

TABLE 10

DPS Benefit Structure

Highest Average Salary Percentages

for Retirement Benefit Option A

Use this table if you began membership under the DPS benefit structure on or before December 31, 2009, and you had five years of service credit on January 1, 2011, and you were *not* eligible to receive a benefit on January 1, 2011.

Years of Service	Age at Retirement																				65+
	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	
5																					12.5
6																					15.0
7																					17.5
8																					20.0
9																					22.5
10	No retirement benefits payable.																				25.0
11																					27.5
12																					30.0
13																					32.5
14																					35.0
15											17.1	18.4	19.8	21.3	23.0	24.9	26.9	29.2	31.7	34.4	37.5
16											19.8	19.6	21.1	22.7	24.5	26.5	28.7	31.1	33.8	36.7	40.0
17											22.9	22.7	22.4	24.2	26.1	28.2	30.5	33.1	35.9	39.0	42.5
18											26.3	26.1	25.8	25.6	27.6	29.8	32.3	35.0	38.0	41.3	45.0
19											30.1	29.9	29.7	29.4	29.1	31.5	34.1	37.0	40.1	43.6	47.5
20											34.3	34.1	33.9	33.7	33.4	33.2	35.9	38.9	42.2	45.9	50.0
21											38.9	38.7	38.6	38.4	38.1	37.9	37.7	40.8	44.3	48.2	52.5
22											44.0	43.9	43.7	43.6	43.4	43.2	43.0	42.8	46.4	50.5	55.0
23											49.6	49.5	49.4	49.3	49.2	49.0	48.9	48.7	48.6	52.8	57.5
24											55.8	55.7	55.6	55.6	55.5	55.4	55.4	55.3	55.2	55.1	60.0
25	44.7	44.6	44.4	44.3	44.1	43.9	47.1	50.5	54.1	58.1	62.5	62.5	62.5	62.5	62.5	62.5	62.5	62.5	62.5	62.5	62.5
26	46.5	49.6	49.5	49.4	49.2	49.1	48.9	52.5	56.3	60.5	65.0	65.0	65.0	65.0	65.0	65.0	65.0	65.0	65.0	65.0	65.0
27	48.3	51.6	55.1	55.0	54.9	54.8	54.6	54.5	58.5	62.8	67.5	67.5	67.5	67.5	67.5	67.5	67.5	67.5	67.5	67.5	67.5
28	50.1	53.5	57.1	61.1	61.0	60.9	60.8	60.7	60.6	65.1	70.0	70.0	70.0	70.0	70.0	70.0	70.0	70.0	70.0	70.0	70.0
29		55.4	59.2	63.3	67.7	67.7	67.6	67.6	67.5	67.4	72.5	72.5	72.5	72.5	72.5	72.5	72.5	72.5	72.5	72.5	72.5
30			61.2	65.5	70.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0
31				67.6	72.4	77.5	77.5	77.5	77.5	77.5	77.5	77.5	77.5	77.5	77.5	77.5	77.5	77.5	77.5	77.5	77.5
32					74.7	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0
33						82.5	82.5	82.5	82.5	82.5	82.5	82.5	82.5	82.5	82.5	82.5	82.5	82.5	82.5	82.5	82.5
34							85.0	85.0	85.0	85.0	85.0	85.0	85.0	85.0	85.0	85.0	85.0	85.0	85.0	85.0	85.0
35								87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5
36									90.0	90.0	90.0	90.0	90.0	90.0	90.0	90.0	90.0	90.0	90.0	90.0	90.0
37										92.5	92.5	92.5	92.5	92.5	92.5	92.5	92.5	92.5	92.5	92.5	92.5
38											95.0	95.0	95.0	95.0	95.0	95.0	95.0	95.0	95.0	95.0	95.0
39												97.5	97.5	97.5	97.5	97.5	97.5	97.5	97.5	97.5	97.5
40													100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

The shaded areas indicate reduced retirement percentages. These percentages ensure that, as of your effective date of retirement, your reduced retirement benefit is the actuarial equivalent of your full service retirement benefit. These percentages are subject to change based on actuarial experience.

Final calculations are made to the exact amount of service you earn, not necessarily even years.