

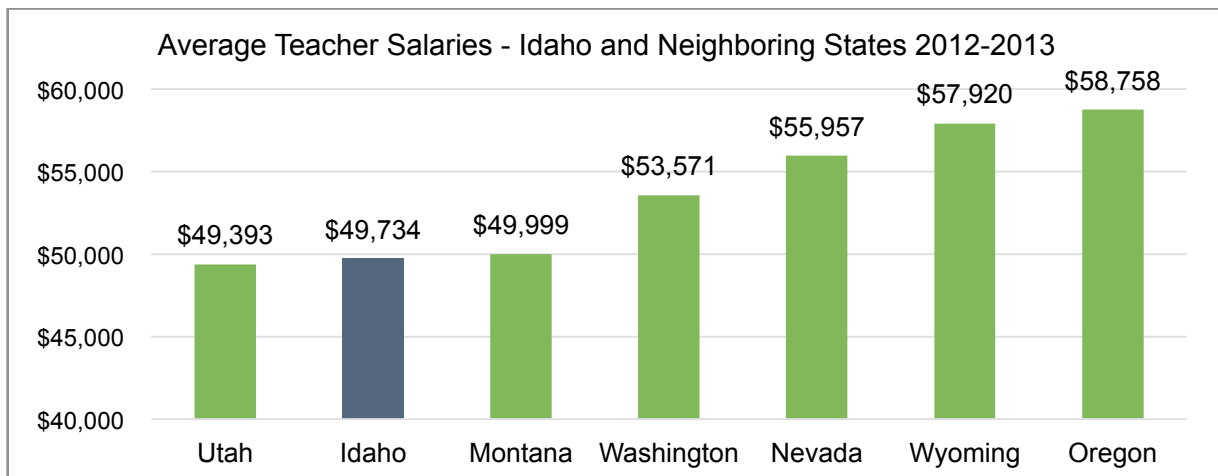


Overview of Salary and Benefits for Rural and Nonrural Educators in Idaho, Montana, Nevada, Oregon, Utah, Washington, and Wyoming
December 16, 2014

A Comparison of Teacher Salaries

A sample of salaries for educators in Idaho and its neighboring states is provided below. The states' average teacher salaries are included as well as the minimum and maximum salaries in two rural and two nonrural counties within each state.

Among all surrounding states, Idaho has the second-lowest average teacher salary.



Teachers in Idaho can often reasonably expect to earn a higher salary in a neighboring state. Salaries are highlighted in red if they exceed the salary in Idaho for a similar location and could, therefore, incentivize teachers to leave the state. We used the minimum and maximum salaries in Boise to represent nonrural locations (\$34,855/\$64,242) and Genessee to represent rural locations (\$34,000/\$58,534). Using these figures, for example, an early-career teacher may see rural Nevada (\$36,045/\$61,141) as a more enticing location to teach than Genessee.

Idaho – Minimum, Maximum Teacher Salaries in Rural and Nonrural Districts			
District/Charter Name	Location	Minimum Salary	Maximum Salary
Boise Independent School District	Nonrural	\$34,855	\$64,242
Lewiston Independent School District	Nonrural	\$30,475	\$59,178
Genessee Joint School District	Rural	\$34,000	\$58,535
Salmon School District	Rural	\$26,525	\$49,867

Montana – Minimum, Maximum Teacher Salaries in Rural and Nonrural Districts			
District	Location	Minimum Salary	Maximum Salary
Helena School District #1	Nonrural	\$28,947	\$64,519
Great Falls Public School District #1	Nonrural	\$32,062	\$67,461
Jordan Public Schools	Rural	\$26,010	\$43,510
Roundup Public Schools	Rural	\$29,000	\$47,865

Nevada – Minimum, Maximum Teacher Salaries in Rural and Nonrural Districts			
District	Location	Minimum Salary	Maximum Salary
Clark County Public Schools	Nonrural	\$34,684	\$72,427
Washoe County Public Schools	Nonrural	\$34,421	\$70,596
Mineral County School District	Rural	\$34,839	\$65,613
Esmeralda County School District	Rural	\$36,045	\$61,141

Oregon – Minimum, Maximum Teacher Salaries in Rural and Nonrural Districts			
District	Location	Minimum Salary	Maximum Salary
Eugene School District	Nonrural	\$35,059	\$72,760
Portland Public Schools	Nonrural	\$38,046	\$77,366
Jefferson County School District	Rural	\$35,573	\$69,821
Central Linn School District	Rural	\$31,250	\$57,706

Utah – Minimum, Maximum Teacher Salaries in Rural and Nonrural Districts			
District	Location	Minimum Salary	Maximum Salary
Granite School District	Nonrural	\$33,806	\$66,485
Ogden School District	Nonrural	\$33,000	\$67,125
Daggett School District	Rural	\$33,163	\$60,557
Juab School District	Rural	\$29,367	\$55,687

Washington – Minimum, Maximum Teacher Salaries in Rural and Nonrural Districts			
District	Location	Minimum Salary	Maximum Salary
Tacoma School District	Nonrural	\$40,105	\$80,148
Olympia School District	Nonrural	\$34,048	\$64,174
Coupeville School District	Rural	\$34,048	\$64,174
Chimacum School District	Rural	\$34,048	\$64,174

* 283/295 school districts in Washington have the same salary schedule, set by the legislature. Districts may elect to modify the standard schedule.

Wyoming – Minimum, Maximum Teacher Salaries in Rural and Nonrural Districts			
District	Location	Minimum Salary	Maximum Salary
Albany County School District	Nonrural	\$42,790	\$69,665
Campbell County School District	Nonrural	\$46,000	\$80,900
Crook County School District	Rural	\$42,150	\$69,733
Hot Springs County School District	Rural	\$42,000	\$67,900

A Comparison of Teacher Retirement Benefits

As in Idaho, educators in neighboring states are eligible to participate in their state's public employee retirement systems. Because the workings of these systems vary widely from state to state, the following is an overview of the individual options, focusing on contribution rates, vesting periods, plans/tiers, and average benefits paid.

Montana Teachers' Retirement System

Montana has a tiered pension plan for teachers. Those who joined before July 1, 2003 are members of Tier One and those who joined the plan on or after that date are members of Tier

Two. Unlike other states, Montana has not created separate plans for the tiers, it has merely created an option to set higher contribution rates for Tier Two members. Currently, employee contribution rates for both Tier One and Tier Two members are set at 8.15 percent. Employer contribution rates are 8.57 percent. All teachers become vested after working full time for five years.

Nevada Public Employees' Retirement System

Nevada does not have a tiered system for teacher pensions. Employers have the option of participating in an "employer pay" contribution plan or an employee/employer contribution plan. In the former plan, employer contribution rates are 25.75 percent, while in the latter both employee and employer contribution rates are 13.25 percent. There is a five-year vesting period in Nevada.

Oregon Public Employees Retirement System

Oregon has a three-tiered retirement system for public employees. Those working for PERS employers on or before December 31, 1995 are members of Tier One, with Tier Two eligibility falling between January 1, 1996 and August 29, 2003. Contribution rates for Tier One and Tier Two members are 5.29 percent for employees and 8.93 percent for employers. Tier One and Two are defined-benefit plans. They have a vesting period of five years.

Employees that began working after August 28, 2003 are members of the Oregon Public Service Retirement Plan (OPSRP), which is a defined contribution plan. The OPSRP does not have a vesting period. Beginning on January 1, 2004, 6 percent of member salaries are withheld in an Individual Account Program (IAP). The IAP account can have earnings, losses, deductions for administrative fees, and may be rolled over into a traditional IRA, a 547 plan, an Oregon Savings growth plan, or other qualifying plans.

Utah Retirement System

Utah has a two-tiered retirement system with an optional noncontributory plan for employers. Tier One members joined the system before July 1, 2011, while Tier Two members were hired on or after that date. Tier One is a defined-benefit pension with a vesting period of four years. Tier One members also have the option of contributing to a 401(k), 451(k), IRA, or Roth IRA plan. Tier One contribution rates are 6 percent for employees and 15.97 percent for employers in the contributory plan and 20.46 percent for employers in the noncontributory plan. Tier Two is a hybrid system, with a default 401(k) option as well as a defined benefit pension like that available in Tier One.

Washington Teachers' Retirement System

There are three plans in the Washington Teachers' Retirement System.

- Teachers who were hired before October 1, 1977 are members of Plan One.
- Plan Two members were hired between October 1, 1977 and July 1, 2007 or were hired after July 1, 2007 and have opted into the plan.
- Teachers who were hired after July 1, 2007 have the option of joining Plan Two or Plan Three.

Plan One is a traditional defined benefit plan, with a five year vesting period and a 6 percent contribution rate. Plan Two's defined benefit plan currently has a five year vesting period and a 4.96 percent contribution rate for teachers. Plan Three has two components – employers contribute to the defined benefit and teachers contribute to the defined contribution. Teachers are vested in Plan Three when they have: ten years of service, five years of service with 12 of those months earned after age 44, or five years of service earned in Plan Two before July 1, 1996.

Wyoming Retirement System

Wyoming has a two-tiered retirement system. Teachers are members of Tier One if they made their first contribution to the system on or before August 31, 2012 – those that made their first contribution on or after September 1, 2012 are members of Tier Two. The two plans differ only in that Tier Two uses a smaller multiplier to calculate benefits and has a higher age limit for retirement. The system's contribution rates are currently 8.25 percent for employees and 7.62 percent for employers. Employers may also elect to fund the full 15.87 percent contribution. Vesting occurs after 48 months of service, which do not have to be consecutive.

Montana Average Benefits Paid

Teachers' Retirement System A Component Unit of the State of Montana

Schedule of Average Benefit Payments Ten Years Ended June 30, 2013

<u>Fiscal Year of Retirement</u>		<u>Years of Credited Service</u>					
		5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30+
2013	Average Monthly Benefit	\$ 277	694	1001	1651	2274	3216
	Average Final Average Salary	\$ 2,265	3,546	3,791	4,605	5,279	5,810
	Number of Retirees	54	58	63	98	129	274
2012	Average Monthly Benefit	\$ 341	648	1,029	1,589	2,289	3,258
	Average Final Average Salary	\$ 2,795	3,386	4,008	4,474	5,263	5,950
	Number of Retirees	41	51	52	71	139	260
2011	Average Monthly Benefit	\$ 296	608	1,030	1,662	2,172	3,338
	Average Final Average Salary	\$ 2,519	3,042	3,864	4,773	5,030	5,976
	Number of Retirees	47	58	64	80	132	247
2010	Average Monthly Benefit	\$ 303	629	987	1,501	2,135	3,109
	Average Final Average Salary	\$ 2,681	3,181	3,662	4,388	5,029	5,619
	Number of Retirees	42	51	44	65	125	247
2009	Average Monthly Benefit	\$ 293	670	1,084	1,455	2,115	2,984
	Average Final Average Salary	\$ 2,678	3,474	4,187	4,280	4,914	5,468
	Number of Retirees	34	32	55	75	122	197
2008	Average Monthly Benefit	\$ 332	480	908	1,515	1,974	2,728
	Average Final Average Salary	\$ 2,876	2,694	3,594	4,282	4,656	5,022
	Number of Retirees	38	51	53	61	147	220
2007	Average Monthly Benefit	\$ 296	585	821	1,393	2,009	2,714
	Average Final Average Salary	\$ 2,598	3,283	3,318	3,982	4,717	5,041
	Number of Retirees	42	42	46	74	135	193
2006	Average Monthly Benefit	\$ 307	515	845	1,410	1,883	2,626
	Average Final Average Salary	\$ 2,577	2,801	3,297	4,089	4,416	4,896
	Number of Retirees	43	53	43	47	140	208
2005	Average Monthly Benefit	\$ 263	639	879	1,327	1,776	2,605
	Average Final Average Salary	\$ 2,283	3,404	3,433	3,737	4,184	4,876
	Number of Retirees	38	31	39	57	141	205
2004	Average Monthly Benefit	\$ 263	474	954	1,383	1,838	2,489
	Average Final Average Salary	\$ 2,231	2,589	3,814	3,904	4,290	4,757
	Number of Retirees	35	37	34	62	127	198

Source: Montana Teachers' Retirement System. "TRS Comprehensive Annual Financial Report: Fiscal Year Ended June 30, 2013." Accessed December 9, 2014.

<https://trs.mt.gov/miscellaneous/PdfFiles/Information/AnnualReports/2013cafr.pdf>

Nevada Average Benefits Paid

SCHEDULE 4

AVERAGE BENEFIT PAYMENTS (Page 1 of 2)

<u>June 30</u>		<u>Regular Members</u>
2004	Average monthly benefit	\$1,961
	Average monthly compensation at retirement	\$4,356
	Number of new retirees	1,981
	Average years of service at retirement	18.73
2005	Average monthly benefit	\$2,062
	Average monthly compensation at retirement	\$4,600
	Number of new retirees	2,446
	Average years of service at retirement	19.14
2006	Average monthly benefit	\$2,136
	Average monthly compensation at retirement	\$4,643
	Number of new retirees	2,445
	Average years of service at retirement	18.51
2007	Average monthly benefit	\$2,216
	Average monthly compensation at retirement	\$4,800
	Number of new retirees	2,678
	Average years of service at retirement	18.93
2008	Average monthly benefit	\$2,306
	Average monthly compensation at retirement	\$5,054
	Number of new retirees	2,710
	Average years of service at retirement	19.04
2009	Average monthly benefit	\$2,428
	Average monthly compensation at retirement	\$5,139
	Number of new retirees	3,996
	Average years of service at retirement	19.80

Source: Nevada Public Employees' Retirement System. "Popular Annual Financial Report: Fiscal Year Ended June 30, 2013." Accessed December 9, 2014.

<https://www.nvpers.org/public/publications/FY13PAFR.pdf>

Nevada Average Benefits Paid

SCHEDULE 4

AVERAGE BENEFIT PAYMENTS

(Page 2 of 2)

<u>June 30</u>		<u>Regular Members</u>
2010	Average monthly benefit	\$2,486
	Average monthly compensation at retirement	\$5,309
	Number of new retirees	2,252
	Average years of service at retirement	18.15
2011	Average monthly benefit	\$2,539
	Average monthly compensation at retirement	\$4,890
	Number of new retirees	2,933
	Average years of service at retirement	19.38

Source: Nevada Public Employees' Retirement System. "Popular Annual Financial Report: Fiscal Year Ended June 30, 2013." Accessed December 9, 2014.

<https://www.nvpers.org/public/publications/FY13PAFR.pdf>

Nevada Average Benefits Paid

NEW RETIRED MEMBERS AVERAGE BENEFIT PAYMENTS

	Regular Years of Credited Service						
	0-4	5-9	10-14	15-19	20-24	25-29	30+
FY2012							
Average monthly benefit	\$ 316	\$ 708	\$ 1,492	\$ 2,253	\$ 3,133	\$ 4,207	\$ 5,334
Average salary	\$ 31,100	\$ 53,851	\$ 65,168	\$ 67,022	\$ 73,116	\$ 77,811	\$ 82,864
Number of new retirees	67	638	686	546	540	283	466
FY2013							
Average monthly benefit	\$ 392	\$ 732	\$ 1,445	\$ 2,302	\$ 3,208	\$ 4,180	\$ 5,533
Average salary	\$ 40,715	\$ 55,919	\$ 62,673	\$ 67,832	\$ 73,088	\$ 76,158	\$ 84,003
Number of new retirees	63	742	729	563	517	274	353
	Police/Fire Years of Credited Service						
	0-4	5-9	10-14	15-19	20-24	25-29	30+
FY2012							
Average monthly benefit	0	\$ 894	\$ 1,776	\$ 3,357	\$ 4,783	\$ 6,809	\$ 8,451
Average salary	0	\$ 63,123	\$ 79,808	\$ 94,892	\$ 105,111	\$ 119,107	\$ 128,952
Number of new retirees	0	27	67	61	128	122	35
FY2013							
Average monthly benefit	0	\$ 1,098	\$ 1,836	\$ 3,287	\$ 5,056	\$ 7,103	\$ 8,677
Average salary	0	\$ 67,352	\$ 85,941	\$ 92,347	\$ 105,667	\$ 124,569	\$ 123,411
Number of new retirees	0	25	54	72	107	123	28

Source: Nevada Public Employees' Retirement System. "Popular Annual Financial Report: Fiscal Year Ended June 30, 2013." Accessed December 9, 2014.

<https://www.nvpers.org/public/publications/FY13PAFR.pdf>

Oregon Average Benefits Paid

Oregon Public Employees Retirement System

Schedule of Average Defined Benefit Pension Payments

Retirement Effective Dates July 1, 2003 to June 30, 2013	Years Credited Service							Total
	0 - 5	6 - 10	11 - 15	16 - 20	21 - 25	26 - 30	31+	
2004 Average Monthly Benefit	\$ 833	\$ 997	\$ 1,388	\$ 1,922	\$ 2,929	\$ 4,167	\$ 4,702	\$ 2,628
Final Average Salary	\$ 2,530	\$ 2,914	\$ 3,204	\$ 3,726	\$ 4,288	\$ 4,744	\$ 5,084	\$ 3,959
Number of Active Retirees	242	654	862	922	1,141	1,407	364	5,592
2005 Average Monthly Benefit	\$ 691	\$ 935	\$ 1,420	\$ 1,937	\$ 2,936	\$ 4,196	\$ 4,225	\$ 2,457
Final Average Salary	\$ 2,958	\$ 3,066	\$ 3,514	\$ 3,983	\$ 4,414	\$ 4,887	\$ 5,065	\$ 4,046
Number of Active Retirees	193	480	550	562	530	826	138	3,279
2006 Average Monthly Benefit	\$ 739	\$ 894	\$ 1,279	\$ 1,888	\$ 2,871	\$ 4,091	\$ 4,181	\$ 2,418
Final Average Salary	\$ 3,404	\$ 3,126	\$ 3,625	\$ 3,929	\$ 4,439	\$ 5,005	\$ 5,056	\$ 4,149
Number of Active Retirees	184	499	628	638	610	868	224	3,651
2007 Average Monthly Benefit	\$ 766	\$ 895	\$ 1,270	\$ 1,891	\$ 2,687	\$ 4,100	\$ 4,535	\$ 2,473
Final Average Salary	\$ 3,169	\$ 3,399	\$ 3,705	\$ 4,227	\$ 4,604	\$ 5,080	\$ 5,408	\$ 4,336
Number of Active Retirees	227	583	627	742	595	1,013	349	4,136
2008 Average Monthly Benefit	\$ 735	\$ 902	\$ 1,322	\$ 1,734	\$ 2,524	\$ 4,028	\$ 4,757	\$ 2,498
Final Average Salary	\$ 2,889	\$ 3,266	\$ 3,837	\$ 4,242	\$ 4,489	\$ 5,135	\$ 5,599	\$ 4,385
Number of Active Retirees	218	564	659	834	689	1,119	429	4,512
2009 Average Monthly Benefit	\$ 743	\$ 925	\$ 1,269	\$ 1,787	\$ 2,515	\$ 3,895	\$ 4,929	\$ 2,510
Final Average Salary	\$ 3,397	\$ 3,454	\$ 3,821	\$ 4,375	\$ 4,722	\$ 5,230	\$ 5,712	\$ 4,529
Number of Active Retirees	221	587	631	773	702	1,023	514	4,451
2010 Average Monthly Benefit	\$ 654	\$ 995	\$ 1,210	\$ 1,789	\$ 2,469	\$ 3,850	\$ 4,859	\$ 2,473
Final Average Salary	\$ 3,360	\$ 3,700	\$ 3,874	\$ 4,491	\$ 4,982	\$ 5,398	\$ 5,778	\$ 4,680
Number of Active Retirees	240	643	711	917	893	1,150	558	5,112
2011 Average Monthly Benefit	\$ 631	\$ 933	\$ 1,288	\$ 1,734	\$ 2,424	\$ 3,728	\$ 5,080	\$ 2,445
Final Average Salary	\$ 3,358	\$ 3,688	\$ 4,085	\$ 4,592	\$ 5,136	\$ 5,718	\$ 6,131	\$ 4,852
Number of Active Retirees	293	788	963	1,086	1,143	1,240	776	6,289
2012 Average Monthly Benefit	\$ 618	\$ 941	\$ 1,310	\$ 1,700	\$ 2,367	\$ 3,563	\$ 4,896	\$ 2,356
Final Average Salary	\$ 3,399	\$ 3,789	\$ 4,169	\$ 4,516	\$ 5,132	\$ 5,643	\$ 6,156	\$ 4,834
Number of Active Retirees	334	909	1,043	1,078	1,243	1,207	864	6,678
2013 Average Monthly Benefit	\$ 662	\$ 932	\$ 1,303	\$ 1,759	\$ 2,358	\$ 3,549	\$ 5,050	\$ 2,360
Final Average Salary	\$ 3,494	\$ 3,727	\$ 4,241	\$ 4,724	\$ 5,434	\$ 5,950	\$ 6,118	\$ 4,962
Number of Active Retirees	357	903	1,021	1,044	1,243	1,063	871	6,502

Source: Oregon Public Employees' Retirement System. "Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2013." Accessed December 9, 2013.

http://www.oregon.gov/pers/docs/financial_reports/2013_cafr.pdf

Utah Average Benefits Paid

Schedules of Average Benefit Payments

December 31

System			Years of Credited Service					
			4-10	11-15	16-20	21-25	26-30	31+
Noncontributory Retirement System	2009	Average Monthly Benefit	\$ 325	687	1,126	1,465	2,536	3,327
		Monthly Final Average Salary	2,427	2,949	3,557	3,752	4,727	5,419
		Number of Active Retired	472	309	401	350	565	443
	2010	Average Monthly Benefit	\$ 368	738	1,181	1,593	2,577	3,368
		Monthly Final Average Salary	2,565	3,148	3,747	4,117	4,783	5,475
		Number of Active Retired	463	324	418	385	642	465
	2011	Average Monthly Benefit	\$ 366	730	1,190	1,599	2,547	3,444
		Monthly Final Average Salary	2,682	3,093	3,650	4,112	4,866	5,589
		Number of Active Retired	528	391	425	412	486	387
	2012	Average Monthly Benefit	\$ 334	174	1,228	1,629	2,502	3,419
		Monthly Final Average Salary	2,526	3,182	3,860	4,119	4,774	5,516
		Number of Active Retired	629	422	423	441	463	367
	2013	Average Monthly Benefit	\$ 366	811	1,290	1,626	2,522	3,532
		Monthly Final Average Salary	2,611	3,405	3,990	4,102	4,841	5,611
		Number of Active Retired	719	484	479	535	607	541
Contributory Retirement System	2009	Average Monthly Benefit	\$ 774	466	1,033	1,157	1,983	2,807
		Monthly Final Average Salary	2,852	2,040	3,208	3,043	3,741	4,829
		Number of Active Retired	5	13	8	28	92	35
	2010	Average Monthly Benefit	\$ 441	696	792	1,112	2,234	2,824
		Monthly Final Average Salary	2,393	3,159	2,502	2,851	4,271	4,857
		Number of Active Retired	10	10	13	24	114	47
	2011	Average Monthly Benefit	\$ 290	415	1,135	1,326	2,054	2,609
		Monthly Final Average Salary	1,992	1,862	2,877	3,389	4,035	4,337
		Number of Active Retired	12	6	14	16	90	39
	2012	Average Monthly Benefit	\$ 371	561	1,252	1,452	2,126	2,712
		Monthly Final Average Salary	2,294	2,224	3,966	3,952	4,092	4,455
		Number of Active Retired	7	9	8	9	100	51
	2013	Average Monthly Benefit	\$ 600	796	797	1,454	2,085	2,817
		Monthly Final Average Salary	4,494	3,238	2,447	3,446	4,034	4,743
		Number of Active Retired	7	9	12	9	109	76

Source: Utah State Retirement Board. "2013 Comprehensive Annual Financial Report for the Year Ended December 31, 2013." Accessed December 9, 2014.

<https://www.urs.org/mango/pdf/urs/AnnualReport/2013/annualReport.pdf>

Utah Average Benefits Paid

Schedules of Average Benefit Payments (Concluded)

December 31

System			Years of Credited Service						
			4-10	11-15	16-20	21-25	26-30	31+	
Tier 2 Public Employees Contributory Retirement System*	2011	Average Monthly Benefit	\$	—	—	—	—	—	—
		Monthly Final Average Salary		—	—	—	—	—	—
		Number of Active Retired		—	—	—	—	—	—
	2012	Average Monthly Benefit	\$	—	—	—	—	—	—
		Monthly Final Average Salary		—	—	—	—	—	—
		Number of Active Retired		—	—	—	—	—	—
	2013	Average Monthly Benefit	\$	—	—	—	—	—	—
		Monthly Final Average Salary		—	—	—	—	—	—
		Number of Active Retired		—	—	—	—	—	—
Tier 2 Public Safety and Firefighter Contributory Retirement System*	2011	Average Monthly Benefit	\$	—	—	—	—	—	—
		Monthly Final Average Salary		—	—	—	—	—	—
		Number of Active Retired		—	—	—	—	—	—
	2012	Average Monthly Benefit	\$	—	—	—	—	—	—
		Monthly Final Average Salary		—	—	—	—	—	—
		Number of Active Retired		—	—	—	—	—	—
	2013	Average Monthly Benefit	\$	—	—	—	—	—	—
		Monthly Final Average Salary		—	—	—	—	—	—
		Number of Active Retired		—	—	—	—	—	—

*There are currently no retirees in the Tier 2 Retirement Systems.

Source: Utah State Retirement Board. "2013 Comprehensive Annual Financial Report for the Year Ended December 31, 2013." Accessed December 9, 2014.

<https://www.urs.org/mango/pdf/urs/AnnualReport/2013/annualReport.pdf>

Washington Average Benefits Paid

Schedule of Average Benefit Payments to Service Retirees in Year of Retirement: TRS Plan 1

Retirement Effective Dates*	Years of Credited Service					
	5-10	11-15	16-20	21-25	26-30	31+
Period 7/1/12 to 6/30/13						
Average Monthly Benefit	\$470.00	\$1,123.24	\$1,894.30	\$2,644.85	\$3,539.29	\$3,775.79
Average Final Salary (Monthly)	\$3,065.75	\$4,277.86	\$5,538.86	\$6,107.19	\$6,783.63	\$6,667.23
Number of Active Retirees	59	51	61	94	102	350
Period 7/1/11 to 6/30/12						
Average Monthly Benefit	\$536.53	\$1,127.71	\$1,649.43	\$2,643.64	\$3,191.03	\$3,629.98
Average Final Salary (Monthly)	\$3,395.33	\$4,447.26	\$5,174.59	\$5,944.53	\$6,243.29	\$6,622.17
Number of Active Retirees	60	50	69	122	134	406
Period 7/1/10 to 6/30/11						
Average Monthly Benefit	\$438.41	\$977.55	\$1,754.50	\$2,556.44	\$3,356.41	\$3,665.13
Average Final Salary (Monthly)	\$2,703.33	\$3,893.89	\$5,064.15	\$5,972.06	\$6,503.81	\$6,557.94
Number of Active Retirees	63	63	82	143	165	475
Period 7/1/09 to 6/30/10						
Average Monthly Benefit	\$438.54	\$989.00	\$1,631.06	\$2,361.44	\$3,124.49	\$3,493.23
Average Final Salary (Monthly)	\$3,228.12	\$3,923.42	\$4,939.54	\$5,582.54	\$6,092.38	\$6,401.14
Number of Active Retirees	74	56	72	128	132	330
Period 7/1/08 to 6/30/09						
Average Monthly Benefit	\$453.06	\$1,006.59	\$1,618.97	\$2,354.28	\$2,904.77	\$3,314.77
Average Final Salary (Monthly)	\$3,243.52	\$4,073.33	\$5,030.12	\$5,709.31	\$5,870.41	\$6,261.55
Number of Active Retirees	86	69	90	164	176	443
Period 7/1/07 to 6/30/08						
Average Monthly Benefit	\$418.90	\$1,013.91	\$1,591.61	\$2,227.52	\$2,928.20	\$2,893.41
Average Final Salary (Monthly)	\$2,808.31	\$4,134.13	\$4,821.23	\$5,317.30	\$5,904.30	\$5,809.84
Number of Active Retirees	66	57	114	192	408	531
Period 10/1/06 to 6/30/07						
Average Monthly Benefit	\$348.74	\$839.10	\$1,321.85	\$1,820.11	\$2,848.13	\$2,588.78
Average Final Salary (Monthly)	\$2,641.07	\$3,364.49	\$4,122.54	\$4,444.75	\$5,736.18	\$5,917.60
Number of Active Retirees	39	35	45	40	55	24
Period 10/1/05 to 9/30/06						
Average Monthly Benefit	\$367.34	\$1,011.54	\$1,519.99	\$2,017.00	\$2,817.52	\$2,880.89
Average Final Salary (Monthly)	\$2,936.42	\$4,174.56	\$4,765.76	\$5,018.16	\$5,632.88	\$5,640.67
Number of Active Retirees	61	58	100	157	486	465
Period 10/1/04 to 9/30/05						
Average Monthly Benefit	\$389.23	\$870.30	\$1,416.79	\$2,105.47	\$2,726.57	\$2,727.08
Average Final Salary (Monthly)	\$3,167.27	\$3,608.64	\$4,393.83	\$4,973.52	\$5,501.61	\$5,466.36
Number of Active Retirees	62	72	117	153	551	484
Period 10/1/03 to 9/30/04						
Average Monthly Benefit	\$356.95	\$875.67	\$1,363.14	\$1,925.47	\$2,657.77	\$2,777.56
Average Final Salary (Monthly)	\$2,662.53	\$3,897.99	\$4,303.80	\$4,830.72	\$5,458.75	\$5,633.93
Number of Active Retirees	55	86	127	176	632	441

*Average Monthly Benefit and Average Final Salary (Monthly) figures include members at retirement who may not be audited. Retirees with missing or invalid data elements were excluded.

Source: Washington State Office of the State Actuary

Source: Washington Department of Retirement Systems. "2014 Comprehensive Annual Financial Report: Statistical Section." Accessed December 9, 2014. <http://www.drs.wa.gov/administration/annual-report/cafr/cafrStatistical.pdf>

Washington Average Benefits Paid

Schedule of Average Benefit Payments to Service Retirees in Year of Retirement

Schedule of Average Benefit Payments to Service Retirees in Year of Retirement: TRS Plan 2						
Retirement Effective Dates*	Years of Credited Service					
	5-10	11-15	16-20	21-25	26-30	31+
Period 7/1/12 to 6/30/13						
Average Monthly Benefit	\$483.41	\$1,029.99	\$1,904.03	\$2,302.44	\$2,928.52	\$3,588.57
Average Final Salary (Monthly)	\$3,666.26	\$4,265.74	\$5,590.87	\$5,843.14	\$5,920.89	\$6,298.04
Number of Active Retirees	53	40	129	97	53	37
Period 7/1/11 to 6/30/12						
Average Monthly Benefit	\$469.38	\$1,098.85	\$1,815.96	\$2,256.40	\$2,970.89	\$3,762.08
Average Final Salary (Monthly)	\$3,553.53	\$4,411.40	\$5,558.73	\$5,771.40	\$6,059.92	\$6,219.80
Number of Active Retirees	79	54	98	97	48	33
Period 7/1/10 to 6/30/11						
Average Monthly Benefit	\$417.71	\$1,147.78	\$1,783.60	\$2,052.93	\$3,094.93	\$3,559.00
Average Final Salary (Monthly)	\$3,507.78	\$4,578.42	\$5,406.28	\$5,582.93	\$6,034.27	\$6,283.35
Number of Active Retirees	59	66	92	54	52	19
Period 7/1/09 to 6/30/10						
Average Monthly Benefit	\$511.71	\$1,228.38	\$1,902.99	\$2,012.05	\$3,025.53	\$3,167.60
Average Final Salary (Monthly)	\$3,830.95	\$4,964.28	\$5,759.54	\$5,413.19	\$5,782.55	\$5,520.72
Number of Active Retirees	42	47	47	42	41	13
Period 7/1/08 to 6/30/09						
Average Monthly Benefit	\$520.28	\$1,146.03	\$1,602.18	\$2,141.67	\$2,938.41	\$3,665.93
Average Final Salary (Monthly)	\$3,516.21	\$4,585.47	\$5,136.98	\$5,467.87	\$5,809.95	\$6,295.83
Number of Active Retirees	35	44	62	46	43	2
Period 7/1/07 to 6/30/08						
Average Monthly Benefit	\$537.82	\$1,086.65	\$1,606.56	\$1,966.69	\$2,706.92	\$-
Average Final Salary (Monthly)	\$3,638.09	\$4,523.98	\$5,073.16	\$5,226.25	\$5,376.41	\$-
Number of Active Retirees	37	52	67	42	20	-
Period 10/1/06 to 6/30/07						
Average Monthly Benefit	\$375.95	\$970.16	\$1,585.44	\$1,911.48	\$2,622.91	\$-
Average Final Salary (Monthly)	\$3,634.96	\$4,054.58	\$4,891.30	\$5,337.42	\$5,601.05	\$-
Number of Active Retirees	24	28	20	16	5	-
Period 10/1/05 to 9/30/06						
Average Monthly Benefit	\$515.76	\$1,042.26	\$1,516.39	\$1,875.65	\$2,282.00	\$-
Average Final Salary (Monthly)	\$3,562.09	\$4,270.10	\$4,672.24	\$4,924.09	\$4,870.42	\$-
Number of Active Retirees	47	49	48	53	18	-
Period 10/1/04 to 9/30/05						
Average Monthly Benefit	\$512.93	\$1,041.49	\$1,465.30	\$1,971.26	\$2,102.62	\$-
Average Final Salary (Monthly)	\$3,572.31	\$4,406.34	\$4,563.44	\$5,059.40	\$4,870.05	\$-
Number of Active Retirees	51	49	57	47	15	-
Period 10/1/03 to 9/30/04						
Average Monthly Benefit	\$415.43	\$952.94	\$1,417.11	\$1,996.13	\$1,917.24	\$-
Average Final Salary (Monthly)	\$3,309.83	\$3,949.77	\$4,525.46	\$4,927.74	\$4,654.53	\$-
Number of Active Retirees	39	43	37	34	8	-

*Average Monthly Benefit and Average Final Salary (Monthly) figures include members at retirement who may not be audited. Retirees with missing or invalid data elements were excluded.

Source: Washington State Office of the State Actuary

Source: Washington Department of Retirement Systems. "2014 Comprehensive Annual Financial Report: Statistical Section." Accessed December 9, 2014. <http://www.drs.wa.gov/administration/annual-report/cafr/cafrStatistical.pdf>

Washington Average Benefits Paid

Schedule of Average Benefit Payments to Service Retirees in Year of Retirement: TRS Plan 3

Retirement Effective Dates*	Years of Credited Service					
	5-10	11-15	16-20	21-25	26-30	31+
Period 7/1/12 to 6/30/13						
Average Monthly Benefit	\$345.92	\$593.34	\$961.44	\$1,242.35	\$1,572.79	\$1,909.04
Average Final Salary (Monthly)	\$4,553.37	\$5,264.59	\$5,891.15	\$6,152.65	\$6,282.97	\$6,453.23
Number of Active Retirees	150	179	165	227	167	140
Period 7/1/11 to 6/30/12						
Average Monthly Benefit	\$331.43	\$570.43	\$863.21	\$1,139.55	\$1,610.39	\$1,737.76
Average Final Salary (Monthly)	\$4,727.90	\$5,068.13	\$5,473.33	\$5,966.01	\$6,235.28	\$6,143.64
Number of Active Retirees	108	164	151	184	131	105
Period 7/1/10 to 6/30/11						
Average Monthly Benefit	\$336.03	\$545.30	\$831.33	\$1,125.89	\$1,568.81	\$1,686.38
Average Final Salary (Monthly)	\$4,553.15	\$4,830.15	\$5,435.01	\$5,790.35	\$6,160.69	\$6,065.22
Number of Active Retirees	106	113	122	136	120	68
Period 7/1/09 to 6/30/10						
Average Monthly Benefit	\$319.39	\$545.45	\$786.31	\$1,078.33	\$1,453.56	\$1,699.32
Average Final Salary (Monthly)	\$4,468.37	\$4,766.92	\$5,254.99	\$5,634.96	\$5,839.55	\$5,992.94
Number of Active Retirees	79	73	91	75	79	22
Period 7/1/08 to 6/30/09						
Average Monthly Benefit	\$303.61	\$547.01	\$796.81	\$993.91	\$1,500.99	\$1,419.21
Average Final Salary (Monthly)	\$4,534.11	\$5,211.68	\$5,389.18	\$5,394.30	\$5,833.52	\$5,397.36
Number of Active Retirees	76	53	84	77	83	5
Period 7/1/07 to 6/30/08						
Average Monthly Benefit	\$267.19	\$514.88	\$753.87	\$923.79	\$1,207.54	\$-
Average Final Salary (Monthly)	\$3,949.74	\$4,680.85	\$5,313.06	\$5,444.54	\$5,366.59	\$-
Number of Active Retirees	62	60	89	78	48	-
Period 10/1/06 to 6/30/07						
Average Monthly Benefit	\$254.63	\$452.49	\$712.80	\$1,061.00	\$1,243.51	\$-
Average Final Salary (Monthly)	\$4,146.59	\$4,575.87	\$4,909.18	\$5,447.02	\$5,750.52	\$-
Number of Active Retirees	19	22	24	22	4	-
Period 10/1/05 to 9/30/06						
Average Monthly Benefit	\$297.95	\$448.22	\$666.82	\$869.07	\$1,101.94	\$-
Average Final Salary (Monthly)	\$4,392.04	\$4,659.35	\$4,950.00	\$5,187.16	\$5,239.94	\$-
Number of Active Retirees	32	45	73	41	20	-
Period 10/1/04 to 9/30/05						
Average Monthly Benefit	\$234.33	\$447.08	\$690.49	\$959.64	\$985.06	\$-
Average Final Salary (Monthly)	\$3,873.88	\$4,905.43	\$4,783.98	\$5,249.36	\$4,894.49	\$-
Number of Active Retirees	31	42	31	44	5	-
Period 10/1/03 to 9/30/04						
Average Monthly Benefit	\$226.49	\$370.52	\$577.81	\$880.22	\$932.39	\$-
Average Final Salary (Monthly)	\$3,739.73	\$4,166.11	\$4,685.49	\$4,953.13	\$4,994.64	\$-
Number of Active Retirees	27	34	43	27	7	-

*Average Monthly Benefit and Average Final Salary (Monthly) figures include members at retirement who may not be audited. Retirees with missing or invalid data elements were excluded.

Source: Washington State Office of the State Actuary

Source: Washington Department of Retirement Systems. "2014 Comprehensive Annual Financial Report: Statistical Section." Accessed December 9, 2014. <http://www.drs.wa.gov/administration/annual-report/cafr/cafrStatistical.pdf>

Wyoming Average Benefits Paid

PUBLIC EMPLOYEES PENSION PLAN

Years of Service	0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	Over 34
2004								
Number	862	2,885	3,049	2,813	2,311	2,018	1,576	437
Average Benefit	\$176	\$317	\$558	\$861	\$1,222	\$1,763	\$2,421	\$2,879
Ave Final Ave Salary	n/a							
2005								
Number	905	2,951	3,086	2,887	2,383	2,129	1,667	453
Average Benefit	\$184	\$324	\$573	\$878	\$1,256	\$1,818	\$2,479	\$2,976
Ave Final Ave Salary	n/a							
2006								
Number	929	3,012	3,142	2,953	2,468	2,263	1,769	474
Average Benefit	\$188	\$331	\$584	\$898	\$1,280	\$1,872	\$2,539	\$3,075
Ave Final Ave Salary	n/a							
2007								
Number	939	3,073	3,186	3,050	2,554	2,408	1,876	509
Average Benefit	\$191	\$338	\$595	\$922	\$1,316	\$1,933	\$2,613	\$3,194
Ave Final Ave Salary	n/a							
2008								
Number	973	3,156	3,223	3,124	2,621	2,618	2,048	570
Average Benefit	\$195	\$346	\$608	\$946	\$1,356	\$1,999	\$2,698	\$3,328
Ave Final Ave Salary	n/a							
2009								
Number	881	2,863	2,904	2,864	2,465	2,528	1,993	569
Average Benefit	\$177	\$352	\$620	\$971	\$1,402	\$2,092	\$2,808	\$3,434
Ave Final Ave Salary	n/a							
2010								
Number	904	2,938	2,945	2,924	2,578	2,730	2,158	627
Average Benefit	\$178	\$356	\$630	\$991	\$1,442	\$2,162	\$2,859	\$3,535
Ave Final Ave Salary:	\$ 49,426							
2011								
Number	945	3,042	3,042	3,004	2,690	2,917	2,341	692
Average Benefit	\$191	\$362	\$643	\$1,016	\$1,477	\$2,214	\$2,942	\$3,666
Ave Final Ave Salary:	\$ 49,951							
2012								
Number	964	3,173	3,119	3,078	2,808	3,074	2,548	778
Average Benefit	\$191	\$373	\$660	\$1,038	\$1,521	\$2,266	\$3,010	\$3,752
Ave Final Ave Salary:	\$ 51,085							
2013								
Number	994	3,385	3,236	3,184	2,974	3,208	2,721	882
Average Benefit	\$271	\$382	\$680	\$1,063	\$1,571	\$2,301	\$3,066	\$3,870
Ave Final Ave Salary:	\$ 51,586							

Source: Wyoming Retirement System. "Comprehensive Annual Financial Report: A Component of the State of Wyoming for the Fiscal Year Ended December 31, 2013." Accessed December 9, 2014.

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