



## BENEFIT PLANS

MEBA MEDICAL & BENEFITS PLAN

MEBA PENSION TRUST

MEBA TRAINING PLAN

MEBA VACATION PLAN

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### Final 2011 Lump Sum Factors and Final 2011 Section 415 Limits

The Plan Actuary has calculated the final Lump Sum Factors for 2011 using the 3-segment spot yield curve. The 3-segment spot yield curve used for this purpose was based on the lowest segment rate for each segment in the look back months from August 2010 through December 2010 and resulted in 2.02%, 4.55% and 5.46%.

The final Lump Sum Factors and the final Section 415 annual limits for calendar year 2011 are:

Age Nearest Retirement	2011 Final Lump Sum Factor	2011 Final Monthly Annuity Limit	2011 Final Annual Annuity 415 Limit	2011 Final Lump Sum 415 Limit	Final 2011 Lump Sum Annuity Equivalent
75	110.28	\$16,250	\$195,000	\$1,651,101	\$179,662
74	114.69	\$16,250	\$195,000	\$1,715,854	\$179,529
73	119.05	\$16,250	\$195,000	\$1,779,994	\$179,419
72	123.34	\$16,250	\$195,000	\$1,843,151	\$179,323
71	127.56	\$16,250	\$195,000	\$1,905,490	\$179,255
70	131.69	\$16,250	\$195,000	\$1,966,532	\$179,196
69	135.71	\$16,250	\$195,000	\$2,026,211	\$179,165
68	139.64	\$16,250	\$195,000	\$2,084,739	\$179,152
67	143.46	\$16,250	\$195,000	\$2,141,906	\$179,164
66	147.20	\$16,250	\$195,000	\$2,198,025	\$179,186
65	150.90	\$16,250	\$195,000	\$2,253,561	\$179,209
64	154.51	\$16,250	\$195,000	\$2,308,102	\$179,258
63	158.04	\$16,250	\$195,000	\$2,361,526	\$179,311
62	161.50	\$16,250	\$195,000	\$2,414,179	\$179,381
61	164.88	\$15,135	\$181,630	\$2,296,642	\$167,150
60	168.18	\$14,110	\$169,327	\$2,184,850	\$155,893
59	171.38	\$13,167	\$158,009	\$2,078,520	\$145,537
58	174.48	\$12,299	\$147,588	\$1,977,379	\$135,995
57	177.47	\$11,498	\$137,978	\$1,881,186	\$127,200
56	180.36	\$10,758	\$129,103	\$1,789,697	\$119,074
55	183.16	\$10,073	\$120,886	\$1,702,678	\$111,553
54	185.87	\$9,439	\$113,278	\$1,619,898	\$104,582
53	188.47	\$8,853	\$106,238	\$1,541,186	\$98,128
52	190.96	\$8,309	\$99,713	\$1,466,303	\$92,143
51	193.34	\$7,805	\$93,662	\$1,395,094	\$86,589
50	195.60	\$7,337	\$88,044	\$1,327,350	\$81,432