.4 | 81.6 | 80.6 | 79.7 | 78.7 | 77.7 | 76.7 | 75.8 | 74.8 | 73.8 |
| 98 | 82.4 | 81.6 | 80.6 | 79.7 | 78.7 | 77.7 | 76.7 | 75.8 | 74.8 | 73.8 |
| 99 | 82.4 | 81.6 | 80.6 | 79.7 | 78.7 | 77.7 | 76.7 | 75.8 | 74.8 | 73.8 |
| 100 | 82.4 | 81.6 | 80.6 | 79.7 | 78.7 | 77.7 | 76.7 | 75.8 | 74.8 | 73.8 |
| 101 | 82.4 | 81.6 | 80.6 | 79.7 | 78.7 | 77.7 | 76.7 | 75.8 | 74.8 | 73.8 |
| 102 | 82.4 | 81.6 | 80.6 | 79.7 | 78.7 | 77.7 | 76.7 | 75.8 | 74.8 | 73.8 |
| 103 | 82.4 | 81.6 | 80.6 | 79.7 | 78.7 | 77.7 | 76.7 | 75.8 | 74.8 | 73.8 |
| 104 | 82.4 | 81.6 | 80.6 | 79.7 | 78.7 | 77.7 | 76.7 | 75.8 | 74.8 | 73.8 |
| 105 | 82.4 | 81.6 | 80.6 | 79.7 | 78.7 | 77.7 | 76.7 | 75.8 | 74.8 | 73.8 |
| 106 | 82.4 | 81.6 | 80.6 | 79.7 | 78.7 | 77.7 | 76.7 | 75.8 | 74.8 | 73.8 |
| 107 | 82.4 | 81.6 | 80.6 | 79.7 | 78.7 | 77.7 | 76.7 | 75.8 | 74.8 | 73.8 |

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JOINT AND LAST SURVIVOR TABLE—Continued

| Ages | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|------------|------|------|------|------|------|------|------|------|------|------|
| 108 | 82.4 | 81.6 | 80.6 | 79.7 | 78.7 | 77.7 | 76.7 | 75.8 | 74.8 | 73.8 |
| 109 | 82.4 | 81.6 | 80.6 | 79.7 | 78.7 | 77.7 | 76.7 | 75.8 | 74.8 | 73.8 |
| 110 | 82.4 | 81.6 | 80.6 | 79.7 | 78.7 | 77.7 | 76.7 | 75.8 | 74.8 | 73.8 |
| 111 | 82.4 | 81.6 | 80.6 | 79.7 | 78.7 | 77.7 | 76.7 | 75.8 | 74.8 | 73.8 |
| 112 | 82.4 | 81.6 | 80.6 | 79.7 | 78.7 | 77.7 | 76.7 | 75.8 | 74.8 | 73.8 |
| 113 | 82.4 | 81.6 | 80.6 | 79.7 | 78.7 | 77.7 | 76.7 | 75.8 | 74.8 | 73.8 |
| 114 | 82.4 | 81.6 | 80.6 | 79.7 | 78.7 | 77.7 | 76.7 | 75.8 | 74.8 | 73.8 |
| 115+ | 82.4 | 81.6 | 80.6 | 79.7 | 78.7 | 77.7 | 76.7 | 75.8 | 74.8 | 73.8 |

| Ages | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 |
|------|------|------|------|------|------|------|------|------|------|------|
| 10 | 80.0 | 79.6 | 79.1 | 78.7 | 78.2 | 77.9 | 77.5 | 77.2 | 76.8 | 76.5 |
| 11 | 79.6 | 79.0 | 78.6 | 78.1 | 77.7 | 77.3 | 76.9 | 76.5 | 76.2 | 75.8 |
| 12 | 79.1 | 78.6 | 78.1 | 77.6 | 77.1 | 76.7 | 76.3 | 75.9 | 75.5 | 75.2 |
| 13 | 78.7 | 78.1 | 77.6 | 77.1 | 76.6 | 76.1 | 75.7 | 75.3 | 74.9 | 74.5 |
| 14 | 78.2 | 77.7 | 77.1 | 76.6 | 76.1 | 75.6 | 75.1 | 74.7 | 74.3 | 73.9 |
| 15 | 77.9 | 77.3 | 76.7 | 76.2 | 75.6 | 75.1 | 74.6 | 74.1 | 73.7 | 73.3 |
| 16 | 77.5 | 76.9 | 76.3 | 75.7 | 75.1 | 74.6 | 74.1 | 73.6 | 73.1 | 72.7 |
| 17 | 77.2 | 76.5 | 75.9 | 75.3 | 74.7 | 74.3 | 73.6 | 73.1 | 72.6 | 72.1 |
| 18 | 76.8 | 76.2 | 75.5 | 74.9 | 74.3 | 73.7 | 73.1 | 72.6 | 72.1 | 71.6 |
| 19 | 76.5 | 75.8 | 75.2 | 74.5 | 73.9 | 73.3 | 72.7 | 72.1 | 71.6 | 71.1 |
| 20 | 76.3 | 75.5 | 74.8 | 74.2 | 73.5 | 72.9 | 72.3 | 71.7 | 71.1 | 70.6 |
| 21 | 76.0 | 75.3 | 74.5 | 73.8 | 73.2 | 72.5 | 71.9 | 71.3 | 70.7 | 70.1 |
| 22 | 75.8 | 75.0 | 74.3 | 73.5 | 72.9 | 72.2 | 71.5 | 70.9 | 70.3 | 69.7 |
| 23 | 75.5 | 74.8 | 74.0 | 73.3 | 72.6 | 71.9 | 71.2 | 70.5 | 69.9 | 69.3 |
| 24 | 75.3 | 74.5 | 73.8 | 73.0 | 72.3 | 71.6 | 70.9 | 70.2 | 69.5 | 68.9 |
| 25 | 75.1 | 74.3 | 73.5 | 72.8 | 72.0 | 71.3 | 70.6 | 69.9 | 69.2 | 68.5 |
| 26 | 75.0 | 74.1 | 73.3 | 72.5 | 71.8 | 71.0 | 70.3 | 69.6 | 68.9 | 68.2 |
| 27 | 74.8 | 74.0 | 73.1 | 72.3 | 71.6 | 70.8 | 70.0 | 69.3 | 68.6 | 67.9 |
| 28 | 74.6 | 73.8 | 73.0 | 72.2 | 71.3 | 70.6 | 69.8 | 69.0 | 68.3 | 67.6 |
| 29 | 74.5 | 73.6 | 72.8 | 72.0 | 71.2 | 70.4 | 69.6 | 68.8 | 68.0 | 67.3 |
| 30 | 74.4 | 73.5 | 72.7 | 71.8 | 71.0 | 70.2 | 69.4 | 68.6 | 67.8 | 67.1 |
| 31 | 74.3 | 73.4 | 72.5 | 71.7 | 70.8 | 70.0 | 69.2 | 68.4 | 67.6 | 66.8 |
| 32 | 74.1 | 73.3 | 72.4 | 71.5 | 70.7 | 69.8 | 69.0 | 68.2 | 67.4 | 66.6 |
| 33 | 74.0 | 73.2 | 72.3 | 71.4 | 70.5 | 69.7 | 68.8 | 68.0 | 67.2 | 66.4 |
| 34 | 73.9 | 73.0 | 72.2 | 71.3 | 70.4 | 69.5 | 68.7 | 67.8 | 67.0 | 66.2 |
| 35 | 73.9 | 73.0 | 72.1 | 71.2 | 70.3 | 69.4 | 68.5 | 67.7 | 66.8 | 66.0 |
| 36 | 73.8 | 72.9 | 72.0 | 71.1 | 70.2 | 69.3 | 68.4 | 67.6 | 66.7 | 65.9 |
| 37 | 73.7 | 72.8 | 71.9 | 71.0 | 70.1 | 69.2 | 68.3 | 67.4 | 66.6 | 65.7 |
| 38 | 73.6 | 72.7 | 71.8 | 70.9 | 70.0 | 69.1 | 68.2 | 67.3 | 66.4 | 65.6 |
| 39 | 73.6 | 72.7 | 71.7 | 70.8 | 69.9 | 69.0 | 68.1 | 67.2 | 66.3 | 65.4 |
| 40 | 73.5 | 72.6 | 71.7 | 70.7 | 69.8 | 68.9 | 68.0 | 67.1 | 66.2 | 65.3 |
| 41 | 73.5 | 72.5 | 71.6 | 70.7 | 69.7 | 68.8 | 67.9 | 67.0 | 66.1 | 65.2 |
| 42 | 73.4 | 72.5 | 71.5 | 70.6 | 69.7 | 68.8 | 67.8 | 66.9 | 66.0 | 65.1 |
| 43 | 73.4 | 72.4 | 71.5 | 70.6 | 69.6 | 68.7 | 67.8 | 66.8 | 65.9 | 65.0 |
| 44 | 73.3 | 72.4 | 71.4 | 70.5 | 69.6 | 68.6 | 67.7 | 66.8 | 65.9 | 64.9 |
| 45 | 73.3 | 72.3 | 71.4 | 70.5 | 69.5 | 68.6 | 67.6 | 66.7 | 65.8 | 64.9 |
| 46 | 73.3 | 72.3 | 71.4 | 70.4 | 69.5 | 68.5 | 67.6 | 66.6 | 65.7 | 64.8 |
| 47 | 73.2 | 72.3 | 71.3 | 70.4 | 69.4 | 68.5 | 67.5 | 66.6 | 65.7 | 64.7 |
| 48 | 73.2 | 72.2 | 71.3 | 70.3 | 69.4 | 68.4 | 67.5 | 66.5 | 65.6 | 64.7 |
| 49 | 73.2 | 72.2 | 71.2 | 70.3 | 69.3 | 68.4 | 67.4 | 66.5 | 65.6 | 64.6 |
| 50 | 73.1 | 72.2 | 71.2 | 70.3 | 69.3 | 68.4 | 67.4 | 66.5 | 65.5 | 64.6 |
| 51 | 73.1 | 72.2 | 71.2 | 70.2 | 69.3 | 68.3 | 67.4 | 66.4 | 65.5 | 64.5 |
| 52 | 73.1 | 72.1 | 71.2 | 70.2 | 69.2 | 68.3 | 67.3 | 66.4 | 65.4 | 64.5 |
| 53 | 73.1 | 72.1 | 71.1 | 70.2 | 69.2 | 68.3 | 67.3 | 66.3 | 65.4 | 64.4 |
| 54 | 73.1 | 72.1 | 71.1 | 70.2 | 69.2 | 68.2 | 67.3 | 66.3 | 65.4 | 64.4 |
| 55 | 73.0 | 72.1 | 71.1 | 70.1 | 69.2 | 68.2 | 67.2 | 66.3 | 65.3 | 64.4 |
| 56 | 73.0 | 72.1 | 71.1 | 70.1 | 69.1 | 68.2 | 67.2 | 66.3 | 65.3 | 64.3 |
| 57 | 73.0 | 72.0 | 71.1 | 70.1 | 69.1 | 68.2 | 67.2 | 66.2 | 65.3 | 64.3 |

Internal Revenue Service, Treasury

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| | | | | | | | | | | |
|-----|------|------|------|------|------|------|------|------|------|------|
| 58 | 73.0 | 72.0 | 71.0 | 70.1 | 69.1 | 68.1 | 67.2 | 66.2 | 65.2 | 64.3 |
| 59 | 73.0 | 72.0 | 71.0 | 70.1 | 69.1 | 68.1 | 67.2 | 66.2 | 65.2 | 64.3 |
| 60 | 73.0 | 72.0 | 71.0 | 70.0 | 69.1 | 68.1 | 67.1 | 66.2 | 65.2 | 64.2 |
| 61 | 73.0 | 72.0 | 71.0 | 70.0 | 69.0 | 68.1 | 67.1 | 66.1 | 65.2 | 64.2 |
| 62 | 72.9 | 72.0 | 71.0 | 70.0 | 69.0 | 68.1 | 67.1 | 66.1 | 65.2 | 64.2 |
| 63 | 72.9 | 72.0 | 71.0 | 70.0 | 69.0 | 68.0 | 67.1 | 66.1 | 65.1 | 64.2 |
| 64 | 72.9 | 71.9 | 71.0 | 70.0 | 69.0 | 68.0 | 67.1 | 66.1 | 65.1 | 64.2 |
| 65 | 72.9 | 71.9 | 70.9 | 70.0 | 69.0 | 68.0 | 67.1 | 66.1 | 65.1 | 64.1 |
| 66 | 72.9 | 71.9 | 70.9 | 70.0 | 69.0 | 68.0 | 67.0 | 66.1 | 65.1 | 64.1 |
| 67 | 72.9 | 71.9 | 70.9 | 70.0 | 69.0 | 68.0 | 67.0 | 66.1 | 65.1 | 64.1 |
| 68 | 72.9 | 71.9 | 70.9 | 70.0 | 69.0 | 68.0 | 67.0 | 66.1 | 65.1 | 64.1 |
| 69 | 72.9 | 71.9 | 70.9 | 69.9 | 69.0 | 68.0 | 67.0 | 66.0 | 65.1 | 64.1 |
| 70 | 72.9 | 71.9 | 70.9 | 69.9 | 69.0 | 68.0 | 67.0 | 66.0 | 65.1 | 64.1 |
| 71 | 72.9 | 71.9 | 70.9 | 69.9 | 69.0 | 68.0 | 67.0 | 66.0 | 65.1 | 64.1 |
| 72 | 72.9 | 71.9 | 70.9 | 69.9 | 69.0 | 68.0 | 67.0 | 66.0 | 65.1 | 64.1 |
| 73 | 72.9 | 71.9 | 70.9 | 69.9 | 68.9 | 68.0 | 67.0 | 66.0 | 65.0 | 64.1 |
| 74 | 72.9 | 71.9 | 70.9 | 69.9 | 68.9 | 68.0 | 67.0 | 66.0 | 65.0 | 64.1 |
| 75 | 72.8 | 71.9 | 70.9 | 69.9 | 68.9 | 68.0 | 67.0 | 66.0 | 65.0 | 64.1 |
| 76 | 72.8 | 71.9 | 70.9 | 69.9 | 68.9 | 68.0 | 67.0 | 66.0 | 65.0 | 64.1 |
| 77 | 72.8 | 71.9 | 70.9 | 69.9 | 68.9 | 68.0 | 67.0 | 66.0 | 65.0 | 64.1 |
| 78 | 72.8 | 71.9 | 70.9 | 69.9 | 68.9 | 67.9 | 67.0 | 66.0 | 65.0 | 64.0 |
| 79 | 72.8 | 71.9 | 70.9 | 69.9 | 68.9 | 67.9 | 67.0 | 66.0 | 65.0 | 64.0 |
| 80 | 72.8 | 71.9 | 70.9 | 69.9 | 68.9 | 67.9 | 67.0 | 66.0 | 65.0 | 64.0 |
| 81 | 72.8 | 71.8 | 70.9 | 69.9 | 68.9 | 67.9 | 67.0 | 66.0 | 65.0 | 64.0 |
| 82 | 72.8 | 71.8 | 70.9 | 69.9 | 68.9 | 67.9 | 67.0 | 66.0 | 65.0 | 64.0 |
| 83 | 72.8 | 71.8 | 70.9 | 69.9 | 68.9 | 67.9 | 67.0 | 66.0 | 65.0 | 64.0 |
| 84 | 72.8 | 71.8 | 70.9 | 69.9 | 68.9 | 67.9 | 67.0 | 66.0 | 65.0 | 64.0 |
| 85 | 72.8 | 71.8 | 70.9 | 69.9 | 68.9 | 67.9 | 66.9 | 66.0 | 65.0 | 64.0 |
| 86 | 72.8 | 71.8 | 70.9 | 69.9 | 68.9 | 67.9 | 66.9 | 66.0 | 65.0 | 64.0 |
| 87 | 72.8 | 71.8 | 70.9 | 69.9 | 68.9 | 67.9 | 66.9 | 66.0 | 65.0 | 64.0 |
| 88 | 72.8 | 71.8 | 70.9 | 69.9 | 68.9 | 67.9 | 66.9 | 66.0 | 65.0 | 64.0 |
| 89 | 72.8 | 71.8 | 70.9 | 69.9 | 68.9 | 67.9 | 66.9 | 66.0 | 65.0 | 64.0 |
| 90 | 72.8 | 71.8 | 70.9 | 69.9 | 68.9 | 67.9 | 66.9 | 66.0 | 65.0 | 64.0 |
| 91 | 72.8 | 71.8 | 70.9 | 69.9 | 68.9 | 67.9 | 66.9 | 66.0 | 65.0 | 64.0 |
| 92 | 72.8 | 71.8 | 70.9 | 69.9 | 68.9 | 67.9 | 66.9 | 66.0 | 65.0 | 64.0 |
| 93 | 72.8 | 71.8 | 70.9 | 69.9 | 68.9 | 67.9 | 66.9 | 66.0 | 65.0 | 64.0 |
| 94 | 72.8 | 71.8 | 70.8 | 69.9 | 68.9 | 67.9 | 66.9 | 66.0 | 65.0 | 64.0 |
| 95 | 72.8 | 71.8 | 70.8 | 69.9 | 68.9 | 67.9 | 66.9 | 66.0 | 65.0 | 64.0 |
| 96 | 72.8 | 71.8 | 70.8 | 69.9 | 68.9 | 67.9 | 66.9 | 66.0 | 65.0 | 64.0 |
| 97 | 72.8 | 71.8 | 70.8 | 69.9 | 68.9 | 67.9 | 66.9 | 66.0 | 65.0 | 64.0 |
| 98 | 72.8 | 71.8 | 70.8 | 69.9 | 68.9 | 67.9 | 66.9 | 66.0 | 65.0 | 64.0 |
| 99 | 72.8 | 71.8 | 70.8 | 69.9 | 68.9 | 67.9 | 66.9 | 66.0 | 65.0 | 64.0 |
| 100 | 72.8 | 71.8 | 70.8 | 69.9 | 68.9 | 67.9 | 66.9 | 66.0 | 65.0 | 64.0 |
| 101 | 72.8 | 71.8 | 70.8 | 69.9 | 68.9 | 67.9 | 66.9 | 66.0 | 65.0 | 64.0 |
| 102 | 72.8 | 71.8 | 70.8 | 69.9 | 68.9 | 67.9 | 66.9 | 66.0 | 65.0 | 64.0 |
| 103 | 72.8 | 71.8 | 70.8 | 69.9 | 68.9 | 67.9 | 66.9 | 66.0 | 65.0 | 64.0 |
| 104 | 72.8 | 71.8 | 70.8 | 69.9 | 68.9 | 67.9 | 66.9 | 66.0 | 65.0 | 64.0 |
| 105 | 72.8 | 71.8 | 70.8 | 69.9 | 68.9 | 67.9 | 66.9 | 66.0 | 65.0 | 64.0 |
| 106 | 72.8 | 71.8 | 70.8 | 69.9 | 68.9 | 67.9 | 66.9 | 66.0 | 65.0 | 64.0 |
| 107 | 72.8 | 71.8 | 70.8 | 69.9 | 68.9 | 67.9 | 66.9 | 66.0 | 65.0 | 64.0 |

| Ages | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 |
|------|------|------|------|------|------|------|------|------|------|------|
| 108 | 72.8 | 71.8 | 70.8 | 69.9 | 68.9 | 67.9 | 66.9 | 66.0 | 65.0 | 64.0 |
| 109 | 72.8 | 71.8 | 70.8 | 69.9 | 68.9 | 67.9 | 66.9 | 66.0 | 65.0 | 64.0 |
| 110 | 72.8 | 71.8 | 70.8 | 69.9 | 68.9 | 67.9 | 66.9 | 66.0 | 65.0 | 64.0 |
| 111 | 72.8 | 71.8 | 70.8 | 69.9 | 68.9 | 67.9 | 66.9 | 66.0 | 65.0 | 64.0 |
| 112 | 72.8 | 71.8 | 70.8 | 69.9 | 68.9 | 67.9 | 66.9 | 66.0 | 65.0 | 64.0 |
| 113 | 72.8 | 71.8 | 70.8 | 69.9 | 68.9 | 67.9 | 66.9 | 66.0 | 65.0 | 64.0 |
| 114 | 72.8 | 71.8 | 70.8 | 69.9 | 68.9 | 67.9 | 66.9 | 66.0 | 65.0 | 64.0 |
| 115+ | 72.8 | 71.8 | 70.8 | 69.9 | 68.9 | 67.9 | 66.9 | 66.0 | 65.0 | 64.0 |

| Ages | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 |
|------|------|------|------|------|------|------|------|------|------|------|
| 20 | 70.1 | 69.6 | 69.1 | 68.7 | 68.3 | 67.9 | 67.5 | 67.2 | 66.9 | 66.6 |
| 21 | 69.6 | 69.1 | 68.6 | 68.2 | 67.7 | 67.3 | 66.9 | 66.6 | 66.2 | 65.9 |
| 22 | 69.1 | 68.6 | 68.1 | 67.6 | 67.2 | 66.7 | 66.3 | 66.0 | 65.6 | 65.2 |
| 23 | 68.7 | 68.2 | 67.9 | 67.1 | 66.6 | 66.2 | 65.7 | 65.3 | 64.9 | 64.6 |
| 24 | 68.3 | 67.7 | 67.2 | 66.6 | 66.1 | 65.6 | 65.2 | 64.7 | 64.3 | 63.9 |
| 25 | 67.9 | 67.3 | 66.7 | 66.2 | 65.6 | 65.1 | 64.6 | 64.2 | 63.7 | 63.3 |
| 26 | 67.5 | 66.9 | 66.3 | 65.7 | 65.2 | 64.6 | 64.1 | 63.6 | 63.2 | 62.8 |
| 27 | 67.2 | 66.6 | 65.9 | 65.3 | 64.7 | 64.2 | 63.6 | 63.1 | 62.7 | 62.2 |
| 28 | 66.9 | 66.2 | 65.6 | 64.9 | 64.3 | 63.7 | 63.2 | 62.7 | 62.1 | 61.7 |
| 29 | 66.6 | 65.9 | 65.2 | 64.6 | 63.9 | 63.3 | 62.8 | 62.2 | 61.7 | 61.2 |
| 30 | 66.3 | 65.6 | 64.9 | 64.2 | 63.6 | 62.9 | 62.3 | 61.8 | 61.2 | 60.7 |
| 31 | 66.1 | 65.3 | 64.6 | 63.9 | 63.2 | 62.6 | 62.0 | 61.4 | 60.8 | 60.2 |
| 32 | 65.8 | 65.1 | 64.3 | 63.6 | 62.9 | 62.2 | 61.6 | 61.0 | 60.4 | 59.8 |
| 33 | 65.6 | 64.8 | 64.1 | 63.3 | 62.6 | 61.9 | 61.3 | 60.6 | 60.0 | 59.4 |
| 34 | 65.4 | 64.6 | 63.8 | 63.1 | 62.3 | 61.6 | 60.9 | 60.3 | 59.6 | 59.0 |
| 35 | 65.2 | 64.4 | 63.6 | 62.8 | 62.1 | 61.4 | 60.6 | 59.9 | 59.3 | 58.6 |
| 36 | 65.0 | 64.2 | 63.4 | 62.6 | 61.9 | 61.1 | 60.4 | 59.6 | 59.0 | 58.3 |
| 37 | 64.9 | 64.0 | 63.2 | 62.4 | 61.6 | 60.9 | 60.1 | 59.4 | 58.7 | 58.0 |
| 38 | 64.7 | 63.7 | 63.0 | 62.2 | 61.4 | 60.6 | 59.9 | 59.1 | 58.4 | 57.7 |
| 39 | 64.6 | 63.7 | 62.9 | 62.1 | 61.2 | 60.4 | 59.6 | 58.9 | 58.1 | 57.4 |
| 40 | 64.4 | 63.6 | 62.7 | 61.9 | 61.1 | 60.2 | 59.4 | 58.7 | 57.9 | 57.1 |
| 41 | 64.3 | 63.5 | 62.6 | 61.7 | 60.9 | 60.1 | 59.3 | 58.5 | 57.7 | 56.9 |
| 42 | 64.2 | 63.3 | 62.5 | 61.6 | 60.8 | 59.9 | 59.1 | 58.3 | 57.5 | 56.7 |
| 43 | 64.1 | 63.2 | 62.4 | 61.5 | 60.6 | 59.8 | 58.9 | 58.1 | 57.3 | 56.5 |
| 44 | 64.0 | 63.1 | 62.2 | 61.4 | 60.5 | 59.6 | 58.8 | 57.9 | 57.1 | 56.3 |
| 45 | 64.0 | 63.0 | 62.2 | 61.3 | 60.4 | 59.5 | 58.6 | 57.8 | 56.9 | 56.1 |
| 46 | 63.9 | 63.0 | 62.1 | 61.2 | 60.3 | 59.4 | 58.5 | 57.7 | 56.8 | 56.0 |
| 47 | 63.8 | 62.9 | 62.0 | 61.1 | 60.2 | 59.3 | 58.4 | 57.5 | 56.7 | 55.8 |
| 48 | 63.7 | 62.8 | 61.9 | 61.0 | 60.1 | 59.2 | 58.3 | 57.4 | 56.5 | 55.7 |
| 49 | 63.7 | 62.8 | 61.8 | 60.9 | 60.0 | 59.1 | 58.2 | 57.3 | 56.4 | 55.6 |
| 50 | 63.6 | 62.7 | 61.8 | 60.8 | 59.9 | 59.0 | 58.1 | 57.2 | 56.3 | 55.4 |
| 51 | 63.6 | 62.6 | 61.7 | 60.8 | 59.9 | 59.0 | 58.0 | 57.1 | 56.2 | 55.3 |
| 52 | 63.5 | 62.6 | 61.7 | 60.7 | 59.8 | 58.9 | 58.0 | 57.1 | 56.1 | 55.2 |
| 53 | 63.5 | 62.5 | 61.6 | 60.7 | 59.7 | 58.8 | 57.9 | 57.0 | 56.0 | 55.1 |
| 54 | 63.5 | 62.5 | 61.6 | 60.6 | 59.7 | 58.8 | 57.8 | 56.9 | 56.0 | 55.1 |
| 55 | 63.4 | 62.5 | 61.5 | 60.6 | 59.6 | 58.7 | 57.8 | 56.8 | 55.9 | 55.0 |
| 56 | 63.4 | 62.4 | 61.5 | 60.5 | 59.6 | 58.7 | 57.7 | 56.8 | 55.9 | 54.9 |

Internal Revenue Service, Treasury

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| | | | | | | | | | | |
|-----|------|------|------|------|------|------|------|------|------|------|
| 57 | 63.4 | 62.4 | 61.4 | 60.5 | 59.6 | 58.6 | 57.7 | 56.7 | 55.8 | 54.9 |
| 58 | 63.3 | 62.3 | 61.4 | 60.5 | 59.5 | 58.6 | 57.6 | 56.7 | 55.8 | 54.8 |
| 59 | 63.3 | 62.3 | 61.4 | 60.4 | 59.5 | 58.5 | 57.6 | 56.7 | 55.7 | 54.8 |
| 60 | 63.3 | 62.3 | 61.3 | 60.4 | 59.4 | 58.5 | 57.5 | 56.6 | 55.7 | 54.7 |
| 61 | 63.3 | 62.3 | 61.3 | 60.4 | 59.4 | 58.4 | 57.5 | 56.5 | 55.6 | 54.7 |
| 62 | 63.2 | 62.3 | 61.3 | 60.3 | 59.4 | 58.4 | 57.4 | 56.5 | 55.6 | 54.6 |
| 63 | 63.2 | 62.2 | 61.3 | 60.3 | 59.3 | 58.4 | 57.4 | 56.5 | 55.5 | 54.6 |
| 64 | 63.2 | 62.2 | 61.3 | 60.3 | 59.3 | 58.4 | 57.4 | 56.5 | 55.5 | 54.6 |
| 65 | 63.2 | 62.2 | 61.2 | 60.3 | 59.3 | 58.4 | 57.4 | 56.4 | 55.5 | 54.5 |
| 66 | 63.2 | 62.2 | 61.2 | 60.3 | 59.3 | 58.3 | 57.4 | 56.4 | 55.5 | 54.5 |
| 67 | 63.2 | 62.2 | 61.2 | 60.2 | 59.3 | 58.3 | 57.4 | 56.4 | 55.4 | 54.5 |
| 68 | 63.1 | 62.2 | 61.2 | 60.2 | 59.3 | 58.3 | 57.3 | 56.4 | 55.4 | 54.5 |
| 69 | 63.1 | 62.2 | 61.2 | 60.2 | 59.3 | 58.3 | 57.3 | 56.4 | 55.4 | 54.4 |
| 70 | 63.1 | 62.2 | 61.2 | 60.2 | 59.3 | 58.3 | 57.3 | 56.4 | 55.4 | 54.4 |
| 71 | 63.1 | 62.1 | 61.2 | 60.2 | 59.2 | 58.3 | 57.3 | 56.4 | 55.4 | 54.4 |
| 72 | 63.1 | 62.1 | 61.2 | 60.2 | 59.2 | 58.3 | 57.3 | 56.3 | 55.4 | 54.4 |
| 73 | 63.1 | 62.1 | 61.2 | 60.2 | 59.2 | 58.3 | 57.3 | 56.3 | 55.4 | 54.4 |
| 74 | 63.1 | 62.1 | 61.2 | 60.2 | 59.2 | 58.2 | 57.3 | 56.3 | 55.4 | 54.4 |
| 75 | 63.1 | 62.1 | 61.1 | 60.2 | 59.2 | 58.2 | 57.3 | 56.3 | 55.3 | 54.4 |
| 76 | 63.1 | 62.1 | 61.1 | 60.2 | 59.2 | 58.2 | 57.3 | 56.3 | 55.3 | 54.4 |
| 77 | 63.1 | 62.1 | 61.1 | 60.2 | 59.2 | 58.2 | 57.3 | 56.3 | 55.3 | 54.4 |
| 78 | 63.1 | 62.1 | 61.1 | 60.2 | 59.2 | 58.2 | 57.3 | 56.3 | 55.3 | 54.4 |
| 79 | 63.1 | 62.1 | 61.1 | 60.2 | 59.2 | 58.2 | 57.2 | 56.3 | 55.3 | 54.3 |
| 80 | 63.1 | 62.1 | 61.1 | 60.1 | 59.2 | 58.2 | 57.2 | 56.3 | 55.3 | 54.3 |
| 81 | 63.1 | 62.1 | 61.1 | 60.1 | 59.2 | 58.2 | 57.2 | 56.3 | 55.3 | 54.3 |
| 82 | 63.1 | 62.1 | 61.1 | 60.1 | 59.2 | 58.2 | 57.2 | 56.3 | 55.3 | 54.3 |
| 83 | 63.1 | 62.1 | 61.1 | 60.1 | 59.2 | 58.2 | 57.2 | 56.3 | 55.3 | 54.3 |
| 84 | 63.0 | 62.1 | 61.1 | 60.1 | 59.2 | 58.2 | 57.2 | 56.3 | 55.3 | 54.3 |
| 85 | 63.0 | 62.1 | 61.1 | 60.1 | 59.2 | 58.2 | 57.2 | 56.3 | 55.3 | 54.3 |
| 86 | 63.0 | 62.1 | 61.1 | 60.1 | 59.2 | 58.2 | 57.2 | 56.3 | 55.3 | 54.3 |
| 87 | 63.0 | 62.1 | 61.1 | 60.1 | 59.2 | 58.2 | 57.2 | 56.2 | 55.3 | 54.3 |
| 88 | 63.0 | 62.1 | 61.1 | 60.1 | 59.2 | 58.2 | 57.2 | 56.2 | 55.3 | 54.3 |
| 89 | 63.0 | 62.1 | 61.1 | 60.1 | 59.1 | 58.2 | 57.2 | 56.2 | 55.3 | 54.3 |
| 90 | 63.0 | 62.1 | 61.1 | 60.1 | 59.1 | 58.2 | 57.2 | 56.2 | 55.3 | 54.3 |
| 91 | 63.0 | 62.1 | 61.1 | 60.1 | 59.1 | 58.2 | 57.2 | 56.2 | 55.3 | 54.3 |
| 92 | 63.0 | 62.1 | 61.1 | 60.1 | 59.1 | 58.2 | 57.2 | 56.2 | 55.3 | 54.3 |
| 93 | 63.0 | 62.1 | 61.1 | 60.1 | 59.1 | 58.2 | 57.2 | 56.2 | 55.3 | 54.3 |
| 94 | 63.0 | 62.1 | 61.1 | 60.1 | 59.1 | 58.2 | 57.2 | 56.2 | 55.3 | 54.3 |
| 95 | 63.0 | 62.1 | 61.1 | 60.1 | 59.1 | 58.2 | 57.2 | 56.2 | 55.3 | 54.3 |
| 96 | 63.0 | 62.1 | 61.1 | 60.1 | 59.1 | 58.2 | 57.2 | 56.2 | 55.3 | 54.3 |
| 97 | 63.0 | 62.1 | 61.1 | 60.1 | 59.1 | 58.2 | 57.2 | 56.2 | 55.3 | 54.3 |
| 98 | 63.0 | 62.1 | 61.1 | 60.1 | 59.1 | 58.2 | 57.2 | 56.2 | 55.3 | 54.3 |
| 99 | 63.0 | 62.1 | 61.1 | 60.1 | 59.1 | 58.2 | 57.2 | 56.2 | 55.3 | 54.3 |
| 100 | 63.0 | 62.1 | 61.1 | 60.1 | 59.1 | 58.2 | 57.2 | 56.2 | 55.3 | 54.3 |
| 101 | 63.0 | 62.1 | 61.1 | 60.1 | 59.1 | 58.2 | 57.2 | 56.2 | 55.3 | 54.3 |
| 102 | 63.0 | 62.1 | 61.1 | 60.1 | 59.1 | 58.2 | 57.2 | 56.2 | 55.3 | 54.3 |
| 103 | 63.0 | 62.1 | 61.1 | 60.1 | 59.1 | 58.2 | 57.2 | 56.2 | 55.3 | 54.3 |
| 104 | 63.0 | 62.1 | 61.1 | 60.1 | 59.1 | 58.2 | 57.2 | 56.2 | 55.3 | 54.3 |
| 105 | 63.0 | 62.1 | 61.1 | 60.1 | 59.1 | 58.2 | 57.2 | 56.2 | 55.3 | 54.3 |
| 106 | 63.0 | 62.1 | 61.1 | 60.1 | 59.1 | 58.2 | 57.2 | 56.2 | 55.3 | 54.3 |

| Ages | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 |
|------|------|------|------|------|------|------|------|------|------|------|
| 107 | 63.0 | 62.1 | 61.1 | 60.1 | 59.1 | 58.2 | 57.2 | 56.2 | 55.3 | 54.3 |
| 108 | 63.0 | 62.1 | 61.1 | 60.1 | 59.1 | 58.2 | 57.2 | 56.2 | 55.3 | 54.3 |
| 109 | 63.0 | 62.1 | 61.1 | 60.1 | 59.1 | 58.2 | 57.2 | 56.2 | 55.3 | 54.3 |
| 110 | 63.0 | 62.1 | 61.1 | 60.1 | 59.1 | 58.2 | 57.2 | 56.2 | 55.3 | 54.3 |
| 111 | 63.0 | 62.1 | 61.1 | 60.1 | 59.1 | 58.2 | 57.2 | 56.2 | 55.3 | 54.3 |
| 112 | 63.0 | 62.1 | 61.1 | 60.1 | 59.1 | 58.2 | 57.2 | 56.2 | 55.3 | 54.3 |
| 113 | 63.0 | 62.1 | 61.1 | 60.1 | 59.1 | 58.2 | 57.2 | 56.2 | 55.3 | 54.3 |
| 114 | 63.0 | 62.1 | 61.1 | 60.1 | 59.1 | 58.2 | 57.2 | 56.2 | 55.3 | 54.3 |
| 115+ | 63.0 | 62.1 | 61.1 | 60.1 | 59.1 | 58.2 | 57.2 | 56.2 | 55.3 | 54.3 |

| Ages | 30 | 31 | 32 | 33 | 34 | 35 | 36 | 37 | 38 | 39 |
|------|------|------|------|------|------|------|------|------|------|------|
| 30 | 60.2 | 59.7 | 59.2 | 58.8 | 58.4 | 58.0 | 57.6 | 57.3 | 57.0 | 56.7 |
| 31 | 59.7 | 59.2 | 58.7 | 58.2 | 57.8 | 57.4 | 57.0 | 56.6 | 56.3 | 56.0 |
| 32 | 59.2 | 58.7 | 58.2 | 57.7 | 57.2 | 56.8 | 56.4 | 56.0 | 55.6 | 55.3 |
| 33 | 58.8 | 58.2 | 57.7 | 57.2 | 56.7 | 56.2 | 55.8 | 55.4 | 55.0 | 54.7 |
| 34 | 58.4 | 57.8 | 57.2 | 56.7 | 56.2 | 55.7 | 55.3 | 54.8 | 54.4 | 54.0 |
| 35 | 58.0 | 57.4 | 56.8 | 56.2 | 55.7 | 55.2 | 54.7 | 54.3 | 53.8 | 53.4 |
| 36 | 57.6 | 57.0 | 56.4 | 55.8 | 55.3 | 54.7 | 54.2 | 53.7 | 53.3 | 52.8 |
| 37 | 57.3 | 56.6 | 56.0 | 55.4 | 54.8 | 54.3 | 53.7 | 53.2 | 52.7 | 52.3 |
| 38 | 57.0 | 56.3 | 55.6 | 55.0 | 54.4 | 53.8 | 53.3 | 52.7 | 52.2 | 51.7 |
| 39 | 56.7 | 56.0 | 55.3 | 54.7 | 54.0 | 53.4 | 52.8 | 52.3 | 51.7 | 51.2 |
| 40 | 56.4 | 55.7 | 55.0 | 54.3 | 53.7 | 53.0 | 52.4 | 51.8 | 51.3 | 50.8 |
| 41 | 56.1 | 55.4 | 54.7 | 54.0 | 53.3 | 52.7 | 52.0 | 51.4 | 50.9 | 50.3 |
| 42 | 55.9 | 55.2 | 54.4 | 53.7 | 53.0 | 52.3 | 51.7 | 51.1 | 50.4 | 49.9 |
| 43 | 55.7 | 54.9 | 54.2 | 53.4 | 52.7 | 52.0 | 51.3 | 50.7 | 50.1 | 49.5 |
| 44 | 55.5 | 54.7 | 53.9 | 53.2 | 52.4 | 51.7 | 51.0 | 50.4 | 49.7 | 49.1 |
| 45 | 55.3 | 54.5 | 53.7 | 52.9 | 52.2 | 51.5 | 50.7 | 50.0 | 49.4 | 48.7 |
| 46 | 55.1 | 54.3 | 53.5 | 52.7 | 52.0 | 51.2 | 50.5 | 49.8 | 49.1 | 48.4 |
| 47 | 55.0 | 54.1 | 53.3 | 52.5 | 51.7 | 51.0 | 50.2 | 49.5 | 48.8 | 48.1 |
| 48 | 54.8 | 54.0 | 53.2 | 52.3 | 51.5 | 50.8 | 50.0 | 49.2 | 48.5 | 47.8 |
| 49 | 54.7 | 53.8 | 53.0 | 52.2 | 51.4 | 50.6 | 49.8 | 49.0 | 48.2 | 47.5 |
| 50 | 54.6 | 53.7 | 52.9 | 52.0 | 51.2 | 50.4 | 49.6 | 48.8 | 48.0 | 47.3 |
| 51 | 54.5 | 53.6 | 52.7 | 51.9 | 51.0 | 50.2 | 49.4 | 48.6 | 47.8 | 47.0 |
| 52 | 54.4 | 53.5 | 52.6 | 51.7 | 50.9 | 50.0 | 49.2 | 48.4 | 47.6 | 46.8 |
| 53 | 54.3 | 53.4 | 52.5 | 51.6 | 50.8 | 49.9 | 49.1 | 48.2 | 47.4 | 46.6 |
| 54 | 54.2 | 53.3 | 52.4 | 51.5 | 50.6 | 49.8 | 48.9 | 48.1 | 47.2 | 46.4 |
| 55 | 54.1 | 53.2 | 52.3 | 51.4 | 50.5 | 49.7 | 48.8 | 47.9 | 47.1 | 46.3 |
| 56 | 54.0 | 53.1 | 52.2 | 51.3 | 50.4 | 49.5 | 48.7 | 47.8 | 47.0 | 46.1 |
| 57 | 54.0 | 53.0 | 52.1 | 51.2 | 50.3 | 49.4 | 48.6 | 47.7 | 46.8 | 46.0 |
| 58 | 53.9 | 53.0 | 52.1 | 51.2 | 50.3 | 49.4 | 48.6 | 47.6 | 46.8 | 45.8 |
| 59 | 53.8 | 52.9 | 52.0 | 51.1 | 50.2 | 49.3 | 48.4 | 47.5 | 46.6 | 45.7 |
| 60 | 53.8 | 52.9 | 51.9 | 51.0 | 50.1 | 49.2 | 48.3 | 47.4 | 46.5 | 45.6 |
| 61 | 53.8 | 52.8 | 51.9 | 51.0 | 50.0 | 49.1 | 48.2 | 47.3 | 46.4 | 45.5 |
| 62 | 53.7 | 52.8 | 51.8 | 50.9 | 50.0 | 49.1 | 48.2 | 47.2 | 46.3 | 45.4 |
| 63 | 53.7 | 52.7 | 51.8 | 50.9 | 49.9 | 49.0 | 48.1 | 47.2 | 46.3 | 45.3 |
| 64 | 53.6 | 52.7 | 51.8 | 50.8 | 49.9 | 49.0 | 48.1 | 47.1 | 46.2 | 45.3 |
| 65 | 53.6 | 52.7 | 51.7 | 50.8 | 49.8 | 48.9 | 48.0 | 47.0 | 46.1 | 45.2 |

Internal Revenue Service, Treasury

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| | | | | | | | | | | |
|------|------|------|------|------|------|------|------|------|------|------|
| 66 | 53.6 | 52.6 | 51.7 | 50.7 | 49.8 | 48.9 | 47.9 | 47.0 | 46.1 | 45.1 |
| 67 | 53.6 | 52.6 | 51.7 | 50.7 | 49.8 | 48.8 | 47.9 | 46.9 | 46.0 | 45.1 |
| 68 | 53.5 | 52.6 | 51.6 | 50.6 | 49.7 | 48.8 | 47.8 | 46.9 | 46.0 | 45.0 |
| 69 | 53.5 | 52.5 | 51.6 | 50.6 | 49.7 | 48.7 | 47.8 | 46.8 | 45.9 | 45.0 |
| 70 | 53.5 | 52.5 | 51.6 | 50.6 | 49.6 | 48.7 | 47.7 | 46.8 | 45.9 | 44.9 |
| 71 | 53.5 | 52.5 | 51.5 | 50.6 | 49.6 | 48.7 | 47.7 | 46.8 | 45.8 | 44.9 |
| 72 | 53.4 | 52.5 | 51.5 | 50.6 | 49.6 | 48.6 | 47.7 | 46.7 | 45.8 | 44.8 |
| 73 | 53.4 | 52.5 | 51.5 | 50.5 | 49.6 | 48.6 | 47.7 | 46.7 | 45.8 | 44.8 |
| 74 | 53.4 | 52.5 | 51.5 | 50.5 | 49.6 | 48.6 | 47.7 | 46.7 | 45.7 | 44.8 |
| 75 | 53.4 | 52.5 | 51.5 | 50.5 | 49.6 | 48.6 | 47.6 | 46.7 | 45.7 | 44.8 |
| 76 | 53.4 | 52.4 | 51.5 | 50.5 | 49.5 | 48.6 | 47.6 | 46.6 | 45.7 | 44.8 |
| 77 | 53.4 | 52.4 | 51.5 | 50.5 | 49.5 | 48.6 | 47.6 | 46.6 | 45.7 | 44.7 |
| 78 | 53.4 | 52.4 | 51.5 | 50.5 | 49.5 | 48.6 | 47.6 | 46.6 | 45.7 | 44.7 |
| 79 | 53.4 | 52.4 | 51.4 | 50.5 | 49.5 | 48.6 | 47.6 | 46.6 | 45.7 | 44.7 |
| 80 | 53.4 | 52.4 | 51.4 | 50.5 | 49.5 | 48.5 | 47.6 | 46.6 | 45.7 | 44.7 |
| 81 | 53.4 | 52.4 | 51.4 | 50.5 | 49.5 | 48.5 | 47.5 | 46.6 | 45.7 | 44.7 |
| 82 | 53.4 | 52.4 | 51.4 | 50.5 | 49.5 | 48.5 | 47.6 | 46.6 | 45.6 | 44.7 |
| 83 | 53.4 | 52.4 | 51.4 | 50.5 | 49.5 | 48.5 | 47.6 | 46.6 | 45.6 | 44.7 |
| 84 | 53.4 | 52.4 | 51.4 | 50.5 | 49.5 | 48.5 | 47.6 | 46.6 | 45.6 | 44.7 |
| 85 | 53.3 | 52.4 | 51.4 | 50.4 | 49.5 | 48.5 | 47.5 | 46.6 | 45.6 | 44.7 |
| 86 | 53.3 | 52.4 | 51.4 | 50.4 | 49.5 | 48.5 | 47.5 | 46.6 | 45.6 | 44.6 |
| 87 | 53.3 | 52.4 | 51.4 | 50.4 | 49.5 | 48.5 | 47.5 | 46.6 | 45.6 | 44.6 |
| 88 | 53.3 | 52.4 | 51.4 | 50.4 | 49.5 | 48.5 | 47.5 | 46.6 | 45.6 | 44.6 |
| 89 | 53.3 | 52.4 | 51.4 | 50.4 | 49.5 | 48.5 | 47.5 | 46.6 | 45.6 | 44.6 |
| 90 | 53.3 | 52.4 | 51.4 | 50.4 | 49.5 | 48.5 | 47.5 | 46.6 | 45.6 | 44.6 |
| 91 | 53.3 | 52.4 | 51.4 | 50.4 | 49.5 | 48.5 | 47.5 | 46.6 | 45.6 | 44.6 |
| 92 | 53.3 | 52.4 | 51.4 | 50.4 | 49.5 | 48.5 | 47.5 | 46.6 | 45.6 | 44.6 |
| 93 | 53.3 | 52.4 | 51.4 | 50.4 | 49.5 | 48.5 | 47.5 | 46.6 | 45.6 | 44.6 |
| 94 | 53.3 | 52.4 | 51.4 | 50.4 | 49.5 | 48.5 | 47.5 | 46.6 | 45.6 | 44.6 |
| 95 | 53.3 | 52.4 | 51.4 | 50.4 | 49.5 | 48.5 | 47.5 | 46.6 | 45.6 | 44.6 |
| 96 | 53.3 | 52.4 | 51.4 | 50.4 | 49.5 | 48.5 | 47.5 | 46.5 | 45.6 | 44.6 |
| 97 | 53.3 | 52.4 | 51.4 | 50.4 | 49.5 | 48.5 | 47.5 | 46.5 | 45.6 | 44.6 |
| 98 | 53.3 | 52.4 | 51.4 | 50.4 | 49.5 | 48.5 | 47.5 | 46.5 | 45.6 | 44.6 |
| 99 | 53.3 | 52.4 | 51.4 | 50.4 | 49.5 | 48.5 | 47.5 | 46.5 | 45.6 | 44.6 |
| 100 | 53.3 | 52.4 | 51.4 | 50.4 | 49.5 | 48.5 | 47.5 | 46.5 | 45.6 | 44.6 |
| 101 | 53.3 | 52.4 | 51.4 | 50.4 | 49.5 | 48.5 | 47.5 | 46.5 | 45.6 | 44.6 |
| 102 | 53.3 | 52.4 | 51.4 | 50.4 | 49.5 | 48.5 | 47.5 | 46.5 | 45.6 | 44.6 |
| 103 | 53.3 | 52.4 | 51.4 | 50.4 | 49.5 | 48.5 | 47.5 | 46.5 | 45.6 | 44.6 |
| 104 | 53.3 | 52.4 | 51.4 | 50.4 | 49.4 | 48.5 | 47.5 | 46.5 | 45.6 | 44.6 |
| 105 | 53.3 | 52.4 | 51.4 | 50.4 | 49.4 | 48.5 | 47.5 | 46.5 | 45.6 | 44.6 |
| 106 | 53.3 | 52.4 | 51.4 | 50.4 | 49.4 | 48.5 | 47.5 | 46.5 | 45.6 | 44.6 |
| 107 | 53.3 | 52.4 | 51.4 | 50.4 | 49.4 | 48.5 | 47.5 | 46.5 | 45.6 | 44.6 |
| 108 | 53.3 | 52.4 | 51.4 | 50.4 | 49.4 | 48.5 | 47.5 | 46.5 | 45.6 | 44.6 |
| 109 | 53.3 | 52.4 | 51.4 | 50.4 | 49.4 | 48.5 | 47.5 | 46.5 | 45.6 | 44.6 |
| 110 | 53.3 | 52.4 | 51.4 | 50.4 | 49.4 | 48.5 | 47.5 | 46.5 | 45.6 | 44.6 |
| 111 | 53.3 | 52.4 | 51.4 | 50.4 | 49.4 | 48.5 | 47.5 | 46.5 | 45.6 | 44.6 |
| 112 | 53.3 | 52.4 | 51.4 | 50.4 | 49.4 | 48.5 | 47.5 | 46.5 | 45.6 | 44.6 |
| 113 | 53.3 | 52.4 | 51.4 | 50.4 | 49.4 | 48.5 | 47.5 | 46.5 | 45.6 | 44.6 |
| 114 | 53.3 | 52.4 | 51.4 | 50.4 | 49.4 | 48.5 | 47.5 | 46.5 | 45.6 | 44.6 |
| 115+ | 53.3 | 52.4 | 51.4 | 50.4 | 49.4 | 48.5 | 47.5 | 46.5 | 45.6 | 44.6 |

| Ages | 40 | 41 | 42 | 43 | 44 | 45 | 46 | 47 | 48 | 49 |
|------|------|------|------|------|------|------|------|------|------|------|
| 40 | 50.2 | 49.8 | 49.3 | 48.9 | 48.5 | 48.1 | 47.7 | 47.4 | 47.1 | 46.8 |
| 41 | 49.8 | 49.3 | 48.8 | 48.3 | 47.9 | 47.5 | 47.1 | 46.7 | 46.4 | 46.1 |
| 42 | 49.3 | 48.8 | 48.3 | 47.8 | 47.3 | 46.9 | 46.5 | 46.1 | 45.8 | 45.4 |
| 43 | 48.9 | 48.3 | 47.8 | 47.3 | 46.8 | 46.3 | 45.9 | 45.5 | 45.1 | 44.8 |
| 44 | 48.5 | 47.9 | 47.3 | 46.8 | 46.3 | 45.8 | 45.4 | 44.9 | 44.5 | 44.2 |
| 45 | 48.1 | 47.5 | 46.9 | 46.3 | 45.8 | 45.3 | 44.8 | 44.4 | 44.0 | 43.6 |
| 46 | 47.7 | 47.1 | 46.5 | 45.9 | 45.4 | 44.8 | 44.3 | 43.9 | 43.4 | 43.0 |
| 47 | 47.4 | 46.7 | 46.1 | 45.5 | 44.9 | 44.4 | 43.9 | 43.4 | 42.9 | 42.4 |
| 48 | 47.1 | 46.4 | 45.8 | 45.1 | 44.5 | 44.0 | 43.4 | 42.9 | 42.4 | 41.9 |
| 49 | 46.8 | 46.1 | 45.4 | 44.8 | 44.2 | 43.6 | 43.0 | 42.4 | 41.9 | 41.4 |
| 50 | 46.5 | 45.8 | 45.1 | 44.4 | 43.8 | 43.2 | 42.6 | 42.0 | 41.5 | 40.9 |
| 51 | 46.3 | 45.5 | 44.8 | 44.1 | 43.5 | 42.8 | 42.2 | 41.6 | 41.0 | 40.5 |
| 52 | 46.0 | 45.3 | 44.6 | 43.8 | 43.2 | 42.5 | 41.8 | 41.2 | 40.6 | 40.1 |
| 53 | 45.8 | 45.1 | 44.3 | 43.6 | 42.9 | 42.2 | 41.5 | 40.9 | 40.3 | 39.7 |
| 54 | 45.6 | 44.8 | 44.1 | 43.3 | 42.6 | 41.9 | 41.2 | 40.5 | 39.9 | 39.3 |
| 55 | 45.5 | 44.7 | 43.9 | 43.1 | 42.4 | 41.6 | 40.9 | 40.2 | 39.6 | 38.9 |
| 56 | 45.3 | 44.5 | 43.7 | 42.9 | 42.1 | 41.4 | 40.7 | 40.0 | 39.3 | 38.6 |
| 57 | 45.1 | 44.3 | 43.5 | 42.7 | 41.9 | 41.2 | 40.4 | 39.7 | 39.0 | 38.3 |
| 58 | 45.0 | 44.2 | 43.3 | 42.5 | 41.7 | 40.9 | 40.2 | 39.4 | 38.7 | 38.0 |
| 59 | 44.9 | 44.0 | 43.2 | 42.4 | 41.5 | 40.7 | 40.0 | 39.2 | 38.5 | 37.8 |
| 60 | 44.7 | 43.9 | 43.0 | 42.2 | 41.4 | 40.6 | 39.8 | 39.0 | 38.2 | 37.5 |
| 61 | 44.6 | 43.8 | 42.9 | 42.1 | 41.2 | 40.4 | 39.6 | 38.8 | 38.0 | 37.3 |
| 62 | 44.5 | 43.7 | 42.8 | 41.9 | 41.1 | 40.3 | 39.4 | 38.6 | 37.8 | 37.1 |
| 63 | 44.5 | 43.6 | 42.7 | 41.8 | 41.0 | 40.1 | 39.3 | 38.5 | 37.7 | 36.9 |
| 64 | 44.4 | 43.5 | 42.6 | 41.7 | 40.8 | 40.0 | 39.2 | 38.3 | 37.5 | 36.7 |
| 65 | 44.3 | 43.4 | 42.5 | 41.6 | 40.7 | 39.9 | 39.0 | 38.2 | 37.4 | 36.6 |
| 66 | 44.2 | 43.3 | 42.4 | 41.5 | 40.6 | 39.8 | 38.9 | 38.1 | 37.2 | 36.4 |
| 67 | 44.2 | 43.3 | 42.3 | 41.4 | 40.6 | 39.7 | 38.8 | 38.0 | 37.1 | 36.3 |
| 68 | 44.1 | 43.2 | 42.3 | 41.4 | 40.5 | 39.6 | 38.7 | 37.9 | 37.0 | 36.2 |
| 69 | 44.1 | 43.1 | 42.2 | 41.3 | 40.4 | 39.5 | 38.6 | 37.8 | 36.9 | 36.0 |
| 70 | 44.0 | 43.1 | 42.2 | 41.3 | 40.3 | 39.4 | 38.6 | 37.7 | 36.8 | 35.9 |
| 71 | 44.0 | 43.0 | 42.1 | 41.2 | 40.3 | 39.4 | 38.5 | 37.6 | 36.7 | 35.9 |
| 72 | 43.9 | 43.0 | 42.1 | 41.1 | 40.2 | 39.3 | 38.4 | 37.5 | 36.6 | 35.8 |
| 73 | 43.9 | 43.0 | 42.0 | 41.1 | 40.2 | 39.3 | 38.4 | 37.5 | 36.6 | 35.7 |
| 74 | 43.9 | 42.9 | 42.0 | 41.1 | 40.1 | 39.2 | 38.3 | 37.4 | 36.5 | 35.6 |
| 75 | 43.8 | 42.9 | 42.0 | 41.0 | 40.1 | 39.2 | 38.3 | 37.4 | 36.5 | 35.6 |
| 76 | 43.8 | 42.9 | 41.9 | 41.0 | 40.1 | 39.1 | 38.2 | 37.3 | 36.4 | 35.5 |
| 77 | 43.8 | 42.9 | 41.9 | 41.0 | 40.0 | 39.1 | 38.2 | 37.3 | 36.4 | 35.5 |
| 78 | 43.8 | 42.8 | 41.9 | 40.9 | 40.0 | 39.1 | 38.2 | 37.2 | 36.3 | 35.4 |
| 79 | 43.8 | 42.8 | 41.9 | 40.9 | 40.0 | 39.1 | 38.1 | 37.2 | 36.3 | 35.4 |
| 80 | 43.7 | 42.8 | 41.8 | 40.9 | 40.0 | 39.0 | 38.1 | 37.2 | 36.3 | 35.4 |
| 81 | 43.7 | 42.8 | 41.8 | 40.9 | 39.9 | 39.0 | 38.1 | 37.2 | 36.2 | 35.3 |
| 82 | 43.7 | 42.8 | 41.8 | 40.9 | 39.9 | 39.0 | 38.1 | 37.1 | 36.2 | 35.3 |
| 83 | 43.7 | 42.8 | 41.8 | 40.9 | 39.9 | 39.0 | 38.0 | 37.1 | 36.2 | 35.3 |
| 84 | 43.7 | 42.7 | 41.8 | 40.8 | 39.9 | 39.0 | 38.0 | 37.1 | 36.2 | 35.3 |
| 85 | 43.7 | 42.7 | 41.8 | 40.8 | 39.9 | 38.9 | 38.0 | 37.1 | 36.2 | 35.2 |
| 86 | 43.7 | 42.7 | 41.8 | 40.8 | 39.9 | 38.9 | 38.0 | 37.1 | 36.1 | 35.2 |
| 87 | 43.7 | 42.7 | 41.8 | 40.8 | 39.9 | 38.9 | 38.0 | 37.0 | 36.1 | 35.2 |

Internal Revenue Service, Treasury

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| | 50 | 51 | 52 | 53 | 54 | 55 | 56 | 57 | 58 | 59 |
|------|------|------|------|------|------|------|------|------|------|------|
| 88 | 43.7 | 42.7 | 41.8 | 40.8 | 39.9 | 38.9 | 38.0 | 37.0 | 36.1 | 35.2 |
| 89 | 43.7 | 42.7 | 41.7 | 40.8 | 39.8 | 38.9 | 38.0 | 37.0 | 36.1 | 35.2 |
| 90 | 43.7 | 42.7 | 41.7 | 40.8 | 39.8 | 38.9 | 38.0 | 37.0 | 36.1 | 35.2 |
| 91 | 43.7 | 42.7 | 41.7 | 40.8 | 39.8 | 38.9 | 37.9 | 37.0 | 36.1 | 35.1 |
| 92 | 43.7 | 42.7 | 41.7 | 40.8 | 39.8 | 38.9 | 37.9 | 37.0 | 36.1 | 35.1 |
| 93 | 43.7 | 42.7 | 41.7 | 40.8 | 39.8 | 38.9 | 37.9 | 37.0 | 36.1 | 35.1 |
| 94 | 43.7 | 42.7 | 41.7 | 40.8 | 39.8 | 38.9 | 37.9 | 37.0 | 36.1 | 35.1 |
| 95 | 43.6 | 42.7 | 41.7 | 40.8 | 39.8 | 38.9 | 37.9 | 37.0 | 36.1 | 35.1 |
| 96 | 43.6 | 42.7 | 41.7 | 40.8 | 39.8 | 38.9 | 37.9 | 37.0 | 36.1 | 35.1 |
| 97 | 43.6 | 42.7 | 41.7 | 40.8 | 39.8 | 38.9 | 37.9 | 37.0 | 36.0 | 35.1 |
| 98 | 43.6 | 42.7 | 41.7 | 40.8 | 39.8 | 38.9 | 37.9 | 37.0 | 36.0 | 35.1 |
| 99 | 43.6 | 42.7 | 41.7 | 40.8 | 39.8 | 38.9 | 37.9 | 37.0 | 36.0 | 35.1 |
| 100 | 43.6 | 42.7 | 41.7 | 40.8 | 39.8 | 38.9 | 37.9 | 37.0 | 36.0 | 35.1 |
| 101 | 43.6 | 42.7 | 41.7 | 40.8 | 39.8 | 38.9 | 37.9 | 37.0 | 36.0 | 35.1 |
| 102 | 43.6 | 42.7 | 41.7 | 40.8 | 39.8 | 38.9 | 37.9 | 37.0 | 36.0 | 35.1 |
| 103 | 43.6 | 42.7 | 41.7 | 40.8 | 39.8 | 38.8 | 37.9 | 37.0 | 36.0 | 35.1 |
| 104 | 43.6 | 42.7 | 41.7 | 40.8 | 39.8 | 38.8 | 37.9 | 37.0 | 36.0 | 35.1 |
| 105 | 43.6 | 42.7 | 41.7 | 40.8 | 39.8 | 38.8 | 37.9 | 37.0 | 36.0 | 35.1 |
| 106 | 43.6 | 42.7 | 41.7 | 40.8 | 39.8 | 38.8 | 37.9 | 37.0 | 36.0 | 35.1 |
| 107 | 43.6 | 42.7 | 41.7 | 40.8 | 39.8 | 38.8 | 37.9 | 37.0 | 36.0 | 35.1 |
| 108 | 43.6 | 42.7 | 41.7 | 40.8 | 39.8 | 38.8 | 37.9 | 37.0 | 36.0 | 35.1 |
| 109 | 43.6 | 42.7 | 41.7 | 40.7 | 39.8 | 38.8 | 37.9 | 37.0 | 36.0 | 35.1 |
| 110 | 43.6 | 42.7 | 41.7 | 40.7 | 39.8 | 38.8 | 37.9 | 37.0 | 36.0 | 35.1 |
| 111 | 43.6 | 42.7 | 41.7 | 40.7 | 39.8 | 38.8 | 37.9 | 37.0 | 36.0 | 35.1 |
| 112 | 43.6 | 42.7 | 41.7 | 40.7 | 39.8 | 38.8 | 37.9 | 37.0 | 36.0 | 35.1 |
| 113 | 43.6 | 42.7 | 41.7 | 40.7 | 39.8 | 38.8 | 37.9 | 37.0 | 36.0 | 35.1 |
| 114 | 43.6 | 42.7 | 41.7 | 40.7 | 39.8 | 38.8 | 37.9 | 37.0 | 36.0 | 35.1 |
| 115+ | 43.6 | 42.7 | 41.7 | 40.7 | 39.8 | 38.8 | 37.9 | 37.0 | 36.0 | 35.1 |

| Ages | 50 | 51 | 52 | 53 | 54 | 55 | 56 | 57 | 58 | 59 |
|------|------|------|------|------|------|------|------|------|------|------|
| 50 | 40.4 | 40.0 | 39.5 | 39.1 | 38.7 | 38.3 | 38.0 | 37.6 | 37.3 | 37.1 |
| 51 | 40.0 | 39.5 | 39.0 | 38.5 | 38.1 | 37.7 | 37.4 | 37.0 | 36.7 | 36.4 |
| 52 | 39.5 | 39.0 | 38.5 | 38.0 | 37.6 | 37.2 | 36.8 | 36.4 | 36.0 | 35.7 |
| 53 | 39.1 | 38.5 | 38.0 | 37.5 | 37.1 | 36.6 | 36.2 | 35.8 | 35.4 | 35.1 |
| 54 | 38.7 | 38.1 | 37.6 | 37.1 | 36.6 | 36.1 | 35.7 | 35.2 | 34.8 | 34.5 |
| 55 | 38.3 | 37.7 | 37.2 | 36.6 | 36.1 | 35.6 | 35.1 | 34.7 | 34.3 | 33.9 |
| 56 | 38.0 | 37.4 | 36.8 | 36.2 | 35.7 | 35.1 | 34.7 | 34.2 | 33.7 | 33.3 |
| 57 | 37.6 | 37.0 | 36.4 | 35.8 | 35.2 | 34.7 | 34.2 | 33.7 | 33.2 | 32.8 |
| 58 | 37.3 | 36.7 | 36.0 | 35.4 | 34.8 | 34.3 | 33.7 | 33.2 | 32.8 | 32.3 |
| 59 | 37.1 | 36.4 | 35.7 | 35.1 | 34.5 | 33.9 | 33.3 | 32.8 | 32.3 | 31.8 |
| 60 | 36.8 | 36.1 | 35.4 | 34.8 | 34.1 | 33.5 | 32.9 | 32.4 | 31.9 | 31.3 |
| 61 | 36.6 | 35.8 | 35.1 | 34.5 | 33.8 | 33.2 | 32.6 | 32.0 | 31.4 | 30.9 |
| 62 | 36.3 | 35.6 | 34.9 | 34.2 | 33.5 | 32.9 | 32.2 | 31.6 | 31.1 | 30.5 |
| 63 | 36.1 | 35.4 | 34.6 | 33.9 | 33.2 | 32.6 | 31.9 | 31.3 | 30.7 | 30.1 |
| 64 | 35.9 | 35.2 | 34.4 | 33.7 | 33.0 | 32.3 | 31.6 | 31.0 | 30.4 | 29.8 |
| 65 | 35.6 | 35.0 | 34.2 | 33.5 | 32.7 | 32.0 | 31.4 | 30.7 | 30.0 | 29.4 |
| 66 | 35.6 | 34.8 | 34.0 | 33.3 | 32.5 | 31.8 | 31.1 | 30.4 | 29.8 | 29.1 |
| 67 | 35.5 | 34.7 | 33.9 | 33.1 | 32.3 | 31.6 | 30.9 | 30.2 | 29.5 | 28.8 |
| 68 | 35.3 | 34.5 | 33.7 | 32.9 | 32.1 | 31.4 | 30.7 | 29.9 | 29.2 | 28.6 |

| Ages | 50 | 51 | 52 | 53 | 54 | 55 | 56 | 57 | 58 | 59 |
|------|------|------|------|------|------|------|------|------|------|------|
| 69 | 35.2 | 34.4 | 33.6 | 32.8 | 32.0 | 31.2 | 30.5 | 29.7 | 29.0 | 28.3 |
| 70 | 35.1 | 34.3 | 33.4 | 32.6 | 31.8 | 31.1 | 30.3 | 29.5 | 28.8 | 28.1 |
| 71 | 35.0 | 34.2 | 33.3 | 32.5 | 31.7 | 30.9 | 30.1 | 29.4 | 28.6 | 27.9 |
| 72 | 34.9 | 34.1 | 33.2 | 32.4 | 31.6 | 30.8 | 30.0 | 29.2 | 28.4 | 27.7 |
| 73 | 34.8 | 34.0 | 33.1 | 32.3 | 31.5 | 30.6 | 29.8 | 29.1 | 28.3 | 27.5 |
| 74 | 34.8 | 33.9 | 33.0 | 32.2 | 31.4 | 30.5 | 29.7 | 28.9 | 28.1 | 27.4 |
| 75 | 34.7 | 33.8 | 33.0 | 32.1 | 31.3 | 30.4 | 29.6 | 28.8 | 28.0 | 27.2 |
| 76 | 34.6 | 33.8 | 32.9 | 32.0 | 31.2 | 30.3 | 29.5 | 28.7 | 27.9 | 27.1 |
| 77 | 34.6 | 33.7 | 32.8 | 32.0 | 31.1 | 30.3 | 29.4 | 28.6 | 27.8 | 27.0 |
| 78 | 34.5 | 33.6 | 32.8 | 31.9 | 31.0 | 30.2 | 29.3 | 28.5 | 27.7 | 26.9 |
| 79 | 34.5 | 33.6 | 32.7 | 31.8 | 31.0 | 30.1 | 29.3 | 28.4 | 27.6 | 26.8 |
| 80 | 34.5 | 33.6 | 32.7 | 31.8 | 30.9 | 30.1 | 29.2 | 28.4 | 27.5 | 26.7 |
| 81 | 34.4 | 33.5 | 32.6 | 31.8 | 30.9 | 30.0 | 29.2 | 28.3 | 27.5 | 26.6 |
| 82 | 34.4 | 33.5 | 32.6 | 31.7 | 30.8 | 30.0 | 29.1 | 28.3 | 27.4 | 26.6 |
| 83 | 34.4 | 33.5 | 32.6 | 31.7 | 30.8 | 29.9 | 29.1 | 28.2 | 27.4 | 26.5 |
| 84 | 34.3 | 33.4 | 32.5 | 31.7 | 30.8 | 29.9 | 29.0 | 28.2 | 27.3 | 26.5 |
| 85 | 34.3 | 33.4 | 32.5 | 31.6 | 30.7 | 29.9 | 29.0 | 28.1 | 27.3 | 26.4 |
| 86 | 34.3 | 33.4 | 32.5 | 31.6 | 30.7 | 29.8 | 29.0 | 28.1 | 27.2 | 26.4 |
| 87 | 34.3 | 33.4 | 32.5 | 31.6 | 30.7 | 29.8 | 28.9 | 28.1 | 27.2 | 26.4 |
| 88 | 34.3 | 33.4 | 32.5 | 31.6 | 30.7 | 29.8 | 28.9 | 28.0 | 27.2 | 26.3 |
| 89 | 34.3 | 33.3 | 32.4 | 31.5 | 30.7 | 29.8 | 28.9 | 28.0 | 27.2 | 26.3 |
| 90 | 34.2 | 33.3 | 32.4 | 31.5 | 30.6 | 29.8 | 28.9 | 28.0 | 27.1 | 26.3 |
| 91 | 34.2 | 33.3 | 32.4 | 31.5 | 30.6 | 29.7 | 28.9 | 28.0 | 27.1 | 26.3 |
| 92 | 34.2 | 33.3 | 32.4 | 31.5 | 30.6 | 29.7 | 28.8 | 28.0 | 27.1 | 26.2 |
| 93 | 34.2 | 33.3 | 32.4 | 31.5 | 30.6 | 29.7 | 28.8 | 28.0 | 27.1 | 26.2 |
| 94 | 34.2 | 33.3 | 32.4 | 31.5 | 30.6 | 29.7 | 28.8 | 27.9 | 27.1 | 26.2 |
| 95 | 34.2 | 33.3 | 32.4 | 31.5 | 30.6 | 29.7 | 28.8 | 27.9 | 27.1 | 26.2 |
| 96 | 34.2 | 33.3 | 32.4 | 31.5 | 30.6 | 29.7 | 28.8 | 27.9 | 27.0 | 26.2 |
| 97 | 34.2 | 33.3 | 32.4 | 31.5 | 30.6 | 29.7 | 28.8 | 27.9 | 27.0 | 26.2 |
| 98 | 34.2 | 33.3 | 32.4 | 31.5 | 30.6 | 29.7 | 28.8 | 27.9 | 27.0 | 26.2 |
| 99 | 34.2 | 33.3 | 32.4 | 31.5 | 30.6 | 29.7 | 28.8 | 27.9 | 27.0 | 26.2 |
| 100 | 34.2 | 33.3 | 32.4 | 31.5 | 30.6 | 29.7 | 28.8 | 27.9 | 27.0 | 26.1 |
| 101 | 34.2 | 33.3 | 32.4 | 31.5 | 30.6 | 29.7 | 28.8 | 27.9 | 27.0 | 26.1 |
| 102 | 34.2 | 33.3 | 32.4 | 31.4 | 30.5 | 29.7 | 28.8 | 27.9 | 27.0 | 26.1 |
| 103 | 34.2 | 33.3 | 32.4 | 31.4 | 30.5 | 29.7 | 28.8 | 27.9 | 27.0 | 26.1 |
| 104 | 34.2 | 33.3 | 32.4 | 31.4 | 30.5 | 29.6 | 28.8 | 27.9 | 27.0 | 26.1 |
| 105 | 34.2 | 33.3 | 32.3 | 31.4 | 30.5 | 29.6 | 28.8 | 27.9 | 27.0 | 26.1 |
| 106 | 34.2 | 33.3 | 32.3 | 31.4 | 30.5 | 29.6 | 28.8 | 27.9 | 27.0 | 26.1 |
| 107 | 34.2 | 33.3 | 32.3 | 31.4 | 30.5 | 29.6 | 28.8 | 27.9 | 27.0 | 26.1 |
| 108 | 34.2 | 33.3 | 32.3 | 31.4 | 30.5 | 29.6 | 28.8 | 27.9 | 27.0 | 26.1 |
| 109 | 34.2 | 33.3 | 32.3 | 31.4 | 30.5 | 29.6 | 28.7 | 27.9 | 27.0 | 26.1 |
| 110 | 34.2 | 33.3 | 32.3 | 31.4 | 30.5 | 29.6 | 28.7 | 27.9 | 27.0 | 26.1 |
| 111 | 34.2 | 33.3 | 32.3 | 31.4 | 30.5 | 29.6 | 28.7 | 27.9 | 27.0 | 26.1 |
| 112 | 34.2 | 33.3 | 32.3 | 31.4 | 30.5 | 29.6 | 28.7 | 27.9 | 27.0 | 26.1 |
| 113 | 34.2 | 33.3 | 32.3 | 31.4 | 30.5 | 29.6 | 28.7 | 27.9 | 27.0 | 26.1 |
| 114 | 34.2 | 33.3 | 32.3 | 31.4 | 30.5 | 29.6 | 28.7 | 27.9 | 27.0 | 26.1 |
| 115+ | 34.2 | 33.3 | 32.3 | 31.4 | 30.5 | 29.6 | 28.7 | 27.9 | 27.0 | 26.1 |

| Ages | 60 | 61 | 62 | 63 | 64 | 65 | 66 | 67 | 68 | 69 |
|------|------|------|------|------|------|------|------|------|------|------|
| 60 | 30.9 | 30.4 | 30.0 | 29.6 | 29.2 | 28.8 | 28.5 | 28.2 | 27.9 | 27.6 |
| 61 | 30.4 | 29.9 | 29.5 | 29.0 | 28.6 | 28.3 | 27.9 | 27.6 | 27.3 | 27.0 |
| 62 | 30.0 | 29.5 | 29.0 | 28.5 | 28.1 | 27.7 | 27.3 | 27.0 | 26.7 | 26.4 |
| 63 | 29.6 | 29.0 | 28.5 | 28.1 | 27.6 | 27.2 | 26.8 | 26.4 | 26.1 | 25.7 |
| 64 | 29.2 | 28.6 | 28.1 | 27.6 | 27.1 | 26.7 | 26.3 | 25.9 | 25.5 | 25.2 |
| 65 | 28.8 | 28.3 | 27.7 | 27.2 | 26.7 | 26.2 | 25.8 | 25.4 | 25.0 | 24.6 |
| 66 | 28.5 | 27.9 | 27.3 | 26.8 | 26.3 | 25.8 | 25.3 | 24.9 | 24.5 | 24.1 |
| 67 | 28.2 | 27.6 | 27.0 | 26.4 | 25.9 | 25.4 | 24.9 | 24.4 | 24.0 | 23.6 |
| 68 | 27.9 | 27.3 | 26.7 | 26.1 | 25.5 | 25.0 | 24.5 | 24.0 | 23.5 | 23.1 |
| 69 | 27.6 | 27.0 | 26.4 | 25.7 | 25.2 | 24.6 | 24.1 | 23.6 | 23.1 | 22.6 |
| 70 | 27.4 | 26.7 | 26.1 | 25.4 | 24.8 | 24.3 | 23.7 | 23.2 | 22.7 | 22.2 |
| 71 | 27.2 | 26.5 | 25.8 | 25.2 | 24.5 | 23.9 | 23.4 | 22.8 | 22.3 | 21.8 |
| 72 | 27.0 | 26.3 | 25.6 | 24.9 | 24.3 | 23.7 | 23.1 | 22.5 | 22.0 | 21.4 |
| 73 | 26.8 | 26.1 | 25.4 | 24.7 | 24.0 | 23.4 | 22.8 | 22.2 | 21.6 | 21.1 |
| 74 | 26.6 | 25.9 | 25.2 | 24.5 | 23.8 | 23.1 | 22.5 | 21.9 | 21.3 | 20.8 |
| 75 | 26.5 | 25.7 | 25.0 | 24.3 | 23.6 | 22.9 | 22.3 | 21.6 | 21.0 | 20.5 |
| 76 | 26.3 | 25.6 | 24.8 | 24.1 | 23.4 | 22.7 | 22.0 | 21.4 | 20.8 | 20.2 |
| 77 | 26.2 | 25.4 | 24.7 | 23.9 | 23.2 | 22.5 | 21.8 | 21.2 | 20.6 | 19.9 |
| 78 | 26.1 | 25.3 | 24.6 | 23.8 | 23.1 | 22.4 | 21.7 | 21.0 | 20.3 | 19.7 |
| 79 | 26.0 | 25.2 | 24.4 | 23.7 | 22.9 | 22.2 | 21.5 | 20.8 | 20.1 | 19.5 |
| 80 | 25.9 | 25.1 | 24.3 | 23.6 | 22.8 | 22.1 | 21.3 | 20.6 | 20.0 | 19.3 |
| 81 | 25.8 | 25.0 | 24.2 | 23.4 | 22.7 | 21.9 | 21.2 | 20.5 | 19.8 | 19.1 |
| 82 | 25.8 | 24.9 | 24.1 | 23.4 | 22.6 | 21.8 | 21.1 | 20.4 | 19.7 | 19.0 |
| 83 | 25.7 | 24.9 | 24.1 | 23.3 | 22.5 | 21.7 | 21.0 | 20.2 | 19.5 | 18.8 |
| 84 | 25.6 | 24.8 | 24.0 | 23.2 | 22.4 | 21.6 | 20.9 | 20.1 | 19.4 | 18.7 |
| 85 | 25.6 | 24.8 | 23.9 | 23.1 | 22.3 | 21.6 | 20.8 | 20.1 | 19.3 | 18.6 |
| 86 | 25.5 | 24.7 | 23.9 | 23.1 | 22.3 | 21.5 | 20.7 | 20.0 | 19.2 | 18.5 |
| 87 | 25.5 | 24.7 | 23.8 | 23.0 | 22.2 | 21.4 | 20.7 | 19.9 | 19.2 | 18.4 |
| 88 | 25.5 | 24.6 | 23.8 | 23.0 | 22.2 | 21.4 | 20.6 | 19.8 | 19.1 | 18.3 |
| 89 | 25.4 | 24.6 | 23.8 | 22.9 | 22.1 | 21.3 | 20.5 | 19.8 | 19.0 | 18.3 |
| 90 | 25.4 | 24.6 | 23.7 | 22.9 | 22.1 | 21.3 | 20.5 | 19.7 | 19.0 | 18.2 |
| 91 | 25.4 | 24.5 | 23.7 | 22.9 | 22.1 | 21.3 | 20.5 | 19.7 | 18.9 | 18.2 |
| 92 | 25.4 | 24.5 | 23.7 | 22.9 | 22.0 | 21.2 | 20.4 | 19.6 | 18.9 | 18.1 |
| 93 | 25.4 | 24.5 | 23.7 | 22.8 | 22.0 | 21.2 | 20.4 | 19.6 | 18.8 | 18.1 |
| 94 | 25.3 | 24.5 | 23.6 | 22.8 | 22.0 | 21.2 | 20.3 | 19.6 | 18.8 | 18.0 |
| 95 | 25.3 | 24.5 | 23.6 | 22.8 | 22.0 | 21.1 | 20.3 | 19.6 | 18.8 | 18.0 |
| 96 | 25.3 | 24.5 | 23.6 | 22.8 | 21.9 | 21.1 | 20.3 | 19.5 | 18.8 | 18.0 |
| 97 | 25.3 | 24.5 | 23.6 | 22.8 | 21.9 | 21.1 | 20.3 | 19.5 | 18.7 | 18.0 |
| 98 | 25.3 | 24.4 | 23.6 | 22.8 | 21.9 | 21.1 | 20.3 | 19.5 | 18.7 | 17.9 |
| 99 | 25.3 | 24.4 | 23.6 | 22.7 | 21.9 | 21.1 | 20.3 | 19.5 | 18.7 | 17.9 |
| 100 | 25.3 | 24.4 | 23.6 | 22.7 | 21.9 | 21.1 | 20.2 | 19.4 | 18.7 | 17.9 |
| 101 | 25.3 | 24.4 | 23.6 | 22.7 | 21.9 | 21.1 | 20.2 | 19.4 | 18.6 | 17.9 |
| 102 | 25.3 | 24.4 | 23.6 | 22.7 | 21.9 | 21.1 | 20.2 | 19.4 | 18.6 | 17.9 |
| 103 | 25.3 | 24.4 | 23.6 | 22.7 | 21.9 | 21.0 | 20.2 | 19.4 | 18.6 | 17.9 |
| 104 | 25.3 | 24.4 | 23.5 | 22.7 | 21.9 | 21.0 | 20.2 | 19.4 | 18.6 | 17.8 |
| 105 | 25.3 | 24.4 | 23.5 | 22.7 | 21.9 | 21.0 | 20.2 | 19.4 | 18.6 | 17.8 |
| 106 | 25.3 | 24.4 | 23.5 | 22.7 | 21.9 | 21.0 | 20.2 | 19.4 | 18.6 | 17.8 |
| 107 | 25.2 | 24.4 | 23.5 | 22.7 | 21.8 | 21.0 | 20.2 | 19.4 | 18.6 | 17.8 |

| Ages | 60 | 61 | 62 | 63 | 64 | 65 | 66 | 67 | 68 | 69 |
|------|------|------|------|------|------|------|------|------|------|------|
| 108 | 25.2 | 24.4 | 23.5 | 22.7 | 21.8 | 21.0 | 20.2 | 19.4 | 18.6 | 17.8 |
| 109 | 25.2 | 24.4 | 23.5 | 22.7 | 21.8 | 21.0 | 20.2 | 19.4 | 18.6 | 17.8 |
| 110 | 25.2 | 24.4 | 23.5 | 22.7 | 21.8 | 21.0 | 20.2 | 19.4 | 18.6 | 17.8 |
| 111 | 25.2 | 24.4 | 23.5 | 22.7 | 21.8 | 21.0 | 20.2 | 19.4 | 18.6 | 17.8 |
| 112 | 25.2 | 24.4 | 23.5 | 22.7 | 21.8 | 21.0 | 20.2 | 19.4 | 18.6 | 17.8 |
| 113 | 25.2 | 24.4 | 23.5 | 22.7 | 21.8 | 21.0 | 20.2 | 19.4 | 18.6 | 17.8 |
| 114 | 25.2 | 24.4 | 23.5 | 22.7 | 21.8 | 21.0 | 20.2 | 19.4 | 18.6 | 17.8 |
| 115+ | 25.2 | 24.4 | 23.5 | 22.7 | 21.8 | 21.0 | 20.2 | 19.4 | 18.6 | 17.8 |

| Ages | 70 | 71 | 72 | 73 | 74 | 75 | 76 | 77 | 78 | 79 |
|------|------|------|------|------|------|------|------|------|------|------|
| 70 | 21.8 | 21.3 | 20.9 | 20.6 | 20.2 | 19.9 | 19.6 | 19.4 | 19.1 | 18.9 |
| 71 | 21.3 | 20.9 | 20.5 | 20.1 | 19.7 | 19.4 | 19.1 | 18.8 | 18.5 | 18.3 |
| 72 | 20.9 | 20.5 | 20.0 | 19.6 | 19.3 | 18.9 | 18.6 | 18.3 | 18.0 | 17.7 |
| 73 | 20.6 | 20.1 | 19.6 | 19.2 | 18.8 | 18.4 | 18.1 | 17.8 | 17.5 | 17.2 |
| 74 | 20.2 | 19.7 | 19.3 | 18.8 | 18.4 | 18.0 | 17.6 | 17.3 | 17.0 | 16.7 |
| 75 | 19.9 | 19.4 | 18.9 | 18.4 | 18.0 | 17.6 | 17.2 | 16.8 | 16.5 | 16.2 |
| 76 | 19.6 | 19.1 | 18.6 | 18.1 | 17.6 | 17.2 | 16.8 | 16.4 | 16.0 | 15.7 |
| 77 | 19.4 | 18.8 | 18.3 | 17.8 | 17.3 | 16.8 | 16.4 | 16.0 | 15.6 | 15.3 |
| 78 | 19.1 | 18.5 | 18.0 | 17.5 | 17.0 | 16.5 | 16.0 | 15.6 | 15.2 | 14.9 |
| 79 | 18.9 | 18.3 | 17.7 | 17.2 | 16.7 | 16.2 | 15.7 | 15.3 | 14.9 | 14.5 |
| 80 | 18.7 | 18.1 | 17.5 | 16.9 | 16.4 | 15.9 | 15.4 | 15.0 | 14.5 | 14.1 |
| 81 | 18.5 | 17.9 | 17.3 | 16.7 | 16.2 | 15.6 | 15.1 | 14.7 | 14.2 | 13.8 |
| 82 | 18.3 | 17.7 | 17.1 | 16.5 | 15.9 | 15.4 | 14.9 | 14.4 | 13.9 | 13.5 |
| 83 | 18.2 | 17.5 | 16.9 | 16.3 | 15.7 | 15.2 | 14.7 | 14.2 | 13.7 | 13.2 |
| 84 | 18.0 | 17.4 | 16.7 | 16.1 | 15.5 | 15.0 | 14.4 | 13.9 | 13.4 | 13.0 |
| 85 | 17.9 | 17.3 | 16.6 | 16.0 | 15.4 | 14.8 | 14.3 | 13.7 | 13.2 | 12.8 |
| 86 | 17.8 | 17.1 | 16.5 | 15.8 | 15.2 | 14.6 | 14.1 | 13.5 | 13.0 | 12.5 |
| 87 | 17.7 | 17.0 | 16.4 | 15.7 | 15.1 | 14.5 | 13.9 | 13.4 | 12.9 | 12.4 |
| 88 | 17.6 | 16.9 | 16.3 | 15.6 | 15.0 | 14.4 | 13.8 | 13.2 | 12.7 | 12.2 |
| 89 | 17.6 | 16.9 | 16.2 | 15.5 | 14.9 | 14.3 | 13.7 | 13.1 | 12.6 | 12.0 |
| 90 | 17.5 | 16.8 | 16.1 | 15.4 | 14.8 | 14.2 | 13.6 | 13.0 | 12.4 | 11.9 |
| 91 | 17.4 | 16.7 | 16.0 | 15.3 | 14.7 | 14.1 | 13.5 | 12.9 | 12.3 | 11.8 |
| 92 | 17.4 | 16.7 | 16.0 | 15.3 | 14.6 | 14.0 | 13.4 | 12.8 | 12.2 | 11.7 |
| 93 | 17.3 | 16.6 | 15.9 | 15.2 | 14.6 | 13.9 | 13.3 | 12.7 | 12.1 | 11.6 |
| 94 | 17.3 | 16.6 | 15.9 | 15.2 | 14.5 | 13.9 | 13.2 | 12.6 | 12.0 | 11.5 |
| 95 | 17.3 | 16.5 | 15.8 | 15.1 | 14.5 | 13.8 | 13.2 | 12.6 | 12.0 | 11.4 |
| 96 | 17.2 | 16.5 | 15.8 | 15.1 | 14.4 | 13.8 | 13.1 | 12.5 | 11.9 | 11.3 |
| 97 | 17.2 | 16.5 | 15.8 | 15.1 | 14.4 | 13.7 | 13.1 | 12.5 | 11.9 | 11.3 |
| 98 | 17.2 | 16.4 | 15.7 | 15.0 | 14.3 | 13.7 | 13.0 | 12.4 | 11.8 | 11.2 |
| 99 | 17.2 | 16.4 | 15.7 | 15.0 | 14.3 | 13.6 | 13.0 | 12.4 | 11.8 | 11.2 |
| 100 | 17.1 | 16.4 | 15.7 | 15.0 | 14.3 | 13.6 | 12.9 | 12.3 | 11.7 | 11.1 |
| 101 | 17.1 | 16.4 | 15.6 | 14.9 | 14.2 | 13.5 | 12.9 | 12.3 | 11.7 | 11.1 |
| 102 | 17.1 | 16.4 | 15.6 | 14.9 | 14.2 | 13.5 | 12.9 | 12.2 | 11.6 | 11.0 |
| 103 | 17.1 | 16.3 | 15.6 | 14.9 | 14.2 | 13.5 | 12.9 | 12.2 | 11.6 | 11.0 |
| 104 | 17.1 | 16.3 | 15.6 | 14.9 | 14.2 | 13.5 | 12.8 | 12.2 | 11.6 | 11.0 |
| 105 | 17.1 | 16.3 | 15.6 | 14.9 | 14.2 | 13.5 | 12.8 | 12.2 | 11.5 | 10.9 |
| 106 | 17.1 | 16.3 | 15.6 | 14.8 | 14.1 | 13.5 | 12.8 | 12.2 | 11.5 | 10.9 |

| | 80 | 81 | 82 | 83 | 84 | 85 | 86 | 87 | 88 | 89 |
|------|------|------|------|------|------|------|------|------|------|------|
| 107 | 17.0 | 16.3 | 15.6 | 14.8 | 14.1 | 13.4 | 12.8 | 12.1 | 11.5 | 10.9 |
| 108 | 17.0 | 16.3 | 15.5 | 14.8 | 14.1 | 13.4 | 12.8 | 12.1 | 11.5 | 10.9 |
| 109 | 17.0 | 16.3 | 15.5 | 14.8 | 14.1 | 13.4 | 12.8 | 12.1 | 11.5 | 10.9 |
| 110 | 17.0 | 16.3 | 15.5 | 14.8 | 14.1 | 13.4 | 12.7 | 12.1 | 11.5 | 10.8 |
| 111 | 17.0 | 16.3 | 15.5 | 14.8 | 14.1 | 13.4 | 12.7 | 12.1 | 11.5 | 10.8 |
| 112 | 17.0 | 16.3 | 15.5 | 14.8 | 14.1 | 13.4 | 12.7 | 12.1 | 11.4 | 10.8 |
| 113 | 17.0 | 16.3 | 15.5 | 14.8 | 14.1 | 13.4 | 12.7 | 12.1 | 11.4 | 10.8 |
| 114 | 17.0 | 16.3 | 15.5 | 14.8 | 14.1 | 13.4 | 12.7 | 12.1 | 11.4 | 10.8 |
| 115+ | 17.0 | 16.3 | 15.5 | 14.8 | 14.1 | 13.4 | 12.7 | 12.1 | 11.4 | 10.8 |
| Ages | | | | | | | | | | |
| 80 | 13.8 | 13.4 | 13.1 | 12.8 | 12.6 | 12.3 | 12.1 | 11.9 | 11.7 | 11.5 |
| 81 | 13.4 | 13.1 | 12.7 | 12.4 | 12.2 | 11.9 | 11.7 | 11.4 | 11.3 | 11.1 |
| 82 | 13.1 | 12.7 | 12.4 | 12.1 | 11.8 | 11.5 | 11.3 | 11.0 | 10.8 | 10.6 |
| 83 | 12.8 | 12.4 | 12.1 | 11.7 | 11.4 | 11.1 | 10.9 | 10.6 | 10.4 | 10.2 |
| 84 | 12.6 | 12.2 | 11.8 | 11.4 | 11.1 | 10.8 | 10.5 | 10.3 | 10.1 | 9.9 |
| 85 | 12.3 | 11.9 | 11.5 | 11.1 | 10.8 | 10.5 | 10.2 | 9.9 | 9.7 | 9.5 |
| 86 | 12.1 | 11.7 | 11.3 | 10.9 | 10.5 | 10.2 | 9.9 | 9.6 | 9.4 | 9.2 |
| 87 | 11.9 | 11.4 | 11.0 | 10.6 | 10.3 | 9.9 | 9.6 | 9.4 | 9.1 | 8.9 |
| 88 | 11.7 | 11.3 | 10.8 | 10.4 | 10.1 | 9.7 | 9.4 | 9.1 | 8.8 | 8.6 |
| 89 | 11.5 | 11.1 | 10.6 | 10.2 | 9.9 | 9.5 | 9.2 | 8.9 | 8.6 | 8.3 |
| 90 | 11.4 | 10.9 | 10.5 | 10.1 | 9.7 | 9.3 | 9.0 | 8.6 | 8.3 | 8.1 |
| 91 | 11.3 | 10.8 | 10.3 | 9.9 | 9.5 | 9.1 | 8.8 | 8.4 | 8.1 | 7.9 |
| 92 | 11.2 | 10.7 | 10.2 | 9.8 | 9.3 | 9.0 | 8.6 | 8.3 | 8.0 | 7.7 |
| 93 | 11.1 | 10.6 | 10.1 | 9.6 | 9.2 | 8.8 | 8.5 | 8.1 | 7.8 | 7.5 |
| 94 | 11.0 | 10.5 | 10.0 | 9.5 | 9.1 | 8.7 | 8.3 | 8.0 | 7.6 | 7.3 |
| 95 | 10.9 | 10.4 | 9.9 | 9.4 | 9.0 | 8.6 | 8.2 | 7.8 | 7.5 | 7.2 |
| 96 | 10.8 | 10.3 | 9.8 | 9.3 | 8.9 | 8.5 | 8.1 | 7.7 | 7.4 | 7.1 |
| 97 | 10.7 | 10.2 | 9.7 | 9.2 | 8.8 | 8.4 | 8.0 | 7.6 | 7.3 | 6.9 |
| 98 | 10.6 | 10.1 | 9.6 | 9.2 | 8.7 | 8.3 | 7.9 | 7.5 | 7.1 | 6.8 |
| 99 | 10.6 | 10.1 | 9.6 | 9.1 | 8.6 | 8.2 | 7.8 | 7.4 | 7.0 | 6.7 |
| 100 | 10.6 | 10.0 | 9.5 | 9.0 | 8.5 | 8.1 | 7.7 | 7.3 | 6.9 | 6.6 |
| 101 | 10.5 | 10.0 | 9.4 | 9.0 | 8.5 | 8.0 | 7.6 | 7.2 | 6.8 | 6.5 |
| 102 | 10.5 | 9.9 | 9.4 | 8.9 | 8.4 | 8.0 | 7.5 | 7.1 | 6.8 | 6.4 |
| 103 | 10.4 | 9.9 | 9.4 | 8.8 | 8.4 | 7.9 | 7.5 | 7.1 | 6.7 | 6.3 |
| 104 | 10.4 | 9.8 | 9.3 | 8.8 | 8.3 | 7.9 | 7.4 | 7.0 | 6.6 | 6.3 |
| 105 | 10.4 | 9.8 | 9.3 | 8.8 | 8.3 | 7.8 | 7.4 | 7.0 | 6.6 | 6.2 |
| 106 | 10.3 | 9.8 | 9.2 | 8.7 | 8.2 | 7.8 | 7.3 | 6.9 | 6.5 | 6.2 |
| 107 | 10.3 | 9.8 | 9.2 | 8.7 | 8.2 | 7.7 | 7.3 | 6.9 | 6.5 | 6.1 |
| 108 | 10.3 | 9.7 | 9.2 | 8.7 | 8.2 | 7.7 | 7.3 | 6.8 | 6.4 | 6.1 |
| 109 | 10.3 | 9.7 | 9.2 | 8.7 | 8.2 | 7.7 | 7.2 | 6.8 | 6.4 | 6.0 |
| 110 | 10.3 | 9.7 | 9.2 | 8.6 | 8.1 | 7.7 | 7.2 | 6.8 | 6.4 | 6.0 |
| 111 | 10.3 | 9.7 | 9.1 | 8.6 | 8.1 | 7.6 | 7.2 | 6.8 | 6.3 | 6.0 |
| 112 | 10.2 | 9.7 | 9.1 | 8.6 | 8.1 | 7.6 | 7.2 | 6.7 | 6.3 | 5.9 |
| 113 | 10.2 | 9.7 | 9.1 | 8.6 | 8.1 | 7.6 | 7.2 | 6.7 | 6.3 | 5.9 |
| 114 | 10.2 | 9.7 | 9.1 | 8.6 | 8.1 | 7.6 | 7.1 | 6.7 | 6.3 | 5.9 |
| 115+ | 10.2 | 9.7 | 9.1 | 8.6 | 8.1 | 7.6 | 7.1 | 6.7 | 6.3 | 5.9 |

| Ages | 90 | 91 | 92 | 93 | 94 | 95 | 96 | 97 | 98 | 99 |
|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 90 | 7.8 | 7.6 | 7.4 | 7.2 | 7.1 | 6.9 | 6.8 | 6.6 | 6.5 | 6.4 |
| 91 | 7.6 | 7.4 | 7.2 | 7.0 | 6.8 | 6.7 | 6.5 | 6.4 | 6.3 | 6.1 |
| 92 | 7.4 | 7.2 | 7.0 | 6.8 | 6.6 | 6.4 | 6.3 | 6.1 | 6.0 | 5.9 |
| 93 | 7.2 | 7.0 | 6.8 | 6.6 | 6.4 | 6.2 | 6.1 | 5.9 | 5.8 | 5.6 |
| 94 | 7.1 | 6.8 | 6.6 | 6.4 | 6.2 | 6.0 | 5.9 | 5.7 | 5.6 | 5.4 |
| 95 | 6.9 | 6.7 | 6.4 | 6.2 | 6.0 | 5.8 | 5.7 | 5.5 | 5.4 | 5.2 |
| 96 | 6.8 | 6.5 | 6.3 | 6.1 | 5.9 | 5.7 | 5.5 | 5.3 | 5.2 | 5.0 |
| 97 | 6.6 | 6.4 | 6.1 | 5.9 | 5.7 | 5.5 | 5.3 | 5.2 | 5.0 | 4.9 |
| 98 | 6.5 | 6.3 | 6.0 | 5.8 | 5.6 | 5.4 | 5.2 | 5.0 | 4.8 | 4.7 |
| 99 | 6.4 | 6.1 | 5.9 | 5.6 | 5.4 | 5.2 | 5.0 | 4.9 | 4.7 | 4.5 |
| 100 | 6.3 | 6.0 | 5.8 | 5.5 | 5.3 | 5.1 | 4.9 | 4.7 | 4.5 | 4.4 |
| 101 | 6.2 | 5.9 | 5.6 | 5.4 | 5.2 | 5.0 | 4.8 | 4.6 | 4.4 | 4.2 |
| 102 | 6.1 | 5.8 | 5.5 | 5.3 | 5.1 | 4.8 | 4.6 | 4.4 | 4.3 | 4.1 |
| 103 | 6.0 | 5.7 | 5.4 | 5.2 | 5.0 | 4.7 | 4.5 | 4.3 | 4.1 | 4.0 |
| 104 | 5.9 | 5.6 | 5.4 | 5.1 | 4.9 | 4.6 | 4.4 | 4.2 | 4.0 | 3.8 |
| 105 | 5.9 | 5.6 | 5.4 | 5.1 | 4.8 | 4.5 | 4.3 | 4.1 | 3.9 | 3.7 |
| 106 | 5.8 | 5.5 | 5.2 | 4.9 | 4.7 | 4.5 | 4.2 | 4.0 | 3.8 | 3.6 |
| 107 | 5.8 | 5.4 | 5.1 | 4.9 | 4.6 | 4.4 | 4.2 | 3.9 | 3.7 | 3.5 |
| 108 | 5.7 | 5.4 | 5.1 | 4.8 | 4.6 | 4.3 | 4.1 | 3.9 | 3.7 | 3.5 |
| 109 | 5.7 | 5.3 | 5.0 | 4.8 | 4.5 | 4.3 | 4.0 | 3.8 | 3.6 | 3.4 |
| 110 | 5.6 | 5.3 | 5.0 | 4.7 | 4.5 | 4.2 | 4.0 | 3.8 | 3.5 | 3.3 |
| 111 | 5.6 | 5.3 | 5.0 | 4.7 | 4.4 | 4.2 | 3.9 | 3.7 | 3.5 | 3.3 |
| 112 | 5.6 | 5.3 | 4.9 | 4.7 | 4.4 | 4.1 | 3.9 | 3.7 | 3.5 | 3.2 |
| 113 | 5.6 | 5.2 | 4.9 | 4.6 | 4.4 | 4.1 | 3.9 | 3.6 | 3.4 | 3.2 |
| 114 | 5.6 | 5.2 | 4.9 | 4.6 | 4.3 | 4.1 | 3.9 | 3.6 | 3.4 | 3.2 |
| 115+ | 5.5 | 5.2 | 4.9 | 4.6 | 4.3 | 4.1 | 3.8 | 3.6 | 3.4 | 3.1 |

| Ages | 100 | 101 | 102 | 103 | 104 | 105 | 106 | 107 | 108 | 109 |
|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 100 | 4.2 | 4.1 | 3.9 | 3.8 | 3.7 | 3.5 | 3.4 | 3.3 | 3.3 | 3.2 |
| 101 | 4.1 | 3.9 | 3.7 | 3.6 | 3.5 | 3.4 | 3.2 | 3.1 | 3.1 | 3.0 |
| 102 | 3.9 | 3.7 | 3.6 | 3.4 | 3.3 | 3.2 | 3.1 | 2.9 | 2.9 | 2.8 |
| 103 | 3.8 | 3.6 | 3.4 | 3.3 | 3.2 | 3.0 | 2.9 | 2.8 | 2.7 | 2.6 |
| 104 | 3.7 | 3.5 | 3.3 | 3.2 | 3.0 | 2.9 | 2.7 | 2.6 | 2.5 | 2.4 |
| 105 | 3.5 | 3.4 | 3.2 | 3.0 | 2.9 | 2.7 | 2.6 | 2.5 | 2.4 | 2.3 |
| 106 | 3.4 | 3.2 | 3.1 | 2.9 | 2.7 | 2.6 | 2.4 | 2.3 | 2.2 | 2.1 |
| 107 | 3.3 | 3.1 | 3.0 | 2.8 | 2.6 | 2.5 | 2.3 | 2.2 | 2.1 | 2.0 |
| 108 | 3.3 | 3.1 | 2.9 | 2.7 | 2.5 | 2.4 | 2.2 | 2.1 | 1.9 | 1.8 |
| 109 | 3.2 | 3.0 | 2.8 | 2.6 | 2.4 | 2.3 | 2.1 | 2.0 | 1.8 | 1.7 |
| 110 | 3.1 | 2.9 | 2.7 | 2.5 | 2.3 | 2.2 | 2.0 | 1.9 | 1.7 | 1.6 |
| 111 | 3.1 | 2.9 | 2.7 | 2.5 | 2.3 | 2.1 | 1.9 | 1.8 | 1.6 | 1.5 |
| 112 | 3.0 | 2.8 | 2.6 | 2.4 | 2.2 | 2.0 | 1.9 | 1.7 | 1.5 | 1.4 |
| 113 | 3.0 | 2.8 | 2.6 | 2.4 | 2.2 | 2.0 | 1.9 | 1.6 | 1.5 | 1.3 |
| 114 | 3.0 | 2.7 | 2.5 | 2.3 | 2.1 | 1.9 | 1.8 | 1.6 | 1.4 | 1.3 |
| 115+ | 2.9 | 2.7 | 2.5 | 2.3 | 2.1 | 1.9 | 1.7 | 1.5 | 1.4 | 1.2 |

| Ages | 110 | 111 | 112 | 113 | 114 | 115+ |
|------------|-----|-----|-----|-----|-----|------|
| 110 | 1.5 | 1.4 | 1.3 | 1.2 | 1.1 | 1.1 |
| 111 | 1.4 | 1.2 | 1.1 | 1.1 | 1.0 | 1.0 |
| 112 | 1.3 | 1.1 | 1.0 | 1.0 | 1.0 | 1.0 |
| 113 | 1.2 | 1.1 | 1.0 | 1.0 | 1.0 | 1.0 |
| 114 | 1.1 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| 115+ | 1.1 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |

Q-4. May the tables under this section be changed?

A-4. The Single Life Table, Uniform Lifetime Table and Joint and Last Survivor Table provided in A-1 through A-3 of this section may be changed by the Commissioner in revenue rulings, notices, and other guidance published in the Internal Revenue Bulletin. See § 601.601(d)(2)(ii)(b) of this chapter.

[T.D. 8987, 67 FR 18994, Apr. 17, 2002; 67 FR 36676, May 24, 2002]

§ 1.401(a)(17)-1 Limitation on annual compensation.

(a) *Compensation limit requirement*—(1) *In general.* In order to be a qualified plan, a plan must satisfy section 401(a)(17). Section 401(a)(17) provides an annual compensation limit for each employee under a qualified plan. This limit applies to a qualified plan in two ways. First, a plan may not base allocations, in the case of a defined contribution plan, or benefit accruals, in the case of a defined benefit plan, on compensation in excess of the annual compensation limit. Second, the amount of an employee's annual compensation that may be taken into account in applying certain specified nondiscrimination rules under the Internal Revenue Code is subject to the annual compensation limit. These two limitations are set forth in paragraphs (b) and (c) of this section, respectively. Paragraph (d) of this section provides the effective dates of section 401(a)(17), the amendments made by section 13212 of the Omnibus Budget Reconciliation Act of 1993 (OBRA '93), and this section. Paragraph (e) of this section provides rules for determining post-effective-date accrued benefits under the fresh-start rules.

(2) *Annual compensation limit for plan years beginning before January 1, 1994.* For purposes of this section, for plan years beginning prior to the OBRA '93 effective date, annual compensation

limit means \$200,000, adjusted as provided by the Commissioner. The amount of the annual compensation limit is adjusted at the same time and in the same manner as under section 415(d). The base period for the annual adjustment is the calendar quarter ending December 31, 1988, and the first adjustment is effective on January 1, 1990. Any increase in the annual compensation limit is effective as of January 1 of a calendar year and applies to any plan year beginning in that calendar year. In any plan year beginning prior to the OBRA '93 effective date, if compensation for any plan year beginning prior to the statutory effective date is used for determining allocations or benefit accruals, or when applying any nondiscrimination rule, then the annual compensation limit for the first plan year beginning on or after the statutory effective date (generally \$200,000) must be applied to compensation for that prior plan year.

(3) *Annual compensation limit for plan years beginning on or after January 1, 1994*—(i) *In general.* For purposes of this section, for plan years beginning on or after the OBRA '93 effective date, annual compensation limit means \$150,000, adjusted as provided by the Commissioner. The adjusted dollar amount of the annual compensation limit is determined by adjusting the \$150,000 amount for changes in the cost of living as provided in paragraph (a)(3)(ii) of this section and rounding this adjusted dollar amount as provided in paragraph (a)(3)(iii) of this section. Any increase in the annual compensation limit is effective as of January 1 of a calendar year and applies to any plan year beginning in that calendar year. For example, if a plan has a plan year beginning July 1, 1994, and ending June 30, 1995, the annual compensation limit in effect on January 1, 1994 (\$150,000), applies to the plan for the entire plan year.