

**Oregon Public Employees Retirement System (Tier One / Tier Two)
and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026**

Actuarial Equivalency Factor Table	Tier One / Tier Two		OPSRP	
	Healthy	Disabled	Healthy	Disabled
Early Retirement Reduction Factors	Table 1	N/A	Table 1	N/A
Refund Annuity Conversion Factors (Option 0)	Table 2a	Table 2b	N/A	N/A
Non-Refund Life Annuity Conversion Factors (Option 1)	Table 3a	Table 3b	N/A	N/A
15-Year Certain and Life Annuity Conversion Factors (Option 4)	Table 4a	Table 4b	N/A	N/A
Option 4 death benefit (conversion of remaining benefit to a lump sum)	Table 5	Table 5	N/A	N/A
100% Joint & Survivor Factors (Option 2)	Table 6a	Table 6b	Table 6a	Table 6b
50% Joint & Survivor Factors (Option 3)	Table 7a	Table 7b	Table 7a	Table 7b
100% Joint & Survivor Factors with popup (Option 2A)	Table 8a	Table 8b	Table 8a	Table 8b
50% Joint & Survivor Factors with popup (Option 3A)	Table 9a	Table 9b	Table 9a	Table 9b
Police & Fire Additional Unit Benefits - After Age 60	Table 10	Table 10	N/A	N/A
Police & Fire Additional Unit Benefits - Before Age 60	Table 11	Table 11	N/A	N/A
Police & Fire Additional Unit Benefits by Payroll Deductions	Table 12	Table 12	N/A	N/A
Full Cost factors for Purchasing Service - Factor 1	Table 13a	Table 13b	N/A	N/A
Full Cost factors for Purchasing Service - Factor 2	Table 14	Table 14	N/A	N/A
Full Cost factors for Purchasing Service - Factor 3	Table 15	Table 15	N/A	N/A
Full Cost factors for Purchasing Service - Factor 5	Table 16a	Table 16b	N/A	N/A
Lump Sum Cash Out Factors Prior to Early Retirement Eligibility - General Service	N/A	N/A	Table 17	Not Provided
Lump Sum Cash Out Factors Prior to Early Retirement Eligibility - Police & Fire	N/A	N/A	Table 18	Not Provided
Lump Sum Cash Out Factors at or after Early Retirement Age	N/A	N/A	Table 19	Not Provided
Lump Sum Cash Out Factors for Beneficiaries	Table 20	N/A	Table 20	N/A
Conversion to Monthly Spouse Benefit at Later of Member's Death or Earliest Retirement Age	Table 21	Table 21	Table 21	Table 21
Conversion to Monthly Spouse Benefit at Commencement Date	Table 22	Table 22	Table 22	Table 22
Present Value of Member's Immediate Benefit - Healthy Members (OPSRP only)	N/A	N/A	Table 23	Table 23
Present Value of Alternate Payee Immediate Benefit (OPSRP only)	N/A	N/A	Table 24	Table 24
Present Value of Single Life Immediate Annuity with COLA	Table 25a	Table 25b	Table 25a	Table 25b

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Projected Value of Contributions and Account Balances - Healthy and Disabled Members
 (Assumes an Annual Interest Credit of 6.90% per year)

Years to Retire	Amount at Retirement		Years to Retire	Amount at Retirement	
	\$1 per Yr. to Retirement	\$1 Current Balance		\$1 per Yr. to Retirement	\$1 Current Balance
1	1.07	1.07	21	47.41	4.06
2	2.21	1.14	22	51.75	4.34
3	3.43	1.22	23	56.39	4.64
4	4.74	1.31	24	61.35	4.96
5	6.14	1.40	25	66.65	5.30
6	7.63	1.49	26	72.32	5.67
7	9.22	1.60	27	78.38	6.06
8	10.93	1.71	28	84.85	6.48
9	12.75	1.82	29	91.78	6.92
10	14.70	1.95	30	99.18	7.40
11	16.78	2.08	31	107.09	7.91
12	19.01	2.23	32	115.55	8.46
13	21.39	2.38	33	124.59	9.04
14	23.94	2.55	34	134.26	9.67
15	26.66	2.72	35	144.59	10.33
16	29.57	2.91	36	155.64	11.05
17	32.67	3.11	37	167.45	11.81
18	36.00	3.32	38	180.07	12.62
19	39.55	3.55	39	193.56	13.49
20	43.35	3.80	40	207.99	14.42

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Average Remaining Life Expectancy of Non-Disabled PERS Members Retiring in 2026

Age	Weighted Average	State and Local Government Members				School District Members	
		General Service		Police & Fire		Male	Female
		Male	Female	Male	Female		
50	38.3	37.1	38.7	36.6	39.0	37.6	40.3
51	37.3	36.1	37.7	35.6	38.0	36.6	39.3
52	36.3	35.1	36.7	34.6	37.0	35.6	38.2
53	35.3	34.1	35.8	33.6	36.0	34.6	37.2
54	34.3	33.1	34.8	32.6	35.0	33.6	36.2
55	33.3	32.2	33.8	31.6	34.0	32.5	35.1
56	32.3	31.2	32.8	30.6	33.0	31.6	34.1
57	31.3	30.2	31.8	29.6	32.0	30.6	33.1
58	30.3	29.3	30.9	28.6	31.0	29.6	32.1
59	29.3	28.3	29.9	27.7	30.0	28.6	31.1
60	28.4	27.4	28.9	26.7	29.0	27.6	30.1
61	27.4	26.5	28.0	25.7	28.0	26.7	29.2
62	26.5	25.5	27.0	24.8	27.1	25.7	28.2
63	25.5	24.6	26.0	23.8	26.1	24.8	27.2
64	24.6	23.7	25.1	22.9	25.1	23.8	26.2
65	23.6	22.8	24.1	21.9	24.2	22.9	25.2
66	22.7	21.9	23.2	21.0	23.2	22.0	24.3
67	21.7	21.0	22.2	20.1	22.3	21.0	23.3
68	20.8	20.1	21.3	19.2	21.4	20.1	22.3
69	19.9	19.2	20.4	18.3	20.5	19.2	21.4
70	19.0	18.3	19.5	17.4	19.6	18.3	20.4
71	18.1	17.5	18.6	16.6	18.7	17.4	19.5
72	17.2	16.6	17.7	15.7	17.8	16.6	18.6
73	16.4	15.8	16.8	14.9	17.0	15.7	17.7
74	15.5	15.0	16.0	14.1	16.1	14.9	16.8
75	14.7	14.2	15.1	13.3	15.3	14.1	15.9
76	13.9	13.4	14.3	12.6	14.5	13.3	15.1
77	13.1	12.6	13.5	11.8	13.7	12.5	14.2
78	12.3	11.9	12.7	11.1	13.0	11.7	13.4
79	11.6	11.1	12.0	10.4	12.2	11.0	12.6
80	10.9	10.5	11.2	9.8	11.5	10.3	11.8

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Average Remaining Life Expectancy of Disabled PERS Members Retiring in 2026

Age	Weighted Average	Disabled			
		General Service		Police & Fire	
		Male	Female	Male	Female
50	29.6	28.1	30.2	31.0	32.9
51	28.7	27.2	29.3	30.1	32.0
52	27.9	26.4	28.4	29.2	31.1
53	27.0	25.6	27.6	28.3	30.2
54	26.2	24.8	26.8	27.5	29.3
55	25.4	24.0	25.9	26.6	28.5
56	24.6	23.2	25.1	25.8	27.6
57	23.8	22.5	24.4	25.0	26.8
58	23.1	21.7	23.6	24.2	26.0
59	22.3	21.0	22.9	23.4	25.1
60	21.6	20.3	22.2	22.7	24.4
61	20.9	19.7	21.5	21.9	23.6
62	20.3	19.0	20.8	21.2	22.8
63	19.6	18.4	20.1	20.5	22.0
64	18.9	17.7	19.4	19.8	21.3
65	18.2	17.1	18.7	19.0	20.5
66	17.5	16.5	18.0	18.3	19.7
67	16.8	15.8	17.2	17.6	18.9
68	16.1	15.1	16.5	16.9	18.2
69	15.4	14.5	15.8	16.1	17.4
70	14.7	13.8	15.1	15.4	16.6
71	14.0	13.2	14.4	14.7	15.9
72	13.3	12.5	13.7	14.0	15.1
73	12.6	11.9	13.0	13.3	14.4
74	12.0	11.3	12.3	12.6	13.7
75	11.3	10.6	11.6	12.0	13.0
76	10.7	10.0	11.0	11.3	12.3
77	10.1	9.5	10.4	10.7	11.7
78	9.5	8.9	9.8	10.1	11.0
79	9.0	8.4	9.2	9.5	10.4
80	8.5	7.9	8.7	8.9	9.9

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 1: Early Retirement Factors

Age at Retirement Years Months		Tier One / Tier Two						OPSRP					
		General Service			P&F			General Service		P&F			
		Less than 30 years		30+ years	Less than 25 years		25+ years	30+ years	30+ years	Less than 25 years			
		Tier One	Tier Two		25 years	25+ years				25 years	25+ years		
Less than 50		N/A	N/A	1.000	N/A	N/A	1.000	N/A	N/A	N/A	N/A		
50	0	N/A	N/A	1.000	0.657	1.000	1.000	N/A	N/A	0.657	0.775		
	1			1.000	0.662	1.000	1.000			0.662	0.781		
	2			1.000	0.666	1.000	1.000			0.666	0.786		
	3			1.000	0.671	1.000	1.000			0.671	0.792		
	4			1.000	0.676	1.000	1.000			0.676	0.798		
	5			1.000	0.680	1.000	1.000			0.680	0.803		
	6			1.000	0.685	1.000	1.000			0.685	0.809		
	7			1.000	0.690	1.000	1.000			0.690	0.815		
	8			1.000	0.694	1.000	1.000			0.694	0.820		
	9			1.000	0.699	1.000	1.000			0.699	0.826		
	10			1.000	0.704	1.000	1.000			0.704	0.832		
	11			1.000	0.708	1.000	1.000			0.708	0.837		
51	0	N/A	N/A	1.000	0.713	1.000	1.000	N/A	N/A	0.713	0.843		
	1			1.000	0.718	1.000	1.000			0.718	0.849		
	2			1.000	0.723	1.000	1.000			0.723	0.856		
	3			1.000	0.729	1.000	1.000			0.729	0.862		
	4			1.000	0.734	1.000	1.000			0.734	0.868		
	5			1.000	0.739	1.000	1.000			0.739	0.874		
	6			1.000	0.744	1.000	1.000			0.744	0.881		
	7			1.000	0.749	1.000	1.000			0.749	0.887		
	8			1.000	0.754	1.000	1.000			0.754	0.893		
	9			1.000	0.760	1.000	1.000			0.760	0.899		
	10			1.000	0.765	1.000	1.000			0.765	0.906		
	11			1.000	0.770	1.000	1.000			0.770	0.912		
52	0	N/A	N/A	1.000	0.775	1.000	1.000	N/A	N/A	0.775	0.918		
	1			1.000	0.781	1.000	1.000			0.781	0.925		
	2			1.000	0.786	1.000	1.000			0.786	0.932		
	3			1.000	0.792	1.000	1.000			0.792	0.939		
	4			1.000	0.798	1.000	1.000			0.798	0.945		
	5			1.000	0.803	1.000	1.000			0.803	0.952		
	6			1.000	0.809	1.000	1.000			0.809	0.959		
	7			1.000	0.815	1.000	1.000			0.815	0.966		
	8			1.000	0.820	1.000	1.000			0.820	0.973		
	9			1.000	0.826	1.000	1.000			0.826	0.980		
	10			1.000	0.832	1.000	1.000			0.832	0.986		
	11			1.000	0.837	1.000	1.000			0.837	0.993		
53	0	N/A	N/A	1.000	0.843	1.000	1.000	N/A	N/A	0.843	1.000		
	1			1.000	0.849	1.000	1.000			0.849	1.000		
	2			1.000	0.856	1.000	1.000			0.856	1.000		
	3			1.000	0.862	1.000	1.000			0.862	1.000		
	4			1.000	0.868	1.000	1.000			0.868	1.000		
	5			1.000	0.874	1.000	1.000			0.874	1.000		
	6			1.000	0.881	1.000	1.000			0.881	1.000		
	7			1.000	0.887	1.000	1.000			0.887	1.000		
	8			1.000	0.893	1.000	1.000			0.893	1.000		
	9			1.000	0.899	1.000	1.000			0.899	1.000		
	10			1.000	0.906	1.000	1.000			0.906	1.000		
	11			1.000	0.912	1.000	1.000			0.912	1.000		
54	0	N/A	N/A	1.000	0.918	1.000	1.000	N/A	N/A	0.918	1.000		
	1			1.000	0.925	1.000	1.000			0.925	1.000		
	2			1.000	0.932	1.000	1.000			0.932	1.000		
	3			1.000	0.939	1.000	1.000			0.939	1.000		
	4			1.000	0.945	1.000	1.000			0.945	1.000		
	5			1.000	0.952	1.000	1.000			0.952	1.000		
	6			1.000	0.959	1.000	1.000			0.959	1.000		
	7			1.000	0.966	1.000	1.000			0.966	1.000		
	8			1.000	0.973	1.000	1.000			0.973	1.000		
	9			1.000	0.980	1.000	1.000			0.980	1.000		
	10			1.000	0.986	1.000	1.000			0.986	1.000		
	11			1.000	0.993	1.000	1.000			0.993	1.000		

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Actuarial Equivalency Factors Effective January 1, 2026

Table 1: Early Retirement Factors

Age at Retirement Years Months		Tier One / Tier Two						OPSRP			
		General Service			P&F			General Service		P&F	
		Less than 30 years		30+ years	Less than 25 years		25+ years	30+ years	30+ years	Less than 25 years	25+ years
		Tier One	Tier Two		25 years	25+ years					
55	0	0.775	0.657	1.000	1.000	1.000	1.000	0.440	0.775	1.000	1.000
	1	0.781	0.662	1.000	1.000	1.000	1.000	0.443	0.781	1.000	1.000
	2	0.786	0.666	1.000	1.000	1.000	1.000	0.446	0.786	1.000	1.000
	3	0.792	0.671	1.000	1.000	1.000	1.000	0.449	0.792	1.000	1.000
	4	0.798	0.676	1.000	1.000	1.000	1.000	0.452	0.798	1.000	1.000
	5	0.803	0.680	1.000	1.000	1.000	1.000	0.455	0.803	1.000	1.000
	6	0.809	0.685	1.000	1.000	1.000	1.000	0.458	0.809	1.000	1.000
	7	0.815	0.690	1.000	1.000	1.000	1.000	0.461	0.815	1.000	1.000
	8	0.820	0.694	1.000	1.000	1.000	1.000	0.464	0.820	1.000	1.000
	9	0.826	0.699	1.000	1.000	1.000	1.000	0.467	0.826	1.000	1.000
	10	0.832	0.704	1.000	1.000	1.000	1.000	0.470	0.832	1.000	1.000
	11	0.837	0.708	1.000	1.000	1.000	1.000	0.473	0.837	1.000	1.000
56	0	0.843	0.713	1.000	1.000	1.000	1.000	0.476	0.843	1.000	1.000
	1	0.849	0.718	1.000	1.000	1.000	1.000	0.479	0.849	1.000	1.000
	2	0.856	0.723	1.000	1.000	1.000	1.000	0.482	0.856	1.000	1.000
	3	0.862	0.729	1.000	1.000	1.000	1.000	0.486	0.862	1.000	1.000
	4	0.868	0.734	1.000	1.000	1.000	1.000	0.489	0.868	1.000	1.000
	5	0.874	0.739	1.000	1.000	1.000	1.000	0.492	0.874	1.000	1.000
	6	0.881	0.744	1.000	1.000	1.000	1.000	0.495	0.881	1.000	1.000
	7	0.887	0.749	1.000	1.000	1.000	1.000	0.499	0.887	1.000	1.000
	8	0.893	0.754	1.000	1.000	1.000	1.000	0.502	0.893	1.000	1.000
	9	0.899	0.760	1.000	1.000	1.000	1.000	0.505	0.899	1.000	1.000
	10	0.906	0.765	1.000	1.000	1.000	1.000	0.508	0.906	1.000	1.000
	11	0.912	0.770	1.000	1.000	1.000	1.000	0.512	0.912	1.000	1.000
57	0	0.918	0.775	1.000	1.000	1.000	1.000	0.515	0.918	1.000	1.000
	1	0.925	0.781	1.000	1.000	1.000	1.000	0.519	0.925	1.000	1.000
	2	0.932	0.786	1.000	1.000	1.000	1.000	0.522	0.932	1.000	1.000
	3	0.939	0.792	1.000	1.000	1.000	1.000	0.526	0.939	1.000	1.000
	4	0.945	0.798	1.000	1.000	1.000	1.000	0.529	0.945	1.000	1.000
	5	0.952	0.803	1.000	1.000	1.000	1.000	0.533	0.952	1.000	1.000
	6	0.959	0.809	1.000	1.000	1.000	1.000	0.536	0.959	1.000	1.000
	7	0.966	0.815	1.000	1.000	1.000	1.000	0.540	0.966	1.000	1.000
	8	0.973	0.820	1.000	1.000	1.000	1.000	0.544	0.973	1.000	1.000
	9	0.980	0.826	1.000	1.000	1.000	1.000	0.547	0.980	1.000	1.000
	10	0.986	0.832	1.000	1.000	1.000	1.000	0.551	0.986	1.000	1.000
	11	0.993	0.837	1.000	1.000	1.000	1.000	0.554	0.993	1.000	1.000
58	0	1.000	0.843	1.000	1.000	1.000	1.000	0.558	1.000	1.000	1.000
	1	1.000	0.849	1.000	1.000	1.000	1.000	0.562	1.000	1.000	1.000
	2	1.000	0.856	1.000	1.000	1.000	1.000	0.566	1.000	1.000	1.000
	3	1.000	0.862	1.000	1.000	1.000	1.000	0.570	1.000	1.000	1.000
	4	1.000	0.868	1.000	1.000	1.000	1.000	0.574	1.000	1.000	1.000
	5	1.000	0.874	1.000	1.000	1.000	1.000	0.578	1.000	1.000	1.000
	6	1.000	0.881	1.000	1.000	1.000	1.000	0.581	1.000	1.000	1.000
	7	1.000	0.887	1.000	1.000	1.000	1.000	0.585	1.000	1.000	1.000
	8	1.000	0.893	1.000	1.000	1.000	1.000	0.589	1.000	1.000	1.000
	9	1.000	0.899	1.000	1.000	1.000	1.000	0.593	1.000	1.000	1.000
	10	1.000	0.906	1.000	1.000	1.000	1.000	0.597	1.000	1.000	1.000
	11	1.000	0.912	1.000	1.000	1.000	1.000	0.601	1.000	1.000	1.000
59	0	1.000	0.918	1.000	1.000	1.000	1.000	0.605	1.000	1.000	1.000
	1	1.000	0.925	1.000	1.000	1.000	1.000	0.609	1.000	1.000	1.000
	2	1.000	0.932	1.000	1.000	1.000	1.000	0.614	1.000	1.000	1.000
	3	1.000	0.939	1.000	1.000	1.000	1.000	0.618	1.000	1.000	1.000
	4	1.000	0.945	1.000	1.000	1.000	1.000	0.622	1.000	1.000	1.000
	5	1.000	0.952	1.000	1.000	1.000	1.000	0.627	1.000	1.000	1.000
	6	1.000	0.959	1.000	1.000	1.000	1.000	0.631	1.000	1.000	1.000
	7	1.000	0.966	1.000	1.000	1.000	1.000	0.635	1.000	1.000	1.000
	8	1.000	0.973	1.000	1.000	1.000	1.000	0.640	1.000	1.000	1.000
	9	1.000	0.980	1.000	1.000	1.000	1.000	0.644	1.000	1.000	1.000
	10	1.000	0.986	1.000	1.000	1.000	1.000	0.648	1.000	1.000	1.000
	11	1.000	0.993	1.000	1.000	1.000	1.000	0.653	1.000	1.000	1.000

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 1: Early Retirement Factors

Age at Retirement Years Months		Tier One / Tier Two						OPSRP				
		General Service			P&F			General Service		P&F		
		Less than 30 years		30+ years	Less than 25 years		25+ years	30+ years	Less than 30 years	30+ years	Less than 25 years	25+ years
		Tier One	Tier Two		25 years	30+ years						
60	0	1.000	1.000	1.000	1.000	1.000	1.000	0.657	1.000	1.000	1.000	
	1	1.000	1.000	1.000	1.000	1.000	1.000	0.662	1.000	1.000	1.000	
	2	1.000	1.000	1.000	1.000	1.000	1.000	0.666	1.000	1.000	1.000	
	3	1.000	1.000	1.000	1.000	1.000	1.000	0.671	1.000	1.000	1.000	
	4	1.000	1.000	1.000	1.000	1.000	1.000	0.676	1.000	1.000	1.000	
	5	1.000	1.000	1.000	1.000	1.000	1.000	0.680	1.000	1.000	1.000	
	6	1.000	1.000	1.000	1.000	1.000	1.000	0.685	1.000	1.000	1.000	
	7	1.000	1.000	1.000	1.000	1.000	1.000	0.690	1.000	1.000	1.000	
	8	1.000	1.000	1.000	1.000	1.000	1.000	0.694	1.000	1.000	1.000	
	9	1.000	1.000	1.000	1.000	1.000	1.000	0.699	1.000	1.000	1.000	
	10	1.000	1.000	1.000	1.000	1.000	1.000	0.704	1.000	1.000	1.000	
	11	1.000	1.000	1.000	1.000	1.000	1.000	0.708	1.000	1.000	1.000	
61	0	1.000	1.000	1.000	1.000	1.000	1.000	0.713	1.000	1.000	1.000	
	1	1.000	1.000	1.000	1.000	1.000	1.000	0.718	1.000	1.000	1.000	
	2	1.000	1.000	1.000	1.000	1.000	1.000	0.723	1.000	1.000	1.000	
	3	1.000	1.000	1.000	1.000	1.000	1.000	0.729	1.000	1.000	1.000	
	4	1.000	1.000	1.000	1.000	1.000	1.000	0.734	1.000	1.000	1.000	
	5	1.000	1.000	1.000	1.000	1.000	1.000	0.739	1.000	1.000	1.000	
	6	1.000	1.000	1.000	1.000	1.000	1.000	0.744	1.000	1.000	1.000	
	7	1.000	1.000	1.000	1.000	1.000	1.000	0.749	1.000	1.000	1.000	
	8	1.000	1.000	1.000	1.000	1.000	1.000	0.754	1.000	1.000	1.000	
	9	1.000	1.000	1.000	1.000	1.000	1.000	0.760	1.000	1.000	1.000	
	10	1.000	1.000	1.000	1.000	1.000	1.000	0.765	1.000	1.000	1.000	
	11	1.000	1.000	1.000	1.000	1.000	1.000	0.770	1.000	1.000	1.000	
62	0	1.000	1.000	1.000	1.000	1.000	1.000	0.775	1.000	1.000	1.000	
	1	1.000	1.000	1.000	1.000	1.000	1.000	0.781	1.000	1.000	1.000	
	2	1.000	1.000	1.000	1.000	1.000	1.000	0.786	1.000	1.000	1.000	
	3	1.000	1.000	1.000	1.000	1.000	1.000	0.792	1.000	1.000	1.000	
	4	1.000	1.000	1.000	1.000	1.000	1.000	0.798	1.000	1.000	1.000	
	5	1.000	1.000	1.000	1.000	1.000	1.000	0.803	1.000	1.000	1.000	
	6	1.000	1.000	1.000	1.000	1.000	1.000	0.809	1.000	1.000	1.000	
	7	1.000	1.000	1.000	1.000	1.000	1.000	0.815	1.000	1.000	1.000	
	8	1.000	1.000	1.000	1.000	1.000	1.000	0.820	1.000	1.000	1.000	
	9	1.000	1.000	1.000	1.000	1.000	1.000	0.826	1.000	1.000	1.000	
	10	1.000	1.000	1.000	1.000	1.000	1.000	0.832	1.000	1.000	1.000	
	11	1.000	1.000	1.000	1.000	1.000	1.000	0.837	1.000	1.000	1.000	
63	0	1.000	1.000	1.000	1.000	1.000	1.000	0.843	1.000	1.000	1.000	
	1	1.000	1.000	1.000	1.000	1.000	1.000	0.849	1.000	1.000	1.000	
	2	1.000	1.000	1.000	1.000	1.000	1.000	0.856	1.000	1.000	1.000	
	3	1.000	1.000	1.000	1.000	1.000	1.000	0.862	1.000	1.000	1.000	
	4	1.000	1.000	1.000	1.000	1.000	1.000	0.868	1.000	1.000	1.000	
	5	1.000	1.000	1.000	1.000	1.000	1.000	0.874	1.000	1.000	1.000	
	6	1.000	1.000	1.000	1.000	1.000	1.000	0.881	1.000	1.000	1.000	
	7	1.000	1.000	1.000	1.000	1.000	1.000	0.887	1.000	1.000	1.000	
	8	1.000	1.000	1.000	1.000	1.000	1.000	0.893	1.000	1.000	1.000	
	9	1.000	1.000	1.000	1.000	1.000	1.000	0.899	1.000	1.000	1.000	
	10	1.000	1.000	1.000	1.000	1.000	1.000	0.906	1.000	1.000	1.000	
	11	1.000	1.000	1.000	1.000	1.000	1.000	0.912	1.000	1.000	1.000	
64	0	1.000	1.000	1.000	1.000	1.000	1.000	0.918	1.000	1.000	1.000	
	1	1.000	1.000	1.000	1.000	1.000	1.000	0.925	1.000	1.000	1.000	
	2	1.000	1.000	1.000	1.000	1.000	1.000	0.932	1.000	1.000	1.000	
	3	1.000	1.000	1.000	1.000	1.000	1.000	0.939	1.000	1.000	1.000	
	4	1.000	1.000	1.000	1.000	1.000	1.000	0.945	1.000	1.000	1.000	
	5	1.000	1.000	1.000	1.000	1.000	1.000	0.952	1.000	1.000	1.000	
	6	1.000	1.000	1.000	1.000	1.000	1.000	0.959	1.000	1.000	1.000	
	7	1.000	1.000	1.000	1.000	1.000	1.000	0.966	1.000	1.000	1.000	
	8	1.000	1.000	1.000	1.000	1.000	1.000	0.973	1.000	1.000	1.000	
	9	1.000	1.000	1.000	1.000	1.000	1.000	0.980	1.000	1.000	1.000	
	10	1.000	1.000	1.000	1.000	1.000	1.000	0.986	1.000	1.000	1.000	
	11	1.000	1.000	1.000	1.000	1.000	1.000	0.993	1.000	1.000	1.000	
65	0	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000		

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 2a: Refund Annuity Conversion Factors - Option 0 - Healthy Members (Tier One / Tier Two only)
 (Amount of Monthly Annuity per \$1,000 of Account Balance)

Age	Months of Attained Age at Retirement											
	0	1	2	3	4	5	6	7	8	9	10	11
15	5.60	5.60	5.60	5.60	5.60	5.60	5.61	5.61	5.61	5.61	5.61	5.61
16	5.61	5.61	5.61	5.61	5.61	5.61	5.61	5.61	5.61	5.61	5.61	5.61
17	5.61	5.61	5.61	5.61	5.61	5.61	5.61	5.61	5.61	5.61	5.61	5.61
18	5.61	5.61	5.61	5.61	5.61	5.61	5.62	5.62	5.62	5.62	5.62	5.62
19	5.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62
20	5.62	5.62	5.62	5.62	5.62	5.62	5.63	5.63	5.63	5.63	5.63	5.63
21	5.63	5.63	5.63	5.63	5.63	5.63	5.64	5.64	5.64	5.64	5.64	5.64
22	5.64	5.64	5.64	5.64	5.64	5.64	5.64	5.64	5.64	5.64	5.64	5.64
23	5.64	5.64	5.64	5.64	5.64	5.64	5.65	5.65	5.65	5.65	5.65	5.65
24	5.65	5.65	5.65	5.65	5.65	5.65	5.66	5.66	5.66	5.66	5.66	5.66
25	5.66	5.66	5.66	5.66	5.66	5.66	5.66	5.66	5.66	5.66	5.66	5.66
26	5.66	5.66	5.66	5.66	5.66	5.66	5.67	5.67	5.67	5.67	5.67	5.67
27	5.67	5.67	5.67	5.67	5.67	5.67	5.68	5.68	5.68	5.68	5.68	5.68
28	5.68	5.68	5.68	5.68	5.68	5.68	5.69	5.69	5.69	5.69	5.69	5.69
29	5.69	5.69	5.69	5.69	5.69	5.69	5.70	5.70	5.70	5.70	5.70	5.70
30	5.70	5.70	5.70	5.70	5.70	5.70	5.71	5.71	5.71	5.71	5.71	5.71
31	5.71	5.71	5.71	5.71	5.71	5.71	5.72	5.72	5.72	5.72	5.72	5.72
32	5.72	5.72	5.72	5.72	5.72	5.72	5.73	5.73	5.73	5.73	5.73	5.73
33	5.73	5.73	5.73	5.74	5.74	5.74	5.74	5.74	5.74	5.75	5.75	5.75
34	5.75	5.75	5.75	5.75	5.75	5.75	5.76	5.76	5.76	5.76	5.76	5.76
35	5.76	5.76	5.76	5.77	5.77	5.77	5.77	5.77	5.77	5.78	5.78	5.78
36	5.78	5.78	5.78	5.78	5.78	5.78	5.79	5.79	5.79	5.79	5.79	5.79
37	5.79	5.79	5.79	5.80	5.80	5.80	5.80	5.80	5.80	5.81	5.81	5.81
38	5.81	5.81	5.81	5.82	5.82	5.82	5.82	5.82	5.82	5.83	5.83	5.83
39	5.83	5.83	5.83	5.84	5.84	5.84	5.84	5.84	5.84	5.85	5.85	5.85
40	5.85	5.85	5.85	5.86	5.86	5.86	5.86	5.86	5.86	5.87	5.87	5.87
41	5.87	5.87	5.87	5.88	5.88	5.88	5.88	5.88	5.88	5.89	5.89	5.89
42	5.89	5.89	5.89	5.90	5.90	5.90	5.90	5.90	5.90	5.91	5.91	5.91
43	5.91	5.91	5.92	5.92	5.92	5.92	5.93	5.93	5.93	5.93	5.94	5.94
44	5.94	5.94	5.95	5.95	5.95	5.95	5.96	5.96	5.96	5.96	5.97	5.97

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 2a: Refund Annuity Conversion Factors - Option 0 - Healthy Members (Tier One / Tier Two only)
 (Amount of Monthly Annuity per \$1,000 of Account Balance)

Age	Months of Attained Age at Retirement											
	0	1	2	3	4	5	6	7	8	9	10	11
45	5.97	5.97	5.97	5.98	5.98	5.98	5.98	5.98	5.98	5.99	5.99	5.99
46	5.99	5.99	6.00	6.00	6.00	6.00	6.01	6.01	6.01	6.01	6.02	6.02
47	6.02	6.02	6.03	6.03	6.03	6.04	6.04	6.04	6.05	6.05	6.05	6.06
48	6.06	6.06	6.07	6.07	6.07	6.07	6.08	6.08	6.08	6.08	6.09	6.09
49	6.09	6.09	6.10	6.10	6.10	6.11	6.11	6.11	6.12	6.12	6.12	6.13
50	6.13	6.13	6.14	6.14	6.14	6.15	6.15	6.15	6.16	6.16	6.16	6.17
51	6.17	6.17	6.18	6.18	6.18	6.19	6.19	6.19	6.20	6.20	6.20	6.21
52	6.21	6.21	6.22	6.22	6.22	6.23	6.23	6.23	6.24	6.24	6.24	6.25
53	6.25	6.25	6.26	6.26	6.27	6.27	6.28	6.28	6.28	6.29	6.29	6.30
54	6.30	6.30	6.31	6.31	6.32	6.32	6.33	6.33	6.33	6.34	6.34	6.35
55	6.35	6.35	6.36	6.36	6.37	6.37	6.38	6.38	6.38	6.39	6.39	6.40
56	6.40	6.41	6.41	6.42	6.42	6.43	6.43	6.44	6.44	6.45	6.45	6.46
57	6.46	6.47	6.47	6.48	6.48	6.49	6.49	6.50	6.50	6.51	6.51	6.52
58	6.52	6.53	6.53	6.54	6.54	6.55	6.56	6.56	6.57	6.57	6.58	6.58
59	6.59	6.60	6.60	6.61	6.61	6.62	6.63	6.63	6.64	6.64	6.65	6.65
60	6.66	6.67	6.67	6.68	6.69	6.69	6.70	6.71	6.71	6.72	6.73	6.73
61	6.74	6.75	6.75	6.76	6.77	6.77	6.78	6.79	6.79	6.80	6.81	6.81
62	6.82	6.83	6.84	6.84	6.85	6.86	6.87	6.87	6.88	6.89	6.90	6.90
63	6.91	6.92	6.93	6.93	6.94	6.95	6.96	6.96	6.97	6.98	6.99	6.99
64	7.00	7.01	7.02	7.03	7.04	7.05	7.06	7.06	7.07	7.08	7.09	7.10
65	7.11	7.12	7.13	7.14	7.14	7.15	7.16	7.17	7.18	7.19	7.19	7.20
66	7.21	7.22	7.23	7.24	7.25	7.26	7.27	7.28	7.29	7.30	7.31	7.32
67	7.33	7.34	7.35	7.36	7.37	7.38	7.40	7.41	7.42	7.43	7.44	7.45
68	7.46	7.47	7.48	7.49	7.50	7.51	7.53	7.54	7.55	7.56	7.57	7.58
69	7.59	7.60	7.62	7.63	7.64	7.65	7.67	7.68	7.69	7.70	7.72	7.73
70	7.74	7.75	7.77	7.78	7.79	7.80	7.82	7.83	7.84	7.85	7.87	7.88
71	7.89	7.90	7.92	7.93	7.95	7.96	7.98	7.99	8.00	8.02	8.03	8.05
72	8.06	8.07	8.09	8.10	8.12	8.13	8.15	8.16	8.17	8.19	8.20	8.22
73	8.23	8.25	8.26	8.28	8.29	8.31	8.33	8.34	8.36	8.37	8.39	8.40
74	8.42	8.44	8.46	8.47	8.49	8.51	8.53	8.54	8.56	8.58	8.60	8.61

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 2a: Refund Annuity Conversion Factors - Option 0 - Healthy Members (Tier One / Tier Two only)
 (Amount of Monthly Annuity per \$1,000 of Account Balance)

Age	Months of Attained Age at Retirement											
	0	1	2	3	4	5	6	7	8	9	10	11
75	8.63	8.65	8.67	8.68	8.70	8.72	8.74	8.75	8.77	8.79	8.81	8.82
76	8.84	8.86	8.88	8.90	8.92	8.94	8.96	8.98	9.00	9.02	9.04	9.06
77	9.08	9.10	9.12	9.14	9.16	9.18	9.20	9.22	9.24	9.26	9.28	9.30
78	9.32	9.34	9.37	9.39	9.41	9.43	9.46	9.48	9.50	9.52	9.55	9.57
79	9.59	9.61	9.64	9.66	9.68	9.71	9.73	9.75	9.78	9.80	9.82	9.85
80	9.87	9.90	9.92	9.95	9.97	10.00	10.02	10.05	10.07	10.10	10.12	10.15
81	10.17	10.20	10.22	10.25	10.28	10.30	10.33	10.36	10.38	10.41	10.44	10.46
82	10.49	10.52	10.55	10.57	10.60	10.63	10.66	10.68	10.71	10.74	10.77	10.79
83	10.82	10.85	10.88	10.91	10.94	10.97	11.00	11.03	11.06	11.09	11.12	11.15
84	11.18	11.21	11.25	11.28	11.31	11.34	11.38	11.41	11.44	11.47	11.51	11.54
85	11.57	11.61	11.64	11.68	11.71	11.75	11.78	11.82	11.85	11.89	11.92	11.96
86	11.99	12.03	12.06	12.10	12.13	12.17	12.20	12.24	12.27	12.31	12.34	12.38
87	12.41	12.45	12.49	12.53	12.56	12.60	12.64	12.68	12.72	12.76	12.79	12.83
88	12.87	12.91	12.95	12.99	13.03	13.07	13.12	13.16	13.20	13.24	13.28	13.32
89	13.36	13.41	13.45	13.50	13.54	13.59	13.63	13.68	13.72	13.77	13.81	13.86
90	13.90	13.94	13.99	14.03	14.08	14.12	14.17	14.21	14.25	14.30	14.34	14.39
91	14.43	14.48	14.53	14.58	14.62	14.67	14.72	14.77	14.82	14.87	14.91	14.96
92	15.01	15.06	15.12	15.17	15.22	15.27	15.33	15.38	15.43	15.48	15.54	15.59
93	15.64	15.70	15.76	15.81	15.87	15.93	15.99	16.04	16.10	16.16	16.22	16.27
94	16.33	16.39	16.45	16.51	16.56	16.62	16.68	16.74	16.80	16.86	16.91	16.97
95	17.03	17.09	17.15	17.21	17.27	17.33	17.40	17.46	17.52	17.58	17.64	17.70
96	17.76	17.82	17.89	17.95	18.02	18.08	18.15	18.21	18.27	18.34	18.40	18.47
97	18.53	18.60	18.67	18.74	18.81	18.88	18.95	19.02	19.09	19.16	19.23	19.30
98	19.37	19.44	19.52	19.59	19.66	19.74	19.81	19.88	19.96	20.03	20.10	20.18
99	20.25	20.33	20.40	20.48	20.55	20.63	20.71	20.78	20.86	20.93	21.01	21.08
100	21.16											

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 2b: Refund Annuity Conversion Factors - Option 0 - Disabled Members (Tier One / Tier Two only)
 (Amount of Monthly Annuity per \$1,000 of Account Balance)

Age	Months of Attained Age at Retirement											
	0	1	2	3	4	5	6	7	8	9	10	11
15	5.73	5.73	5.73	5.73	5.73	5.73	5.74	5.74	5.74	5.74	5.74	5.74
16	5.74	5.74	5.74	5.74	5.74	5.74	5.75	5.75	5.75	5.75	5.75	5.75
17	5.75	5.75	5.75	5.75	5.75	5.75	5.76	5.76	5.76	5.76	5.76	5.76
18	5.76	5.76	5.76	5.77	5.77	5.77	5.77	5.77	5.77	5.78	5.78	5.78
19	5.78	5.78	5.78	5.78	5.78	5.78	5.79	5.79	5.79	5.79	5.79	5.79
20	5.79	5.79	5.79	5.79	5.79	5.79	5.80	5.80	5.80	5.80	5.80	5.80
21	5.80	5.80	5.80	5.80	5.80	5.80	5.81	5.81	5.81	5.81	5.81	5.81
22	5.81	5.81	5.81	5.81	5.81	5.81	5.82	5.82	5.82	5.82	5.82	5.82
23	5.82	5.82	5.82	5.83	5.83	5.83	5.83	5.83	5.83	5.84	5.84	5.84
24	5.84	5.84	5.84	5.84	5.84	5.84	5.85	5.85	5.85	5.85	5.85	5.85
25	5.85	5.85	5.85	5.86	5.86	5.86	5.86	5.86	5.86	5.87	5.87	5.87
26	5.87	5.87	5.87	5.88	5.88	5.88	5.88	5.88	5.88	5.89	5.89	5.89
27	5.89	5.89	5.89	5.89	5.89	5.89	5.90	5.90	5.90	5.90	5.90	5.90
28	5.90	5.90	5.90	5.91	5.91	5.91	5.91	5.91	5.91	5.92	5.92	5.92
29	5.92	5.92	5.92	5.93	5.93	5.93	5.93	5.93	5.93	5.94	5.94	5.94
30	5.94	5.94	5.94	5.95	5.95	5.95	5.95	5.95	5.95	5.96	5.96	5.96
31	5.96	5.96	5.97	5.97	5.97	5.97	5.98	5.98	5.98	5.98	5.99	5.99
32	5.99	5.99	5.99	6.00	6.00	6.00	6.00	6.00	6.00	6.01	6.01	6.01
33	6.01	6.01	6.02	6.02	6.02	6.02	6.03	6.03	6.03	6.03	6.04	6.04
34	6.04	6.04	6.04	6.05	6.05	6.05	6.05	6.05	6.05	6.06	6.06	6.06
35	6.06	6.06	6.07	6.07	6.07	6.07	6.08	6.08	6.08	6.08	6.09	6.09
36	6.09	6.09	6.10	6.10	6.10	6.10	6.11	6.11	6.11	6.11	6.12	6.12
37	6.12	6.12	6.13	6.13	6.13	6.13	6.14	6.14	6.14	6.14	6.15	6.15
38	6.15	6.15	6.16	6.16	6.16	6.17	6.17	6.17	6.18	6.18	6.18	6.19
39	6.19	6.19	6.20	6.20	6.20	6.20	6.21	6.21	6.21	6.21	6.22	6.22
40	6.22	6.22	6.23	6.23	6.23	6.24	6.24	6.24	6.25	6.25	6.25	6.26
41	6.26	6.26	6.27	6.27	6.27	6.28	6.28	6.28	6.29	6.29	6.29	6.30
42	6.30	6.30	6.31	6.31	6.31	6.32	6.32	6.32	6.33	6.33	6.33	6.34
43	6.34	6.34	6.35	6.35	6.35	6.36	6.36	6.36	6.37	6.37	6.37	6.38
44	6.38	6.38	6.39	6.39	6.39	6.40	6.40	6.40	6.41	6.41	6.41	6.42

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 2b: Refund Annuity Conversion Factors - Option 0 - Disabled Members (Tier One / Tier Two only)
 (Amount of Monthly Annuity per \$1,000 of Account Balance)

Age	Months of Attained Age at Retirement											
	0	1	2	3	4	5	6	7	8	9	10	11
45	6.42	6.42	6.43	6.43	6.44	6.44	6.45	6.45	6.45	6.46	6.46	6.47
46	6.47	6.47	6.48	6.48	6.48	6.49	6.49	6.49	6.50	6.50	6.50	6.51
47	6.51	6.51	6.52	6.52	6.53	6.53	6.54	6.54	6.54	6.55	6.55	6.56
48	6.56	6.56	6.57	6.57	6.58	6.58	6.59	6.59	6.59	6.60	6.60	6.61
49	6.61	6.61	6.62	6.62	6.63	6.63	6.64	6.64	6.64	6.65	6.65	6.66
50	6.66	6.66	6.67	6.67	6.68	6.68	6.69	6.69	6.69	6.70	6.70	6.71
51	6.71	6.72	6.72	6.73	6.73	6.74	6.74	6.75	6.75	6.76	6.76	6.77
52	6.77	6.77	6.78	6.78	6.79	6.79	6.80	6.80	6.80	6.81	6.81	6.82
53	6.82	6.83	6.83	6.84	6.84	6.85	6.85	6.86	6.86	6.87	6.87	6.88
54	6.88	6.89	6.89	6.90	6.90	6.91	6.92	6.92	6.93	6.93	6.94	6.94
55	6.95	6.96	6.96	6.97	6.97	6.98	6.98	6.99	6.99	7.00	7.00	7.01
56	7.01	7.02	7.02	7.03	7.03	7.04	7.05	7.05	7.06	7.06	7.07	7.07
57	7.08	7.09	7.09	7.10	7.10	7.11	7.12	7.12	7.13	7.13	7.14	7.14
58	7.15	7.16	7.16	7.17	7.18	7.18	7.19	7.20	7.20	7.21	7.22	7.22
59	7.23	7.24	7.25	7.25	7.26	7.27	7.28	7.28	7.29	7.30	7.31	7.31
60	7.32	7.33	7.34	7.34	7.35	7.36	7.37	7.37	7.38	7.39	7.40	7.40
61	7.41	7.42	7.43	7.43	7.44	7.45	7.46	7.46	7.47	7.48	7.49	7.49
62	7.50	7.51	7.52	7.53	7.53	7.54	7.55	7.56	7.57	7.58	7.58	7.59
63	7.60	7.61	7.62	7.63	7.64	7.65	7.66	7.66	7.67	7.68	7.69	7.70
64	7.71	7.72	7.73	7.74	7.75	7.76	7.77	7.78	7.79	7.80	7.81	7.82
65	7.83	7.84	7.85	7.86	7.87	7.88	7.90	7.91	7.92	7.93	7.94	7.95
66	7.96	7.97	7.98	7.99	8.00	8.01	8.03	8.04	8.05	8.06	8.07	8.08
67	8.09	8.10	8.12	8.13	8.14	8.15	8.17	8.18	8.19	8.20	8.22	8.23
68	8.24	8.25	8.27	8.28	8.29	8.31	8.32	8.33	8.35	8.36	8.37	8.39
69	8.40	8.41	8.43	8.44	8.45	8.47	8.48	8.49	8.51	8.52	8.53	8.55
70	8.56	8.58	8.59	8.61	8.62	8.64	8.65	8.67	8.68	8.70	8.71	8.73
71	8.74	8.76	8.77	8.79	8.80	8.82	8.84	8.85	8.87	8.88	8.90	8.91
72	8.93	8.95	8.96	8.98	9.00	9.01	9.03	9.05	9.06	9.08	9.10	9.11
73	9.13	9.15	9.17	9.19	9.20	9.22	9.24	9.26	9.28	9.30	9.31	9.33
74	9.35	9.37	9.39	9.41	9.43	9.45	9.47	9.48	9.50	9.52	9.54	9.56

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 2b: Refund Annuity Conversion Factors - Option 0 - Disabled Members (Tier One / Tier Two only)
 (Amount of Monthly Annuity per \$1,000 of Account Balance)

Age	Months of Attained Age at Retirement											
	0	1	2	3	4	5	6	7	8	9	10	11
75	9.58	9.60	9.62	9.64	9.66	9.68	9.70	9.72	9.74	9.76	9.78	9.80
76	9.82	9.84	9.87	9.89	9.91	9.93	9.96	9.98	10.00	10.02	10.05	10.07
77	10.09	10.11	10.14	10.16	10.18	10.21	10.23	10.25	10.28	10.30	10.32	10.35
78	10.37	10.39	10.42	10.44	10.47	10.49	10.52	10.54	10.56	10.59	10.61	10.64
79	10.66	10.69	10.71	10.74	10.76	10.79	10.82	10.84	10.87	10.89	10.92	10.94
80	10.97	11.00	11.03	11.05	11.08	11.11	11.14	11.16	11.19	11.22	11.25	11.27
81	11.30	11.33	11.36	11.39	11.42	11.45	11.48	11.50	11.53	11.56	11.59	11.62
82	11.65	11.68	11.71	11.74	11.77	11.80	11.84	11.87	11.90	11.93	11.96	11.99
83	12.02	12.05	12.09	12.12	12.15	12.18	12.22	12.25	12.28	12.31	12.35	12.38
84	12.41	12.44	12.48	12.51	12.55	12.58	12.62	12.65	12.68	12.72	12.75	12.79
85	12.82	12.86	12.90	12.94	12.97	13.01	13.05	13.09	13.13	13.17	13.20	13.24
86	13.28	13.32	13.36	13.40	13.44	13.48	13.53	13.57	13.61	13.65	13.69	13.73
87	13.77	13.81	13.85	13.90	13.94	13.98	14.02	14.06	14.10	14.15	14.19	14.23
88	14.27	14.32	14.36	14.41	14.45	14.50	14.54	14.59	14.63	14.68	14.72	14.77
89	14.81	14.86	14.91	14.96	15.00	15.05	15.10	15.15	15.20	15.25	15.29	15.34
90	15.39	15.44	15.50	15.55	15.60	15.65	15.71	15.76	15.81	15.86	15.92	15.97
91	16.02	16.08	16.13	16.19	16.25	16.30	16.36	16.42	16.47	16.53	16.59	16.64
92	16.70	16.76	16.81	16.87	16.93	16.98	17.04	17.10	17.15	17.21	17.27	17.32
93	17.38	17.44	17.50	17.57	17.63	17.69	17.75	17.81	17.87	17.94	18.00	18.06
94	18.12	18.19	18.25	18.32	18.39	18.45	18.52	18.59	18.65	18.72	18.79	18.85
95	18.92	18.99	19.07	19.14	19.22	19.29	19.37	19.44	19.51	19.59	19.66	19.74
96	19.81	19.89	19.97	20.06	20.14	20.22	20.30	20.38	20.46	20.55	20.63	20.71
97	20.79	20.87	20.95	21.03	21.11	21.19	21.27	21.34	21.42	21.50	21.58	21.66
98	21.74	21.83	21.91	22.00	22.08	22.17	22.26	22.34	22.43	22.51	22.60	22.68
99	22.77	22.86	22.96	23.05	23.15	23.24	23.34	23.43	23.52	23.62	23.71	23.81
100	23.90											

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 3a: Non-Refund Annuity Conversion Factors - Option 1 - Healthy Members (Tier One / Tier Two only)
 (Amount of Monthly Annuity per \$1,000 of Account Balance)

Age	Months of Attained Age at Retirement											
	0	1	2	3	4	5	6	7	8	9	10	11
15	5.61	5.61	5.61	5.61	5.61	5.61	5.61	5.61	5.61	5.61	5.61	5.61
16	5.61	5.61	5.61	5.61	5.61	5.61	5.62	5.62	5.62	5.62	5.62	5.62
17	5.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62
18	5.62	5.62	5.62	5.62	5.62	5.62	5.63	5.63	5.63	5.63	5.63	5.63
19	5.63	5.63	5.63	5.63	5.63	5.63	5.63	5.63	5.63	5.63	5.63	5.63
20	5.63	5.63	5.63	5.63	5.63	5.63	5.64	5.64	5.64	5.64	5.64	5.64
21	5.64	5.64	5.64	5.64	5.64	5.64	5.64	5.64	5.64	5.64	5.64	5.64
22	5.64	5.64	5.64	5.64	5.64	5.64	5.65	5.65	5.65	5.65	5.65	5.65
23	5.65	5.65	5.65	5.65	5.65	5.65	5.66	5.66	5.66	5.66	5.66	5.66
24	5.66	5.66	5.66	5.66	5.66	5.66	5.67	5.67	5.67	5.67	5.67	5.67
25	5.67	5.67	5.67	5.67	5.67	5.67	5.67	5.67	5.67	5.67	5.67	5.67
26	5.67	5.67	5.67	5.67	5.67	5.67	5.68	5.68	5.68	5.68	5.68	5.68
27	5.68	5.68	5.68	5.68	5.68	5.68	5.69	5.69	5.69	5.69	5.69	5.69
28	5.69	5.69	5.69	5.69	5.69	5.69	5.70	5.70	5.70	5.70	5.70	5.70
29	5.70	5.70	5.70	5.70	5.70	5.70	5.71	5.71	5.71	5.71	5.71	5.71
30	5.71	5.71	5.71	5.71	5.71	5.71	5.72	5.72	5.72	5.72	5.72	5.72
31	5.72	5.72	5.72	5.73	5.73	5.73	5.73	5.73	5.73	5.74	5.74	5.74
32	5.74	5.74	5.74	5.74	5.74	5.74	5.75	5.75	5.75	5.75	5.75	5.75
33	5.75	5.75	5.75	5.75	5.75	5.75	5.76	5.76	5.76	5.76	5.76	5.76
34	5.76	5.76	5.76	5.77	5.77	5.77	5.77	5.77	5.77	5.78	5.78	5.78
35	5.78	5.78	5.78	5.78	5.78	5.78	5.79	5.79	5.79	5.79	5.79	5.79
36	5.79	5.79	5.79	5.80	5.80	5.80	5.80	5.80	5.80	5.81	5.81	5.81
37	5.81	5.81	5.81	5.82	5.82	5.82	5.82	5.82	5.82	5.83	5.83	5.83
38	5.83	5.83	5.83	5.84	5.84	5.84	5.84	5.84	5.84	5.85	5.85	5.85
39	5.85	5.85	5.85	5.86	5.86	5.86	5.86	5.86	5.86	5.87	5.87	5.87
40	5.87	5.87	5.87	5.88	5.88	5.88	5.88	5.88	5.88	5.89	5.89	5.89
41	5.89	5.89	5.90	5.90	5.90	5.90	5.91	5.91	5.91	5.91	5.92	5.92
42	5.92	5.92	5.93	5.93	5.93	5.93	5.94	5.94	5.94	5.94	5.95	5.95
43	5.95	5.95	5.96	5.96	5.96	5.96	5.97	5.97	5.97	5.97	5.98	5.98
44	5.98	5.98	5.99	5.99	5.99	5.99	6.00	6.00	6.00	6.00	6.01	6.01

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 3a: Non-Refund Annuity Conversion Factors - Option 1 - Healthy Members (Tier One / Tier Two only)
 (Amount of Monthly Annuity per \$1,000 of Account Balance)

Age	Months of Attained Age at Retirement											
	0	1	2	3	4	5	6	7	8	9	10	11
45	6.01	6.01	6.02	6.02	6.02	6.02	6.03	6.03	6.03	6.03	6.04	6.04
46	6.04	6.04	6.05	6.05	6.05	6.06	6.06	6.06	6.07	6.07	6.07	6.08
47	6.08	6.08	6.09	6.09	6.09	6.09	6.10	6.10	6.10	6.10	6.11	6.11
48	6.11	6.11	6.12	6.12	6.13	6.13	6.14	6.14	6.14	6.15	6.15	6.16
49	6.16	6.16	6.17	6.17	6.17	6.18	6.18	6.18	6.19	6.19	6.19	6.20
50	6.20	6.20	6.21	6.21	6.22	6.22	6.23	6.23	6.23	6.24	6.24	6.25
51	6.25	6.25	6.26	6.26	6.26	6.27	6.27	6.27	6.28	6.28	6.28	6.29
52	6.29	6.30	6.30	6.31	6.31	6.32	6.32	6.33	6.33	6.34	6.34	6.35
53	6.35	6.35	6.36	6.36	6.37	6.37	6.38	6.38	6.38	6.39	6.39	6.40
54	6.40	6.41	6.41	6.42	6.42	6.43	6.43	6.44	6.44	6.45	6.45	6.46
55	6.46	6.47	6.47	6.48	6.48	6.49	6.49	6.50	6.50	6.51	6.51	6.52
56	6.52	6.53	6.53	6.54	6.54	6.55	6.56	6.56	6.57	6.57	6.58	6.58
57	6.59	6.60	6.60	6.61	6.61	6.62	6.63	6.63	6.64	6.64	6.65	6.65
58	6.66	6.67	6.67	6.68	6.69	6.69	6.70	6.71	6.71	6.72	6.73	6.73
59	6.74	6.75	6.75	6.76	6.77	6.77	6.78	6.79	6.79	6.80	6.81	6.81
60	6.82	6.83	6.84	6.85	6.85	6.86	6.87	6.88	6.89	6.90	6.90	6.91
61	6.92	6.93	6.94	6.94	6.95	6.96	6.97	6.97	6.98	6.99	7.00	7.00
62	7.01	7.02	7.03	7.04	7.05	7.06	7.07	7.07	7.08	7.09	7.10	7.11
63	7.12	7.13	7.14	7.15	7.16	7.17	7.18	7.19	7.20	7.21	7.22	7.23
64	7.24	7.25	7.26	7.27	7.28	7.29	7.31	7.32	7.33	7.34	7.35	7.36
65	7.37	7.38	7.39	7.41	7.42	7.43	7.44	7.45	7.46	7.48	7.49	7.50
66	7.51	7.52	7.54	7.55	7.56	7.57	7.59	7.60	7.61	7.62	7.64	7.65
67	7.66	7.67	7.69	7.70	7.72	7.73	7.75	7.76	7.77	7.79	7.80	7.82
68	7.83	7.85	7.86	7.88	7.89	7.91	7.92	7.94	7.95	7.97	7.98	8.00
69	8.01	8.03	8.04	8.06	8.08	8.09	8.11	8.13	8.14	8.16	8.18	8.19
70	8.21	8.23	8.25	8.26	8.28	8.30	8.32	8.33	8.35	8.37	8.39	8.40
71	8.42	8.44	8.46	8.48	8.50	8.52	8.54	8.56	8.58	8.60	8.62	8.64
72	8.66	8.68	8.70	8.73	8.75	8.77	8.79	8.81	8.83	8.86	8.88	8.90
73	8.92	8.94	8.97	8.99	9.02	9.04	9.07	9.09	9.11	9.14	9.16	9.19
74	9.21	9.24	9.26	9.29	9.31	9.34	9.37	9.39	9.42	9.44	9.47	9.49

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 3a: Non-Refund Annuity Conversion Factors - Option 1 - Healthy Members (Tier One / Tier Two only)
 (Amount of Monthly Annuity per \$1,000 of Account Balance)

Age	Months of Attained Age at Retirement											
	0	1	2	3	4	5	6	7	8	9	10	11
75	9.52	9.55	9.58	9.61	9.63	9.66	9.69	9.72	9.75	9.78	9.80	9.83
76	9.86	9.89	9.92	9.95	9.98	10.01	10.05	10.08	10.11	10.14	10.17	10.20
77	10.23	10.27	10.30	10.34	10.37	10.41	10.44	10.48	10.51	10.55	10.58	10.62
78	10.65	10.69	10.73	10.76	10.80	10.84	10.88	10.91	10.95	10.99	11.03	11.06
79	11.10	11.14	11.18	11.23	11.27	11.31	11.35	11.39	11.43	11.48	11.52	11.56
80	11.60	11.65	11.69	11.74	11.78	11.83	11.88	11.92	11.97	12.01	12.06	12.10
81	12.15	12.20	12.25	12.30	12.35	12.40	12.46	12.51	12.56	12.61	12.66	12.71
82	12.76	12.82	12.87	12.93	12.98	13.04	13.10	13.15	13.21	13.26	13.32	13.37
83	13.43	13.49	13.55	13.61	13.67	13.73	13.80	13.86	13.92	13.98	14.04	14.10
84	14.16	14.23	14.30	14.36	14.43	14.50	14.57	14.63	14.70	14.77	14.84	14.90
85	14.97	15.04	15.12	15.19	15.26	15.34	15.41	15.48	15.56	15.63	15.70	15.78
86	15.85	15.93	16.01	16.09	16.17	16.25	16.34	16.42	16.50	16.58	16.66	16.74
87	16.82	16.91	17.00	17.09	17.17	17.26	17.35	17.44	17.53	17.62	17.70	17.79
88	17.88	17.98	18.07	18.17	18.26	18.36	18.46	18.55	18.65	18.74	18.84	18.93
89	19.03	19.14	19.24	19.35	19.45	19.56	19.66	19.77	19.87	19.98	20.08	20.19
90	20.29	20.40	20.52	20.63	20.74	20.86	20.97	21.08	21.20	21.31	21.42	21.54
91	21.65	21.77	21.89	22.02	22.14	22.26	22.38	22.50	22.62	22.75	22.87	22.99
92	23.11	23.24	23.37	23.50	23.63	23.76	23.89	24.01	24.14	24.27	24.40	24.53
93	24.66	24.80	24.94	25.08	25.21	25.35	25.49	25.63	25.77	25.91	26.04	26.18
94	26.32	26.47	26.61	26.76	26.90	27.05	27.19	27.34	27.48	27.63	27.77	27.92
95	28.06	28.21	28.37	28.52	28.67	28.82	28.98	29.13	29.28	29.43	29.59	29.74
96	29.89	30.05	30.21	30.37	30.53	30.69	30.85	31.00	31.16	31.32	31.48	31.64
97	31.80	31.97	32.13	32.30	32.46	32.63	32.80	32.96	33.13	33.29	33.46	33.62
98	33.79	33.96	34.14	34.31	34.48	34.65	34.83	35.00	35.17	35.34	35.52	35.69
99	35.86	36.04	36.22	36.39	36.57	36.75	36.93	37.10	37.28	37.46	37.64	37.81
100	37.99											

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 3b: Non-Refund Annuity Conversion Factors - Option 1 - Disabled Members (Tier One / Tier Two only)
 (Amount of Monthly Annuity per \$1,000 of Account Balance)

Age	Months of Attained Age at Retirement											
	0	1	2	3	4	5	6	7	8	9	10	11
15	5.77	5.77	5.77	5.77	5.77	5.77	5.78	5.78	5.78	5.78	5.78	5.78
16	5.78	5.78	5.78	5.79	5.79	5.79	5.79	5.79	5.79	5.80	5.80	5.80
17	5.80	5.80	5.80	5.81	5.81	5.81	5.81	5.81	5.81	5.82	5.82	5.82
18	5.82	5.82	5.82	5.82	5.82	5.82	5.83	5.83	5.83	5.83	5.83	5.83
19	5.83	5.83	5.83	5.84	5.84	5.84	5.84	5.84	5.84	5.85	5.85	5.85
20	5.85	5.85	5.85	5.86	5.86	5.86	5.86	5.86	5.86	5.87	5.87	5.87
21	5.87	5.87	5.87	5.87	5.87	5.87	5.88	5.88	5.88	5.88	5.88	5.88
22	5.88	5.88	5.88	5.89	5.89	5.89	5.89	5.89	5.89	5.90	5.90	5.90
23	5.90	5.90	5.90	5.90	5.90	5.90	5.91	5.91	5.91	5.91	5.91	5.91
24	5.91	5.91	5.91	5.92	5.92	5.92	5.92	5.92	5.92	5.93	5.93	5.93
25	5.93	5.93	5.93	5.94	5.94	5.94	5.94	5.94	5.94	5.95	5.95	5.95
26	5.95	5.95	5.95	5.95	5.95	5.95	5.96	5.96	5.96	5.96	5.96	5.96
27	5.96	5.96	5.96	5.97	5.97	5.97	5.97	5.97	5.97	5.98	5.98	5.98
28	5.98	5.98	5.99	5.99	5.99	5.99	6.00	6.00	6.00	6.00	6.01	6.01
29	6.01	6.01	6.01	6.02	6.02	6.02	6.02	6.02	6.02	6.03	6.03	6.03
30	6.03	6.03	6.04	6.04	6.04	6.04	6.05	6.05	6.05	6.05	6.06	6.06
31	6.06	6.06	6.06	6.07	6.07	6.07	6.07	6.07	6.07	6.08	6.08	6.08
32	6.08	6.08	6.09	6.09	6.09	6.09	6.10	6.10	6.10	6.10	6.11	6.11
33	6.11	6.11	6.12	6.12	6.12	6.12	6.13	6.13	6.13	6.13	6.14	6.14
34	6.14	6.14	6.15	6.15	6.15	6.16	6.16	6.16	6.17	6.17	6.17	6.18
35	6.18	6.18	6.19	6.19	6.19	6.19	6.20	6.20	6.20	6.20	6.21	6.21
36	6.21	6.21	6.22	6.22	6.22	6.23	6.23	6.23	6.24	6.24	6.24	6.25
37	6.25	6.25	6.26	6.26	6.26	6.27	6.27	6.27	6.28	6.28	6.28	6.29
38	6.29	6.29	6.30	6.30	6.30	6.31	6.31	6.31	6.32	6.32	6.32	6.33
39	6.33	6.33	6.34	6.34	6.35	6.35	6.36	6.36	6.36	6.37	6.37	6.38
40	6.38	6.38	6.39	6.39	6.40	6.40	6.41	6.41	6.41	6.42	6.42	6.43
41	6.43	6.43	6.44	6.44	6.45	6.45	6.46	6.46	6.46	6.47	6.47	6.48
42	6.48	6.49	6.49	6.50	6.50	6.51	6.51	6.52	6.52	6.53	6.53	6.54
43	6.54	6.55	6.55	6.56	6.56	6.57	6.57	6.58	6.58	6.59	6.59	6.60
44	6.60	6.61	6.61	6.62	6.62	6.63	6.63	6.64	6.64	6.65	6.65	6.66

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 3b: Non-Refund Annuity Conversion Factors - Option 1 - Disabled Members (Tier One / Tier Two only)
(Amount of Monthly Annuity per \$1,000 of Account Balance)

Age	Months of Attained Age at Retirement											
	0	1	2	3	4	5	6	7	8	9	10	11
45	6.66	6.67	6.67	6.68	6.68	6.69	6.69	6.70	6.70	6.71	6.71	6.72
46	6.72	6.73	6.73	6.74	6.74	6.75	6.76	6.76	6.77	6.77	6.78	6.78
47	6.79	6.80	6.80	6.81	6.81	6.82	6.83	6.83	6.84	6.84	6.85	6.85
48	6.86	6.87	6.87	6.88	6.89	6.89	6.90	6.91	6.91	6.92	6.93	6.93
49	6.94	6.95	6.95	6.96	6.97	6.97	6.98	6.99	6.99	7.00	7.01	7.01
50	7.02	7.03	7.03	7.04	7.05	7.05	7.06	7.07	7.07	7.08	7.09	7.09
51	7.10	7.11	7.12	7.12	7.13	7.14	7.15	7.15	7.16	7.17	7.18	7.18
52	7.19	7.20	7.21	7.21	7.22	7.23	7.24	7.24	7.25	7.26	7.27	7.27
53	7.28	7.29	7.30	7.31	7.31	7.32	7.33	7.34	7.35	7.36	7.36	7.37
54	7.38	7.39	7.40	7.40	7.41	7.42	7.43	7.43	7.44	7.45	7.46	7.46
55	7.47	7.48	7.49	7.50	7.51	7.52	7.53	7.53	7.54	7.55	7.56	7.57
56	7.58	7.59	7.60	7.61	7.61	7.62	7.63	7.64	7.65	7.66	7.66	7.67
57	7.68	7.69	7.70	7.71	7.72	7.73	7.74	7.74	7.75	7.76	7.77	7.78
58	7.79	7.80	7.81	7.82	7.82	7.83	7.84	7.85	7.86	7.87	7.87	7.88
59	7.89	7.90	7.91	7.92	7.93	7.94	7.95	7.95	7.96	7.97	7.98	7.99
60	8.00	8.01	8.02	8.03	8.04	8.05	8.06	8.06	8.07	8.08	8.09	8.10
61	8.11	8.12	8.13	8.14	8.15	8.16	8.17	8.18	8.19	8.20	8.21	8.22
62	8.23	8.24	8.25	8.26	8.27	8.28	8.30	8.31	8.32	8.33	8.34	8.35
63	8.36	8.37	8.38	8.40	8.41	8.42	8.43	8.44	8.45	8.47	8.48	8.49
64	8.50	8.51	8.53	8.54	8.55	8.56	8.58	8.59	8.60	8.61	8.63	8.64
65	8.65	8.66	8.68	8.69	8.71	8.72	8.74	8.75	8.76	8.78	8.79	8.81
66	8.82	8.84	8.85	8.87	8.88	8.90	8.92	8.93	8.95	8.96	8.98	8.99
67	9.01	9.03	9.05	9.06	9.08	9.10	9.12	9.13	9.15	9.17	9.19	9.20
68	9.22	9.24	9.26	9.28	9.30	9.32	9.34	9.35	9.37	9.39	9.41	9.43
69	9.45	9.47	9.49	9.52	9.54	9.56	9.58	9.60	9.62	9.65	9.67	9.69
70	9.71	9.73	9.76	9.78	9.81	9.83	9.86	9.88	9.90	9.93	9.95	9.98
71	10.00	10.03	10.05	10.08	10.10	10.13	10.16	10.18	10.21	10.23	10.26	10.28
72	10.31	10.34	10.37	10.40	10.43	10.46	10.49	10.51	10.54	10.57	10.60	10.63
73	10.66	10.69	10.72	10.76	10.79	10.82	10.85	10.88	10.91	10.95	10.98	11.01
74	11.04	11.07	11.11	11.14	11.18	11.21	11.25	11.28	11.31	11.35	11.38	11.42

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 3b: Non-Refund Annuity Conversion Factors - Option 1 - Disabled Members (Tier One / Tier Two only)
(Amount of Monthly Annuity per \$1,000 of Account Balance)

Age	Months of Attained Age at Retirement											
	0	1	2	3	4	5	6	7	8	9	10	11
75	11.45	11.49	11.52	11.56	11.60	11.63	11.67	11.71	11.74	11.78	11.82	11.85
76	11.89	11.93	11.97	12.01	12.05	12.09	12.13	12.17	12.21	12.25	12.29	12.33
77	12.37	12.41	12.46	12.50	12.54	12.59	12.63	12.67	12.72	12.76	12.80	12.85
78	12.89	12.94	12.98	13.03	13.08	13.12	13.17	13.22	13.26	13.31	13.36	13.40
79	13.45	13.50	13.55	13.60	13.65	13.70	13.75	13.79	13.84	13.89	13.94	13.99
80	14.04	14.09	14.15	14.20	14.26	14.31	14.37	14.42	14.47	14.53	14.58	14.64
81	14.69	14.75	14.81	14.87	14.92	14.98	15.04	15.10	15.16	15.22	15.27	15.33
82	15.39	15.46	15.52	15.59	15.65	15.72	15.78	15.85	15.91	15.98	16.04	16.11
83	16.17	16.24	16.31	16.38	16.45	16.52	16.60	16.67	16.74	16.81	16.88	16.95
84	17.02	17.10	17.18	17.26	17.33	17.41	17.49	17.57	17.65	17.73	17.80	17.88
85	17.96	18.05	18.13	18.22	18.31	18.39	18.48	18.57	18.65	18.74	18.83	18.91
86	19.00	19.09	19.19	19.28	19.37	19.47	19.56	19.65	19.75	19.84	19.93	20.03
87	20.12	20.22	20.32	20.42	20.52	20.62	20.73	20.83	20.93	21.03	21.13	21.23
88	21.33	21.44	21.55	21.66	21.76	21.87	21.98	22.09	22.20	22.31	22.41	22.52
89	22.63	22.75	22.86	22.98	23.10	23.21	23.33	23.45	23.56	23.68	23.80	23.91
90	24.03	24.16	24.28	24.41	24.53	24.66	24.78	24.91	25.03	25.16	25.28	25.41
91	25.53	25.66	25.80	25.93	26.06	26.20	26.33	26.46	26.60	26.73	26.86	27.00
92	27.13	27.27	27.42	27.56	27.70	27.84	27.99	28.13	28.27	28.41	28.56	28.70
93	28.84	28.99	29.15	29.30	29.45	29.61	29.76	29.91	30.07	30.22	30.37	30.53
94	30.68	30.84	31.01	31.17	31.33	31.50	31.66	31.82	31.99	32.15	32.31	32.48
95	32.64	32.82	32.99	33.17	33.34	33.52	33.69	33.87	34.04	34.22	34.39	34.57
96	34.74	34.93	35.12	35.30	35.49	35.68	35.87	36.05	36.24	36.43	36.62	36.80
97	36.99	37.19	37.39	37.59	37.79	37.99	38.19	38.38	38.58	38.78	38.98	39.18
98	39.38	39.59	39.80	40.01	40.22	40.43	40.65	40.86	41.07	41.28	41.49	41.70
99	41.91	42.13	42.35	42.58	42.80	43.02	43.24	43.46	43.68	43.91	44.13	44.35
100	44.57											

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 4a: 15-Year Certain and Life Annuity Conversion Factors - Option 4 - Healthy Members (Tier One / Tier Two only)
 (Amount of Monthly Annuity per \$1,000 of Account Balance)

Age	Months of Attained Age at Retirement											
	0	1	2	3	4	5	6	7	8	9	10	11
15	5.61	5.61	5.61	5.61	5.61	5.61	5.61	5.61	5.61	5.61	5.61	5.61
16	5.61	5.61	5.61	5.61	5.61	5.61	5.61	5.61	5.61	5.61	5.61	5.61
17	5.61	5.61	5.61	5.61	5.61	5.61	5.62	5.62	5.62	5.62	5.62	5.62
18	5.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62
19	5.62	5.62	5.62	5.62	5.62	5.62	5.63	5.63	5.63	5.63	5.63	5.63
20	5.63	5.63	5.63	5.63	5.63	5.63	5.63	5.63	5.63	5.63	5.63	5.63
21	5.63	5.63	5.63	5.63	5.63	5.63	5.64	5.64	5.64	5.64	5.64	5.64
22	5.64	5.64	5.64	5.64	5.64	5.64	5.65	5.65	5.65	5.65	5.65	5.65
23	5.65	5.65	5.65	5.65	5.65	5.65	5.65	5.65	5.65	5.65	5.65	5.65
24	5.65	5.65	5.65	5.65	5.65	5.65	5.66	5.66	5.66	5.66	5.66	5.66
25	5.66	5.66	5.66	5.66	5.66	5.66	5.67	5.67	5.67	5.67	5.67	5.67
26	5.67	5.67	5.67	5.67	5.67	5.67	5.68	5.68	5.68	5.68	5.68	5.68
27	5.68	5.68	5.68	5.68	5.68	5.68	5.68	5.68	5.68	5.68	5.68	5.68
28	5.68	5.68	5.68	5.68	5.68	5.68	5.69	5.69	5.69	5.69	5.69	5.69
29	5.69	5.69	5.69	5.69	5.69	5.69	5.70	5.70	5.70	5.70	5.70	5.70
30	5.70	5.70	5.70	5.71	5.71	5.71	5.71	5.71	5.71	5.72	5.72	5.72
31	5.72	5.72	5.72	5.72	5.72	5.72	5.73	5.73	5.73	5.73	5.73	5.73
32	5.73	5.73	5.73	5.73	5.73	5.73	5.74	5.74	5.74	5.74	5.74	5.74
33	5.74	5.74	5.74	5.74	5.74	5.74	5.75	5.75	5.75	5.75	5.75	5.75
34	5.75	5.75	5.75	5.76	5.76	5.76	5.76	5.76	5.76	5.77	5.77	5.77
35	5.77	5.77	5.77	5.77	5.77	5.77	5.78	5.78	5.78	5.78	5.78	5.78
36	5.78	5.78	5.78	5.79	5.79	5.79	5.79	5.79	5.79	5.80	5.80	5.80
37	5.80	5.80	5.80	5.81	5.81	5.81	5.81	5.81	5.81	5.82	5.82	5.82
38	5.82	5.82	5.82	5.83	5.83	5.83	5.83	5.83	5.83	5.84	5.84	5.84
39	5.84	5.84	5.84	5.84	5.84	5.84	5.85	5.85	5.85	5.85	5.85	5.85
40	5.85	5.85	5.86	5.86	5.86	5.86	5.87	5.87	5.87	5.87	5.88	5.88
41	5.88	5.88	5.88	5.89	5.89	5.89	5.89	5.89	5.89	5.90	5.90	5.90
42	5.90	5.90	5.90	5.91	5.91	5.91	5.91	5.91	5.91	5.92	5.92	5.92
43	5.92	5.92	5.93	5.93	5.93	5.93	5.94	5.94	5.94	5.94	5.95	5.95
44	5.95	5.95	5.96	5.96	5.96	5.96	5.97	5.97	5.97	5.97	5.98	5.98

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 4a: 15-Year Certain and Life Annuity Conversion Factors - Option 4 - Healthy Members (Tier One / Tier Two only)
(Amount of Monthly Annuity per \$1,000 of Account Balance)

Age	Months of Attained Age at Retirement											
	0	1	2	3	4	5	6	7	8	9	10	11
45	5.98	5.98	5.98	5.99	5.99	5.99	5.99	5.99	5.99	6.00	6.00	6.00
46	6.00	6.00	6.01	6.01	6.01	6.02	6.02	6.02	6.03	6.03	6.03	6.04
47	6.04	6.04	6.05	6.05	6.05	6.05	6.06	6.06	6.06	6.06	6.07	6.07
48	6.07	6.07	6.08	6.08	6.08	6.08	6.09	6.09	6.09	6.09	6.10	6.10
49	6.10	6.10	6.11	6.11	6.11	6.12	6.12	6.12	6.13	6.13	6.13	6.14
50	6.14	6.14	6.15	6.15	6.15	6.16	6.16	6.16	6.17	6.17	6.17	6.18
51	6.18	6.18	6.19	6.19	6.19	6.20	6.20	6.20	6.21	6.21	6.21	6.22
52	6.22	6.22	6.23	6.23	6.23	6.24	6.24	6.24	6.25	6.25	6.25	6.26
53	6.26	6.26	6.27	6.27	6.28	6.28	6.29	6.29	6.29	6.30	6.30	6.31
54	6.31	6.31	6.32	6.32	6.33	6.33	6.34	6.34	6.34	6.35	6.35	6.36
55	6.36	6.36	6.37	6.37	6.38	6.38	6.39	6.39	6.39	6.40	6.40	6.41
56	6.41	6.42	6.42	6.43	6.43	6.44	6.44	6.45	6.45	6.46	6.46	6.47
57	6.47	6.48	6.48	6.49	6.49	6.50	6.50	6.51	6.51	6.52	6.52	6.53
58	6.53	6.54	6.54	6.55	6.55	6.56	6.56	6.57	6.57	6.58	6.58	6.59
59	6.59	6.60	6.60	6.61	6.61	6.62	6.63	6.63	6.64	6.64	6.65	6.65
60	6.66	6.67	6.67	6.68	6.68	6.69	6.70	6.70	6.71	6.71	6.72	6.72
61	6.73	6.74	6.74	6.75	6.76	6.76	6.77	6.78	6.78	6.79	6.80	6.80
62	6.81	6.82	6.82	6.83	6.84	6.84	6.85	6.86	6.86	6.87	6.88	6.88
63	6.89	6.90	6.91	6.91	6.92	6.93	6.94	6.94	6.95	6.96	6.97	6.97
64	6.98	6.99	7.00	7.00	7.01	7.02	7.03	7.03	7.04	7.05	7.06	7.06
65	7.07	7.08	7.09	7.09	7.10	7.11	7.12	7.12	7.13	7.14	7.15	7.15
66	7.16	7.17	7.18	7.19	7.19	7.20	7.21	7.22	7.23	7.24	7.24	7.25
67	7.26	7.27	7.28	7.29	7.29	7.30	7.31	7.32	7.33	7.34	7.34	7.35
68	7.36	7.37	7.38	7.39	7.39	7.40	7.41	7.42	7.43	7.44	7.44	7.45
69	7.46	7.47	7.48	7.49	7.50	7.51	7.52	7.52	7.53	7.54	7.55	7.56
70	7.57	7.58	7.59	7.60	7.61	7.62	7.63	7.63	7.64	7.65	7.66	7.67
71	7.68	7.69	7.70	7.71	7.72	7.73	7.74	7.74	7.75	7.76	7.77	7.78
72	7.79	7.80	7.81	7.82	7.83	7.84	7.85	7.85	7.86	7.87	7.88	7.89
73	7.90	7.91	7.92	7.93	7.93	7.94	7.95	7.96	7.97	7.98	7.98	7.99
74	8.00	8.01	8.02	8.03	8.03	8.04	8.05	8.06	8.07	8.08	8.08	8.09

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 4a: 15-Year Certain and Life Annuity Conversion Factors - Option 4 - Healthy Members (Tier One / Tier Two only)
 (Amount of Monthly Annuity per \$1,000 of Account Balance)

Age	Months of Attained Age at Retirement											
	0	1	2	3	4	5	6	7	8	9	10	11
75	8.10	8.11	8.12	8.13	8.13	8.14	8.15	8.16	8.17	8.18	8.18	8.19
76	8.20	8.21	8.22	8.22	8.23	8.24	8.25	8.25	8.26	8.27	8.28	8.28
77	8.29	8.30	8.30	8.31	8.32	8.32	8.33	8.34	8.34	8.35	8.36	8.36
78	8.37	8.38	8.38	8.39	8.40	8.40	8.41	8.42	8.42	8.43	8.44	8.44
79	8.45	8.46	8.46	8.47	8.47	8.48	8.48	8.49	8.49	8.50	8.50	8.51
80	8.51	8.52	8.52	8.53	8.53	8.54	8.54	8.55	8.55	8.56	8.56	8.57
81	8.57	8.57	8.58	8.58	8.58	8.59	8.59	8.59	8.60	8.60	8.60	8.61
82	8.61	8.61	8.62	8.62	8.62	8.63	8.63	8.63	8.64	8.64	8.64	8.65
83	8.65	8.65	8.66	8.66	8.66	8.66	8.67	8.67	8.67	8.67	8.68	8.68
84	8.68	8.68	8.69	8.69	8.69	8.69	8.70	8.70	8.70	8.70	8.71	8.71
85	8.71	8.71	8.71	8.71	8.71	8.71	8.72	8.72	8.72	8.72	8.72	8.72
86	8.72	8.72	8.72	8.73	8.73	8.73	8.73	8.73	8.73	8.74	8.74	8.74
87	8.74	8.74	8.74	8.74	8.74	8.74	8.75	8.75	8.75	8.75	8.75	8.75
88	8.75	8.75	8.75	8.75	8.75	8.75	8.75	8.75	8.75	8.75	8.75	8.75
89	8.75	8.75	8.75	8.75	8.75	8.75	8.76	8.76	8.76	8.76	8.76	8.76
90	8.76	8.76	8.76	8.76	8.76	8.76	8.76	8.76	8.76	8.76	8.76	8.76
91	8.76	8.76	8.76	8.76	8.76	8.76	8.76	8.76	8.76	8.76	8.76	8.76
92	8.76	8.76	8.76	8.76	8.76	8.76	8.77	8.77	8.77	8.77	8.77	8.77
93	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77
94	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77
95	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77
96	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77
97	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77
98	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77
99	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77
100	8.77											

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 4b: 15-Year Certain and Life Annuity Conversion Factors - Option 4 - Disabled Members (Tier One / Tier Two only)
 (Amount of Monthly Annuity per \$1,000 of Account Balance)

Age	Months of Attained Age at Retirement											
	0	1	2	3	4	5	6	7	8	9	10	11
15	5.74	5.74	5.74	5.74	5.74	5.74	5.75	5.75	5.75	5.75	5.75	5.75
16	5.75	5.75	5.75	5.76	5.76	5.76	5.76	5.76	5.76	5.77	5.77	5.77
17	5.77	5.77	5.77	5.77	5.77	5.77	5.78	5.78	5.78	5.78	5.78	5.78
18	5.78	5.78	5.78	5.78	5.78	5.78	5.79	5.79	5.79	5.79	5.79	5.79
19	5.79	5.79	5.79	5.79	5.79	5.79	5.80	5.80	5.80	5.80	5.80	5.80
20	5.80	5.80	5.80	5.81	5.81	5.81	5.81	5.81	5.81	5.82	5.82	5.82
21	5.82	5.82	5.82	5.82	5.82	5.82	5.83	5.83	5.83	5.83	5.83	5.83
22	5.83	5.83	5.83	5.83	5.83	5.83	5.84	5.84	5.84	5.84	5.84	5.84
23	5.84	5.84	5.84	5.85	5.85	5.85	5.85	5.85	5.85	5.86	5.86	5.86
24	5.86	5.86	5.86	5.86	5.86	5.86	5.87	5.87	5.87	5.87	5.87	5.87
25	5.87	5.87	5.87	5.88	5.88	5.88	5.88	5.88	5.88	5.89	5.89	5.89
26	5.89	5.89	5.89	5.89	5.89	5.89	5.90	5.90	5.90	5.90	5.90	5.90
27	5.90	5.90	5.90	5.91	5.91	5.91	5.91	5.91	5.91	5.92	5.92	5.92
28	5.92	5.92	5.92	5.93	5.93	5.93	5.93	5.93	5.93	5.94	5.94	5.94
29	5.94	5.94	5.94	5.95	5.95	5.95	5.95	5.95	5.95	5.96	5.96	5.96
30	5.96	5.96	5.96	5.97	5.97	5.97	5.97	5.97	5.97	5.98	5.98	5.98
31	5.98	5.98	5.99	5.99	5.99	5.99	6.00	6.00	6.00	6.00	6.01	6.01
32	6.01	6.01	6.01	6.02	6.02	6.02	6.02	6.02	6.02	6.03	6.03	6.03
33	6.03	6.03	6.04	6.04	6.04	6.04	6.05	6.05	6.05	6.05	6.06	6.06
34	6.06	6.06	6.06	6.07	6.07	6.07	6.07	6.07	6.07	6.08	6.08	6.08
35	6.08	6.08	6.09	6.09	6.09	6.09	6.10	6.10	6.10	6.10	6.11	6.11
36	6.11	6.11	6.12	6.12	6.12	6.12	6.13	6.13	6.13	6.13	6.14	6.14
37	6.14	6.14	6.15	6.15	6.15	6.15	6.16	6.16	6.16	6.16	6.17	6.17
38	6.17	6.17	6.18	6.18	6.18	6.19	6.19	6.19	6.20	6.20	6.20	6.21
39	6.21	6.21	6.22	6.22	6.22	6.22	6.23	6.23	6.23	6.23	6.24	6.24
40	6.24	6.24	6.25	6.25	6.25	6.26	6.26	6.26	6.27	6.27	6.27	6.28
41	6.28	6.28	6.29	6.29	6.29	6.30	6.30	6.30	6.31	6.31	6.31	6.32
42	6.32	6.32	6.33	6.33	6.33	6.34	6.34	6.34	6.35	6.35	6.35	6.36
43	6.36	6.36	6.37	6.37	6.37	6.38	6.38	6.38	6.39	6.39	6.39	6.40
44	6.40	6.40	6.41	6.41	6.41	6.42	6.42	6.42	6.43	6.43	6.43	6.44

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 4b: 15-Year Certain and Life Annuity Conversion Factors - Option 4 - Disabled Members (Tier One / Tier Two only)
 (Amount of Monthly Annuity per \$1,000 of Account Balance)

Age	Months of Attained Age at Retirement											
	0	1	2	3	4	5	6	7	8	9	10	11
45	6.44	6.44	6.45	6.45	6.45	6.46	6.46	6.46	6.47	6.47	6.47	6.48
46	6.48	6.48	6.49	6.49	6.49	6.50	6.50	6.50	6.51	6.51	6.51	6.52
47	6.52	6.52	6.53	6.53	6.54	6.54	6.55	6.55	6.55	6.56	6.56	6.57
48	6.57	6.57	6.58	6.58	6.59	6.59	6.60	6.60	6.60	6.61	6.61	6.62
49	6.62	6.62	6.63	6.63	6.63	6.64	6.64	6.64	6.65	6.65	6.65	6.66
50	6.66	6.66	6.67	6.67	6.68	6.68	6.69	6.69	6.69	6.70	6.70	6.71
51	6.71	6.71	6.72	6.72	6.73	6.73	6.74	6.74	6.74	6.75	6.75	6.76
52	6.76	6.77	6.77	6.78	6.78	6.79	6.79	6.80	6.80	6.81	6.81	6.82
53	6.82	6.82	6.83	6.83	6.84	6.84	6.85	6.85	6.85	6.86	6.86	6.87
54	6.87	6.87	6.88	6.88	6.89	6.89	6.90	6.90	6.90	6.91	6.91	6.92
55	6.92	6.93	6.93	6.94	6.94	6.95	6.95	6.96	6.96	6.97	6.97	6.98
56	6.98	6.99	6.99	7.00	7.00	7.01	7.01	7.02	7.02	7.03	7.03	7.04
57	7.04	7.05	7.05	7.06	7.06	7.07	7.07	7.08	7.08	7.09	7.09	7.10
58	7.10	7.11	7.11	7.12	7.12	7.13	7.14	7.14	7.15	7.15	7.16	7.16
59	7.17	7.18	7.18	7.19	7.19	7.20	7.20	7.21	7.21	7.22	7.22	7.23
60	7.23	7.24	7.24	7.25	7.25	7.26	7.27	7.27	7.28	7.28	7.29	7.29
61	7.30	7.31	7.31	7.32	7.32	7.33	7.34	7.34	7.35	7.35	7.36	7.36
62	7.37	7.38	7.38	7.39	7.40	7.40	7.41	7.42	7.42	7.43	7.44	7.44
63	7.45	7.46	7.46	7.47	7.47	7.48	7.49	7.49	7.50	7.50	7.51	7.51
64	7.52	7.53	7.53	7.54	7.55	7.55	7.56	7.57	7.57	7.58	7.59	7.59
65	7.60	7.61	7.62	7.62	7.63	7.64	7.65	7.65	7.66	7.67	7.68	7.68
66	7.69	7.70	7.70	7.71	7.72	7.72	7.73	7.74	7.74	7.75	7.76	7.76
67	7.77	7.78	7.79	7.79	7.80	7.81	7.82	7.82	7.83	7.84	7.85	7.85
68	7.86	7.87	7.87	7.88	7.89	7.89	7.90	7.91	7.91	7.92	7.93	7.93
69	7.94	7.95	7.96	7.96	7.97	7.98	7.99	7.99	8.00	8.01	8.02	8.02
70	8.03	8.04	8.04	8.05	8.06	8.06	8.07	8.08	8.08	8.09	8.10	8.10
71	8.11	8.12	8.12	8.13	8.14	8.14	8.15	8.16	8.16	8.17	8.18	8.18
72	8.19	8.20	8.20	8.21	8.22	8.22	8.23	8.24	8.24	8.25	8.26	8.26
73	8.27	8.28	8.28	8.29	8.29	8.30	8.31	8.31	8.32	8.32	8.33	8.33
74	8.34	8.35	8.35	8.36	8.36	8.37	8.38	8.38	8.39	8.39	8.40	8.40

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 4b: 15-Year Certain and Life Annuity Conversion Factors - Option 4 - Disabled Members (Tier One / Tier Two only)
 (Amount of Monthly Annuity per \$1,000 of Account Balance)

Age	Months of Attained Age at Retirement											
	0	1	2	3	4	5	6	7	8	9	10	11
75	8.41	8.42	8.42	8.43	8.43	8.44	8.44	8.45	8.45	8.46	8.46	8.47
76	8.47	8.48	8.48	8.49	8.49	8.50	8.50	8.51	8.51	8.52	8.52	8.53
77	8.53	8.53	8.54	8.54	8.54	8.55	8.55	8.55	8.56	8.56	8.56	8.57
78	8.57	8.57	8.58	8.58	8.59	8.59	8.60	8.60	8.60	8.61	8.61	8.62
79	8.62	8.62	8.63	8.63	8.63	8.63	8.64	8.64	8.64	8.64	8.65	8.65
80	8.65	8.65	8.66	8.66	8.66	8.66	8.67	8.67	8.67	8.67	8.68	8.68
81	8.68	8.68	8.68	8.69	8.69	8.69	8.69	8.69	8.69	8.70	8.70	8.70
82	8.70	8.70	8.70	8.71	8.71	8.71	8.71	8.71	8.71	8.72	8.72	8.72
83	8.72	8.72	8.72	8.72	8.72	8.72	8.73	8.73	8.73	8.73	8.73	8.73
84	8.73	8.73	8.73	8.73	8.73	8.73	8.74	8.74	8.74	8.74	8.74	8.74
85	8.74	8.74	8.74	8.74	8.74	8.74	8.75	8.75	8.75	8.75	8.75	8.75
86	8.75	8.75	8.75	8.75	8.75	8.75	8.76	8.76	8.76	8.76	8.76	8.76
87	8.76	8.76	8.76	8.76	8.76	8.76	8.76	8.76	8.76	8.76	8.76	8.76
88	8.76	8.76	8.76	8.76	8.76	8.76	8.76	8.76	8.76	8.76	8.76	8.76
89	8.76	8.76	8.76	8.76	8.76	8.76	8.76	8.76	8.76	8.76	8.76	8.76
90	8.76	8.76	8.76	8.76	8.76	8.76	8.77	8.77	8.77	8.77	8.77	8.77
91	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77
92	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77
93	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77
94	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77
95	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77
96	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77
97	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77
98	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77
99	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77	8.77
100	8.77											

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 5: Commutation of Option 4 Death Benefit - Healthy and Disabled Members (Tier One / Tier Two only)
(Present Value of \$1.00 of Monthly Annuity)

Rem. Months	Pres. Value	Rem. Months	Pres. Value	Rem. Months	Pres. Value	Rem. Months	Pres. Value	Rem. Months	Pres. Value	Rem. Months	Pres. Value
180	114.06	150	102.02	120	87.81	90	71.01	60	51.16	30	27.71
179	113.69	149	101.59	119	87.29	89	70.40	59	50.44	29	26.86
178	113.32	148	101.15	118	86.77	88	69.78	58	49.71	28	26.00
177	112.94	147	100.71	117	86.25	87	69.17	57	48.99	27	25.14
176	112.57	146	100.26	116	85.73	86	68.55	56	48.25	26	24.28
175	112.19	145	99.82	115	85.20	85	67.93	55	47.52	25	23.41
174	111.81	144	99.37	114	84.67	84	67.30	54	46.78	24	22.53
173	111.43	143	98.92	113	84.13	83	66.67	53	46.03	23	21.65
172	111.04	142	98.46	112	83.60	82	66.03	52	45.28	22	20.77
171	110.66	141	98.00	111	83.06	81	65.40	51	44.53	21	19.88
170	110.27	140	97.55	110	82.52	80	64.76	50	43.77	20	18.98
169	109.88	139	97.08	109	81.97	79	64.11	49	43.01	19	18.08
168	109.48	138	96.62	108	81.42	78	63.46	48	42.25	18	17.18
167	109.09	137	96.15	107	80.87	77	62.81	47	41.48	17	16.27
166	108.69	136	95.68	106	80.31	76	62.16	46	40.70	16	15.35
165	108.29	135	95.21	105	79.76	75	61.50	45	39.92	15	14.43
164	107.89	134	94.74	104	79.20	74	60.83	44	39.14	14	13.51
163	107.49	133	94.26	103	78.63	73	60.17	43	38.35	13	12.58
162	107.08	132	93.78	102	78.07	72	59.50	42	37.56	12	11.64
161	106.67	131	93.30	101	77.49	71	58.82	41	36.76	11	10.70
160	106.26	130	92.81	100	76.92	70	58.15	40	35.96	10	9.75
159	105.85	129	92.32	99	76.34	69	57.47	39	35.16	9	8.80
158	105.43	128	91.83	98	75.76	68	56.78	38	34.35	8	7.85
157	105.01	127	91.34	97	75.18	67	56.09	37	33.54	7	6.88
156	104.59	126	90.84	96	74.60	66	55.40	36	32.72	6	5.92
155	104.17	125	90.34	95	74.01	65	54.70	35	31.89	5	4.94
154	103.75	124	89.84	94	73.41	64	54.00	34	31.07	4	3.97
153	103.32	123	89.34	93	72.82	63	53.30	33	30.23	3	2.98
152	102.89	122	88.83	92	72.22	62	52.59	32	29.40	2	1.99
151	102.46	121	88.32	91	71.61	61	51.88	31	28.55	1	1.00

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 6a: 100% Joint and Survivor Annuity - Option 2 - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement																			
		45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
Beneficiary younger than Retiree	100																				
	99																				
	98																				
	97																				
	96																				
	95																				
	94																				
	93																				
	92																				
	91																				
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	76																				
	75																				
	74																				
	73																				
	72																				
	71																				
	70																				
	69																				
	68																				
	67																				
	66																				
Beneficiary younger than Retiree	65																				
	64																				0.691
	63																		0.705	0.691	
	62																		0.718	0.705	0.691
	61																	0.731	0.718	0.705	0.691

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 6a: 100% Joint and Survivor Annuity - Option 2 - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

		Beneficiary		Attained Age at Retirement																		
		Age Difference	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
Beneficiary younger than Retiree	60																0.743	0.731	0.718	0.705	0.692	
	59																0.755	0.743	0.731	0.719	0.706	0.693
	58															0.766	0.755	0.743	0.732	0.719	0.707	0.693
	57													0.777	0.766	0.755	0.744	0.732	0.720	0.707	0.694	
	56												0.787	0.777	0.767	0.756	0.745	0.733	0.721	0.708	0.695	
	55											0.797	0.788	0.777	0.767	0.756	0.745	0.733	0.721	0.709	0.695	
	54										0.807	0.798	0.788	0.778	0.768	0.757	0.746	0.734	0.722	0.709	0.696	
	53										0.816	0.807	0.798	0.788	0.779	0.768	0.758	0.747	0.735	0.723	0.710	0.697
	52									0.825	0.817	0.808	0.798	0.789	0.779	0.769	0.758	0.747	0.736	0.724	0.711	0.698
	51							0.834	0.826	0.817	0.808	0.799	0.790	0.780	0.770	0.759	0.748	0.737	0.724	0.712	0.699	
	50						0.842	0.834	0.826	0.818	0.809	0.800	0.790	0.781	0.771	0.760	0.749	0.737	0.725	0.713	0.700	
	49					0.850	0.842	0.834	0.826	0.818	0.810	0.800	0.791	0.781	0.771	0.761	0.750	0.738	0.726	0.714	0.701	
	48				0.858	0.851	0.843	0.835	0.827	0.819	0.810	0.801	0.792	0.782	0.772	0.762	0.751	0.739	0.727	0.715	0.702	
	47			0.866	0.859	0.851	0.843	0.836	0.828	0.820	0.811	0.802	0.793	0.783	0.773	0.763	0.752	0.740	0.728	0.716	0.703	
	46		0.873	0.866	0.859	0.852	0.844	0.836	0.828	0.820	0.812	0.803	0.794	0.784	0.774	0.764	0.753	0.741	0.729	0.717	0.704	
	45	0.880	0.873	0.867	0.860	0.852	0.845	0.837	0.829	0.821	0.813	0.804	0.795	0.785	0.775	0.765	0.754	0.742	0.731	0.718	0.705	
	44	0.880	0.874	0.867	0.860	0.853	0.845	0.838	0.830	0.822	0.813	0.805	0.795	0.786	0.776	0.766	0.755	0.744	0.732	0.719	0.707	
	43	0.881	0.874	0.868	0.861	0.854	0.846	0.839	0.831	0.823	0.814	0.806	0.796	0.787	0.777	0.767	0.756	0.745	0.733	0.721	0.708	
	42	0.881	0.875	0.868	0.862	0.854	0.847	0.839	0.832	0.824	0.815	0.807	0.798	0.788	0.778	0.768	0.757	0.746	0.734	0.722	0.709	
	41	0.882	0.876	0.869	0.862	0.855	0.848	0.840	0.833	0.825	0.816	0.808	0.799	0.789	0.780	0.769	0.759	0.747	0.736	0.724	0.711	
	40	0.883	0.876	0.870	0.863	0.856	0.849	0.841	0.834	0.826	0.817	0.809	0.800	0.791	0.781	0.771	0.760	0.749	0.737	0.725	0.713	
	39	0.883	0.877	0.871	0.864	0.857	0.850	0.842	0.835	0.827	0.819	0.810	0.801	0.792	0.782	0.772	0.761	0.750	0.739	0.727	0.714	
	38	0.884	0.878	0.872	0.865	0.858	0.851	0.843	0.836	0.828	0.820	0.811	0.802	0.793	0.784	0.773	0.763	0.752	0.741	0.729	0.716	
	37	0.885	0.879	0.873	0.866	0.859	0.852	0.844	0.837	0.829	0.821	0.812	0.804	0.795	0.785	0.775	0.765	0.754	0.742	0.730	0.718	
	36	0.886	0.880	0.873	0.867	0.860	0.853	0.845	0.838	0.830	0.822	0.814	0.805	0.796	0.787	0.777	0.766	0.755	0.744	0.732	0.720	
	35	0.887	0.881	0.874	0.868	0.861	0.854	0.847	0.839	0.832	0.824	0.815	0.807	0.798	0.788	0.778	0.768	0.757	0.746	0.734	0.722	
	34	0.888	0.882	0.875	0.869	0.862	0.855	0.848	0.841	0.833	0.825	0.817	0.808	0.799	0.790	0.780	0.770	0.759	0.748	0.736	0.724	
	33	0.889	0.883	0.877	0.870	0.863	0.856	0.849	0.842	0.834	0.827	0.818	0.810	0.801	0.792	0.782	0.772	0.761	0.750	0.739	0.727	
	32	0.890	0.884	0.878	0.871	0.865	0.858	0.851	0.843	0.836	0.828	0.820	0.812	0.803	0.794	0.784	0.774	0.763	0.752	0.741	0.729	
	31	0.891	0.885	0.879	0.873	0.866	0.859	0.852	0.845	0.838	0.830	0.822	0.813	0.805	0.796	0.786	0.776	0.766	0.755	0.743	0.732	
	30	0.892	0.886	0.880	0.874	0.867	0.860	0.853	0.846	0.839	0.831	0.823	0.815	0.807	0.798	0.788	0.778	0.768	0.757	0.746	0.734	
	29	0.893	0.887	0.881	0.875	0.869	0.862	0.855	0.848	0.841	0.833	0.825	0.817	0.809	0.800	0.790	0.781	0.770	0.760	0.749	0.737	
	28	0.894	0.889	0.883	0.877	0.870	0.863	0.857	0.850	0.843	0.835	0.827	0.819	0.811	0.802	0.793	0.783	0.773	0.763	0.752	0.740	
	27	0.895	0.890	0.884	0.878	0.872	0.865	0.858	0.852	0.845	0.837	0.829	0.821	0.813	0.804	0.795	0.786	0.776	0.765	0.755	0.743	
	26	0.897	0.891	0.886	0.880	0.873	0.867	0.860	0.854	0.847	0.839	0.832	0.824	0.816	0.807	0.798	0.789	0.779	0.768	0.758	0.746	
	25	0.898	0.893	0.887	0.881	0.875	0.869	0.862	0.856	0.849	0.841	0.834	0.826	0.818	0.810	0.801	0.791	0.782	0.772	0.761	0.750	
Beneficiary younger than Retiree	24	0.900	0.894	0.889	0.883	0.877	0.870	0.864	0.858	0.851	0.844	0.836	0.829	0.821	0.812	0.804	0.795	0.785	0.775	0.764	0.754	
	23	0.901	0.896	0.891	0.885	0.879	0.872	0.866	0.860	0.853	0.846	0.839	0.831	0.823	0.815	0.807	0.798	0.788	0.778	0.768	0.757	
	22	0.903	0.898	0.892	0.887	0.881	0.874	0.868	0.862	0.855	0.849	0.841	0.834	0.826	0.818	0.810	0.801	0.792	0.782	0.772	0.761	
	21	0.905	0.899	0.894	0.889	0.883	0.877	0.871	0.864	0.858	0.851	0.844	0.837	0.829	0.821	0.813	0.805	0.795	0.786	0.776	0.766	

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 6a: 100% Joint and Survivor Annuity - Option 2 - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference	Attained Age at Retirement																			
	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
20	0.906	0.901	0.896	0.891	0.885	0.879	0.873	0.867	0.861	0.854	0.847	0.840	0.833	0.825	0.817	0.808	0.799	0.790	0.780	0.770
19	0.908	0.903	0.898	0.893	0.887	0.881	0.875	0.869	0.863	0.857	0.850	0.843	0.836	0.828	0.820	0.812	0.803	0.794	0.785	0.774
18	0.910	0.905	0.900	0.895	0.889	0.884	0.878	0.872	0.866	0.860	0.853	0.846	0.839	0.832	0.824	0.816	0.807	0.798	0.789	0.779
17	0.912	0.907	0.902	0.897	0.892	0.886	0.881	0.875	0.869	0.863	0.856	0.850	0.843	0.836	0.828	0.820	0.812	0.803	0.794	0.784
16	0.914	0.909	0.905	0.900	0.894	0.889	0.883	0.878	0.872	0.866	0.860	0.853	0.847	0.839	0.832	0.824	0.816	0.808	0.799	0.789
15	0.916	0.912	0.907	0.902	0.897	0.891	0.886	0.881	0.875	0.869	0.863	0.857	0.850	0.844	0.836	0.829	0.821	0.813	0.804	0.795
14	0.918	0.914	0.909	0.905	0.900	0.894	0.889	0.884	0.878	0.873	0.867	0.861	0.854	0.848	0.841	0.833	0.826	0.818	0.809	0.801
13	0.920	0.916	0.912	0.907	0.902	0.897	0.892	0.887	0.882	0.876	0.871	0.865	0.859	0.852	0.845	0.838	0.831	0.823	0.815	0.806
12	0.923	0.919	0.914	0.910	0.905	0.900	0.895	0.890	0.885	0.880	0.874	0.869	0.863	0.857	0.850	0.843	0.836	0.829	0.821	0.812
11	0.925	0.921	0.917	0.913	0.908	0.903	0.898	0.894	0.889	0.884	0.878	0.873	0.867	0.861	0.855	0.848	0.841	0.834	0.826	0.818
10	0.927	0.924	0.920	0.915	0.911	0.906	0.902	0.897	0.893	0.888	0.882	0.877	0.872	0.866	0.860	0.854	0.847	0.840	0.832	0.824
9	0.930	0.926	0.922	0.918	0.914	0.909	0.905	0.901	0.896	0.891	0.887	0.881	0.876	0.871	0.865	0.859	0.852	0.846	0.838	0.831
8	0.932	0.929	0.925	0.921	0.917	0.913	0.908	0.904	0.900	0.895	0.891	0.886	0.881	0.876	0.870	0.864	0.858	0.851	0.845	0.837
7	0.935	0.931	0.928	0.924	0.920	0.916	0.912	0.908	0.904	0.900	0.895	0.890	0.886	0.881	0.875	0.870	0.864	0.857	0.851	0.844
6	0.937	0.934	0.931	0.927	0.923	0.919	0.915	0.912	0.908	0.904	0.899	0.895	0.890	0.886	0.880	0.875	0.869	0.864	0.857	0.851
Beneficiary younger than Retiree	5	0.940	0.937	0.934	0.930	0.926	0.923	0.919	0.915	0.912	0.908	0.904	0.900	0.895	0.891	0.886	0.881	0.875	0.870	0.864
	4	0.942	0.939	0.936	0.933	0.930	0.926	0.922	0.919	0.916	0.912	0.908	0.904	0.900	0.896	0.891	0.886	0.881	0.876	0.871
	3	0.945	0.942	0.939	0.936	0.933	0.929	0.926	0.923	0.920	0.916	0.912	0.909	0.905	0.901	0.896	0.892	0.887	0.882	0.877
	2	0.948	0.945	0.942	0.939	0.936	0.933	0.929	0.927	0.923	0.920	0.917	0.913	0.909	0.906	0.902	0.897	0.893	0.889	0.884
	1	0.950	0.947	0.945	0.942	0.939	0.936	0.933	0.930	0.927	0.924	0.921	0.917	0.914	0.911	0.907	0.903	0.899	0.895	0.890
Beneficiary same age as Retiree	0	0.952	0.950	0.948	0.945	0.942	0.939	0.936	0.934	0.931	0.928	0.925	0.922	0.919	0.915	0.912	0.909	0.905	0.901	0.897
Beneficiary older than Retiree	-1	0.955	0.953	0.950	0.948	0.945	0.942	0.940	0.937	0.935	0.932	0.929	0.926	0.923	0.920	0.917	0.914	0.911	0.907	0.903
	-2	0.957	0.955	0.953	0.950	0.948	0.945	0.943	0.941	0.938	0.936	0.933	0.930	0.928	0.925	0.922	0.919	0.916	0.913	0.910
	-3	0.959	0.957	0.955	0.953	0.951	0.948	0.946	0.944	0.942	0.939	0.937	0.935	0.932	0.930	0.927	0.924	0.922	0.919	0.916
	-4	0.962	0.960	0.958	0.956	0.953	0.951	0.949	0.947	0.945	0.943	0.941	0.939	0.936	0.934	0.932	0.929	0.927	0.924	0.921
	-5	0.964	0.962	0.960	0.958	0.956	0.954	0.952	0.950	0.948	0.946	0.944	0.942	0.941	0.939	0.936	0.934	0.932	0.930	0.928
	-6	0.966	0.964	0.962	0.960	0.959	0.956	0.955	0.953	0.951	0.950	0.948	0.946	0.945	0.943	0.941	0.939	0.937	0.935	0.931
	-7	0.968	0.966	0.965	0.963	0.961	0.959	0.957	0.956	0.954	0.953	0.951	0.950	0.948	0.947	0.945	0.944	0.942	0.940	0.937
	-8	0.970	0.968	0.967	0.965	0.963	0.962	0.960	0.959	0.957	0.956	0.955	0.953	0.952	0.951	0.949	0.948	0.947	0.945	0.944
	-9	0.971	0.970	0.969	0.967	0.966	0.964	0.963	0.961	0.960	0.959	0.958	0.957	0.956	0.954	0.953	0.952	0.951	0.950	0.948
	-10	0.973	0.972	0.970	0.969	0.968	0.966	0.965	0.964	0.963	0.962	0.961	0.960	0.959	0.958	0.957	0.956	0.955	0.954	0.952
	-11	0.975	0.974	0.972	0.971	0.970	0.968	0.967	0.966	0.965	0.965	0.964	0.963	0.962	0.961	0.960	0.960	0.959	0.958	0.957
	-12	0.976	0.975	0.974	0.973	0.972	0.970	0.969	0.969	0.968	0.967	0.966	0.966	0.965	0.964	0.964	0.963	0.963	0.962	0.961
	-13	0.978	0.977	0.976	0.975	0.973	0.972	0.971	0.971	0.970	0.970	0.969	0.968	0.968	0.967	0.967	0.966	0.966	0.966	0.965
	-14	0.979	0.978	0.977	0.976	0.975	0.974	0.973	0.973	0.972	0.972	0.971	0.971	0.971	0.970	0.970	0.970	0.969	0.969	0.968
	-15	0.980	0.980	0.979	0.978	0.977	0.976	0.975	0.975	0.974	0.974	0.974	0.973	0.973	0.973	0.972	0.972	0.972	0.972	0.972

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 6a: 100% Joint and Survivor Annuity - Option 2 - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement																			
		45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
Beneficiary older than Retiree	-16	0.982	0.981	0.980	0.979	0.979	0.978	0.977	0.977	0.976	0.976	0.976	0.976	0.975	0.975	0.975	0.975	0.975	0.975	0.975	0.975
	-17	0.983	0.982	0.982	0.981	0.980	0.979	0.979	0.979	0.978	0.978	0.978	0.978	0.978	0.978	0.978	0.978	0.978	0.978	0.978	0.978
	-18	0.984	0.983	0.983	0.982	0.982	0.981	0.980	0.980	0.980	0.980	0.980	0.980	0.980	0.980	0.980	0.980	0.980	0.980	0.980	0.980
	-19	0.985	0.985	0.984	0.983	0.983	0.982	0.982	0.982	0.982	0.982	0.981	0.982	0.982	0.982	0.982	0.982	0.982	0.982	0.982	0.982
	-20	0.986	0.986	0.985	0.985	0.984	0.984	0.983	0.983	0.983	0.983	0.983	0.983	0.983	0.984	0.984	0.984	0.984	0.984	0.984	0.985
	-21	0.987	0.987	0.986	0.986	0.985	0.985	0.985	0.985	0.985	0.985	0.985	0.985	0.985	0.985	0.985	0.986	0.986	0.986	0.986	0.986
	-22	0.988	0.988	0.987	0.987	0.987	0.986	0.986	0.986	0.986	0.986	0.986	0.986	0.987	0.987	0.987	0.987	0.987	0.988	0.988	0.988
	-23	0.989	0.989	0.988	0.988	0.988	0.987	0.987	0.987	0.987	0.987	0.988	0.988	0.988	0.988	0.988	0.989	0.989	0.989	0.989	0.990
	-24	0.990	0.990	0.989	0.989	0.989	0.988	0.988	0.988	0.989	0.989	0.989	0.989	0.989	0.990	0.990	0.990	0.990	0.991	0.991	0.991
	-25	0.991	0.991	0.990	0.990	0.990	0.989	0.989	0.990	0.990	0.990	0.990	0.990	0.990	0.991	0.991	0.991	0.991	0.992	0.992	0.992
	-26	0.992	0.991	0.991	0.991	0.991	0.990	0.990	0.991	0.991	0.991	0.991	0.991	0.992	0.992	0.992	0.992	0.993	0.993	0.993	0.993
	-27	0.992	0.992	0.992	0.992	0.992	0.991	0.991	0.992	0.992	0.992	0.992	0.992	0.993	0.993	0.993	0.993	0.993	0.994	0.994	0.994
	-28	0.993	0.993	0.993	0.993	0.992	0.992	0.992	0.992	0.993	0.993	0.993	0.993	0.993	0.994	0.994	0.994	0.994	0.995	0.995	0.995
	-29	0.994	0.994	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.994	0.994	0.994	0.994	0.994	0.995	0.995	0.995	0.995	0.995	0.995
	-30	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.995	0.995	0.995	0.995	0.995	0.996	0.996	0.996	0.996
	-31	0.995	0.995	0.995	0.995	0.994	0.994	0.994	0.995	0.995	0.995	0.995	0.995	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.997
	-32	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.996	0.996	0.996	0.996	0.996	0.996	0.997	0.997	0.997	0.997	0.997
	-33	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997
	-34	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.998	0.998	0.998
	-35	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.998	0.998	0.998	0.998	0.998	0.998
	-36	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998
	-37	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998
	-38	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.999	0.999	0.999
	-39	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.999	0.999	0.999	0.999	0.999	0.999	0.999
	-40	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999
	-41	0.999	0.999	0.999	0.999	0.999	0.998	0.998	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999
	-42	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999
	-43	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999
	-44	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999
	-45	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999
	-46	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999
	-47	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999
	-48	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999
	-49	1.000	1.000	1.000	1.000	1.000	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999
	-50	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	0.999	0.999				
Beneficiary older than Retiree	-51	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	0.999					
	-52	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000						
	-53	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000							
	-54	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000								
	-55	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000									

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 6a: 100% Joint and Survivor Annuity - Option 2 - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement																			
	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	
Beneficiary older than Retiree	-56	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000										
	-57	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000										
	-58	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000										
	-59	1.000	1.000	1.000	1.000	1.000	1.000	1.000													
	-60	1.000	1.000	1.000	1.000	1.000	1.000														
	-61	1.000	1.000	1.000	1.000	1.000															
	-62	1.000	1.000	1.000	1.000																
	-63	1.000	1.000	1.000																	
	-64	1.000	1.000																		
	-65	1.000																			

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 6a: 100% Joint and Survivor Annuity - Option 2 - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

		Beneficiary Age Difference	Attained Age at Retirement																			
			65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84
Beneficiary younger than Retiree	100																					
	99																					
	98																					
	97																					
	96																					
	95																					
	94																					
	93																					
	92																					
	91																					
	90																					
	89																					
	88																					
	87																					
	86																					
	85																					
	84																					0.327
	83																				0.346	0.327
	82																			0.366	0.346	0.327
	81																		0.385	0.365	0.346	0.327
	80																0.405	0.385	0.365	0.346	0.327	
	79															0.425	0.405	0.385	0.365	0.346	0.327	
	78														0.445	0.425	0.405	0.385	0.366	0.347	0.328	
	77													0.465	0.445	0.425	0.405	0.386	0.366	0.347	0.328	
	76												0.484	0.465	0.445	0.425	0.405	0.386	0.366	0.347	0.328	
	75											0.504	0.484	0.464	0.445	0.425	0.406	0.386	0.367	0.348	0.329	
	74										0.523	0.504	0.484	0.465	0.445	0.426	0.406	0.387	0.367	0.348	0.329	
	73									0.542	0.523	0.504	0.484	0.465	0.446	0.426	0.407	0.387	0.368	0.348	0.329	
	72								0.560	0.542	0.523	0.504	0.485	0.466	0.446	0.427	0.407	0.388	0.368	0.349	0.330	
	71							0.578	0.560	0.542	0.523	0.504	0.485	0.466	0.447	0.427	0.408	0.388	0.369	0.349	0.330	
	70						0.596	0.578	0.560	0.542	0.523	0.505	0.486	0.466	0.447	0.428	0.408	0.388	0.369	0.350	0.331	
	69					0.613	0.596	0.578	0.560	0.542	0.524	0.505	0.486	0.467	0.448	0.428	0.409	0.389	0.370	0.350	0.331	
	68				0.630	0.613	0.596	0.579	0.561	0.543	0.524	0.506	0.487	0.468	0.448	0.429	0.409	0.389	0.370	0.351	0.332	
	67			0.646	0.630	0.613	0.596	0.579	0.561	0.543	0.525	0.506	0.487	0.468	0.449	0.429	0.410	0.390	0.371	0.351	0.332	
	66		0.661	0.646	0.630	0.613	0.597	0.579	0.562	0.544	0.525	0.507	0.488	0.469	0.449	0.430	0.410	0.391	0.371	0.352	0.333	
Beneficiary younger than Retiree	65	0.676	0.661	0.646	0.630	0.614	0.597	0.580	0.562	0.544	0.526	0.507	0.488	0.469	0.450	0.430	0.411	0.391	0.372	0.353	0.334	
	64	0.676	0.661	0.646	0.631	0.614	0.598	0.581	0.563	0.545	0.527	0.508	0.489	0.470	0.451	0.431	0.411	0.392	0.373	0.353	0.334	
	63	0.676	0.662	0.647	0.631	0.615	0.598	0.581	0.564	0.546	0.527	0.509	0.490	0.471	0.451	0.432	0.412	0.393	0.373	0.354	0.335	
	62	0.677	0.662	0.647	0.632	0.616	0.599	0.582	0.564	0.546	0.528	0.509	0.490	0.471	0.452	0.432	0.413	0.393	0.374	0.355	0.336	
	61	0.678	0.663	0.648	0.632	0.616	0.600	0.582	0.565	0.547	0.529	0.510	0.491	0.472	0.453	0.433	0.414	0.394	0.375	0.355	0.337	

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 6a: 100% Joint and Survivor Annuity - Option 2 - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

		Beneficiary		Attained Age at Retirement																		
		Age Difference	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84
Beneficiary younger than Retiree	60	0.678	0.664	0.649	0.633	0.617	0.600	0.583	0.566	0.548	0.529	0.511	0.492	0.473	0.453	0.434	0.414	0.395	0.376	0.356	0.337	
	59	0.679	0.664	0.649	0.634	0.618	0.601	0.584	0.566	0.549	0.530	0.512	0.493	0.474	0.454	0.435	0.415	0.396	0.376	0.357	0.338	
	58	0.679	0.665	0.650	0.634	0.618	0.602	0.585	0.567	0.549	0.531	0.513	0.494	0.475	0.455	0.436	0.416	0.397	0.377	0.358	0.339	
	57	0.680	0.666	0.651	0.635	0.619	0.603	0.586	0.568	0.550	0.532	0.513	0.495	0.475	0.456	0.437	0.417	0.398	0.378	0.359	0.340	
	56	0.681	0.666	0.651	0.636	0.620	0.603	0.586	0.569	0.551	0.533	0.514	0.496	0.476	0.457	0.438	0.418	0.399	0.379	0.360	0.341	
	55	0.682	0.667	0.652	0.637	0.621	0.604	0.587	0.570	0.552	0.534	0.515	0.497	0.477	0.458	0.439	0.419	0.400	0.380	0.361	0.342	
	54	0.682	0.668	0.653	0.638	0.622	0.605	0.588	0.571	0.553	0.535	0.516	0.498	0.479	0.459	0.440	0.420	0.401	0.381	0.362	0.343	
	53	0.683	0.669	0.654	0.639	0.623	0.606	0.589	0.572	0.554	0.536	0.517	0.499	0.480	0.460	0.441	0.422	0.402	0.383	0.363	0.344	
	52	0.684	0.670	0.655	0.640	0.624	0.607	0.590	0.573	0.555	0.537	0.519	0.500	0.481	0.462	0.442	0.423	0.403	0.384	0.365	0.346	
	51	0.685	0.671	0.656	0.641	0.625	0.608	0.592	0.574	0.556	0.538	0.520	0.501	0.482	0.463	0.444	0.424	0.405	0.385	0.366	0.347	
	50	0.686	0.672	0.657	0.642	0.626	0.610	0.593	0.575	0.558	0.540	0.521	0.502	0.483	0.464	0.445	0.425	0.406	0.387	0.367	0.348	
	49	0.687	0.673	0.658	0.643	0.627	0.611	0.594	0.577	0.559	0.541	0.523	0.504	0.485	0.466	0.446	0.427	0.407	0.388	0.369	0.350	
	48	0.688	0.674	0.659	0.644	0.628	0.612	0.595	0.578	0.560	0.542	0.524	0.505	0.486	0.467	0.448	0.428	0.409	0.390	0.371	0.352	
	47	0.689	0.675	0.661	0.645	0.630	0.613	0.597	0.579	0.562	0.544	0.526	0.507	0.488	0.469	0.450	0.430	0.411	0.391	0.372	0.353	
	46	0.691	0.677	0.662	0.647	0.631	0.615	0.598	0.581	0.563	0.545	0.527	0.508	0.490	0.471	0.451	0.432	0.413	0.393	0.374	0.355	
	45	0.692	0.678	0.663	0.648	0.633	0.616	0.600	0.583	0.565	0.547	0.529	0.510	0.491	0.472	0.453	0.434	0.414	0.395	0.376	0.357	
	44	0.693	0.679	0.665	0.650	0.634	0.618	0.601	0.584	0.567	0.549	0.531	0.512	0.493	0.474	0.455	0.436	0.416	0.397	0.378	0.359	
	43	0.695	0.681	0.666	0.651	0.636	0.620	0.603	0.586	0.569	0.551	0.533	0.514	0.495	0.476	0.457	0.438	0.419	0.399	0.380	0.361	
	42	0.696	0.682	0.668	0.653	0.637	0.621	0.605	0.588	0.571	0.553	0.535	0.516	0.497	0.478	0.459	0.440	0.421	0.402	0.382	0.364	
	41	0.698	0.684	0.670	0.655	0.639	0.623	0.607	0.590	0.573	0.555	0.537	0.518	0.500	0.481	0.462	0.442	0.423	0.404	0.385	0.366	
	40	0.699	0.686	0.671	0.657	0.641	0.625	0.609	0.592	0.575	0.557	0.539	0.521	0.502	0.483	0.464	0.445	0.426	0.407	0.388	0.369	
	39	0.701	0.687	0.673	0.658	0.643	0.627	0.611	0.594	0.577	0.559	0.541	0.523	0.505	0.486	0.467	0.448	0.428	0.409	0.390	0.372	
	38	0.703	0.689	0.675	0.661	0.645	0.630	0.613	0.597	0.579	0.562	0.544	0.526	0.507	0.488	0.470	0.450	0.431	0.412	0.393	0.374	
	37	0.705	0.691	0.677	0.663	0.648	0.632	0.616	0.599	0.582	0.564	0.547	0.528	0.510	0.491	0.472	0.453	0.434	0.415	0.396	0.378	
	36	0.707	0.694	0.680	0.665	0.650	0.634	0.618	0.602	0.585	0.567	0.549	0.531	0.513	0.494	0.476	0.457	0.438	0.418	0.400	0.381	
	35	0.709	0.696	0.682	0.667	0.652	0.637	0.621	0.604	0.588	0.570	0.553	0.534	0.516	0.498	0.479	0.460	0.441	0.422	0.403	0.384	
	34	0.711	0.698	0.684	0.670	0.655	0.640	0.624	0.607	0.591	0.573	0.556	0.538	0.520	0.501	0.482	0.463	0.445	0.426	0.407	0.388	
	33	0.714	0.701	0.687	0.673	0.658	0.643	0.627	0.610	0.594	0.577	0.559	0.541	0.523	0.505	0.486	0.467	0.448	0.429	0.411	0.392	
	32	0.716	0.703	0.690	0.676	0.661	0.646	0.630	0.614	0.597	0.580	0.563	0.545	0.527	0.508	0.490	0.471	0.452	0.434	0.415	0.396	
	31	0.719	0.706	0.693	0.678	0.664	0.649	0.633	0.617	0.601	0.584	0.566	0.549	0.531	0.512	0.494	0.475	0.457	0.438	0.419	0.400	
	30	0.722	0.709	0.696	0.682	0.667	0.652	0.637	0.621	0.604	0.588	0.570	0.553	0.535	0.517	0.498	0.480	0.461	0.442	0.423	0.404	
	29	0.725	0.712	0.699	0.685	0.671	0.656	0.640	0.625	0.608	0.592	0.575	0.557	0.539	0.521	0.503	0.484	0.466	0.447	0.428	0.409	
	28	0.728	0.715	0.702	0.688	0.674	0.660	0.644	0.629	0.612	0.596	0.579	0.562	0.544	0.526	0.508	0.489	0.470	0.451	0.433	0.414	
	27	0.731	0.719	0.706	0.692	0.678	0.663	0.648	0.633	0.617	0.600	0.584	0.566	0.549	0.531	0.513	0.494	0.475	0.457	0.438	0.419	
	26	0.735	0.722	0.709	0.696	0.682	0.668	0.653	0.637	0.621	0.605	0.589	0.572	0.554	0.536	0.518	0.499	0.481	0.462	0.443	0.425	
Beneficiary younger than Retiree	25	0.738	0.726	0.713	0.700	0.686	0.672	0.657	0.642	0.626	0.610	0.594	0.577	0.559	0.541	0.523	0.505	0.486	0.468	0.449	0.431	
	24	0.742	0.730	0.717	0.704	0.691	0.677	0.662	0.647	0.632	0.616	0.599	0.582	0.565	0.547	0.529	0.511	0.492	0.474	0.456	0.437	
	23	0.746	0.734	0.722	0.709	0.695	0.682	0.667	0.652	0.637	0.621	0.605	0.588	0.571	0.553	0.535	0.517	0.499	0.481	0.462	0.444	
	22	0.750	0.739	0.726	0.714	0.700	0.687	0.673	0.658	0.643	0.627	0.610	0.594	0.577	0.559	0.542	0.524	0.506	0.488	0.470	0.452	
	21	0.755	0.743	0.731	0.719	0.706	0.692	0.678	0.664	0.648	0.633	0.617	0.600	0.583	0.566	0.549	0.531	0.513	0.495	0.477	0.459	

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 6a: 100% Joint and Survivor Annuity - Option 2 - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference		Attained Age at Retirement																			
		65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84
Beneficiary younger than Retiree	20	0.759	0.748	0.736	0.724	0.711	0.698	0.684	0.669	0.654	0.639	0.623	0.607	0.590	0.573	0.556	0.539	0.521	0.503	0.485	0.468
	19	0.764	0.753	0.741	0.729	0.717	0.704	0.690	0.675	0.661	0.646	0.630	0.614	0.597	0.581	0.564	0.547	0.529	0.512	0.494	0.477
	18	0.769	0.758	0.747	0.735	0.723	0.710	0.696	0.682	0.667	0.652	0.637	0.621	0.605	0.589	0.572	0.555	0.538	0.521	0.503	0.486
	17	0.774	0.764	0.753	0.741	0.729	0.716	0.702	0.689	0.674	0.660	0.645	0.629	0.613	0.597	0.581	0.564	0.547	0.530	0.513	0.497
	16	0.780	0.769	0.758	0.747	0.735	0.722	0.709	0.696	0.682	0.668	0.653	0.638	0.622	0.606	0.590	0.574	0.557	0.541	0.524	0.508
	15	0.785	0.775	0.764	0.753	0.741	0.729	0.716	0.703	0.690	0.676	0.661	0.646	0.631	0.616	0.600	0.584	0.568	0.552	0.535	0.519
	14	0.791	0.781	0.771	0.760	0.748	0.736	0.724	0.711	0.698	0.684	0.670	0.656	0.641	0.626	0.610	0.595	0.579	0.563	0.547	0.532
	13	0.797	0.787	0.777	0.767	0.755	0.744	0.732	0.719	0.706	0.693	0.679	0.665	0.651	0.636	0.621	0.606	0.591	0.576	0.560	0.545
	12	0.803	0.794	0.784	0.774	0.763	0.752	0.740	0.728	0.715	0.702	0.689	0.675	0.661	0.647	0.633	0.618	0.603	0.589	0.574	0.559
	11	0.810	0.800	0.791	0.781	0.771	0.760	0.748	0.737	0.725	0.712	0.699	0.686	0.673	0.659	0.645	0.631	0.617	0.602	0.588	0.574
	10	0.816	0.807	0.798	0.789	0.778	0.768	0.757	0.746	0.734	0.722	0.710	0.697	0.684	0.671	0.658	0.644	0.630	0.617	0.603	0.589
	9	0.823	0.814	0.806	0.796	0.787	0.777	0.766	0.755	0.744	0.733	0.721	0.709	0.696	0.684	0.671	0.658	0.645	0.632	0.619	0.605
	8	0.830	0.822	0.813	0.804	0.795	0.786	0.776	0.765	0.755	0.744	0.732	0.721	0.709	0.697	0.685	0.673	0.660	0.647	0.635	0.622
	7	0.837	0.829	0.821	0.813	0.804	0.795	0.785	0.775	0.765	0.755	0.744	0.733	0.722	0.711	0.699	0.687	0.676	0.664	0.652	0.640
	6	0.844	0.837	0.829	0.821	0.813	0.804	0.795	0.786	0.776	0.766	0.756	0.746	0.736	0.725	0.714	0.703	0.692	0.681	0.669	0.658
Beneficiary same age as Retiree	5	0.851	0.844	0.837	0.830	0.822	0.814	0.805	0.796	0.787	0.778	0.769	0.759	0.749	0.739	0.729	0.719	0.708	0.698	0.687	0.677
	4	0.859	0.852	0.845	0.838	0.831	0.823	0.815	0.807	0.799	0.790	0.781	0.772	0.763	0.754	0.744	0.735	0.725	0.715	0.706	0.696
	3	0.866	0.860	0.854	0.847	0.840	0.833	0.826	0.818	0.810	0.802	0.794	0.786	0.777	0.769	0.760	0.751	0.742	0.733	0.724	0.716
	2	0.873	0.868	0.862	0.856	0.849	0.843	0.836	0.829	0.822	0.815	0.807	0.799	0.792	0.784	0.776	0.768	0.759	0.751	0.743	0.735
	1	0.881	0.876	0.870	0.865	0.859	0.853	0.846	0.840	0.834	0.827	0.820	0.813	0.806	0.799	0.791	0.784	0.777	0.769	0.762	0.755
Beneficiary older than Retiree	0	0.888	0.883	0.878	0.873	0.868	0.862	0.857	0.851	0.845	0.839	0.833	0.826	0.820	0.814	0.807	0.800	0.794	0.787	0.780	0.774
	-1	0.895	0.891	0.887	0.882	0.877	0.872	0.867	0.862	0.856	0.851	0.845	0.840	0.834	0.828	0.822	0.816	0.810	0.805	0.799	0.793
	-2	0.902	0.899	0.894	0.890	0.886	0.881	0.877	0.872	0.867	0.863	0.858	0.853	0.847	0.842	0.837	0.832	0.827	0.822	0.816	0.811
	-3	0.909	0.906	0.902	0.899	0.895	0.891	0.887	0.882	0.878	0.874	0.869	0.865	0.861	0.856	0.852	0.847	0.843	0.838	0.833	0.828
	-4	0.916	0.913	0.910	0.906	0.903	0.900	0.896	0.892	0.889	0.885	0.881	0.877	0.873	0.870	0.866	0.862	0.858	0.853	0.849	0.845
	-5	0.923	0.920	0.917	0.914	0.911	0.908	0.905	0.902	0.899	0.895	0.892	0.889	0.886	0.882	0.879	0.875	0.872	0.868	0.865	0.861
	-6	0.929	0.926	0.924	0.922	0.919	0.916	0.914	0.911	0.908	0.905	0.903	0.900	0.897	0.894	0.891	0.888	0.885	0.882	0.879	0.875
	-7	0.935	0.933	0.931	0.929	0.926	0.924	0.922	0.919	0.917	0.915	0.912	0.910	0.908	0.905	0.903	0.900	0.898	0.895	0.892	0.888
	-8	0.940	0.939	0.937	0.935	0.933	0.931	0.929	0.928	0.926	0.924	0.922	0.920	0.918	0.916	0.914	0.911	0.909	0.906	0.904	0.901
	-9	0.946	0.944	0.943	0.941	0.940	0.938	0.937	0.935	0.934	0.932	0.930	0.929	0.927	0.925	0.924	0.922	0.919	0.917	0.914	0.911
	-10	0.951	0.950	0.949	0.947	0.946	0.945	0.943	0.942	0.941	0.940	0.938	0.937	0.936	0.934	0.932	0.931	0.929	0.926	0.924	0.921
	-11	0.956	0.955	0.954	0.953	0.952	0.951	0.950	0.949	0.948	0.947	0.945	0.944	0.943	0.942	0.940	0.939	0.937	0.935	0.933	0.930
	-12	0.960	0.959	0.959	0.958	0.957	0.956	0.955	0.955	0.954	0.953	0.952	0.951	0.950	0.949	0.948	0.946	0.944	0.942	0.940	0.938
	-13	0.964	0.964	0.963	0.962	0.962	0.961	0.961	0.960	0.959	0.959	0.958	0.957	0.956	0.955	0.954	0.953	0.951	0.949	0.947	0.944
	-14	0.968	0.968	0.967	0.967	0.966	0.966	0.965	0.965	0.964	0.964	0.963	0.962	0.962	0.961	0.960	0.958	0.957	0.955	0.953	0.951
-15	0.971	0.971	0.971	0.971	0.970	0.970	0.970	0.969	0.969	0.968	0.968	0.967	0.966	0.966	0.964	0.963	0.962	0.960	0.958	0.956	

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 6a: 100% Joint and Survivor Annuity - Option 2 - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement																			
		65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84
Beneficiary older than Retiree	-16	0.975	0.974	0.974	0.974	0.974	0.974	0.973	0.973	0.973	0.972	0.972	0.971	0.971	0.970	0.969	0.968	0.966	0.965	0.963	0.961
	-17	0.978	0.977	0.977	0.977	0.977	0.977	0.977	0.977	0.976	0.976	0.975	0.975	0.974	0.973	0.972	0.971	0.970	0.969	0.967	0.965
	-18	0.980	0.980	0.980	0.980	0.980	0.980	0.980	0.980	0.979	0.979	0.979	0.978	0.977	0.977	0.976	0.975	0.973	0.972	0.970	0.968
	-19	0.983	0.983	0.983	0.983	0.983	0.983	0.982	0.982	0.982	0.982	0.981	0.981	0.980	0.979	0.979	0.978	0.976	0.975	0.973	0.971
	-20	0.985	0.985	0.985	0.985	0.985	0.985	0.985	0.985	0.984	0.984	0.984	0.983	0.983	0.982	0.981	0.980	0.979	0.978	0.976	0.974
	-21	0.987	0.987	0.987	0.987	0.987	0.987	0.987	0.987	0.986	0.986	0.986	0.985	0.985	0.984	0.983	0.982	0.981	0.980	0.978	0.976
	-22	0.988	0.988	0.989	0.989	0.989	0.989	0.988	0.988	0.988	0.988	0.987	0.987	0.986	0.986	0.985	0.984	0.983	0.982	0.980	0.978
	-23	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.989	0.989	0.989	0.988	0.988	0.987	0.987	0.986	0.985	0.983	0.982	0.980
	-24	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.990	0.990	0.990	0.989	0.989	0.988	0.987	0.986	0.985	0.983	0.981
	-25	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.991	0.991	0.990	0.990	0.989	0.988	0.987	0.986	0.984	0.982
	-26	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.992	0.992	0.991	0.991	0.990	0.989	0.988	0.987	0.985	0.982
	-27	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.993	0.993	0.993	0.993	0.992	0.992	0.991	0.990	0.989	0.987	0.985
	-28	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.994	0.994	0.994	0.993	0.993	0.992	0.992	0.991	0.989	0.987	
	-29	0.996	0.996	0.996	0.996	0.996	0.995	0.995	0.995	0.995	0.995	0.994	0.994	0.993	0.993	0.992	0.991	0.989			
	-30	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.995	0.995	0.994	0.994	0.993	0.992	0.991				
	-31	0.997	0.997	0.997	0.997	0.997	0.996	0.996	0.996	0.996	0.996	0.995	0.995	0.995	0.994	0.994	0.993	0.993			
	-32	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.996	0.996	0.996	0.995	0.995	0.994					
	-33	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.996	0.996	0.995	0.995						
	-34	0.998	0.998	0.998	0.998	0.998	0.997	0.997	0.997	0.997	0.997	0.997	0.996	0.996	0.995						
	-35	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.997	0.997	0.997	0.996	0.996								
-36	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.997	0.997	0.997											
-37	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998												
-38	0.999	0.999	0.998	0.998	0.998	0.998	0.998	0.998	0.998												
-39	0.999	0.999	0.999	0.999	0.998	0.998	0.998	0.998													
-40	0.999	0.999	0.999	0.999	0.998	0.998															
-41	0.999	0.999	0.999	0.999	0.998																
-42	0.999	0.999	0.999	0.999																	
-43	0.999	0.999	0.999																		
-44	0.999	0.999																			
-45	0.999																				
-46																					
-47																					
-48																					
-49																					
-50																					
Beneficiary older than Retiree	-51																				
	-52																				
	-53																				
	-54																				
	-55																				

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 6a: 100% Joint and Survivor Annuity - Option 2 - Healthy Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference		Attained Age at Retirement																			
		65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84
Beneficiary older than Retiree	-56																				
	-57																				
	-58																				
	-59																				
	-60																				
	-61																				
	-62																				
	-63																				
	-64																				
	-65																				

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 6a: 100% Joint and Survivor Annuity - Option 2 - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement																	
		85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100		
Beneficiary younger than Retiree	100																	0.117	
	99																0.124	0.117	
	98														0.132	0.124	0.117		
	97													0.140	0.132	0.124	0.117		
	96												0.149	0.140	0.131	0.124	0.117		
	95											0.160	0.149	0.140	0.132	0.124	0.117		
	94										0.171	0.159	0.149	0.140	0.132	0.124	0.117		
	93									0.182	0.170	0.159	0.149	0.140	0.132	0.124	0.117		
	92								0.195	0.182	0.170	0.159	0.149	0.140	0.132	0.124	0.117		
	91							0.209	0.195	0.182	0.170	0.160	0.150	0.140	0.132	0.124	0.117		
	90						0.224	0.209	0.195	0.182	0.171	0.160	0.150	0.141	0.132	0.124	0.117		
	89					0.239	0.223	0.209	0.195	0.182	0.171	0.160	0.150	0.141	0.132	0.125	0.118		
	88				0.255	0.239	0.223	0.209	0.195	0.183	0.171	0.160	0.150	0.141	0.132	0.125	0.118		
	87			0.272	0.255	0.239	0.223	0.209	0.195	0.183	0.171	0.160	0.150	0.141	0.133	0.125	0.118		
	86		0.290	0.272	0.255	0.239	0.224	0.209	0.196	0.183	0.171	0.160	0.150	0.141	0.133	0.125	0.118		
	85	0.308	0.290	0.272	0.255	0.239	0.224	0.209	0.196	0.183	0.171	0.161	0.151	0.141	0.133	0.125	0.118		
	84	0.308	0.290	0.272	0.255	0.239	0.224	0.210	0.196	0.183	0.172	0.161	0.151	0.142	0.133	0.126	0.118		
	83	0.308	0.290	0.272	0.256	0.240	0.224	0.210	0.196	0.184	0.172	0.161	0.151	0.142	0.133	0.126	0.119		
	82	0.308	0.290	0.273	0.256	0.240	0.224	0.210	0.196	0.184	0.172	0.161	0.151	0.142	0.134	0.126	0.119		
	81	0.308	0.290	0.273	0.256	0.240	0.225	0.210	0.197	0.184	0.172	0.161	0.151	0.142	0.134	0.126	0.119		
	80	0.309	0.291	0.273	0.256	0.240	0.225	0.211	0.197	0.184	0.173	0.162	0.152	0.143	0.134	0.126	0.119		
	79	0.309	0.291	0.273	0.257	0.241	0.225	0.211	0.197	0.185	0.173	0.162	0.152	0.143	0.134	0.127	0.120		
	78	0.309	0.291	0.274	0.257	0.241	0.226	0.211	0.198	0.185	0.173	0.162	0.152	0.143	0.135	0.127	0.120		
	77	0.309	0.291	0.274	0.257	0.241	0.226	0.211	0.198	0.185	0.173	0.163	0.153	0.143	0.135	0.127	0.120		
	76	0.310	0.292	0.274	0.258	0.242	0.226	0.212	0.198	0.185	0.174	0.163	0.153	0.144	0.135	0.127	0.120		
	75	0.310	0.292	0.275	0.258	0.242	0.227	0.212	0.198	0.186	0.174	0.163	0.153	0.144	0.136	0.128	0.121		
	74	0.311	0.293	0.275	0.258	0.242	0.227	0.212	0.199	0.186	0.174	0.163	0.153	0.144	0.136	0.128	0.121		
	73	0.311	0.293	0.276	0.259	0.243	0.227	0.213	0.199	0.187	0.175	0.164	0.154	0.145	0.136	0.128	0.121		
	72	0.311	0.293	0.276	0.259	0.243	0.228	0.213	0.200	0.187	0.175	0.164	0.154	0.145	0.137	0.129	0.122		
	71	0.312	0.294	0.276	0.260	0.244	0.228	0.214	0.200	0.187	0.176	0.165	0.155	0.145	0.137	0.129	0.122		
	70	0.312	0.294	0.277	0.260	0.244	0.229	0.214	0.200	0.188	0.176	0.165	0.155	0.146	0.137	0.130	0.123		
	69	0.313	0.295	0.277	0.261	0.245	0.229	0.215	0.201	0.188	0.176	0.165	0.155	0.146	0.138	0.130	0.123		
	68	0.313	0.295	0.278	0.261	0.245	0.230	0.215	0.201	0.189	0.177	0.166	0.156	0.147	0.138	0.131	0.123		
	67	0.314	0.296	0.279	0.262	0.246	0.230	0.216	0.202	0.189	0.177	0.166	0.156	0.147	0.139	0.131	0.124		
	66	0.315	0.297	0.279	0.262	0.246	0.231	0.216	0.202	0.190	0.178	0.167	0.157	0.148	0.139	0.132	0.124		
	65	0.315	0.297	0.280	0.263	0.247	0.231	0.217	0.203	0.190	0.178	0.168	0.157	0.148	0.140	0.132	0.125		
	64	0.316	0.298	0.280	0.263	0.247	0.232	0.217	0.204	0.191	0.179	0.168	0.158	0.149	0.140	0.133	0.126		
	63	0.317	0.298	0.281	0.264	0.248	0.233	0.218	0.204	0.192	0.180	0.169	0.159	0.149	0.141	0.133	0.126		
	62	0.317	0.299	0.282	0.265	0.249	0.233	0.219	0.205	0.192	0.180	0.169	0.159	0.150	0.142	0.134	0.127		
	61	0.318	0.300	0.282	0.266	0.249	0.234	0.219	0.206	0.193	0.181	0.170	0.160	0.151	0.142	0.135	0.128		

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 6a: 100% Joint and Survivor Annuity - Option 2 - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement															
		85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Beneficiary younger than Retiree	60	0.319	0.301	0.283	0.266	0.250	0.235	0.220	0.206	0.194	0.182	0.171	0.161	0.152	0.143	0.135	0.128
	59	0.320	0.302	0.284	0.267	0.251	0.236	0.221	0.207	0.194	0.183	0.172	0.162	0.152	0.144	0.136	0.129
	58	0.321	0.302	0.285	0.268	0.252	0.236	0.222	0.208	0.195	0.183	0.172	0.162	0.153	0.145	0.137	0.130
	57	0.321	0.303	0.286	0.269	0.253	0.237	0.223	0.209	0.196	0.184	0.173	0.163	0.154	0.146	0.138	0.131
	56	0.322	0.304	0.287	0.270	0.254	0.238	0.224	0.210	0.197	0.185	0.174	0.164	0.155	0.147	0.139	0.132
	55	0.324	0.305	0.288	0.271	0.255	0.239	0.225	0.211	0.198	0.186	0.175	0.165	0.156	0.148	0.140	0.133
	54	0.325	0.307	0.289	0.272	0.256	0.241	0.226	0.212	0.199	0.187	0.176	0.166	0.157	0.149	0.141	0.134
	53	0.326	0.308	0.290	0.273	0.257	0.242	0.227	0.213	0.200	0.189	0.178	0.168	0.158	0.150	0.142	0.135
	52	0.327	0.309	0.292	0.275	0.258	0.243	0.228	0.215	0.202	0.190	0.179	0.169	0.160	0.151	0.143	0.136
	51	0.329	0.310	0.293	0.276	0.260	0.244	0.230	0.216	0.203	0.191	0.180	0.170	0.161	0.152	0.145	0.138
	50	0.330	0.312	0.294	0.277	0.261	0.246	0.231	0.217	0.204	0.193	0.182	0.171	0.162	0.154	0.146	0.139
	49	0.331	0.313	0.296	0.279	0.263	0.247	0.233	0.219	0.206	0.194	0.183	0.173	0.164	0.155	0.148	0.141
	48	0.333	0.315	0.298	0.281	0.264	0.249	0.234	0.220	0.208	0.196	0.185	0.175	0.165	0.157	0.149	0.142
	47	0.335	0.317	0.299	0.282	0.266	0.251	0.236	0.222	0.209	0.197	0.186	0.176	0.167	0.159	0.151	0.144
	46	0.337	0.319	0.301	0.284	0.268	0.252	0.238	0.224	0.211	0.199	0.188	0.178	0.169	0.160	0.152	0.145
	45	0.339	0.321	0.303	0.286	0.270	0.254	0.240	0.226	0.213	0.201	0.190	0.180	0.170	0.162	0.154	0.147
	44	0.341	0.323	0.305	0.288	0.272	0.256	0.242	0.228	0.215	0.203	0.192	0.182	0.172	0.164	0.156	0.149
	43	0.343	0.325	0.307	0.290	0.274	0.259	0.244	0.230	0.217	0.205	0.194	0.184	0.174	0.166	0.158	0.151
	42	0.345	0.327	0.310	0.293	0.277	0.261	0.246	0.232	0.219	0.207	0.196	0.186	0.176	0.168	0.160	0.153
	41	0.348	0.330	0.312	0.295	0.279	0.263	0.249	0.235	0.222	0.210	0.198	0.188	0.179	0.170	0.162	0.155
	40	0.350	0.332	0.315	0.298	0.282	0.266	0.251	0.237	0.224	0.212	0.201	0.190	0.181	0.172	0.165	0.158
	39	0.353	0.335	0.318	0.301	0.284	0.269	0.254	0.240	0.227	0.214	0.203	0.193	0.184	0.175	0.167	0.160
	38	0.356	0.338	0.321	0.304	0.287	0.272	0.257	0.242	0.229	0.217	0.206	0.196	0.186	0.178	0.170	0.163
	37	0.359	0.341	0.324	0.307	0.290	0.274	0.259	0.245	0.232	0.220	0.209	0.199	0.189	0.181	0.173	0.166
	36	0.363	0.345	0.327	0.310	0.293	0.278	0.263	0.248	0.235	0.223	0.212	0.202	0.192	0.184	0.176	0.169
	35	0.366	0.348	0.330	0.313	0.297	0.281	0.266	0.252	0.239	0.226	0.215	0.205	0.196	0.187	0.180	0.173
	34	0.370	0.352	0.334	0.317	0.300	0.284	0.269	0.255	0.242	0.230	0.219	0.209	0.199	0.191	0.184	0.177
	33	0.373	0.355	0.338	0.320	0.304	0.288	0.273	0.259	0.246	0.234	0.223	0.213	0.203	0.195	0.188	0.181
	32	0.377	0.359	0.341	0.324	0.308	0.292	0.277	0.263	0.250	0.238	0.227	0.217	0.208	0.200	0.192	0.186
	31	0.381	0.363	0.346	0.329	0.312	0.296	0.281	0.267	0.254	0.242	0.231	0.221	0.212	0.204	0.197	0.191
	30	0.386	0.368	0.350	0.333	0.317	0.301	0.286	0.272	0.259	0.247	0.236	0.226	0.217	0.209	0.202	0.196
	29	0.391	0.373	0.355	0.338	0.322	0.306	0.291	0.277	0.264	0.252	0.241	0.232	0.223	0.215	0.208	0.202
	28	0.396	0.378	0.360	0.343	0.327	0.311	0.296	0.282	0.270	0.258	0.247	0.237	0.229	0.221	0.214	0.208
	27	0.401	0.383	0.366	0.349	0.332	0.317	0.302	0.288	0.276	0.264	0.253	0.244	0.235	0.228	0.221	0.215
	26	0.407	0.389	0.372	0.355	0.338	0.323	0.308	0.295	0.282	0.270	0.260	0.250	0.242	0.235	0.228	0.223
Beneficiary younger than Retiree	25	0.413	0.395	0.378	0.361	0.345	0.330	0.315	0.301	0.289	0.277	0.267	0.258	0.250	0.242	0.236	0.231
	24	0.419	0.402	0.385	0.368	0.352	0.337	0.322	0.309	0.296	0.285	0.275	0.266	0.258	0.251	0.245	0.240
	23	0.426	0.409	0.392	0.375	0.360	0.344	0.330	0.317	0.305	0.293	0.283	0.274	0.267	0.260	0.254	0.249
	22	0.434	0.417	0.400	0.383	0.368	0.353	0.339	0.325	0.313	0.302	0.292	0.284	0.276	0.270	0.264	0.260
	21	0.442	0.425	0.408	0.392	0.376	0.362	0.348	0.335	0.323	0.312	0.302	0.294	0.287	0.280	0.275	0.271

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 6a: 100% Joint and Survivor Annuity - Option 2 - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference		Attained Age at Retirement															
		85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Beneficiary younger than Retiree	20	0.451	0.434	0.417	0.401	0.386	0.371	0.357	0.345	0.333	0.322	0.313	0.305	0.298	0.292	0.287	0.284
	19	0.460	0.443	0.427	0.411	0.396	0.382	0.368	0.356	0.344	0.334	0.325	0.317	0.310	0.305	0.300	0.297
	18	0.470	0.453	0.437	0.422	0.407	0.393	0.379	0.367	0.356	0.346	0.337	0.330	0.323	0.318	0.314	0.312
	17	0.480	0.464	0.448	0.433	0.419	0.405	0.392	0.380	0.369	0.359	0.351	0.344	0.338	0.333	0.330	0.328
	16	0.491	0.476	0.460	0.445	0.431	0.418	0.405	0.393	0.383	0.373	0.365	0.359	0.353	0.349	0.346	0.345
	15	0.504	0.488	0.473	0.459	0.445	0.431	0.419	0.408	0.398	0.389	0.381	0.375	0.370	0.366	0.364	0.363
	14	0.516	0.501	0.487	0.472	0.459	0.446	0.434	0.423	0.414	0.405	0.398	0.392	0.388	0.385	0.383	0.382
	13	0.530	0.515	0.501	0.487	0.474	0.462	0.450	0.440	0.431	0.423	0.416	0.411	0.407	0.404	0.403	0.403
	12	0.544	0.530	0.516	0.503	0.491	0.479	0.468	0.458	0.449	0.441	0.435	0.431	0.427	0.425	0.424	0.425
	11	0.560	0.546	0.533	0.520	0.508	0.496	0.486	0.476	0.468	0.461	0.456	0.451	0.449	0.447	0.447	0.447
	10	0.576	0.563	0.550	0.538	0.526	0.515	0.505	0.496	0.489	0.482	0.477	0.473	0.471	0.470	0.470	0.471
	9	0.593	0.580	0.568	0.556	0.545	0.535	0.526	0.517	0.510	0.504	0.500	0.496	0.494	0.494	0.494	0.495
	8	0.610	0.598	0.587	0.576	0.566	0.556	0.547	0.539	0.533	0.527	0.523	0.520	0.519	0.518	0.518	0.519
	7	0.629	0.617	0.607	0.596	0.587	0.578	0.569	0.562	0.556	0.551	0.547	0.545	0.543	0.543	0.543	0.544
	6	0.647	0.637	0.627	0.617	0.608	0.600	0.592	0.586	0.580	0.575	0.572	0.570	0.568	0.567	0.567	0.568
Beneficiary younger than Retiree	5	0.667	0.657	0.648	0.639	0.631	0.623	0.616	0.610	0.604	0.600	0.597	0.595	0.593	0.592	0.592	0.592
	4	0.687	0.678	0.669	0.661	0.653	0.646	0.640	0.634	0.629	0.625	0.622	0.619	0.617	0.616	0.615	0.615
	3	0.707	0.699	0.691	0.683	0.676	0.670	0.663	0.658	0.653	0.649	0.646	0.643	0.641	0.640	0.639	0.638
	2	0.727	0.720	0.713	0.706	0.699	0.693	0.687	0.682	0.677	0.673	0.670	0.667	0.664	0.662	0.661	0.660
	1	0.748	0.741	0.734	0.728	0.722	0.716	0.710	0.705	0.701	0.697	0.693	0.690	0.687	0.684	0.683	0.681
Beneficiary same age as Retiree	0	0.768	0.761	0.755	0.749	0.744	0.738	0.733	0.728	0.723	0.719	0.715	0.711	0.708	0.706	0.703	0.702
Beneficiary older than Retiree	-1	0.787	0.781	0.776	0.770	0.765	0.760	0.755	0.749	0.745	0.740	0.736	0.732	0.729	0.726	0.723	0.721
	-2	0.806	0.801	0.796	0.791	0.785	0.780	0.775	0.770	0.765	0.760	0.756	0.752	0.748	0.745	0.742	0.739
	-3	0.824	0.819	0.814	0.810	0.805	0.799	0.794	0.789	0.784	0.779	0.774	0.770	0.766	0.763	0.759	0.755
	-4	0.841	0.836	0.832	0.827	0.822	0.817	0.812	0.807	0.802	0.797	0.792	0.787	0.783	0.779	0.775	0.770
	-5	0.857	0.853	0.848	0.844	0.839	0.834	0.829	0.823	0.818	0.813	0.808	0.803	0.799	0.794	0.789	0.784
	-6	0.871	0.868	0.863	0.859	0.854	0.849	0.844	0.839	0.833	0.828	0.823	0.818	0.813	0.808	0.802	0.796
	-7	0.885	0.881	0.877	0.873	0.868	0.863	0.858	0.853	0.848	0.842	0.837	0.831	0.826	0.820	0.813	0.806
	-8	0.897	0.894	0.890	0.885	0.881	0.876	0.871	0.866	0.860	0.855	0.849	0.843	0.837	0.830	0.823	0.814
	-9	0.908	0.905	0.901	0.897	0.892	0.888	0.883	0.877	0.872	0.866	0.860	0.854	0.847	0.839	0.831	0.820
	-10	0.918	0.915	0.911	0.907	0.903	0.898	0.893	0.888	0.882	0.876	0.870	0.863	0.855	0.846	0.836	0.823
	-11	0.927	0.924	0.920	0.916	0.912	0.907	0.902	0.897	0.891	0.885	0.878	0.871	0.862	0.852	0.839	
	-12	0.935	0.932	0.928	0.925	0.920	0.916	0.911	0.905	0.899	0.892	0.885	0.877	0.867	0.854		
	-13	0.942	0.939	0.935	0.932	0.928	0.923	0.918	0.912	0.906	0.899	0.891	0.881	0.869			
	-14	0.948	0.945	0.942	0.938	0.934	0.930	0.924	0.918	0.912	0.904	0.895	0.883				
	-15	0.953	0.951	0.947	0.944	0.940	0.935	0.930	0.923	0.916	0.907	0.897					

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 6a: 100% Joint and Survivor Annuity - Option 2 - Healthy Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement															
		85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Beneficiary older	-16	0.958	0.955	0.952	0.949	0.945	0.940	0.934	0.927	0.919	0.909						
	-17	0.962	0.960	0.957	0.953	0.949	0.944	0.938	0.930	0.921							
than	-18	0.966	0.963	0.960	0.956	0.952	0.947	0.940	0.932								
	-19	0.969	0.966	0.963	0.959	0.955	0.949	0.941									
Retiree	-20	0.972	0.969	0.966	0.962	0.956	0.950										
	-21	0.974	0.971	0.968	0.963	0.957											
	-22	0.976	0.973	0.969	0.964												
	-23	0.977	0.974	0.970													
	-24	0.978	0.974														
	-25	0.979															
	-26																
	-27																
	-28																
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	-31																
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	-43																
	-44																
	-45																
	-46																
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	-50																
Beneficiary older	-51																
	-52																
than	-53																
	-54																
Retiree	-55																

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 6a: 100% Joint and Survivor Annuity - Option 2 - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary		Attained Age at Retirement																	
	Age Difference	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100		
Beneficiary older than Retiree	-56																		
	-57																		
	-58																		
	-59																		
	-60																		
	-61																		
	-62																		
	-63																		
	-64																		
	-65																		

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 6b: 100% Joint and Survivor Annuity - Option 2 - Disabled Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference		Attained Age at Retirement																			
		20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39
Beneficiary younger than Retiree	75																				
	74																				
	73																				
	72																				
	71																				
	70																				
	69																				
	68																				
	67																				
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	47																				
	46																				
	45																				
	44																				
	43																				
	42																				
	41																				
	40																				
39																				0.828	
38																			0.835	0.828	
37																		0.842	0.835	0.828	
36																	0.849	0.842	0.836	0.829	

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 6b: 100% Joint and Survivor Annuity - Option 2 - Disabled Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference		Attained Age at Retirement																				
		20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	
Beneficiary younger than Retiree	35																0.856	0.849	0.843	0.836	0.829	
	34															0.862	0.856	0.850	0.843	0.837	0.830	
	33														0.868	0.862	0.856	0.850	0.844	0.837	0.831	
	32													0.874	0.868	0.863	0.857	0.851	0.845	0.838	0.831	
	31										0.879	0.874	0.869	0.863	0.858	0.852	0.845	0.839	0.832			
	30											0.884	0.880	0.874	0.869	0.864	0.858	0.852	0.846	0.840	0.833	
	29										0.889	0.885	0.880	0.875	0.870	0.865	0.859	0.853	0.847	0.840	0.834	
	28								0.894	0.890	0.885	0.881	0.876	0.871	0.865	0.860	0.854	0.848	0.841	0.835		
	27							0.898	0.894	0.890	0.886	0.881	0.877	0.871	0.866	0.860	0.855	0.849	0.842	0.836		
	26						0.903	0.899	0.895	0.891	0.886	0.882	0.877	0.872	0.867	0.861	0.855	0.849	0.843	0.837		
	25							0.907	0.903	0.899	0.895	0.891	0.887	0.883	0.878	0.873	0.868	0.862	0.856	0.850	0.844	0.838
	24					0.910		0.907	0.903	0.900	0.896	0.892	0.888	0.883	0.879	0.874	0.868	0.863	0.857	0.851	0.845	0.839
	23				0.914	0.911		0.907	0.904	0.900	0.897	0.893	0.888	0.884	0.879	0.874	0.869	0.864	0.858	0.852	0.846	0.840
	22			0.918	0.914	0.911		0.908	0.905	0.901	0.897	0.893	0.889	0.885	0.880	0.875	0.870	0.865	0.859	0.853	0.847	0.841
	21		0.921	0.918	0.915	0.912		0.909	0.905	0.902	0.898	0.894	0.890	0.886	0.881	0.876	0.871	0.866	0.860	0.855	0.849	0.842
	20	0.925	0.922	0.918	0.915	0.912	0.909	0.906	0.902	0.899	0.895	0.891	0.887	0.882	0.877	0.872	0.867	0.861	0.856	0.850	0.844	
	19	0.925	0.922	0.919	0.916	0.913	0.910	0.907	0.903	0.900	0.896	0.892	0.887	0.883	0.878	0.873	0.868	0.863	0.857	0.851	0.845	
	18	0.926	0.923	0.920	0.917	0.914	0.911	0.907	0.904	0.900	0.897	0.893	0.888	0.884	0.879	0.874	0.869	0.864	0.858	0.852	0.846	
	17	0.926	0.923	0.920	0.917	0.914	0.911	0.908	0.905	0.901	0.898	0.894	0.889	0.885	0.880	0.876	0.870	0.865	0.860	0.854	0.848	
	16	0.927	0.924	0.921	0.918	0.915	0.912	0.909	0.906	0.902	0.898	0.895	0.890	0.886	0.882	0.877	0.872	0.866	0.861	0.855	0.849	
	15	0.927	0.924	0.922	0.919	0.916	0.913	0.910	0.907	0.903	0.899	0.896	0.892	0.887	0.883	0.878	0.873	0.868	0.862	0.857	0.851	
	14	0.928	0.925	0.922	0.920	0.917	0.914	0.911	0.907	0.904	0.900	0.897	0.893	0.888	0.884	0.879	0.874	0.869	0.864	0.858	0.853	
	13	0.929	0.926	0.923	0.920	0.917	0.915	0.912	0.908	0.905	0.902	0.898	0.894	0.890	0.885	0.881	0.876	0.871	0.866	0.860	0.854	
	12	0.929	0.927	0.924	0.921	0.918	0.916	0.913	0.909	0.906	0.903	0.899	0.895	0.891	0.887	0.882	0.877	0.872	0.867	0.862	0.856	
	11	0.930	0.927	0.925	0.922	0.919	0.916	0.914	0.910	0.907	0.904	0.900	0.896	0.892	0.888	0.884	0.879	0.874	0.869	0.864	0.858	
	10	0.931	0.928	0.925	0.923	0.920	0.917	0.915	0.912	0.908	0.905	0.901	0.898	0.894	0.889	0.885	0.880	0.876	0.871	0.865	0.860	
	9	0.932	0.929	0.926	0.924	0.921	0.918	0.916	0.913	0.910	0.906	0.903	0.899	0.895	0.891	0.887	0.882	0.877	0.872	0.867	0.862	
	8	0.932	0.930	0.927	0.925	0.922	0.919	0.917	0.914	0.911	0.907	0.904	0.900	0.897	0.893	0.888	0.884	0.879	0.874	0.869	0.864	
	7	0.933	0.931	0.928	0.926	0.923	0.920	0.918	0.915	0.912	0.909	0.905	0.902	0.898	0.894	0.890	0.886	0.881	0.876	0.871	0.866	
	6	0.934	0.931	0.929	0.927	0.924	0.922	0.919	0.916	0.913	0.910	0.907	0.903	0.900	0.896	0.892	0.887	0.883	0.878	0.874	0.869	
Beneficiary younger than Retiree	5	0.935	0.932	0.930	0.928	0.925	0.923	0.920	0.917	0.915	0.911	0.908	0.905	0.901	0.897	0.893	0.889	0.885	0.880	0.876	0.871	
	4	0.936	0.933	0.931	0.929	0.926	0.924	0.921	0.919	0.916	0.913	0.910	0.906	0.903	0.899	0.895	0.891	0.887	0.883	0.878	0.873	
	3	0.937	0.934	0.932	0.930	0.927	0.925	0.923	0.920	0.917	0.914	0.911	0.908	0.905	0.901	0.897	0.893	0.889	0.885	0.880	0.876	
	2	0.938	0.935	0.933	0.931	0.928	0.926	0.924	0.921	0.919	0.916	0.913	0.910	0.906	0.903	0.899	0.895	0.891	0.887	0.883	0.878	
	1	0.938	0.936	0.934	0.932	0.930	0.927	0.925	0.923	0.920	0.917	0.914	0.911	0.908	0.905	0.901	0.897	0.893	0.889	0.885	0.881	
Beneficiary same age as Retiree	0	0.939	0.937	0.935	0.933	0.931	0.929	0.926	0.924	0.921	0.919	0.916	0.913	0.910	0.906	0.903	0.899	0.896	0.892	0.887	0.883	

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 6b: 100% Joint and Survivor Annuity - Option 2 - Disabled Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference	Attained Age at Retirement																			
	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39
Beneficiary -1	0.940	0.938	0.936	0.934	0.932	0.930	0.928	0.925	0.923	0.920	0.918	0.915	0.912	0.908	0.905	0.901	0.898	0.894	0.890	0.886
older -2	0.941	0.939	0.937	0.935	0.933	0.931	0.929	0.927	0.924	0.922	0.919	0.916	0.913	0.910	0.907	0.904	0.900	0.896	0.893	0.889
than -3	0.942	0.940	0.938	0.936	0.934	0.932	0.930	0.928	0.926	0.923	0.921	0.918	0.915	0.912	0.909	0.906	0.902	0.899	0.895	0.891
Retiree -4	0.943	0.941	0.939	0.937	0.936	0.934	0.932	0.930	0.927	0.925	0.923	0.920	0.917	0.914	0.911	0.908	0.905	0.901	0.898	0.894
-5	0.944	0.942	0.940	0.939	0.937	0.935	0.933	0.931	0.929	0.927	0.924	0.922	0.919	0.916	0.913	0.910	0.907	0.904	0.900	0.897
-6	0.945	0.943	0.942	0.940	0.938	0.936	0.934	0.933	0.930	0.928	0.926	0.924	0.921	0.918	0.915	0.912	0.909	0.906	0.903	0.899
-7	0.946	0.944	0.943	0.941	0.939	0.938	0.936	0.934	0.932	0.930	0.928	0.925	0.923	0.920	0.918	0.915	0.912	0.909	0.906	0.902
-8	0.947	0.945	0.944	0.942	0.941	0.939	0.937	0.935	0.934	0.932	0.929	0.927	0.925	0.922	0.920	0.917	0.914	0.911	0.908	0.905
-9	0.948	0.947	0.945	0.943	0.942	0.940	0.939	0.937	0.935	0.933	0.931	0.929	0.927	0.924	0.922	0.919	0.917	0.914	0.911	0.908
-10	0.949	0.948	0.946	0.945	0.943	0.942	0.940	0.938	0.937	0.935	0.933	0.931	0.929	0.926	0.924	0.922	0.919	0.916	0.914	0.911
-11	0.950	0.949	0.947	0.946	0.944	0.943	0.941	0.940	0.938	0.937	0.935	0.933	0.931	0.929	0.926	0.924	0.921	0.919	0.916	0.914
-12	0.951	0.950	0.948	0.947	0.946	0.944	0.943	0.941	0.940	0.938	0.936	0.935	0.933	0.931	0.928	0.926	0.924	0.922	0.919	0.917
-13	0.952	0.951	0.949	0.948	0.947	0.946	0.944	0.943	0.941	0.940	0.938	0.936	0.935	0.933	0.931	0.929	0.926	0.924	0.922	0.919
-14	0.953	0.952	0.951	0.949	0.948	0.947	0.946	0.944	0.943	0.942	0.940	0.938	0.937	0.935	0.933	0.931	0.929	0.927	0.924	0.922
-15	0.954	0.953	0.952	0.951	0.949	0.948	0.947	0.946	0.945	0.943	0.942	0.940	0.939	0.937	0.935	0.933	0.931	0.929	0.927	0.925
-16	0.955	0.954	0.953	0.952	0.951	0.950	0.949	0.947	0.946	0.945	0.944	0.942	0.941	0.939	0.937	0.936	0.934	0.932	0.930	0.928
-17	0.956	0.955	0.954	0.953	0.952	0.951	0.950	0.949	0.948	0.947	0.945	0.944	0.943	0.941	0.939	0.938	0.936	0.934	0.932	0.930
-18	0.958	0.956	0.955	0.954	0.953	0.952	0.951	0.951	0.949	0.948	0.947	0.946	0.945	0.943	0.942	0.940	0.938	0.937	0.935	0.933
-19	0.959	0.957	0.956	0.955	0.955	0.954	0.953	0.952	0.951	0.950	0.949	0.948	0.947	0.945	0.944	0.942	0.941	0.939	0.938	0.936
-20	0.960	0.959	0.958	0.957	0.956	0.955	0.954	0.954	0.953	0.952	0.951	0.950	0.948	0.947	0.946	0.945	0.943	0.942	0.940	0.939
-21	0.961	0.960	0.959	0.958	0.957	0.957	0.956	0.955	0.954	0.953	0.953	0.952	0.950	0.949	0.948	0.947	0.946	0.944	0.943	0.942
-22	0.962	0.961	0.960	0.959	0.959	0.958	0.957	0.957	0.956	0.955	0.954	0.953	0.952	0.951	0.950	0.949	0.948	0.947	0.946	0.944
-23	0.963	0.962	0.961	0.961	0.960	0.959	0.959	0.958	0.958	0.957	0.956	0.955	0.954	0.953	0.952	0.951	0.950	0.949	0.948	0.947
-24	0.964	0.963	0.962	0.962	0.961	0.961	0.960	0.960	0.959	0.958	0.958	0.957	0.956	0.955	0.954	0.954	0.953	0.952	0.951	0.950
-25	0.965	0.964	0.964	0.963	0.963	0.962	0.962	0.961	0.961	0.960	0.959	0.959	0.958	0.957	0.957	0.956	0.955	0.954	0.953	0.953
-26	0.966	0.965	0.965	0.964	0.964	0.964	0.963	0.963	0.962	0.962	0.961	0.961	0.960	0.959	0.959	0.958	0.957	0.957	0.956	0.955
-27	0.967	0.967	0.966	0.966	0.965	0.965	0.965	0.964	0.964	0.963	0.963	0.962	0.962	0.961	0.961	0.960	0.960	0.959	0.958	0.958
-28	0.968	0.968	0.967	0.967	0.966	0.966	0.966	0.966	0.965	0.965	0.965	0.964	0.964	0.963	0.963	0.962	0.962	0.961	0.961	0.961
-29	0.969	0.969	0.968	0.968	0.968	0.968	0.967	0.967	0.967	0.967	0.966	0.966	0.966	0.965	0.965	0.964	0.964	0.964	0.963	0.963
-30	0.970	0.970	0.969	0.969	0.969	0.969	0.969	0.969	0.968	0.968	0.968	0.968	0.967	0.967	0.967	0.967	0.966	0.966	0.966	0.966
-31	0.971	0.971	0.971	0.970	0.970	0.970	0.970	0.970	0.970	0.970	0.970	0.969	0.969	0.969	0.969	0.969	0.968	0.968	0.968	0.968
-32	0.972	0.972	0.972	0.972	0.971	0.971	0.971	0.971	0.971	0.971	0.971	0.971	0.971	0.971	0.971	0.971	0.970	0.970	0.970	0.970
-33	0.973	0.973	0.973	0.973	0.973	0.973	0.973	0.973	0.973	0.973	0.973	0.973	0.973	0.973	0.973	0.973	0.973	0.973	0.973	0.973
-34	0.974	0.974	0.974	0.974	0.974	0.974	0.974	0.974	0.974	0.974	0.974	0.974	0.974	0.974	0.974	0.974	0.974	0.975	0.975	0.975
-35	0.975	0.975	0.975	0.975	0.975	0.975	0.975	0.975	0.976	0.976	0.976	0.976	0.976	0.976	0.976	0.976	0.976	0.976	0.977	0.977
Beneficiary -36	0.976	0.976	0.976	0.976	0.976	0.976	0.977	0.977	0.977	0.977	0.977	0.977	0.978	0.978	0.978	0.978	0.978	0.978	0.979	0.979
older -37	0.977	0.977	0.977	0.977	0.977	0.978	0.978	0.978	0.978	0.978	0.979	0.979	0.979	0.979	0.979	0.980	0.980	0.980	0.980	0.981
than -38	0.978	0.978	0.978	0.978	0.978	0.979	0.979	0.979	0.980	0.980	0.980	0.980	0.981	0.981	0.981	0.981	0.982	0.982	0.982	0.982
Retiree -39	0.979	0.979	0.979	0.979	0.980	0.980	0.980	0.981	0.981	0.981	0.981	0.982	0.982	0.982	0.983	0.983	0.983	0.983	0.984	0.984
-40	0.980	0.980	0.980	0.980	0.981	0.981	0.981	0.982	0.982	0.982	0.983	0.983	0.983	0.984	0.984	0.984	0.985	0.985	0.985	0.986

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 6b: 100% Joint and Survivor Annuity - Option 2 - Disabled Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference		Attained Age at Retirement																			
		20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39
Beneficiary older than Retiree	-41	0.981	0.981	0.981	0.981	0.982	0.982	0.982	0.983	0.983	0.984	0.984	0.984	0.985	0.985	0.985	0.986	0.986	0.986	0.987	0.987
	-42	0.982	0.982	0.982	0.982	0.983	0.983	0.984	0.984	0.984	0.985	0.985	0.986	0.986	0.986	0.987	0.987	0.987	0.988	0.988	0.988
	-43	0.983	0.983	0.983	0.983	0.984	0.984	0.985	0.985	0.985	0.986	0.986	0.987	0.987	0.987	0.988	0.988	0.989	0.989	0.989	0.990
	-44	0.984	0.984	0.984	0.984	0.985	0.985	0.986	0.986	0.987	0.987	0.988	0.988	0.989	0.989	0.989	0.990	0.990	0.990	0.991	0.991
	-45	0.985	0.985	0.985	0.985	0.986	0.986	0.987	0.987	0.988	0.988	0.988	0.989	0.989	0.990	0.990	0.990	0.991	0.991	0.992	0.992
	-46	0.986	0.986	0.986	0.986	0.987	0.987	0.988	0.988	0.989	0.989	0.989	0.990	0.990	0.991	0.991	0.991	0.992	0.992	0.992	0.993
	-47	0.986	0.987	0.987	0.987	0.988	0.988	0.989	0.989	0.989	0.989	0.990	0.990	0.991	0.991	0.992	0.992	0.992	0.993	0.993	0.994
	-48	0.987	0.987	0.988	0.988	0.988	0.989	0.989	0.990	0.990	0.991	0.991	0.992	0.992	0.992	0.993	0.993	0.993	0.994	0.994	0.994
	-49	0.988	0.988	0.988	0.989	0.989	0.990	0.990	0.991	0.991	0.992	0.992	0.992	0.993	0.993	0.994	0.994	0.994	0.995	0.995	0.995
	-50	0.989	0.989	0.989	0.990	0.990	0.991	0.991	0.992	0.992	0.992	0.993	0.993	0.994	0.994	0.994	0.995	0.995	0.995	0.995	0.996
	-51	0.990	0.990	0.990	0.990	0.991	0.991	0.992	0.992	0.993	0.993	0.994	0.994	0.994	0.995	0.995	0.995	0.996	0.996	0.996	0.996
	-52	0.990	0.991	0.991	0.991	0.992	0.992	0.993	0.993	0.993	0.994	0.994	0.995	0.995	0.995	0.996	0.996	0.996	0.996	0.997	0.997
	-53	0.991	0.991	0.992	0.992	0.992	0.993	0.993	0.993	0.994	0.994	0.995	0.995	0.995	0.996	0.996	0.996	0.996	0.997	0.997	0.997
	-54	0.992	0.992	0.992	0.993	0.993	0.993	0.994	0.994	0.994	0.995	0.995	0.996	0.996	0.996	0.997	0.997	0.997	0.997	0.997	0.997
	-55	0.992	0.993	0.993	0.993	0.994	0.994	0.994	0.995	0.995	0.996	0.996	0.996	0.996	0.997	0.997	0.997	0.997	0.998	0.998	0.998
	-56	0.993	0.993	0.993	0.994	0.994	0.995	0.995	0.995	0.996	0.996	0.996	0.997	0.997	0.997	0.997	0.998	0.998	0.998	0.998	0.998
	-57	0.994	0.994	0.994	0.994	0.995	0.995	0.996	0.996	0.996	0.997	0.997	0.997	0.997	0.997	0.998	0.998	0.998	0.998	0.998	0.998
	-58	0.994	0.994	0.995	0.995	0.995	0.996	0.996	0.996	0.997	0.997	0.997	0.997	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998
	-59	0.995	0.995	0.995	0.995	0.996	0.996	0.996	0.997	0.997	0.997	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.999	0.999	0.999
	-60	0.995	0.995	0.996	0.996	0.996	0.997	0.997	0.997	0.997	0.998	0.998	0.998	0.998	0.998	0.998	0.999	0.999	0.999	0.999	0.999
-61	0.996	0.996	0.996	0.996	0.997	0.997	0.997	0.997	0.998	0.998	0.998	0.998	0.998	0.999	0.999	0.999	0.999	0.999	0.999	0.999	
-62	0.996	0.996	0.996	0.997	0.997	0.997	0.998	0.998	0.998	0.998	0.998	0.998	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	
-63	0.996	0.997	0.997	0.997	0.997	0.998	0.998	0.998	0.998	0.998	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	
-64	0.997	0.997	0.997	0.997	0.998	0.998	0.998	0.998	0.998	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	
-65	0.997	0.997	0.998	0.998	0.998	0.998	0.998	0.998	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	
-66	0.998	0.998	0.998	0.998	0.998	0.998	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	
-67	0.998	0.998	0.998	0.998	0.998	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	
-68	0.998	0.998	0.998	0.998	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	
-69	0.998	0.998	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	1.000	1.000	1.000	
-70	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	1.000	1.000	1.000	1.000	1.000	1.000	
-71	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	
-72	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000		
-73	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000			
-74	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000				
-75	0.999	0.999	0.999	0.999	0.999	0.999	0.999	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000					
Beneficiary older than Retiree	-76	0.999	0.999	0.999	0.999	0.999	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000						
	-77	0.999	0.999	0.999	0.999	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000							
	-78	0.999	0.999	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000								
	-79	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000									
	-80	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000										

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 6b: 100% Joint and Survivor Annuity - Option 2 - Disabled Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement																			
		20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39
Beneficiary older than Retiree	-81	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000										
	-82	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000									
	-83	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000											
	-84	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000												
	-85	1.000	1.000	1.000	1.000	1.000	1.000														
	-86	1.000	1.000	1.000	1.000	1.000															
	-87	1.000	1.000	1.000	1.000																
	-88	1.000	1.000	1.000																	
	-89	1.000	1.000																		
	-90	1.000																			

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 6b: 100% Joint and Survivor Annuity - Option 2 - Disabled Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference		Attained Age at Retirement																			
		40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59
Beneficiary younger than Retiree	75																				
	74																				
	73																				
	72																				
	71																				
	70																				
	69																				
	68																				
	67																				
	66																				
	65																				
	64																				
	63																				
	62																				
	61																				
	60																				
	59																				0.631
	58																			0.642	0.631
	57																		0.653	0.642	0.631
	56																	0.664	0.653	0.642	0.632
55																0.674	0.664	0.653	0.643	0.632	
54															0.685	0.674	0.664	0.653	0.643	0.633	
53														0.696	0.685	0.675	0.664	0.654	0.644	0.634	
52													0.707	0.696	0.685	0.675	0.665	0.654	0.644	0.634	
51												0.717	0.707	0.696	0.686	0.676	0.665	0.655	0.645	0.635	
50											0.728	0.717	0.707	0.697	0.686	0.676	0.666	0.656	0.646	0.636	
49										0.738	0.728	0.717	0.707	0.697	0.687	0.677	0.667	0.656	0.646	0.636	
48									0.748	0.738	0.728	0.718	0.708	0.698	0.688	0.677	0.667	0.657	0.647	0.637	
47								0.758	0.748	0.738	0.728	0.719	0.709	0.698	0.688	0.678	0.668	0.658	0.648	0.638	
46							0.767	0.758	0.748	0.739	0.729	0.719	0.709	0.699	0.689	0.679	0.669	0.659	0.649	0.639	
45						0.777	0.767	0.758	0.749	0.739	0.730	0.720	0.710	0.700	0.690	0.680	0.669	0.659	0.649	0.640	
44					0.786	0.777	0.768	0.759	0.749	0.740	0.730	0.720	0.711	0.701	0.690	0.680	0.670	0.660	0.650	0.640	
43				0.795	0.786	0.777	0.768	0.759	0.750	0.740	0.731	0.721	0.711	0.701	0.691	0.681	0.671	0.661	0.651	0.641	
42			0.803	0.795	0.786	0.778	0.769	0.760	0.751	0.741	0.732	0.722	0.712	0.702	0.692	0.682	0.672	0.662	0.652	0.642	
41		0.812	0.804	0.795	0.787	0.778	0.769	0.760	0.751	0.742	0.732	0.723	0.713	0.703	0.693	0.683	0.673	0.663	0.653	0.644	
40	0.820	0.812	0.804	0.796	0.787	0.779	0.770	0.761	0.752	0.743	0.733	0.724	0.714	0.704	0.694	0.684	0.674	0.664	0.654	0.645	
39	0.820	0.812	0.804	0.796	0.788	0.780	0.771	0.762	0.753	0.743	0.734	0.724	0.715	0.705	0.695	0.685	0.675	0.665	0.656	0.646	
38	0.820	0.813	0.805	0.797	0.789	0.780	0.772	0.763	0.754	0.744	0.735	0.725	0.716	0.706	0.696	0.686	0.676	0.666	0.657	0.647	
37	0.821	0.813	0.806	0.798	0.789	0.781	0.772	0.764	0.754	0.745	0.736	0.726	0.717	0.707	0.697	0.687	0.677	0.668	0.658	0.649	
36	0.822	0.814	0.806	0.798	0.790	0.782	0.773	0.764	0.755	0.746	0.737	0.727	0.718	0.708	0.698	0.688	0.679	0.669	0.659	0.650	

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 6b: 100% Joint and Survivor Annuity - Option 2 - Disabled Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference		Attained Age at Retirement																			
		40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59
Beneficiary younger than Retiree	35	0.822	0.815	0.807	0.799	0.791	0.783	0.774	0.765	0.756	0.747	0.738	0.728	0.719	0.709	0.699	0.690	0.680	0.670	0.661	0.651
	34	0.823	0.815	0.808	0.800	0.792	0.784	0.775	0.766	0.757	0.748	0.739	0.730	0.720	0.710	0.701	0.691	0.681	0.672	0.662	0.653
	33	0.824	0.816	0.809	0.801	0.793	0.784	0.776	0.767	0.758	0.749	0.740	0.731	0.721	0.712	0.702	0.692	0.683	0.673	0.664	0.655
	32	0.824	0.817	0.810	0.802	0.794	0.785	0.777	0.768	0.759	0.750	0.741	0.732	0.723	0.713	0.703	0.694	0.684	0.675	0.666	0.656
	31	0.825	0.818	0.810	0.803	0.795	0.786	0.778	0.769	0.761	0.752	0.743	0.733	0.724	0.714	0.705	0.695	0.686	0.677	0.667	0.658
	30	0.826	0.819	0.811	0.804	0.796	0.788	0.779	0.771	0.762	0.753	0.744	0.735	0.725	0.716	0.707	0.697	0.688	0.678	0.669	0.660
	29	0.827	0.820	0.812	0.805	0.797	0.789	0.780	0.772	0.763	0.754	0.745	0.736	0.727	0.718	0.708	0.699	0.689	0.680	0.671	0.662
	28	0.828	0.821	0.813	0.806	0.798	0.790	0.782	0.773	0.764	0.756	0.747	0.738	0.728	0.719	0.710	0.701	0.691	0.682	0.673	0.664
	27	0.829	0.822	0.814	0.807	0.799	0.791	0.783	0.774	0.766	0.757	0.748	0.739	0.730	0.721	0.712	0.702	0.693	0.684	0.675	0.666
	26	0.830	0.823	0.816	0.808	0.800	0.792	0.784	0.776	0.767	0.759	0.750	0.741	0.732	0.723	0.714	0.704	0.695	0.686	0.677	0.669
	25	0.831	0.824	0.817	0.809	0.802	0.794	0.786	0.777	0.769	0.760	0.752	0.743	0.734	0.725	0.716	0.707	0.698	0.689	0.680	0.671
	24	0.832	0.825	0.818	0.811	0.803	0.795	0.787	0.779	0.770	0.762	0.753	0.744	0.736	0.727	0.718	0.709	0.700	0.691	0.682	0.674
	23	0.833	0.826	0.819	0.812	0.804	0.797	0.789	0.780	0.772	0.764	0.755	0.746	0.738	0.729	0.720	0.711	0.702	0.694	0.685	0.677
	22	0.834	0.828	0.821	0.813	0.806	0.798	0.790	0.782	0.774	0.766	0.757	0.748	0.740	0.731	0.722	0.713	0.705	0.696	0.688	0.680
	21	0.836	0.829	0.822	0.815	0.807	0.800	0.792	0.784	0.776	0.768	0.759	0.751	0.742	0.733	0.725	0.716	0.707	0.699	0.691	0.683
	20	0.837	0.830	0.824	0.816	0.809	0.801	0.794	0.786	0.778	0.770	0.761	0.753	0.744	0.736	0.727	0.719	0.710	0.702	0.694	0.686
	19	0.839	0.832	0.825	0.818	0.811	0.803	0.796	0.788	0.780	0.772	0.764	0.755	0.747	0.738	0.730	0.722	0.713	0.705	0.697	0.689
	18	0.840	0.833	0.827	0.820	0.813	0.805	0.798	0.790	0.782	0.774	0.766	0.758	0.749	0.741	0.733	0.724	0.716	0.708	0.700	0.693
	17	0.842	0.835	0.828	0.822	0.814	0.807	0.800	0.792	0.784	0.776	0.768	0.760	0.752	0.744	0.736	0.728	0.720	0.712	0.704	0.697
	16	0.843	0.837	0.830	0.823	0.816	0.809	0.802	0.794	0.787	0.779	0.771	0.763	0.755	0.747	0.739	0.731	0.723	0.715	0.708	0.700
15	0.845	0.839	0.832	0.825	0.818	0.811	0.804	0.797	0.789	0.781	0.774	0.766	0.758	0.750	0.742	0.734	0.727	0.719	0.712	0.705	
14	0.847	0.840	0.834	0.827	0.821	0.814	0.806	0.799	0.792	0.784	0.776	0.769	0.761	0.753	0.746	0.738	0.730	0.723	0.716	0.709	
13	0.848	0.842	0.836	0.829	0.823	0.816	0.809	0.802	0.794	0.787	0.779	0.772	0.764	0.757	0.749	0.742	0.734	0.727	0.720	0.713	
12	0.850	0.844	0.838	0.832	0.825	0.818	0.811	0.804	0.797	0.790	0.783	0.775	0.768	0.760	0.753	0.746	0.738	0.731	0.725	0.718	
11	0.852	0.846	0.840	0.834	0.827	0.821	0.814	0.807	0.800	0.793	0.786	0.779	0.771	0.764	0.757	0.750	0.743	0.736	0.729	0.723	
10	0.854	0.849	0.843	0.836	0.830	0.823	0.817	0.810	0.803	0.796	0.789	0.782	0.775	0.768	0.761	0.754	0.747	0.740	0.734	0.728	
9	0.857	0.851	0.845	0.839	0.833	0.826	0.820	0.813	0.806	0.799	0.793	0.786	0.779	0.772	0.765	0.758	0.752	0.745	0.739	0.733	
8	0.859	0.853	0.847	0.841	0.835	0.829	0.823	0.816	0.810	0.803	0.796	0.789	0.783	0.776	0.769	0.763	0.757	0.750	0.745	0.739	
7	0.861	0.856	0.850	0.844	0.838	0.832	0.826	0.819	0.813	0.806	0.800	0.793	0.787	0.780	0.774	0.768	0.762	0.756	0.750	0.744	
6	0.863	0.858	0.852	0.847	0.841	0.835	0.829	0.823	0.816	0.810	0.804	0.797	0.791	0.785	0.779	0.773	0.767	0.761	0.755	0.750	
Beneficiary younger than Retiree	5	0.866	0.861	0.855	0.850	0.844	0.838	0.832	0.826	0.820	0.814	0.808	0.802	0.796	0.789	0.783	0.778	0.772	0.766	0.761	0.756
	4	0.868	0.863	0.858	0.852	0.847	0.841	0.836	0.830	0.824	0.818	0.812	0.806	0.800	0.794	0.788	0.783	0.777	0.772	0.767	0.762
	3	0.871	0.866	0.861	0.855	0.850	0.845	0.839	0.833	0.828	0.822	0.816	0.810	0.805	0.799	0.793	0.788	0.783	0.778	0.773	0.768
	2	0.873	0.869	0.864	0.859	0.853	0.848	0.843	0.837	0.832	0.826	0.820	0.815	0.809	0.804	0.799	0.793	0.788	0.783	0.779	0.775
Retiree	1	0.876	0.871	0.867	0.862	0.857	0.851	0.846	0.841	0.836	0.830	0.825	0.820	0.814	0.809	0.804	0.799	0.794	0.789	0.785	0.782
Beneficiary same age as Retiree	0	0.879	0.874	0.870	0.865	0.860	0.855	0.850	0.845	0.840	0.835	0.829	0.824	0.819	0.814	0.809	0.804	0.800	0.796	0.792	0.788

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 6b: 100% Joint and Survivor Annuity - Option 2 - Disabled Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference	Attained Age at Retirement																				
	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	
Beneficiary older than Retiree	-1	0.882	0.877	0.873	0.868	0.863	0.859	0.854	0.849	0.844	0.839	0.834	0.829	0.824	0.819	0.814	0.810	0.806	0.802	0.798	0.795
	-2	0.884	0.880	0.876	0.871	0.867	0.862	0.857	0.853	0.848	0.843	0.838	0.834	0.829	0.824	0.820	0.816	0.812	0.808	0.805	0.802
	-3	0.887	0.883	0.879	0.875	0.870	0.866	0.861	0.857	0.852	0.848	0.843	0.839	0.834	0.830	0.826	0.822	0.818	0.815	0.812	0.810
	-4	0.890	0.886	0.882	0.878	0.874	0.870	0.865	0.861	0.857	0.852	0.848	0.843	0.839	0.835	0.831	0.828	0.824	0.821	0.819	0.817
	-5	0.893	0.889	0.885	0.881	0.877	0.873	0.869	0.865	0.861	0.857	0.852	0.848	0.844	0.841	0.837	0.834	0.831	0.828	0.826	0.824
	-6	0.896	0.892	0.889	0.885	0.881	0.877	0.873	0.869	0.865	0.861	0.857	0.853	0.850	0.846	0.843	0.840	0.837	0.835	0.833	0.832
	-7	0.899	0.895	0.892	0.888	0.885	0.881	0.877	0.873	0.869	0.866	0.862	0.858	0.855	0.852	0.849	0.846	0.844	0.842	0.840	0.839
	-8	0.902	0.899	0.895	0.892	0.888	0.885	0.881	0.877	0.874	0.870	0.867	0.864	0.860	0.857	0.855	0.852	0.850	0.849	0.847	0.847
	-9	0.905	0.902	0.899	0.895	0.892	0.888	0.885	0.882	0.878	0.875	0.872	0.869	0.866	0.863	0.861	0.858	0.857	0.855	0.855	0.854
	-10	0.908	0.905	0.902	0.899	0.895	0.892	0.889	0.886	0.883	0.880	0.877	0.874	0.871	0.869	0.867	0.865	0.863	0.862	0.862	0.862
	-11	0.911	0.908	0.905	0.902	0.899	0.896	0.893	0.890	0.887	0.884	0.882	0.879	0.877	0.874	0.873	0.871	0.870	0.869	0.869	0.869
	-12	0.914	0.911	0.908	0.905	0.903	0.900	0.897	0.894	0.891	0.889	0.886	0.884	0.882	0.880	0.879	0.877	0.876	0.876	0.876	0.877
	-13	0.917	0.914	0.912	0.909	0.906	0.904	0.901	0.898	0.896	0.894	0.891	0.889	0.887	0.886	0.885	0.884	0.883	0.883	0.883	0.884
	-14	0.920	0.917	0.915	0.912	0.910	0.907	0.905	0.903	0.900	0.898	0.896	0.894	0.893	0.892	0.891	0.890	0.890	0.890	0.890	0.892
	-15	0.923	0.920	0.918	0.916	0.913	0.911	0.909	0.907	0.905	0.903	0.901	0.900	0.898	0.897	0.896	0.896	0.896	0.896	0.897	0.899
	-16	0.926	0.923	0.921	0.919	0.917	0.915	0.913	0.911	0.909	0.908	0.906	0.905	0.904	0.903	0.902	0.902	0.902	0.903	0.904	0.906
	-17	0.929	0.927	0.925	0.923	0.921	0.919	0.917	0.915	0.914	0.912	0.911	0.910	0.909	0.908	0.908	0.908	0.908	0.909	0.911	0.912
	-18	0.931	0.930	0.928	0.926	0.924	0.923	0.921	0.920	0.918	0.917	0.916	0.915	0.914	0.914	0.914	0.914	0.914	0.916	0.917	0.919
	-19	0.934	0.933	0.931	0.930	0.928	0.926	0.925	0.924	0.923	0.922	0.921	0.920	0.920	0.919	0.919	0.920	0.921	0.922	0.923	0.925
	-20	0.937	0.936	0.934	0.933	0.932	0.930	0.929	0.928	0.927	0.926	0.925	0.925	0.925	0.925	0.925	0.925	0.926	0.928	0.929	0.931
	-21	0.940	0.939	0.938	0.936	0.935	0.934	0.933	0.932	0.931	0.931	0.930	0.930	0.930	0.930	0.930	0.931	0.932	0.933	0.935	0.937
	-22	0.943	0.942	0.941	0.940	0.939	0.938	0.937	0.936	0.936	0.935	0.935	0.935	0.935	0.935	0.936	0.936	0.937	0.939	0.940	0.943
	-23	0.946	0.945	0.944	0.943	0.942	0.941	0.941	0.940	0.940	0.939	0.939	0.939	0.939	0.940	0.941	0.941	0.943	0.944	0.946	0.948
	-24	0.949	0.948	0.947	0.946	0.946	0.945	0.945	0.944	0.944	0.944	0.944	0.944	0.944	0.945	0.945	0.946	0.948	0.949	0.951	0.953
	-25	0.952	0.951	0.950	0.950	0.949	0.949	0.948	0.948	0.948	0.948	0.948	0.948	0.949	0.949	0.950	0.951	0.952	0.954	0.955	0.957
	-26	0.955	0.954	0.953	0.953	0.953	0.952	0.952	0.952	0.952	0.952	0.952	0.952	0.953	0.954	0.954	0.956	0.957	0.958	0.960	0.962
	-27	0.957	0.957	0.956	0.956	0.956	0.956	0.955	0.955	0.955	0.955	0.956	0.956	0.956	0.957	0.958	0.959	0.960	0.961	0.962	0.964
	-28	0.960	0.960	0.959	0.959	0.959	0.959	0.959	0.959	0.959	0.959	0.960	0.960	0.961	0.962	0.963	0.964	0.965	0.966	0.968	0.969
	-29	0.963	0.963	0.962	0.962	0.962	0.962	0.962	0.962	0.963	0.963	0.963	0.964	0.965	0.966	0.966	0.967	0.969	0.970	0.971	0.973
	-30	0.965	0.965	0.965	0.965	0.965	0.965	0.965	0.966	0.966	0.966	0.967	0.968	0.968	0.969	0.970	0.971	0.972	0.973	0.975	0.976
	-31	0.968	0.968	0.968	0.968	0.968	0.968	0.969	0.969	0.969	0.970	0.970	0.971	0.971	0.972	0.973	0.974	0.975	0.976	0.977	0.979
	-32	0.970	0.970	0.970	0.971	0.971	0.971	0.972	0.972	0.973	0.973	0.974	0.975	0.975	0.976	0.977	0.978	0.979	0.980	0.981	0.983
	-33	0.973	0.973	0.973	0.973	0.973	0.974	0.974	0.974	0.975	0.975	0.976	0.977	0.977	0.978	0.979	0.980	0.981	0.981	0.982	0.983
	-34	0.975	0.975	0.975	0.975	0.976	0.976	0.977	0.977	0.977	0.978	0.979	0.979	0.980	0.981	0.981	0.982	0.983	0.984	0.984	0.985
	-35	0.977	0.977	0.977	0.978	0.978	0.978	0.979	0.979	0.980	0.980	0.981	0.982	0.982	0.983	0.984	0.984	0.985	0.986	0.986	0.987
Beneficiary older than Retiree	-36	0.979	0.979	0.980	0.980	0.980	0.981	0.981	0.982	0.982	0.983	0.983	0.984	0.984	0.985	0.986	0.986	0.987	0.988	0.988	0.988
	-37	0.981	0.981	0.982	0.982	0.982	0.983	0.983	0.984	0.984	0.985	0.985	0.986	0.986	0.987	0.987	0.988	0.988	0.989	0.989	0.990
	-38	0.983	0.983	0.983	0.984	0.984	0.985	0.985	0.986	0.986	0.986	0.987	0.987	0.988	0.988	0.989	0.989	0.990	0.990	0.990	0.991
	-39	0.984	0.985	0.985	0.986	0.986	0.986	0.987	0.987	0.988	0.988	0.989	0.989	0.989	0.990	0.990	0.991	0.991	0.991	0.992	0.992
	-40	0.986	0.986	0.987	0.987	0.988	0.988	0.988	0.989	0.989	0.990	0.990	0.990	0.991	0.991	0.991	0.992	0.992	0.992	0.992	0.993

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 6b: 100% Joint and Survivor Annuity - Option 2 - Disabled Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

		Beneficiary Age Difference	Attained Age at Retirement																			
			40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59
Beneficiary older than Retiree	-41	0.987	0.988	0.988	0.989	0.989	0.989	0.990	0.990	0.991	0.991	0.991	0.992	0.992	0.992	0.992	0.993	0.993	0.993	0.993	0.994	
	-42	0.989	0.989	0.990	0.990	0.990	0.991	0.991	0.991	0.992	0.992	0.992	0.993	0.993	0.993	0.993	0.993	0.994	0.994	0.994	0.994	
	-43	0.990	0.990	0.991	0.991	0.991	0.992	0.992	0.992	0.993	0.993	0.993	0.994	0.994	0.994	0.994	0.994	0.994	0.995	0.995	0.995	
	-44	0.991	0.992	0.992	0.992	0.993	0.993	0.993	0.993	0.994	0.994	0.994	0.994	0.994	0.995	0.995	0.995	0.995	0.995	0.995	0.995	
	-45	0.992	0.993	0.993	0.993	0.993	0.994	0.994	0.994	0.994	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.996	0.996	0.996	0.996	
	-46	0.993	0.993	0.994	0.994	0.994	0.994	0.995	0.995	0.995	0.995	0.995	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	
	-47	0.994	0.994	0.995	0.995	0.995	0.995	0.995	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	
	-48	0.995	0.995	0.995	0.995	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	
	-49	0.995	0.996	0.996	0.996	0.996	0.996	0.996	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	
	-50	0.996	0.996	0.996	0.996	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	
	-51	0.996	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.997	0.997	0.997	0.997
	-52	0.997	0.997	0.997	0.997	0.997	0.997	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.997	0.997	
	-53	0.997	0.997	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998		
	-54	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998		
	-55	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998				
	-56	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.999	0.999	0.999	0.998	0.998	0.998	0.998	0.998	0.998					
	-57	0.998	0.998	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.998	0.998						
	-58	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.998							
	-59	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999								
	-60	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999									
	-61	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999										
	-62	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999											
	-63	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999												
	-64	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999													
	-65	0.999	0.999	0.999	0.999	0.999	0.999															
	-66	0.999	0.999	0.999	0.999	0.999																
	-67	0.999	0.999	0.999	0.999																	
	-68	0.999	0.999	0.999																		
	-69	0.999	0.999																			
	-70	1.000																				
	-71																					
	-72																					
	-73																					
	-74																					
	-75																					
Beneficiary older than Retiree	-76																					
	-77																					
	-78																					
	-79																					
	-80																					

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 6b: 100% Joint and Survivor Annuity - Option 2 - Disabled Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement																			
		40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59
Beneficiary older than Retiree	-81																				
	-82																				
	-83																				
	-84																				
	-85																				
	-86																				
	-87																				
	-88																				
	-89																				
	-90																				

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 6b: 100% Joint and Survivor Annuity - Option 2 - Disabled Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference		Attained Age at Retirement															
		60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75
Beneficiary younger than Retiree	75																0.413
	74															0.430	0.412
	73													0.446	0.429	0.412	
	72												0.463	0.446	0.429	0.413	
	71											0.479	0.463	0.446	0.430	0.413	
	70										0.495	0.479	0.463	0.446	0.430	0.413	
	69									0.510	0.495	0.479	0.463	0.447	0.430	0.414	
	68								0.525	0.510	0.495	0.479	0.463	0.447	0.431	0.414	
	67							0.539	0.525	0.510	0.495	0.480	0.464	0.448	0.431	0.415	
	66						0.553	0.539	0.525	0.511	0.496	0.480	0.464	0.448	0.432	0.415	
	65					0.566	0.553	0.539	0.525	0.511	0.496	0.481	0.465	0.448	0.432	0.416	
	64				0.578	0.565	0.553	0.540	0.526	0.512	0.497	0.481	0.465	0.449	0.433	0.416	
	63			0.589	0.578	0.565	0.553	0.540	0.526	0.512	0.497	0.482	0.466	0.450	0.433	0.417	
	62		0.600	0.589	0.578	0.566	0.553	0.540	0.527	0.513	0.498	0.482	0.466	0.450	0.434	0.417	
	61	0.611	0.600	0.589	0.578	0.566	0.554	0.541	0.527	0.513	0.498	0.483	0.467	0.451	0.434	0.418	
	60	0.621	0.611	0.600	0.590	0.578	0.567	0.554	0.542	0.528	0.514	0.499	0.483	0.467	0.451	0.435	0.418
	59	0.621	0.611	0.601	0.590	0.579	0.567	0.555	0.542	0.528	0.514	0.499	0.484	0.468	0.452	0.436	0.419
	58	0.621	0.611	0.601	0.591	0.580	0.568	0.556	0.543	0.529	0.515	0.500	0.485	0.469	0.453	0.436	0.420
	57	0.621	0.612	0.602	0.591	0.580	0.568	0.556	0.543	0.530	0.515	0.501	0.485	0.469	0.453	0.437	0.420
	56	0.622	0.612	0.602	0.592	0.581	0.569	0.557	0.544	0.530	0.516	0.501	0.486	0.470	0.454	0.438	0.421
	55	0.623	0.613	0.603	0.592	0.581	0.570	0.558	0.545	0.531	0.517	0.502	0.487	0.471	0.455	0.439	0.422
	54	0.623	0.613	0.603	0.593	0.582	0.570	0.558	0.545	0.532	0.518	0.503	0.488	0.472	0.456	0.439	0.423
	53	0.624	0.614	0.604	0.594	0.583	0.571	0.559	0.546	0.533	0.519	0.504	0.488	0.473	0.457	0.440	0.424
	52	0.624	0.615	0.605	0.594	0.583	0.572	0.560	0.547	0.534	0.519	0.505	0.489	0.474	0.458	0.441	0.425
	51	0.625	0.615	0.605	0.595	0.584	0.573	0.561	0.548	0.534	0.520	0.506	0.490	0.475	0.459	0.442	0.426
	50	0.626	0.616	0.606	0.596	0.585	0.574	0.561	0.549	0.535	0.521	0.507	0.491	0.476	0.460	0.443	0.427
	49	0.626	0.617	0.607	0.597	0.586	0.574	0.562	0.550	0.536	0.522	0.508	0.492	0.477	0.461	0.444	0.428
	48	0.627	0.618	0.608	0.598	0.587	0.575	0.563	0.551	0.537	0.523	0.509	0.493	0.478	0.462	0.446	0.429
	47	0.628	0.619	0.609	0.598	0.588	0.576	0.564	0.552	0.538	0.524	0.510	0.495	0.479	0.463	0.447	0.430
	46	0.629	0.619	0.610	0.599	0.589	0.577	0.566	0.553	0.540	0.526	0.511	0.496	0.480	0.464	0.448	0.432
	45	0.630	0.620	0.611	0.601	0.590	0.579	0.567	0.554	0.541	0.527	0.512	0.497	0.482	0.466	0.450	0.433
	44	0.631	0.621	0.612	0.602	0.591	0.580	0.568	0.555	0.542	0.528	0.514	0.499	0.483	0.467	0.451	0.435
	43	0.632	0.622	0.613	0.603	0.592	0.581	0.569	0.557	0.543	0.530	0.515	0.500	0.484	0.469	0.453	0.436
	42	0.633	0.624	0.614	0.604	0.593	0.582	0.570	0.558	0.545	0.531	0.517	0.502	0.486	0.470	0.454	0.438
	41	0.634	0.625	0.615	0.605	0.595	0.584	0.572	0.559	0.546	0.533	0.518	0.503	0.488	0.472	0.456	0.440
	40	0.635	0.626	0.616	0.607	0.596	0.585	0.573	0.561	0.548	0.534	0.520	0.505	0.489	0.474	0.458	0.442
	39	0.636	0.627	0.618	0.608	0.598	0.587	0.575	0.563	0.550	0.536	0.522	0.507	0.491	0.476	0.460	0.444
	38	0.638	0.629	0.619	0.609	0.599	0.588	0.577	0.564	0.551	0.538	0.523	0.509	0.493	0.478	0.462	0.446
	37	0.639	0.630	0.621	0.611	0.601	0.590	0.578	0.566	0.553	0.540	0.525	0.511	0.495	0.480	0.464	0.448
	36	0.641	0.632	0.622	0.613	0.602	0.592	0.580	0.568	0.555	0.542	0.527	0.513	0.498	0.482	0.466	0.450

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 6b: 100% Joint and Survivor Annuity - Option 2 - Disabled Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference		Attained Age at Retirement															
		60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75
Beneficiary younger than Retiree	35	0.642	0.633	0.624	0.614	0.604	0.593	0.582	0.570	0.557	0.544	0.530	0.515	0.500	0.485	0.469	0.453
	34	0.644	0.635	0.626	0.616	0.606	0.595	0.584	0.572	0.559	0.546	0.532	0.518	0.502	0.487	0.471	0.456
	33	0.646	0.637	0.628	0.618	0.608	0.597	0.586	0.574	0.562	0.548	0.535	0.520	0.505	0.490	0.474	0.459
	32	0.647	0.639	0.630	0.620	0.610	0.600	0.589	0.577	0.564	0.551	0.537	0.523	0.508	0.493	0.477	0.462
	31	0.649	0.641	0.632	0.622	0.612	0.602	0.591	0.579	0.567	0.554	0.540	0.526	0.511	0.496	0.480	0.465
	30	0.651	0.643	0.634	0.625	0.615	0.604	0.594	0.582	0.570	0.557	0.543	0.529	0.514	0.499	0.484	0.468
	29	0.653	0.645	0.636	0.627	0.617	0.607	0.596	0.585	0.572	0.560	0.546	0.532	0.517	0.502	0.487	0.472
	28	0.656	0.647	0.639	0.629	0.620	0.610	0.599	0.588	0.576	0.563	0.549	0.535	0.521	0.506	0.491	0.476
	27	0.658	0.650	0.641	0.632	0.623	0.613	0.602	0.591	0.579	0.566	0.553	0.539	0.525	0.510	0.495	0.480
	26	0.660	0.652	0.644	0.635	0.626	0.616	0.605	0.594	0.582	0.570	0.556	0.543	0.528	0.514	0.499	0.484
	25	0.663	0.655	0.647	0.638	0.629	0.619	0.609	0.598	0.586	0.573	0.560	0.547	0.533	0.518	0.503	0.488
	24	0.666	0.658	0.650	0.641	0.632	0.622	0.612	0.601	0.590	0.577	0.564	0.551	0.537	0.523	0.508	0.493
	23	0.669	0.661	0.653	0.644	0.635	0.626	0.616	0.605	0.594	0.582	0.569	0.555	0.542	0.527	0.513	0.498
	22	0.672	0.664	0.656	0.648	0.639	0.630	0.620	0.609	0.598	0.586	0.573	0.560	0.546	0.532	0.518	0.503
	21	0.675	0.667	0.660	0.651	0.643	0.634	0.624	0.614	0.602	0.591	0.578	0.565	0.551	0.537	0.523	0.508
	20	0.678	0.671	0.663	0.655	0.647	0.638	0.628	0.618	0.607	0.596	0.583	0.570	0.557	0.543	0.528	0.514
	19	0.682	0.675	0.667	0.659	0.651	0.642	0.633	0.623	0.612	0.601	0.589	0.576	0.562	0.548	0.534	0.519
	18	0.685	0.678	0.671	0.664	0.656	0.647	0.638	0.628	0.617	0.606	0.594	0.581	0.568	0.554	0.540	0.526
	17	0.689	0.683	0.676	0.668	0.660	0.652	0.643	0.633	0.623	0.612	0.600	0.587	0.574	0.560	0.547	0.533
	16	0.693	0.687	0.680	0.673	0.665	0.657	0.648	0.639	0.628	0.617	0.606	0.593	0.580	0.567	0.553	0.540
	15	0.698	0.691	0.685	0.678	0.670	0.663	0.654	0.644	0.634	0.623	0.612	0.600	0.587	0.574	0.561	0.547
	14	0.702	0.696	0.690	0.683	0.676	0.668	0.659	0.650	0.640	0.630	0.618	0.607	0.594	0.581	0.568	0.555
	13	0.707	0.701	0.695	0.688	0.681	0.674	0.665	0.656	0.647	0.636	0.625	0.614	0.602	0.589	0.577	0.564
	12	0.712	0.706	0.700	0.694	0.687	0.680	0.672	0.663	0.654	0.644	0.633	0.622	0.610	0.598	0.585	0.573
	11	0.717	0.712	0.706	0.700	0.693	0.686	0.678	0.670	0.661	0.651	0.641	0.630	0.618	0.606	0.594	0.582
	10	0.722	0.717	0.711	0.706	0.699	0.692	0.685	0.677	0.668	0.659	0.649	0.638	0.627	0.616	0.604	0.592
	9	0.728	0.723	0.717	0.712	0.706	0.699	0.692	0.684	0.676	0.667	0.657	0.647	0.636	0.625	0.614	0.603
	8	0.734	0.729	0.724	0.718	0.712	0.706	0.699	0.692	0.684	0.675	0.666	0.656	0.646	0.636	0.625	0.614
	7	0.739	0.735	0.730	0.725	0.719	0.714	0.707	0.700	0.693	0.684	0.676	0.666	0.657	0.646	0.636	0.626
	6	0.745	0.741	0.737	0.732	0.727	0.721	0.715	0.709	0.702	0.694	0.685	0.677	0.667	0.658	0.648	0.638
Beneficiary younger than Retiree	5	0.751	0.747	0.743	0.739	0.734	0.729	0.724	0.717	0.711	0.703	0.696	0.687	0.679	0.670	0.660	0.651
	4	0.758	0.754	0.750	0.746	0.742	0.737	0.732	0.727	0.720	0.714	0.706	0.698	0.690	0.682	0.673	0.665
	3	0.765	0.761	0.758	0.754	0.750	0.746	0.741	0.736	0.730	0.724	0.717	0.710	0.702	0.695	0.687	0.679
	2	0.771	0.768	0.765	0.762	0.759	0.755	0.751	0.746	0.741	0.735	0.729	0.722	0.715	0.708	0.700	0.693
Retiree	1	0.778	0.776	0.773	0.770	0.767	0.764	0.760	0.756	0.751	0.746	0.740	0.734	0.728	0.721	0.715	0.708
Beneficiary same age as Retiree	0	0.785	0.783	0.781	0.779	0.776	0.773	0.770	0.766	0.762	0.757	0.752	0.747	0.741	0.735	0.729	0.723

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 6b: 100% Joint and Survivor Annuity - Option 2 - Disabled Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference	Attained Age at Retirement															
	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75
Beneficiary older than Retiree																
-1	0.793	0.791	0.789	0.787	0.785	0.783	0.780	0.777	0.773	0.769	0.764	0.760	0.754	0.749	0.744	0.738
-2	0.800	0.799	0.797	0.796	0.794	0.792	0.790	0.787	0.784	0.781	0.777	0.773	0.768	0.763	0.759	0.754
-3	0.808	0.807	0.806	0.805	0.803	0.802	0.800	0.798	0.796	0.793	0.789	0.786	0.782	0.778	0.774	0.770
-4	0.816	0.815	0.814	0.814	0.813	0.812	0.811	0.809	0.807	0.805	0.802	0.799	0.796	0.792	0.789	0.785
-5	0.823	0.823	0.823	0.823	0.822	0.822	0.821	0.820	0.819	0.817	0.814	0.812	0.809	0.806	0.804	0.801
-6	0.831	0.831	0.831	0.832	0.832	0.832	0.831	0.831	0.830	0.829	0.827	0.825	0.823	0.821	0.818	0.816
-7	0.839	0.840	0.840	0.841	0.841	0.842	0.842	0.842	0.841	0.840	0.839	0.838	0.836	0.834	0.833	0.831
-8	0.847	0.848	0.849	0.850	0.851	0.852	0.852	0.852	0.852	0.851	0.850	0.850	0.849	0.848	0.847	0.846
-9	0.855	0.856	0.857	0.859	0.860	0.861	0.862	0.863	0.863	0.863	0.863	0.863	0.862	0.861	0.860	0.859
-10	0.863	0.864	0.866	0.868	0.869	0.871	0.872	0.873	0.874	0.874	0.875	0.874	0.874	0.874	0.873	0.873
-11	0.871	0.872	0.874	0.876	0.878	0.880	0.882	0.883	0.884	0.885	0.886	0.886	0.886	0.886	0.886	0.885
-12	0.878	0.880	0.883	0.885	0.887	0.889	0.891	0.893	0.894	0.895	0.896	0.897	0.897	0.897	0.897	0.897
-13	0.886	0.888	0.891	0.893	0.896	0.898	0.900	0.902	0.904	0.905	0.906	0.907	0.907	0.908	0.908	0.908
-14	0.893	0.896	0.899	0.901	0.904	0.906	0.909	0.911	0.913	0.914	0.915	0.916	0.917	0.917	0.918	0.918
-15	0.901	0.903	0.906	0.909	0.912	0.915	0.917	0.919	0.921	0.923	0.924	0.925	0.926	0.927	0.927	0.927
-16	0.908	0.911	0.914	0.917	0.919	0.922	0.925	0.927	0.929	0.931	0.932	0.933	0.934	0.935	0.935	0.935
-17	0.915	0.918	0.921	0.924	0.927	0.930	0.932	0.935	0.937	0.938	0.940	0.941	0.942	0.942	0.943	0.943
-18	0.921	0.924	0.927	0.931	0.934	0.936	0.939	0.941	0.943	0.945	0.947	0.948	0.948	0.949	0.949	0.949
-19	0.928	0.931	0.934	0.937	0.940	0.943	0.945	0.948	0.950	0.951	0.953	0.954	0.954	0.955	0.955	0.955
-20	0.934	0.937	0.940	0.943	0.946	0.949	0.951	0.953	0.955	0.957	0.958	0.959	0.960	0.960	0.960	0.960
-21	0.940	0.943	0.946	0.949	0.952	0.954	0.957	0.959	0.961	0.962	0.963	0.964	0.965	0.965	0.965	0.965
-22	0.945	0.948	0.951	0.954	0.957	0.959	0.961	0.963	0.965	0.967	0.968	0.968	0.969	0.969	0.969	0.969
-23	0.950	0.953	0.956	0.959	0.961	0.964	0.966	0.968	0.969	0.970	0.971	0.972	0.972	0.973	0.972	0.972
-24	0.955	0.958	0.961	0.963	0.966	0.968	0.970	0.972	0.973	0.974	0.975	0.975	0.976	0.976	0.976	0.975
-25	0.960	0.962	0.965	0.967	0.970	0.972	0.973	0.975	0.976	0.977	0.978	0.978	0.978	0.978	0.978	0.978
-26	0.964	0.966	0.969	0.971	0.973	0.975	0.977	0.978	0.979	0.980	0.980	0.981	0.981	0.981	0.981	0.980
-27	0.968	0.970	0.972	0.974	0.976	0.978	0.979	0.980	0.981	0.982	0.983	0.983	0.983	0.983	0.983	0.982
-28	0.971	0.973	0.975	0.977	0.979	0.980	0.982	0.983	0.984	0.984	0.985	0.985	0.985	0.985	0.984	0.984
-29	0.975	0.976	0.978	0.980	0.981	0.983	0.984	0.985	0.985	0.986	0.986	0.986	0.986	0.986	0.986	0.985
-30	0.977	0.979	0.981	0.982	0.984	0.985	0.986	0.986	0.987	0.988	0.988	0.988	0.988	0.988	0.987	0.987
-31	0.980	0.982	0.983	0.984	0.985	0.986	0.987	0.988	0.988	0.989	0.989	0.989	0.989	0.989	0.988	0.988
-32	0.982	0.984	0.985	0.986	0.987	0.988	0.989	0.989	0.990	0.990	0.990	0.990	0.990	0.990	0.989	0.989
-33	0.984	0.986	0.987	0.988	0.989	0.989	0.990	0.990	0.991	0.991	0.991	0.991	0.991	0.991	0.990	0.989
-34	0.986	0.987	0.988	0.989	0.990	0.990	0.991	0.991	0.992	0.992	0.992	0.992	0.992	0.991	0.991	0.990
-35	0.988	0.989	0.989	0.990	0.991	0.991	0.992	0.992	0.993	0.993	0.993	0.993	0.992	0.992	0.991	0.990
Beneficiary older than Retiree																
-36	0.989	0.990	0.991	0.991	0.992	0.992	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.992	0.991	
-37	0.990	0.991	0.992	0.992	0.993	0.993	0.993	0.994	0.994	0.994	0.994	0.994	0.993	0.993		
-38	0.991	0.992	0.993	0.993	0.993	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.993			
-39	0.992	0.993	0.993	0.994	0.994	0.994	0.995	0.995	0.995	0.995	0.994	0.994				
-40	0.993	0.994	0.994	0.994	0.995	0.995	0.995	0.995	0.995	0.995	0.994					

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 6b: 100% Joint and Survivor Annuity - Option 2 - Disabled Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference		Attained Age at Retirement															
		60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75
Beneficiary older than Retiree	-41	0.994	0.994	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995					
	-42	0.994	0.995	0.995	0.995	0.995	0.996	0.996	0.996	0.996	0.996	0.996					
	-43	0.995	0.995	0.995	0.996	0.996	0.996	0.996	0.996								
	-44	0.995	0.996	0.996	0.996	0.996	0.996	0.996									
	-45	0.996	0.996	0.996	0.996	0.996	0.996										
	-46	0.996	0.996	0.996	0.996	0.996											
	-47	0.996	0.996	0.996	0.996												
	-48	0.997	0.997	0.997													
	-49	0.997	0.997														
	-50	0.997															
	-51																
	-52																
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	-68																
	-69																
	-70																
	-71																
	-72																
	-73																
	-74																
	-75																
Beneficiary older than Retiree	-76																
	-77																
	-78																
	-79																
	-80																

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 6b: 100% Joint and Survivor Annuity - Option 2 - Disabled Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement															
		60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75
Beneficiary older than Retiree	-81																
	-82																
	-83																
	-84																
	-85																
	-86																
	-87																
	-88																
	-89																
	-90																

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 7a: 50% Joint and Survivor Annuity - Option 3 - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference		Attained Age at Retirement																
		45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61
Beneficiary younger than Retiree	100																	
	99																	
	98																	
	97																	
	96																	
	95																	
	94																	
	93																	
	92																	
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	72																	
	71																	
	70																	
	69																	
	68																	
	67																	
	66																	
	65																	
	64																	0.817
	63																0.827	0.817
	62																0.836	0.827
	61																0.844	0.836
	60																	0.827
	59																	0.818

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 7a: 50% Joint and Survivor Annuity - Option 3 - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement																			
		45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
Beneficiary younger than Retiree	60																0.853	0.845	0.836	0.827	0.818
	59															0.860	0.853	0.845	0.836	0.828	0.818
	58														0.868	0.860	0.853	0.845	0.837	0.828	0.819
	57													0.875	0.868	0.861	0.853	0.845	0.837	0.828	0.819
	56											0.881	0.875	0.868	0.861	0.854	0.846	0.838	0.829	0.820	
	55											0.887	0.881	0.875	0.868	0.861	0.854	0.846	0.838	0.829	0.820
	54										0.893	0.887	0.881	0.875	0.869	0.862	0.854	0.847	0.839	0.830	0.821
	53									0.899	0.893	0.888	0.882	0.876	0.869	0.862	0.855	0.847	0.839	0.831	0.821
	52								0.904	0.899	0.894	0.888	0.882	0.876	0.869	0.863	0.855	0.848	0.840	0.831	0.822
	51							0.909	0.904	0.899	0.894	0.888	0.883	0.876	0.870	0.863	0.856	0.848	0.840	0.832	0.823
	50					0.914	0.910	0.905	0.900	0.894	0.889	0.883	0.877	0.870	0.864	0.856	0.849	0.841	0.832	0.823	
	49				0.919	0.914	0.910	0.905	0.900	0.895	0.889	0.883	0.877	0.871	0.864	0.857	0.849	0.841	0.833	0.824	
	48			0.924	0.919	0.915	0.910	0.905	0.900	0.895	0.890	0.884	0.878	0.871	0.865	0.858	0.850	0.842	0.834	0.825	
	47			0.928	0.924	0.920	0.915	0.910	0.906	0.901	0.896	0.890	0.884	0.878	0.872	0.865	0.858	0.851	0.843	0.834	0.825
	46		0.932	0.928	0.924	0.920	0.915	0.911	0.906	0.901	0.896	0.891	0.885	0.879	0.873	0.866	0.859	0.851	0.844	0.835	0.826
	45	0.936	0.932	0.928	0.924	0.920	0.916	0.911	0.907	0.902	0.897	0.891	0.886	0.880	0.873	0.867	0.860	0.852	0.844	0.836	0.827
	44	0.936	0.933	0.929	0.925	0.921	0.916	0.912	0.907	0.902	0.897	0.892	0.886	0.880	0.874	0.867	0.860	0.853	0.845	0.837	0.828
	43	0.937	0.933	0.929	0.925	0.921	0.917	0.912	0.908	0.903	0.898	0.892	0.887	0.881	0.875	0.868	0.861	0.854	0.846	0.838	0.829
	42	0.937	0.933	0.930	0.926	0.922	0.917	0.913	0.908	0.903	0.898	0.893	0.887	0.882	0.875	0.869	0.862	0.855	0.847	0.839	0.830
	41	0.937	0.934	0.930	0.926	0.922	0.918	0.913	0.909	0.904	0.899	0.894	0.888	0.882	0.876	0.870	0.863	0.855	0.848	0.840	0.831
	40	0.938	0.934	0.930	0.927	0.922	0.918	0.914	0.909	0.905	0.900	0.894	0.889	0.883	0.877	0.870	0.864	0.856	0.849	0.841	0.832
	39	0.938	0.935	0.931	0.927	0.923	0.919	0.914	0.910	0.905	0.900	0.895	0.890	0.884	0.878	0.871	0.865	0.857	0.850	0.842	0.833
	38	0.938	0.935	0.931	0.928	0.924	0.919	0.915	0.911	0.906	0.901	0.896	0.890	0.885	0.879	0.872	0.866	0.858	0.851	0.843	0.835
	37	0.939	0.936	0.932	0.928	0.924	0.920	0.916	0.911	0.907	0.902	0.897	0.891	0.886	0.880	0.873	0.867	0.860	0.852	0.844	0.836
	36	0.939	0.936	0.932	0.929	0.925	0.920	0.916	0.912	0.907	0.902	0.897	0.892	0.886	0.881	0.874	0.868	0.861	0.853	0.845	0.837
	35	0.940	0.937	0.933	0.929	0.925	0.921	0.917	0.913	0.908	0.903	0.898	0.893	0.887	0.882	0.875	0.869	0.862	0.855	0.847	0.839
	34	0.940	0.937	0.934	0.930	0.926	0.922	0.918	0.913	0.909	0.904	0.899	0.894	0.888	0.883	0.876	0.870	0.863	0.856	0.848	0.840
	33	0.941	0.938	0.934	0.931	0.927	0.923	0.918	0.914	0.910	0.905	0.900	0.895	0.889	0.884	0.878	0.871	0.864	0.857	0.850	0.842
	32	0.942	0.938	0.935	0.931	0.927	0.923	0.919	0.915	0.911	0.906	0.901	0.896	0.891	0.885	0.879	0.873	0.866	0.859	0.851	0.843
	31	0.942	0.939	0.936	0.932	0.928	0.924	0.920	0.916	0.912	0.907	0.902	0.897	0.892	0.886	0.880	0.874	0.867	0.860	0.853	0.845
	30	0.943	0.940	0.936	0.933	0.929	0.925	0.921	0.917	0.913	0.908	0.903	0.898	0.893	0.887	0.882	0.875	0.869	0.862	0.855	0.847
	29	0.943	0.940	0.937	0.933	0.930	0.926	0.922	0.918	0.914	0.909	0.904	0.899	0.894	0.889	0.883	0.877	0.870	0.864	0.856	0.849
	28	0.944	0.941	0.938	0.934	0.931	0.927	0.923	0.919	0.915	0.910	0.906	0.901	0.896	0.890	0.884	0.878	0.872	0.865	0.858	0.851
	27	0.945	0.942	0.939	0.935	0.931	0.928	0.924	0.920	0.916	0.911	0.907	0.902	0.897	0.892	0.886	0.880	0.874	0.867	0.860	0.853
	26	0.946	0.943	0.939	0.936	0.932	0.929	0.925	0.921	0.917	0.913	0.908	0.903	0.898	0.893	0.888	0.882	0.876	0.869	0.862	0.855
Beneficiary younger than Retiree	25	0.946	0.943	0.940	0.937	0.933	0.930	0.926	0.922	0.918	0.914	0.909	0.905	0.900	0.895	0.889	0.884	0.878	0.871	0.864	0.857
	24	0.947	0.944	0.941	0.938	0.934	0.931	0.927	0.923	0.919	0.915	0.911	0.906	0.902	0.896	0.891	0.885	0.880	0.873	0.867	0.859
	23	0.948	0.945	0.942	0.939	0.935	0.932	0.928	0.925	0.921	0.917	0.912	0.908	0.903	0.898	0.893	0.887	0.882	0.875	0.869	0.862
	22	0.949	0.946	0.943	0.940	0.937	0.933	0.930	0.926	0.922	0.918	0.914	0.910	0.905	0.900	0.895	0.890	0.884	0.878	0.871	0.864
	21	0.950	0.947	0.944	0.941	0.938	0.934	0.931	0.927	0.924	0.920	0.915	0.911	0.907	0.902	0.897	0.892	0.886	0.880	0.874	0.867

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 7a: 50% Joint and Survivor Annuity - Option 3 - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference	Attained Age at Retirement																			
	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
20	0.951	0.948	0.945	0.942	0.939	0.936	0.932	0.929	0.925	0.921	0.917	0.913	0.909	0.904	0.899	0.894	0.888	0.883	0.876	0.870
19	0.952	0.949	0.946	0.943	0.940	0.937	0.934	0.930	0.927	0.923	0.919	0.915	0.911	0.906	0.901	0.896	0.891	0.885	0.879	0.873
18	0.953	0.950	0.947	0.945	0.941	0.938	0.935	0.932	0.928	0.925	0.921	0.917	0.913	0.908	0.904	0.899	0.893	0.888	0.882	0.876
17	0.954	0.951	0.949	0.946	0.943	0.940	0.936	0.933	0.930	0.926	0.923	0.919	0.915	0.910	0.906	0.901	0.896	0.891	0.885	0.879
16	0.955	0.953	0.950	0.947	0.944	0.941	0.938	0.935	0.932	0.928	0.925	0.921	0.917	0.913	0.908	0.904	0.899	0.894	0.888	0.882
15	0.956	0.954	0.951	0.948	0.946	0.943	0.940	0.937	0.933	0.930	0.927	0.923	0.919	0.915	0.911	0.906	0.902	0.897	0.891	0.886
14	0.957	0.955	0.952	0.950	0.947	0.944	0.941	0.938	0.935	0.932	0.929	0.925	0.921	0.918	0.914	0.909	0.905	0.900	0.895	0.889
13	0.959	0.956	0.954	0.951	0.949	0.946	0.943	0.940	0.937	0.934	0.931	0.927	0.924	0.920	0.916	0.912	0.908	0.903	0.898	0.893
12	0.960	0.958	0.955	0.953	0.950	0.947	0.945	0.942	0.939	0.936	0.933	0.930	0.926	0.923	0.919	0.915	0.911	0.906	0.901	0.896
11	0.961	0.959	0.957	0.954	0.952	0.949	0.946	0.944	0.941	0.938	0.935	0.932	0.929	0.925	0.922	0.918	0.914	0.910	0.905	0.900
10	0.962	0.960	0.958	0.956	0.953	0.951	0.948	0.946	0.943	0.940	0.938	0.935	0.931	0.928	0.925	0.921	0.917	0.913	0.908	0.904
9	0.964	0.962	0.960	0.957	0.955	0.953	0.950	0.948	0.945	0.943	0.940	0.937	0.934	0.931	0.928	0.924	0.920	0.916	0.912	0.908
8	0.965	0.963	0.961	0.959	0.957	0.954	0.952	0.950	0.947	0.945	0.942	0.940	0.937	0.934	0.931	0.927	0.924	0.920	0.916	0.911
7	0.966	0.965	0.963	0.961	0.958	0.956	0.954	0.952	0.950	0.947	0.945	0.942	0.939	0.937	0.933	0.930	0.927	0.923	0.919	0.915
6	0.968	0.966	0.964	0.962	0.960	0.958	0.956	0.954	0.952	0.949	0.947	0.945	0.942	0.939	0.936	0.933	0.930	0.927	0.923	0.919
Beneficiary younger than Retiree	5	0.969	0.967	0.966	0.964	0.962	0.960	0.958	0.956	0.954	0.952	0.949	0.947	0.945	0.942	0.939	0.937	0.934	0.930	0.927
	4	0.970	0.969	0.967	0.965	0.964	0.962	0.960	0.958	0.956	0.954	0.952	0.950	0.947	0.945	0.942	0.940	0.937	0.934	0.931
	3	0.972	0.970	0.969	0.967	0.965	0.963	0.962	0.960	0.958	0.956	0.954	0.952	0.950	0.948	0.945	0.943	0.940	0.937	0.935
	2	0.973	0.972	0.970	0.969	0.967	0.965	0.963	0.962	0.960	0.958	0.956	0.955	0.953	0.950	0.948	0.946	0.944	0.941	0.938
	1	0.974	0.973	0.972	0.970	0.969	0.967	0.965	0.964	0.962	0.961	0.959	0.957	0.955	0.953	0.951	0.949	0.947	0.944	0.939
Beneficiary same age as Retiree	0	0.976	0.974	0.973	0.972	0.970	0.969	0.967	0.966	0.964	0.963	0.961	0.959	0.958	0.956	0.954	0.952	0.950	0.948	0.946
Beneficiary older than Retiree	-1	0.977	0.976	0.974	0.973	0.972	0.970	0.969	0.968	0.966	0.965	0.963	0.962	0.960	0.959	0.957	0.955	0.953	0.951	0.949
	-2	0.978	0.977	0.976	0.975	0.973	0.972	0.971	0.969	0.968	0.967	0.965	0.964	0.963	0.961	0.960	0.958	0.956	0.954	0.951
	-3	0.979	0.978	0.977	0.976	0.975	0.973	0.972	0.971	0.970	0.969	0.967	0.966	0.965	0.964	0.962	0.961	0.959	0.958	0.956
	-4	0.980	0.979	0.978	0.977	0.976	0.975	0.974	0.973	0.972	0.971	0.969	0.968	0.967	0.966	0.965	0.963	0.962	0.961	0.959
	-5	0.982	0.981	0.980	0.979	0.978	0.976	0.975	0.974	0.973	0.972	0.971	0.970	0.969	0.968	0.967	0.966	0.965	0.964	0.962
	-6	0.983	0.982	0.981	0.980	0.979	0.978	0.977	0.976	0.975	0.974	0.973	0.972	0.971	0.971	0.970	0.969	0.968	0.967	0.965
	-7	0.984	0.983	0.982	0.981	0.980	0.979	0.978	0.977	0.977	0.976	0.975	0.974	0.973	0.973	0.972	0.971	0.970	0.969	0.967
	-8	0.985	0.984	0.983	0.982	0.981	0.980	0.980	0.979	0.978	0.978	0.977	0.976	0.975	0.975	0.974	0.973	0.973	0.972	0.971
	-9	0.985	0.985	0.984	0.983	0.982	0.982	0.981	0.980	0.980	0.979	0.978	0.978	0.977	0.977	0.976	0.975	0.975	0.974	0.974
	-10	0.986	0.986	0.985	0.984	0.984	0.983	0.982	0.982	0.981	0.981	0.980	0.979	0.979	0.978	0.978	0.977	0.977	0.976	0.975
	-11	0.987	0.987	0.986	0.985	0.985	0.984	0.983	0.983	0.982	0.982	0.981	0.981	0.981	0.980	0.980	0.979	0.979	0.979	0.978
	-12	0.988	0.987	0.987	0.986	0.986	0.985	0.984	0.984	0.984	0.983	0.983	0.983	0.982	0.982	0.982	0.981	0.981	0.981	0.980
	-13	0.989	0.988	0.988	0.987	0.987	0.986	0.986	0.985	0.985	0.985	0.984	0.984	0.984	0.983	0.983	0.983	0.983	0.982	0.982
	-14	0.989	0.989	0.988	0.988	0.987	0.987	0.987	0.986	0.986	0.986	0.985	0.985	0.985	0.985	0.985	0.985	0.984	0.984	0.984
	-15	0.990	0.990	0.989	0.989	0.988	0.988	0.988	0.987	0.987	0.987	0.986	0.986	0.986	0.986	0.986	0.986	0.986	0.986	0.986

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 7a: 50% Joint and Survivor Annuity - Option 3 - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement																			
		45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
Beneficiary older than Retiree	-16	0.991	0.990	0.990	0.990	0.989	0.989	0.988	0.988	0.988	0.988	0.988	0.988	0.988	0.987	0.987	0.987	0.987	0.987	0.987	0.987
	-17	0.991	0.991	0.991	0.990	0.990	0.990	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989
	-18	0.992	0.992	0.991	0.991	0.991	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.990
	-19	0.993	0.992	0.992	0.992	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991
	-20	0.993	0.993	0.993	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992
	-21	0.994	0.993	0.993	0.993	0.993	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.993	0.993	0.993	0.993	0.993	0.993	0.993
	-22	0.994	0.994	0.994	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.994	0.994	0.994	0.994	0.994
	-23	0.995	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.995	0.995	0.995
	-24	0.995	0.995	0.995	0.995	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995
	-25	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.996	0.996	0.996	0.996	0.996
	-26	0.996	0.996	0.996	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.997
	-27	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.997	0.997	0.997	0.997	0.997	0.997
	-28	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997
	-29	0.997	0.997	0.997	0.997	0.997	0.996	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.998	0.998	0.998	0.998
	-30	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.998	0.998	0.998	0.998	0.998	0.998	0.998
	-31	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998
	-32	0.998	0.998	0.998	0.998	0.998	0.997	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998
	-33	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.999	0.999	0.999	0.999
	-34	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.999	0.999	0.999	0.999	0.999	0.999	0.999
	-35	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999
	-36	0.999	0.999	0.999	0.999	0.999	0.998	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999
	-37	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999
	-38	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999
	-39	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999
	-40	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999
	-41	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999
	-42	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999
	-43	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999
	-44	1.000	1.000	1.000	1.000	1.000	0.999	0.999	0.999	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
	-45	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
	-46	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
	-47	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
	-48	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
	-49	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
	-50	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Beneficiary older than Retiree	-51	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
	-52	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
	-53	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
	-54	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
	-55	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 7a: 50% Joint and Survivor Annuity - Option 3 - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

		Attained Age at Retirement																			
		45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
Beneficiary older than Retiree	-56	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000									
	-57	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000										
	-58	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000											
	-59	1.000	1.000	1.000	1.000	1.000	1.000	1.000													
	-60	1.000	1.000	1.000	1.000	1.000	1.000														
	-61	1.000	1.000	1.000	1.000	1.000															
	-62	1.000	1.000	1.000	1.000																
	-63	1.000	1.000	1.000																	
	-64	1.000	1.000																		
	-65	1.000																			

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 7a: 50% Joint and Survivor Annuity - Option 3 - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

		Beneficiary	Attained Age at Retirement																		
		Age Difference	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83
Beneficiary younger than Retiree	100																				
	99																				
	98																				
	97																				
	96																				
	95																				
	94																				
	93																				
	92																				
	91																				
90																					
89																					
88																					
87																					
86																					
85																					
84																					
83																				0.514	0.493
82																				0.514	0.492
81																		0.556	0.535	0.514	0.493
80																	0.577	0.556	0.535	0.514	0.493
79																0.597	0.577	0.556	0.535	0.514	0.493
78															0.616	0.596	0.576	0.556	0.536	0.515	0.494
77													0.635	0.616	0.596	0.577	0.557	0.536	0.515	0.494	
76												0.653	0.634	0.616	0.597	0.577	0.557	0.536	0.515	0.494	
75											0.670	0.652	0.634	0.616	0.597	0.577	0.557	0.537	0.516	0.495	
74											0.687	0.670	0.652	0.635	0.616	0.597	0.578	0.558	0.537	0.516	0.495
73									0.703	0.687	0.670	0.653	0.635	0.617	0.598	0.578	0.558	0.538	0.517	0.496	
72									0.718	0.703	0.687	0.670	0.653	0.635	0.617	0.598	0.579	0.559	0.538	0.517	0.496
71								0.733	0.718	0.703	0.687	0.670	0.653	0.636	0.617	0.599	0.579	0.559	0.539	0.518	0.497
70							0.747	0.733	0.718	0.703	0.687	0.671	0.654	0.636	0.618	0.599	0.580	0.560	0.539	0.518	0.497
69						0.760	0.747	0.733	0.718	0.703	0.688	0.671	0.654	0.637	0.618	0.600	0.580	0.560	0.540	0.519	0.498
68				0.773	0.760	0.747	0.733	0.719	0.704	0.688	0.672	0.655	0.637	0.619	0.600	0.581	0.561	0.540	0.519	0.498	
67			0.785	0.773	0.760	0.747	0.733	0.719	0.704	0.688	0.672	0.655	0.638	0.619	0.601	0.581	0.561	0.541	0.520	0.499	
66		0.796	0.785	0.773	0.760	0.747	0.734	0.719	0.705	0.689	0.673	0.656	0.638	0.620	0.601	0.582	0.562	0.541	0.521	0.500	
Beneficiary younger than Retiree	65	0.807	0.796	0.785	0.773	0.761	0.748	0.734	0.720	0.705	0.689	0.673	0.656	0.639	0.621	0.602	0.582	0.562	0.542	0.521	0.500
	64	0.807	0.796	0.785	0.773	0.761	0.748	0.735	0.720	0.706	0.690	0.674	0.657	0.639	0.621	0.602	0.583	0.563	0.543	0.522	0.501
	63	0.807	0.797	0.786	0.774	0.762	0.749	0.735	0.721	0.706	0.691	0.674	0.657	0.640	0.622	0.603	0.584	0.564	0.544	0.523	0.502
	62	0.807	0.797	0.786	0.774	0.762	0.749	0.736	0.721	0.707	0.691	0.675	0.658	0.641	0.623	0.604	0.584	0.565	0.544	0.524	0.503
	61	0.808	0.797	0.786	0.775	0.763	0.750	0.736	0.722	0.707	0.692	0.676	0.659	0.641	0.623	0.605	0.585	0.565	0.545	0.524	0.503

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 7a: 50% Joint and Survivor Annuity - Option 3 - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement																			
		65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84
Beneficiary younger than Retiree	60	0.808	0.798	0.787	0.775	0.763	0.750	0.737	0.723	0.708	0.692	0.676	0.659	0.642	0.624	0.605	0.586	0.566	0.546	0.525	0.504
	59	0.809	0.798	0.787	0.776	0.764	0.751	0.737	0.723	0.708	0.693	0.677	0.660	0.643	0.625	0.606	0.587	0.567	0.547	0.526	0.505
	58	0.809	0.799	0.788	0.776	0.764	0.751	0.738	0.724	0.709	0.694	0.678	0.661	0.644	0.626	0.607	0.588	0.568	0.548	0.527	0.506
	57	0.810	0.799	0.788	0.777	0.765	0.752	0.739	0.725	0.710	0.695	0.678	0.662	0.644	0.627	0.608	0.589	0.569	0.549	0.528	0.508
	56	0.810	0.800	0.789	0.777	0.765	0.753	0.739	0.725	0.711	0.695	0.679	0.663	0.645	0.627	0.609	0.590	0.570	0.550	0.529	0.509
	55	0.811	0.800	0.790	0.778	0.766	0.753	0.740	0.726	0.711	0.696	0.680	0.664	0.646	0.628	0.610	0.591	0.571	0.551	0.531	0.510
	54	0.811	0.801	0.790	0.779	0.767	0.754	0.741	0.727	0.712	0.697	0.681	0.665	0.647	0.629	0.611	0.592	0.572	0.552	0.532	0.511
	53	0.812	0.802	0.791	0.779	0.767	0.755	0.742	0.728	0.713	0.698	0.682	0.666	0.648	0.631	0.612	0.593	0.573	0.553	0.533	0.512
	52	0.812	0.802	0.792	0.780	0.768	0.756	0.742	0.729	0.714	0.699	0.683	0.667	0.649	0.632	0.613	0.594	0.575	0.555	0.534	0.514
	51	0.813	0.803	0.792	0.781	0.769	0.757	0.743	0.730	0.715	0.700	0.684	0.668	0.651	0.633	0.614	0.596	0.576	0.556	0.536	0.515
	50	0.814	0.804	0.793	0.782	0.770	0.757	0.744	0.731	0.716	0.701	0.685	0.669	0.652	0.634	0.616	0.597	0.578	0.558	0.537	0.517
	49	0.815	0.804	0.794	0.783	0.771	0.758	0.745	0.732	0.717	0.702	0.686	0.670	0.653	0.635	0.617	0.598	0.579	0.559	0.539	0.519
	48	0.815	0.805	0.795	0.784	0.772	0.759	0.746	0.733	0.718	0.703	0.688	0.671	0.654	0.637	0.619	0.600	0.581	0.561	0.541	0.520
	47	0.816	0.806	0.796	0.784	0.773	0.760	0.747	0.734	0.719	0.705	0.689	0.673	0.656	0.638	0.620	0.602	0.582	0.563	0.543	0.522
	46	0.817	0.807	0.797	0.785	0.774	0.761	0.749	0.735	0.721	0.706	0.690	0.674	0.657	0.640	0.622	0.603	0.584	0.564	0.544	0.524
	45	0.818	0.808	0.798	0.787	0.775	0.763	0.750	0.736	0.722	0.707	0.692	0.676	0.659	0.642	0.624	0.605	0.586	0.566	0.546	0.526
	44	0.819	0.809	0.799	0.788	0.776	0.764	0.751	0.738	0.723	0.709	0.693	0.677	0.661	0.643	0.625	0.607	0.588	0.568	0.549	0.528
	43	0.820	0.810	0.800	0.789	0.777	0.765	0.752	0.739	0.725	0.710	0.695	0.679	0.662	0.645	0.627	0.609	0.590	0.571	0.551	0.531
	42	0.821	0.811	0.801	0.790	0.779	0.766	0.754	0.740	0.727	0.712	0.697	0.681	0.664	0.647	0.630	0.611	0.592	0.573	0.553	0.533
	41	0.822	0.812	0.802	0.791	0.780	0.768	0.755	0.742	0.728	0.714	0.699	0.683	0.666	0.649	0.632	0.613	0.595	0.575	0.556	0.536
	40	0.823	0.814	0.803	0.793	0.781	0.769	0.757	0.744	0.730	0.716	0.700	0.685	0.668	0.652	0.634	0.616	0.597	0.578	0.559	0.539
	39	0.824	0.815	0.805	0.794	0.783	0.771	0.759	0.745	0.732	0.717	0.702	0.687	0.671	0.654	0.636	0.618	0.600	0.581	0.561	0.542
	38	0.826	0.816	0.806	0.796	0.784	0.773	0.760	0.747	0.734	0.719	0.705	0.689	0.673	0.656	0.639	0.621	0.603	0.584	0.564	0.545
	37	0.827	0.818	0.808	0.797	0.786	0.774	0.762	0.749	0.736	0.722	0.707	0.692	0.676	0.659	0.642	0.624	0.606	0.587	0.568	0.548
	36	0.828	0.819	0.809	0.799	0.788	0.776	0.764	0.751	0.738	0.724	0.709	0.694	0.678	0.662	0.645	0.627	0.609	0.590	0.571	0.552
	35	0.830	0.821	0.811	0.801	0.790	0.778	0.766	0.753	0.740	0.726	0.712	0.697	0.681	0.665	0.648	0.630	0.612	0.593	0.575	0.555
	34	0.831	0.822	0.813	0.802	0.792	0.780	0.768	0.756	0.743	0.729	0.714	0.699	0.684	0.668	0.651	0.633	0.615	0.597	0.578	0.559
	33	0.833	0.824	0.814	0.804	0.794	0.782	0.771	0.758	0.745	0.731	0.717	0.702	0.687	0.671	0.654	0.637	0.619	0.601	0.582	0.563
	32	0.835	0.826	0.816	0.806	0.796	0.785	0.773	0.761	0.748	0.734	0.720	0.705	0.690	0.674	0.658	0.641	0.623	0.605	0.586	0.567
	31	0.837	0.828	0.818	0.808	0.798	0.787	0.775	0.763	0.750	0.737	0.723	0.709	0.693	0.678	0.661	0.644	0.627	0.609	0.590	0.571
	30	0.838	0.830	0.820	0.811	0.800	0.789	0.778	0.766	0.753	0.740	0.726	0.712	0.697	0.681	0.665	0.649	0.631	0.613	0.595	0.576
	29	0.840	0.832	0.823	0.813	0.803	0.792	0.781	0.769	0.756	0.743	0.730	0.716	0.701	0.685	0.669	0.653	0.635	0.617	0.599	0.581
	28	0.843	0.834	0.825	0.815	0.805	0.795	0.784	0.772	0.760	0.747	0.733	0.719	0.705	0.689	0.674	0.657	0.640	0.622	0.604	0.586
	27	0.845	0.836	0.827	0.818	0.808	0.798	0.787	0.775	0.763	0.750	0.737	0.723	0.709	0.694	0.678	0.661	0.644	0.627	0.609	0.591
	26	0.847	0.839	0.830	0.821	0.811	0.801	0.790	0.779	0.767	0.754	0.741	0.727	0.713	0.698	0.682	0.666	0.649	0.632	0.614	0.596
Beneficiary younger than Retiree	25	0.849	0.841	0.833	0.824	0.814	0.804	0.793	0.782	0.770	0.758	0.745	0.732	0.717	0.702	0.687	0.671	0.654	0.637	0.620	0.602
	24	0.852	0.844	0.835	0.827	0.817	0.807	0.797	0.786	0.774	0.762	0.749	0.736	0.722	0.707	0.692	0.676	0.660	0.643	0.626	0.609
	23	0.855	0.847	0.838	0.830	0.820	0.811	0.800	0.790	0.778	0.766	0.754	0.740	0.727	0.712	0.697	0.682	0.666	0.649	0.632	0.615
	22	0.857	0.850	0.841	0.833	0.824	0.814	0.804	0.794	0.782	0.771	0.758	0.745	0.732	0.717	0.703	0.688	0.672	0.656	0.639	0.622
	21	0.860	0.853	0.845	0.836	0.827	0.818	0.808	0.798	0.787	0.775	0.763	0.750	0.737	0.723	0.709	0.694	0.678	0.662	0.646	0.630

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 7a: 50% Joint and Survivor Annuity - Option 3 - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference		Attained Age at Retirement																			
		65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84
Beneficiary younger than Retiree	20	0.863	0.856	0.848	0.840	0.831	0.822	0.812	0.802	0.791	0.780	0.768	0.755	0.742	0.729	0.715	0.700	0.685	0.669	0.654	0.637
	19	0.866	0.859	0.851	0.843	0.835	0.826	0.816	0.806	0.796	0.785	0.773	0.761	0.748	0.735	0.721	0.707	0.692	0.677	0.661	0.646
	18	0.869	0.862	0.855	0.847	0.839	0.830	0.821	0.811	0.801	0.790	0.778	0.766	0.754	0.741	0.728	0.714	0.700	0.685	0.670	0.654
	17	0.873	0.866	0.859	0.851	0.843	0.834	0.825	0.816	0.806	0.795	0.784	0.772	0.760	0.748	0.735	0.721	0.707	0.693	0.679	0.664
	16	0.876	0.870	0.863	0.855	0.847	0.839	0.830	0.821	0.811	0.801	0.790	0.779	0.767	0.755	0.742	0.729	0.716	0.702	0.688	0.673
	15	0.880	0.873	0.866	0.859	0.852	0.843	0.835	0.826	0.816	0.806	0.796	0.785	0.774	0.762	0.750	0.737	0.724	0.711	0.697	0.684
	14	0.883	0.877	0.870	0.863	0.856	0.848	0.840	0.831	0.822	0.812	0.802	0.792	0.781	0.770	0.758	0.746	0.733	0.721	0.708	0.694
	13	0.887	0.881	0.875	0.868	0.861	0.853	0.845	0.837	0.828	0.819	0.809	0.799	0.789	0.778	0.766	0.755	0.743	0.731	0.718	0.705
	12	0.891	0.885	0.879	0.872	0.865	0.858	0.850	0.842	0.834	0.825	0.816	0.806	0.796	0.786	0.775	0.764	0.753	0.741	0.729	0.717
	11	0.895	0.889	0.883	0.877	0.870	0.863	0.856	0.848	0.840	0.832	0.823	0.814	0.804	0.794	0.784	0.774	0.763	0.752	0.740	0.729
	10	0.899	0.893	0.888	0.882	0.875	0.869	0.862	0.854	0.847	0.839	0.830	0.822	0.813	0.803	0.794	0.784	0.773	0.763	0.752	0.741
	9	0.903	0.898	0.892	0.887	0.881	0.874	0.868	0.861	0.853	0.846	0.838	0.830	0.821	0.812	0.803	0.794	0.784	0.774	0.764	0.754
	8	0.907	0.902	0.897	0.892	0.886	0.880	0.874	0.867	0.860	0.853	0.846	0.838	0.830	0.822	0.813	0.804	0.795	0.786	0.777	0.767
	7	0.911	0.907	0.902	0.897	0.891	0.886	0.880	0.873	0.867	0.860	0.853	0.846	0.839	0.831	0.823	0.815	0.806	0.798	0.789	0.781
	6	0.915	0.911	0.907	0.902	0.897	0.891	0.886	0.880	0.874	0.868	0.861	0.855	0.848	0.840	0.833	0.826	0.818	0.810	0.802	0.794
5	0.920	0.916	0.911	0.907	0.902	0.897	0.892	0.887	0.881	0.875	0.869	0.863	0.857	0.850	0.843	0.836	0.829	0.822	0.815	0.807	
4	0.924	0.920	0.916	0.912	0.908	0.903	0.898	0.893	0.888	0.883	0.877	0.872	0.866	0.860	0.854	0.847	0.841	0.834	0.827	0.821	
3	0.928	0.925	0.921	0.917	0.913	0.909	0.905	0.900	0.895	0.890	0.885	0.880	0.875	0.869	0.864	0.858	0.852	0.846	0.840	0.834	
2	0.932	0.929	0.926	0.922	0.919	0.915	0.911	0.907	0.902	0.898	0.893	0.889	0.884	0.879	0.874	0.869	0.863	0.858	0.853	0.847	
1	0.937	0.934	0.931	0.927	0.924	0.921	0.917	0.913	0.909	0.905	0.901	0.897	0.892	0.888	0.884	0.879	0.874	0.870	0.865	0.860	
Beneficiary same age as Retiree	0	0.941	0.938	0.935	0.932	0.929	0.926	0.923	0.919	0.916	0.912	0.909	0.905	0.901	0.897	0.893	0.889	0.885	0.881	0.877	0.873
Beneficiary older than Retiree	-1	0.945	0.942	0.940	0.937	0.934	0.932	0.929	0.926	0.923	0.919	0.916	0.913	0.909	0.906	0.902	0.899	0.895	0.892	0.888	0.884
	-2	0.949	0.947	0.944	0.942	0.940	0.937	0.934	0.932	0.929	0.926	0.923	0.920	0.917	0.914	0.911	0.908	0.905	0.902	0.899	0.896
	-3	0.953	0.951	0.949	0.947	0.944	0.942	0.940	0.938	0.935	0.933	0.930	0.928	0.925	0.923	0.920	0.917	0.915	0.912	0.909	0.906
	-4	0.956	0.955	0.953	0.951	0.949	0.947	0.945	0.943	0.941	0.939	0.937	0.935	0.932	0.930	0.928	0.926	0.923	0.921	0.919	0.916
	-5	0.960	0.958	0.957	0.955	0.954	0.952	0.950	0.948	0.947	0.945	0.943	0.941	0.939	0.937	0.936	0.934	0.932	0.929	0.927	0.925
	-6	0.963	0.962	0.961	0.959	0.958	0.956	0.955	0.953	0.952	0.950	0.949	0.947	0.946	0.944	0.943	0.941	0.939	0.937	0.935	0.933
	-7	0.966	0.965	0.964	0.963	0.962	0.961	0.959	0.958	0.957	0.956	0.954	0.953	0.952	0.950	0.949	0.948	0.946	0.944	0.943	0.941
	-8	0.969	0.968	0.967	0.967	0.966	0.964	0.963	0.962	0.961	0.960	0.959	0.958	0.957	0.956	0.955	0.954	0.952	0.951	0.949	0.948
	-9	0.972	0.971	0.971	0.970	0.969	0.968	0.967	0.966	0.966	0.965	0.964	0.963	0.962	0.961	0.960	0.959	0.958	0.957	0.955	0.954
	-10	0.975	0.974	0.974	0.973	0.972	0.972	0.971	0.970	0.970	0.969	0.968	0.967	0.967	0.966	0.965	0.964	0.963	0.962	0.960	0.959
	-11	0.977	0.977	0.976	0.976	0.975	0.975	0.974	0.974	0.973	0.973	0.972	0.971	0.971	0.970	0.969	0.968	0.967	0.966	0.965	0.964
	-12	0.980	0.979	0.979	0.978	0.978	0.978	0.977	0.977	0.976	0.976	0.975	0.975	0.974	0.974	0.973	0.972	0.971	0.970	0.969	0.968
	-13	0.982	0.981	0.981	0.981	0.981	0.980	0.980	0.980	0.979	0.979	0.978	0.978	0.978	0.977	0.976	0.976	0.975	0.974	0.973	0.971
	-14	0.984	0.984	0.983	0.983	0.983	0.983	0.982	0.982	0.982	0.982	0.981	0.981	0.980	0.980	0.979	0.979	0.978	0.977	0.976	0.975
	-15	0.986	0.985	0.985	0.985	0.985	0.985	0.985	0.984	0.984	0.984	0.984	0.983	0.983	0.982	0.982	0.981	0.981	0.980	0.979	0.977

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 7a: 50% Joint and Survivor Annuity - Option 3 - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement																			
		65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84
Beneficiary older than Retiree	-16	0.987	0.987	0.987	0.987	0.987	0.987	0.987	0.986	0.986	0.986	0.986	0.985	0.985	0.985	0.984	0.984	0.983	0.982	0.981	0.980
	-17	0.989	0.989	0.989	0.989	0.988	0.988	0.988	0.988	0.988	0.988	0.988	0.987	0.987	0.987	0.986	0.985	0.985	0.984	0.983	0.982
	-18	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.989	0.989	0.989	0.989	0.989	0.988	0.988	0.987	0.987	0.986	0.985	0.984
	-19	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.990	0.990	0.990	0.989	0.989	0.988	0.987	0.986	0.985
	-20	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.991	0.991	0.991	0.990	0.990	0.989	0.989	0.988	0.987
	-21	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.992	0.992	0.992	0.991	0.990	0.990	0.989	0.988
	-22	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.993	0.993	0.993	0.992	0.992	0.991	0.991	0.990	0.989
	-23	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.994	0.994	0.994	0.994	0.993	0.993	0.992	0.992	0.991	0.990
	-24	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.995	0.995	0.995	0.995	0.995	0.995	0.994	0.994	0.993	0.993	0.992	0.991	0.990
	-25	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.995	0.995	0.995	0.995	0.994	0.994	0.993	0.992	0.991
	-26	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.996	0.996	0.996	0.996	0.996	0.995	0.995	0.995	0.994	0.993	0.992	0.991
	-27	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.996	0.996	0.996	0.995	0.995	0.994	0.994	0.992	
	-28	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.996	0.996	0.996	0.995	0.995	0.994		
	-29	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.997	0.997	0.997	0.997	0.997	0.996	0.996	0.996	0.995	0.995		
	-30	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.997	0.997	0.997	0.997	0.996	0.996				
	-31	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.997	0.997	0.997	0.996					
	-32	0.999	0.999	0.999	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.997	0.997						
	-33	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.998	0.998	0.998	0.998	0.998	0.997							
	-34	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.998	0.998	0.998	0.998								
	-35	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.998	0.998									
	-36	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.998										
	-37	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999											
	-38	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999												
	-39	0.999	0.999	0.999	0.999	0.999	0.999	0.999													
	-40	0.999	0.999	0.999	0.999	0.999	0.999														
	-41	0.999	0.999	0.999		0.999															
	-42	0.999	0.999	0.999	0.999																
	-43	1.000	0.999	0.999																	
	-44	1.000	0.999																		
	-45	1.000																			
	-46																				
	-47																				
	-48																				
	-49																				
	-50																				
Beneficiary older than Retiree	-51																				
	-52																				
	-53																				
	-54																				
	-55																				

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 7a: 50% Joint and Survivor Annuity - Option 3 - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

		Attained Age at Retirement																			
		65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84
Beneficiary older than Retiree	Age Difference	-56																			
		-57																			
		-58																			
		-59																			
		-60																			
		-61																			
		-62																			
		-63																			
		-64																			
		-65																			

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 7a: 50% Joint and Survivor Annuity - Option 3 - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement																	
		85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100		
Beneficiary younger than Retiree	100																	0.209	
	99															0.220		0.209	
	98														0.233	0.220	0.209		
	97													0.246	0.233	0.220	0.209		
	96												0.260	0.246	0.232	0.220	0.209		
	95											0.275	0.260	0.246	0.233	0.220	0.209		
	94										0.291	0.275	0.260	0.246	0.233	0.221	0.209		
	93									0.309	0.291	0.275	0.260	0.246	0.233	0.221	0.210		
	92								0.327	0.308	0.291	0.275	0.260	0.246	0.233	0.221	0.210		
	91							0.346	0.326	0.308	0.291	0.275	0.260	0.246	0.233	0.221	0.210		
	90						0.365	0.345	0.326	0.308	0.291	0.275	0.260	0.246	0.233	0.221	0.210		
	89					0.386	0.365	0.345	0.326	0.309	0.292	0.276	0.261	0.247	0.234	0.222	0.210		
	88				0.407	0.386	0.365	0.345	0.327	0.309	0.292	0.276	0.261	0.247	0.234	0.222	0.211		
	87			0.428	0.407	0.385	0.365	0.346	0.327	0.309	0.292	0.276	0.261	0.247	0.234	0.222	0.211		
	86		0.450	0.428	0.406	0.386	0.366	0.346	0.327	0.309	0.292	0.276	0.261	0.247	0.235	0.222	0.211		
	85	0.471	0.449	0.428	0.407	0.386	0.366	0.346	0.327	0.310	0.293	0.277	0.262	0.248	0.235	0.223	0.211		
	84	0.471	0.449	0.428	0.407	0.386	0.366	0.347	0.328	0.310	0.293	0.277	0.262	0.248	0.235	0.223	0.212		
	83	0.471	0.449	0.428	0.407	0.387	0.366	0.347	0.328	0.310	0.293	0.277	0.262	0.248	0.235	0.223	0.212		
	82	0.471	0.450	0.428	0.407	0.387	0.367	0.347	0.328	0.310	0.294	0.278	0.263	0.249	0.236	0.224	0.212		
	81	0.471	0.450	0.429	0.408	0.387	0.367	0.347	0.329	0.311	0.294	0.278	0.263	0.249	0.236	0.224	0.213		
	80	0.472	0.450	0.429	0.408	0.388	0.367	0.348	0.329	0.311	0.294	0.278	0.263	0.249	0.237	0.224	0.213		
	79	0.472	0.451	0.429	0.409	0.388	0.368	0.348	0.329	0.312	0.295	0.279	0.264	0.250	0.237	0.225	0.214		
	78	0.472	0.451	0.430	0.409	0.388	0.368	0.349	0.330	0.312	0.295	0.279	0.264	0.250	0.237	0.225	0.214		
	77	0.473	0.451	0.430	0.409	0.389	0.369	0.349	0.330	0.312	0.296	0.280	0.265	0.251	0.238	0.226	0.214		
	76	0.473	0.452	0.431	0.410	0.389	0.369	0.349	0.331	0.313	0.296	0.280	0.265	0.251	0.238	0.226	0.215		
	75	0.474	0.452	0.431	0.410	0.390	0.369	0.350	0.331	0.313	0.296	0.281	0.266	0.252	0.239	0.227	0.215		
	74	0.474	0.453	0.432	0.411	0.390	0.370	0.350	0.332	0.314	0.297	0.281	0.266	0.252	0.239	0.227	0.216		
	73	0.474	0.453	0.432	0.411	0.391	0.370	0.351	0.332	0.314	0.297	0.282	0.267	0.253	0.240	0.228	0.216		
	72	0.475	0.454	0.433	0.412	0.391	0.371	0.352	0.333	0.315	0.298	0.282	0.267	0.253	0.240	0.228	0.217		
	71	0.475	0.454	0.433	0.412	0.392	0.372	0.352	0.333	0.316	0.299	0.283	0.268	0.254	0.241	0.229	0.218		
	70	0.476	0.455	0.434	0.413	0.392	0.372	0.353	0.334	0.316	0.299	0.283	0.268	0.254	0.242	0.229	0.218		
	69	0.477	0.455	0.434	0.413	0.393	0.373	0.353	0.335	0.317	0.300	0.284	0.269	0.255	0.242	0.230	0.219		
	68	0.477	0.456	0.435	0.414	0.394	0.373	0.354	0.335	0.317	0.301	0.285	0.270	0.256	0.243	0.231	0.220		
	67	0.478	0.457	0.436	0.415	0.394	0.374	0.355	0.336	0.318	0.301	0.285	0.270	0.257	0.244	0.232	0.220		
	66	0.479	0.457	0.436	0.416	0.395	0.375	0.355	0.337	0.319	0.302	0.286	0.271	0.257	0.244	0.232	0.221		
Beneficiary younger than Retiree	65	0.479	0.458	0.437	0.416	0.396	0.376	0.356	0.338	0.320	0.303	0.287	0.272	0.258	0.245	0.233	0.222		
	64	0.480	0.459	0.438	0.417	0.397	0.377	0.357	0.338	0.321	0.304	0.288	0.273	0.259	0.246	0.234	0.223		
	63	0.481	0.460	0.439	0.418	0.397	0.377	0.358	0.339	0.321	0.305	0.289	0.274	0.260	0.247	0.235	0.224		
	62	0.482	0.461	0.440	0.419	0.398	0.378	0.359	0.340	0.322	0.306	0.290	0.275	0.261	0.248	0.236	0.225		
	61	0.483	0.461	0.441	0.420	0.399	0.379	0.360	0.341	0.323	0.307	0.291	0.276	0.262	0.249	0.237	0.226		

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 7a: 50% Joint and Survivor Annuity - Option 3 - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement																	
		85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100		
Beneficiary younger than Retiree	60	0.483	0.462	0.441	0.421	0.400	0.380	0.361	0.342	0.324	0.308	0.292	0.277	0.263	0.250	0.238	0.227		
	59	0.484	0.463	0.442	0.422	0.401	0.381	0.362	0.343	0.326	0.309	0.293	0.278	0.264	0.252	0.240	0.229		
	58	0.485	0.464	0.444	0.423	0.402	0.382	0.363	0.345	0.327	0.310	0.294	0.279	0.266	0.253	0.241	0.230		
	57	0.487	0.466	0.445	0.424	0.404	0.384	0.364	0.346	0.328	0.311	0.296	0.281	0.267	0.254	0.242	0.231		
	56	0.488	0.467	0.446	0.425	0.405	0.385	0.366	0.347	0.329	0.313	0.297	0.282	0.268	0.256	0.244	0.233		
	55	0.489	0.468	0.447	0.427	0.406	0.386	0.367	0.349	0.331	0.314	0.298	0.284	0.270	0.257	0.245	0.235		
	54	0.490	0.469	0.449	0.428	0.408	0.388	0.369	0.350	0.332	0.316	0.300	0.285	0.272	0.259	0.247	0.236		
	53	0.492	0.471	0.450	0.429	0.409	0.389	0.370	0.352	0.334	0.317	0.302	0.287	0.273	0.261	0.249	0.238		
	52	0.493	0.472	0.452	0.431	0.411	0.391	0.372	0.353	0.336	0.319	0.303	0.289	0.275	0.263	0.251	0.240		
	51	0.495	0.474	0.453	0.433	0.412	0.393	0.374	0.355	0.338	0.321	0.305	0.291	0.277	0.264	0.253	0.242		
	50	0.496	0.475	0.455	0.434	0.414	0.395	0.375	0.357	0.339	0.323	0.307	0.293	0.279	0.267	0.255	0.244		
	49	0.498	0.477	0.457	0.436	0.416	0.396	0.377	0.359	0.342	0.325	0.309	0.295	0.281	0.269	0.257	0.246		
	48	0.500	0.479	0.459	0.438	0.418	0.399	0.379	0.361	0.344	0.327	0.312	0.297	0.284	0.271	0.260	0.249		
	47	0.502	0.481	0.461	0.440	0.420	0.401	0.382	0.363	0.346	0.330	0.314	0.300	0.286	0.274	0.262	0.251		
	46	0.504	0.483	0.463	0.443	0.423	0.403	0.384	0.366	0.349	0.332	0.317	0.302	0.289	0.276	0.264	0.254		
	45	0.506	0.485	0.465	0.445	0.425	0.406	0.387	0.368	0.351	0.335	0.319	0.305	0.291	0.279	0.267	0.256		
	44	0.508	0.488	0.468	0.447	0.428	0.408	0.389	0.371	0.354	0.338	0.322	0.308	0.294	0.281	0.270	0.259		
	43	0.511	0.490	0.470	0.450	0.430	0.411	0.392	0.374	0.357	0.341	0.325	0.310	0.297	0.284	0.273	0.262		
	42	0.513	0.493	0.473	0.453	0.433	0.414	0.395	0.377	0.360	0.343	0.328	0.313	0.300	0.287	0.276	0.265		
	41	0.516	0.496	0.476	0.456	0.436	0.417	0.398	0.380	0.363	0.346	0.331	0.317	0.303	0.291	0.279	0.269		
	40	0.519	0.499	0.479	0.459	0.440	0.420	0.402	0.383	0.366	0.350	0.334	0.320	0.307	0.294	0.283	0.272		
	39	0.522	0.502	0.482	0.462	0.443	0.424	0.405	0.387	0.369	0.353	0.338	0.324	0.310	0.298	0.287	0.276		
	38	0.525	0.505	0.486	0.466	0.446	0.427	0.408	0.390	0.373	0.357	0.342	0.327	0.314	0.302	0.291	0.281		
	37	0.529	0.509	0.489	0.470	0.450	0.431	0.412	0.394	0.377	0.361	0.346	0.331	0.318	0.306	0.295	0.285		
	36	0.532	0.513	0.493	0.473	0.454	0.434	0.416	0.398	0.381	0.365	0.350	0.336	0.323	0.311	0.300	0.290		
	35	0.536	0.516	0.497	0.477	0.458	0.438	0.420	0.402	0.385	0.369	0.354	0.340	0.327	0.316	0.305	0.295		
	34	0.540	0.520	0.501	0.481	0.462	0.443	0.424	0.407	0.390	0.374	0.359	0.345	0.333	0.321	0.310	0.301		
	33	0.544	0.524	0.505	0.485	0.466	0.447	0.429	0.411	0.395	0.379	0.364	0.351	0.338	0.327	0.316	0.307		
	32	0.548	0.528	0.509	0.490	0.471	0.452	0.434	0.417	0.400	0.384	0.370	0.356	0.344	0.333	0.322	0.313		
	31	0.552	0.533	0.514	0.495	0.476	0.457	0.439	0.422	0.406	0.390	0.376	0.362	0.350	0.339	0.329	0.320		
	30	0.557	0.538	0.519	0.500	0.481	0.463	0.445	0.428	0.412	0.396	0.382	0.369	0.357	0.346	0.337	0.328		
	29	0.562	0.543	0.524	0.505	0.487	0.468	0.451	0.434	0.418	0.403	0.389	0.376	0.364	0.354	0.344	0.336		
	28	0.567	0.548	0.530	0.511	0.493	0.475	0.457	0.441	0.425	0.410	0.396	0.384	0.372	0.362	0.353	0.345		
	27	0.572	0.554	0.535	0.517	0.499	0.481	0.464	0.448	0.432	0.418	0.404	0.392	0.381	0.371	0.362	0.354		
	26	0.578	0.560	0.542	0.524	0.506	0.488	0.471	0.455	0.440	0.426	0.412	0.401	0.390	0.380	0.372	0.364		
Beneficiary younger than Retiree	25	0.584	0.566	0.548	0.531	0.513	0.496	0.479	0.463	0.448	0.434	0.422	0.410	0.399	0.390	0.382	0.375		
	24	0.591	0.573	0.556	0.538	0.521	0.504	0.487	0.472	0.457	0.444	0.431	0.420	0.410	0.401	0.393	0.387		
	23	0.598	0.580	0.563	0.546	0.529	0.512	0.496	0.481	0.467	0.454	0.442	0.431	0.421	0.412	0.405	0.399		
	22	0.605	0.588	0.571	0.554	0.538	0.521	0.506	0.491	0.477	0.464	0.453	0.442	0.433	0.425	0.418	0.413		
	21	0.613	0.596	0.580	0.563	0.547	0.531	0.516	0.501	0.488	0.476	0.464	0.454	0.446	0.438	0.432	0.427		

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 7a: 50% Joint and Survivor Annuity - Option 3 - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference		Attained Age at Retirement																	
		85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100		
	20	0.621	0.605	0.589	0.573	0.557	0.541	0.527	0.513	0.500	0.488	0.477	0.467	0.459	0.452	0.446	0.442		
	19	0.630	0.614	0.598	0.583	0.567	0.552	0.538	0.525	0.512	0.500	0.490	0.481	0.473	0.467	0.462	0.458		
	18	0.639	0.624	0.608	0.593	0.578	0.564	0.550	0.537	0.525	0.514	0.504	0.496	0.489	0.483	0.478	0.475		
	17	0.649	0.634	0.619	0.604	0.590	0.576	0.563	0.550	0.539	0.529	0.519	0.511	0.505	0.500	0.496	0.494		
	16	0.659	0.645	0.630	0.616	0.603	0.589	0.576	0.564	0.554	0.544	0.535	0.528	0.522	0.517	0.514	0.513		
	15	0.670	0.656	0.642	0.629	0.616	0.603	0.591	0.579	0.569	0.560	0.552	0.545	0.540	0.536	0.534	0.532		
	14	0.681	0.668	0.655	0.642	0.629	0.617	0.605	0.595	0.585	0.577	0.569	0.563	0.559	0.556	0.554	0.553		
	13	0.693	0.680	0.668	0.655	0.643	0.632	0.621	0.611	0.602	0.594	0.588	0.582	0.578	0.576	0.574	0.574		
	12	0.705	0.693	0.681	0.670	0.658	0.647	0.637	0.628	0.620	0.612	0.607	0.602	0.599	0.597	0.596	0.596		
	11	0.718	0.706	0.695	0.684	0.674	0.664	0.654	0.645	0.638	0.631	0.626	0.622	0.619	0.618	0.617	0.618		
	10	0.731	0.720	0.710	0.699	0.690	0.680	0.671	0.664	0.657	0.651	0.646	0.643	0.640	0.639	0.639	0.640		
	9	0.744	0.734	0.724	0.715	0.706	0.697	0.689	0.682	0.676	0.671	0.666	0.664	0.662	0.661	0.661	0.662		
	8	0.758	0.749	0.740	0.731	0.723	0.715	0.707	0.701	0.695	0.691	0.687	0.684	0.683	0.682	0.683	0.683		
	7	0.772	0.763	0.755	0.747	0.739	0.732	0.726	0.720	0.715	0.711	0.707	0.705	0.704	0.704	0.704	0.704		
	6	0.786	0.778	0.771	0.763	0.756	0.750	0.744	0.739	0.734	0.731	0.728	0.726	0.725	0.724	0.724	0.724		
	5	0.800	0.793	0.786	0.780	0.774	0.768	0.762	0.757	0.753	0.750	0.748	0.746	0.744	0.744	0.743	0.743		
	4	0.814	0.808	0.802	0.796	0.790	0.785	0.780	0.776	0.772	0.769	0.767	0.765	0.763	0.762	0.762	0.762		
	3	0.828	0.823	0.817	0.812	0.807	0.802	0.798	0.794	0.790	0.787	0.785	0.783	0.781	0.780	0.779	0.779		
	2	0.842	0.837	0.832	0.827	0.823	0.819	0.815	0.811	0.808	0.805	0.802	0.800	0.798	0.797	0.796	0.795		
	1	0.856	0.851	0.847	0.842	0.838	0.834	0.831	0.827	0.824	0.821	0.819	0.816	0.814	0.813	0.811	0.810		
Beneficiary same age as Retiree	0	0.868	0.864	0.861	0.857	0.853	0.849	0.846	0.843	0.839	0.836	0.834	0.831	0.829	0.827	0.826	0.825		
Beneficiary older than Retiree	-1	0.881	0.877	0.874	0.870	0.867	0.863	0.860	0.857	0.854	0.851	0.848	0.845	0.843	0.841	0.839	0.838		
	-2	0.892	0.889	0.886	0.883	0.880	0.877	0.873	0.870	0.867	0.864	0.861	0.858	0.856	0.854	0.852	0.850		
	-3	0.903	0.901	0.898	0.895	0.892	0.889	0.885	0.882	0.879	0.876	0.873	0.870	0.868	0.865	0.863	0.860		
	-4	0.914	0.911	0.908	0.906	0.903	0.899	0.896	0.893	0.890	0.887	0.884	0.881	0.878	0.876	0.873	0.870		
	-5	0.923	0.920	0.918	0.915	0.912	0.909	0.906	0.903	0.900	0.897	0.894	0.891	0.888	0.885	0.882	0.879		
	-6	0.931	0.929	0.927	0.924	0.921	0.918	0.915	0.912	0.909	0.906	0.903	0.900	0.897	0.894	0.890	0.886		
	-7	0.939	0.937	0.935	0.932	0.929	0.927	0.924	0.921	0.917	0.914	0.911	0.908	0.905	0.901	0.897	0.893		
	-8	0.946	0.944	0.942	0.939	0.937	0.934	0.931	0.928	0.925	0.922	0.918	0.915	0.911	0.907	0.903	0.898		
	-9	0.952	0.950	0.948	0.946	0.943	0.940	0.938	0.935	0.932	0.928	0.925	0.921	0.917	0.913	0.907	0.901		
	-10	0.957	0.955	0.953	0.951	0.949	0.946	0.944	0.941	0.937	0.934	0.930	0.926	0.922	0.917	0.911	0.903		
	-11	0.962	0.960	0.958	0.956	0.954	0.951	0.949	0.946	0.942	0.939	0.935	0.931	0.926	0.920	0.913			
	-12	0.966	0.965	0.963	0.961	0.959	0.956	0.953	0.950	0.947	0.943	0.939	0.934	0.928	0.922				
	-13	0.970	0.968	0.967	0.965	0.963	0.960	0.957	0.954	0.951	0.947	0.942	0.937	0.930					
	-14	0.973	0.972	0.970	0.968	0.966	0.963	0.961	0.957	0.954	0.949	0.944	0.938						
	-15	0.976	0.975	0.973	0.971	0.969	0.966	0.964	0.960	0.956	0.951	0.946							

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 7a: 50% Joint and Survivor Annuity - Option 3 - Healthy Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement															
		85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Beneficiary older	-16	0.979	0.977	0.976	0.974	0.972	0.969	0.966	0.962	0.958	0.952						
	-17	0.981	0.979	0.978	0.976	0.974	0.971	0.968	0.964	0.959							
than	-18	0.983	0.981	0.980	0.978	0.975	0.973	0.969	0.965								
	-19	0.984	0.983	0.981	0.979	0.977	0.974	0.970									
Retiree	-20	0.986	0.984	0.983	0.980	0.978	0.974										
	-21	0.987	0.985	0.984	0.981	0.978											
	-22	0.988	0.986	0.984	0.982												
	-23	0.988	0.987	0.985													
	-24	0.989	0.987														
	-25	0.989															
	-26																
	-27																
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	-30																
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	-45																
	-46																
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	-48																
	-49																
	-50																
Beneficiary older	-51																
	-52																
than	-53																
	-54																
Retiree	-55																

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 7a: 50% Joint and Survivor Annuity - Option 3 - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

		Attained Age at Retirement															
Beneficiary Age Difference		85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Beneficiary older than Retiree	-56																
	-57																
	-58																
	-59																
	-60																
	-61																
	-62																
	-63																
	-64																
	-65																

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 7b: 50% Joint and Survivor Annuity - Option 3 - Disabled Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference	Attained Age at Retirement																			
	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39
Beneficiary 75																				
younger 74																				
than 73																				
Retiree 72																				
71																				
70																				
69																				
68																				
67																				
66																				
65																				
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47																				
46																				
45																				
44																				
43																				
42																				
41																				
Beneficiary 40																				
younger 39																				0.906
than 38																			0.910	0.906
Retiree 37																		0.914	0.910	0.906
36																	0.918	0.914	0.910	0.906

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 7b: 50% Joint and Survivor Annuity - Option 3 - Disabled Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference	Attained Age at Retirement																				
	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	
35																0.922	0.919	0.915	0.911	0.907	
34															0.926	0.922	0.919	0.915	0.911	0.907	
33														0.929	0.926	0.923	0.919	0.915	0.912	0.907	
32													0.933	0.930	0.926	0.923	0.919	0.916	0.912	0.908	
31											0.936	0.933	0.930	0.927	0.923	0.920	0.916	0.912	0.908		
30											0.939	0.936	0.933	0.930	0.927	0.924	0.920	0.917	0.913	0.909	
29										0.941	0.939	0.936	0.933	0.930	0.927	0.924	0.921	0.917	0.913	0.909	
28									0.944	0.942	0.939	0.936	0.934	0.931	0.928	0.925	0.921	0.918	0.914	0.910	
27								0.947	0.944	0.942	0.939	0.937	0.934	0.931	0.928	0.925	0.922	0.918	0.914	0.910	
26							0.949	0.947	0.944	0.942	0.940	0.937	0.934	0.932	0.929	0.925	0.922	0.919	0.915	0.911	
25						0.951	0.949	0.947	0.945	0.943	0.940	0.938	0.935	0.932	0.929	0.926	0.923	0.919	0.915	0.912	
24					0.953	0.951	0.949	0.947	0.945	0.943	0.941	0.938	0.935	0.933	0.930	0.926	0.923	0.920	0.916	0.912	
23				0.955	0.953	0.951	0.950	0.948	0.946	0.943	0.941	0.938	0.936	0.933	0.930	0.927	0.924	0.920	0.917	0.913	
22			0.957	0.955	0.954	0.952	0.950	0.948	0.946	0.944	0.941	0.939	0.936	0.934	0.931	0.928	0.924	0.921	0.917	0.914	
21		0.959	0.957	0.956	0.954	0.952	0.950	0.948	0.946	0.944	0.942	0.939	0.937	0.934	0.931	0.928	0.925	0.922	0.918	0.914	
20	0.961	0.959	0.958	0.956	0.954	0.952	0.951	0.949	0.947	0.945	0.942	0.940	0.937	0.935	0.932	0.929	0.926	0.922	0.919	0.915	
19	0.961	0.959	0.958	0.956	0.955	0.953	0.951	0.949	0.947	0.945	0.943	0.940	0.938	0.935	0.932	0.929	0.926	0.923	0.920	0.916	
18	0.961	0.960	0.958	0.957	0.955	0.953	0.951	0.950	0.948	0.946	0.943	0.941	0.938	0.936	0.933	0.930	0.927	0.924	0.920	0.917	
17	0.962	0.960	0.958	0.957	0.955	0.954	0.952	0.950	0.948	0.946	0.944	0.941	0.939	0.936	0.934	0.931	0.928	0.924	0.921	0.918	
16	0.962	0.960	0.959	0.957	0.956	0.954	0.952	0.951	0.949	0.947	0.944	0.942	0.940	0.937	0.934	0.931	0.928	0.925	0.922	0.919	
15	0.962	0.961	0.959	0.958	0.956	0.954	0.953	0.951	0.949	0.947	0.945	0.943	0.940	0.938	0.935	0.932	0.929	0.926	0.923	0.919	
14	0.963	0.961	0.960	0.958	0.957	0.955	0.953	0.952	0.950	0.948	0.946	0.943	0.941	0.938	0.936	0.933	0.930	0.927	0.924	0.920	
13	0.963	0.961	0.960	0.958	0.957	0.955	0.954	0.952	0.950	0.948	0.946	0.944	0.942	0.939	0.937	0.934	0.931	0.928	0.925	0.921	
12	0.963	0.962	0.960	0.959	0.957	0.956	0.954	0.953	0.951	0.949	0.947	0.945	0.942	0.940	0.937	0.935	0.932	0.929	0.926	0.923	
11	0.964	0.962	0.961	0.959	0.958	0.956	0.955	0.953	0.951	0.949	0.947	0.945	0.943	0.941	0.938	0.936	0.933	0.930	0.927	0.924	
10	0.964	0.963	0.961	0.960	0.958	0.957	0.955	0.954	0.952	0.950	0.948	0.946	0.944	0.941	0.939	0.936	0.934	0.931	0.928	0.925	
9	0.965	0.963	0.962	0.960	0.959	0.957	0.956	0.954	0.953	0.951	0.949	0.947	0.945	0.942	0.940	0.937	0.935	0.932	0.929	0.926	
8	0.965	0.964	0.962	0.961	0.959	0.958	0.957	0.955	0.953	0.951	0.950	0.948	0.945	0.943	0.941	0.938	0.936	0.933	0.930	0.927	
7	0.965	0.964	0.963	0.961	0.960	0.959	0.957	0.956	0.954	0.952	0.950	0.948	0.946	0.944	0.942	0.939	0.937	0.934	0.931	0.928	
6	0.966	0.965	0.963	0.962	0.961	0.959	0.958	0.956	0.955	0.953	0.951	0.949	0.947	0.945	0.943	0.940	0.938	0.935	0.933	0.930	
Beneficiary younger than Retiree	5	0.966	0.965	0.964	0.962	0.961	0.960	0.958	0.957	0.955	0.954	0.952	0.950	0.948	0.946	0.944	0.941	0.939	0.936	0.934	0.931
	4	0.967	0.966	0.964	0.963	0.962	0.960	0.959	0.958	0.956	0.954	0.953	0.951	0.949	0.947	0.945	0.942	0.940	0.938	0.935	0.932
	3	0.967	0.966	0.965	0.964	0.962	0.961	0.960	0.958	0.957	0.955	0.954	0.952	0.950	0.948	0.946	0.944	0.941	0.939	0.936	0.934
	2	0.968	0.967	0.965	0.964	0.963	0.962	0.960	0.959	0.958	0.956	0.954	0.953	0.951	0.949	0.947	0.945	0.942	0.940	0.938	0.935
	1	0.968	0.967	0.966	0.965	0.964	0.962	0.961	0.960	0.958	0.957	0.955	0.954	0.952	0.950	0.948	0.946	0.944	0.941	0.939	0.937
Beneficiary same age as Retiree	0	0.969	0.968	0.966	0.965	0.964	0.963	0.962	0.961	0.959	0.958	0.956	0.955	0.953	0.951	0.949	0.947	0.945	0.943	0.940	0.938

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 7b: 50% Joint and Survivor Annuity - Option 3 - Disabled Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement																			
		20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39
Beneficiary older than Retiree	-81	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000										
	-82	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000											
	-83	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000												
	-84	1.000	1.000	1.000	1.000	1.000	1.000	1.000													
	-85	1.000	1.000	1.000	1.000	1.000															
	-86	1.000	1.000	1.000	1.000	1.000															
	-87	1.000	1.000	1.000	1.000																
	-88	1.000	1.000	1.000																	
	-89	1.000	1.000																		
	-90	1.000																			

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 7b: 50% Joint and Survivor Annuity - Option 3 - Disabled Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference	Attained Age at Retirement																			
	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59
Beneficiary younger than Retiree	75																			
	74																			
	73																			
	72																			
	71																			
	70																			
	69																			
	68																			
	67																			
	66																			
	65																			
	64																			
	63																			
	62																			
	61																			
	60																			
	59																			0.774
	58																		0.782	0.774
	57																	0.790	0.782	0.774
	56																0.798	0.790	0.782	0.774
	55															0.806	0.798	0.790	0.782	0.775
	54														0.813	0.806	0.798	0.790	0.783	0.775
	53													0.821	0.813	0.806	0.798	0.791	0.783	0.776
	52												0.828	0.821	0.813	0.806	0.799	0.791	0.784	0.776
	51										0.835	0.828	0.821	0.814	0.806	0.799	0.792	0.784	0.777	
	50									0.842	0.835	0.828	0.821	0.814	0.807	0.799	0.792	0.785	0.777	
	49								0.856	0.849	0.842	0.835	0.829	0.822	0.814	0.807	0.800	0.793	0.785	0.778
	48							0.862	0.856	0.849	0.842	0.836	0.829	0.822	0.815	0.808	0.800	0.793	0.786	0.778
	47						0.868	0.862	0.856	0.850	0.843	0.836	0.829	0.822	0.815	0.808	0.801	0.794	0.786	0.779
	46					0.874	0.868	0.862	0.856	0.850	0.844	0.837	0.830	0.823	0.816	0.809	0.801	0.794	0.787	0.779
	45				0.880	0.874	0.869	0.863	0.857	0.850	0.844	0.838	0.831	0.824	0.817	0.810	0.803	0.795	0.788	0.781
	44			0.886	0.880	0.875	0.869	0.863	0.857	0.851	0.845	0.838	0.831	0.824	0.817	0.810	0.803	0.796	0.789	0.782
	43		0.891	0.886	0.880	0.875	0.869	0.864	0.858	0.851	0.845	0.838	0.832	0.825	0.818	0.811	0.804	0.797	0.790	0.782
	42		0.896	0.891	0.886	0.881	0.875	0.870	0.864	0.858	0.852	0.846	0.839	0.832	0.826	0.819	0.812	0.805	0.797	0.790
	41	0.901	0.896	0.891	0.886	0.881	0.876	0.870	0.864	0.858	0.852	0.846	0.840	0.833	0.826	0.819	0.812	0.805	0.798	0.791
	40	0.901	0.896	0.891	0.886	0.881	0.876	0.870	0.864	0.858	0.852	0.846	0.840	0.833	0.826	0.819	0.812	0.805	0.798	0.791
	39	0.901	0.896	0.892	0.887	0.881	0.876	0.871	0.865	0.859	0.853	0.847	0.840	0.834	0.827	0.820	0.813	0.806	0.799	0.792
	38	0.901	0.897	0.892	0.887	0.882	0.877	0.871	0.865	0.859	0.853	0.847	0.841	0.834	0.828	0.821	0.814	0.807	0.800	0.793
	37	0.902	0.897	0.892	0.887	0.882	0.877	0.872	0.866	0.860	0.854	0.848	0.841	0.835	0.828	0.822	0.815	0.808	0.801	0.794
	36	0.902	0.898	0.893	0.888	0.883	0.878	0.872	0.866	0.861	0.855	0.848	0.842	0.836	0.829	0.822	0.815	0.809	0.802	0.795

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 7b: 50% Joint and Survivor Annuity - Option 3 - Disabled Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference	Attained Age at Retirement																			
	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59
35	0.902	0.898	0.893	0.888	0.883	0.878	0.873	0.867	0.861	0.855	0.849	0.843	0.836	0.830	0.823	0.816	0.810	0.803	0.796	0.789
34	0.903	0.898	0.894	0.889	0.884	0.879	0.873	0.868	0.862	0.856	0.850	0.844	0.837	0.831	0.824	0.817	0.811	0.804	0.797	0.790
33	0.903	0.899	0.894	0.889	0.884	0.879	0.874	0.868	0.863	0.857	0.851	0.844	0.838	0.832	0.825	0.818	0.812	0.805	0.798	0.791
32	0.904	0.899	0.895	0.890	0.885	0.880	0.874	0.869	0.863	0.857	0.851	0.845	0.839	0.832	0.826	0.819	0.813	0.806	0.799	0.792
31	0.904	0.900	0.895	0.891	0.886	0.880	0.875	0.870	0.864	0.858	0.852	0.846	0.840	0.833	0.827	0.820	0.814	0.807	0.800	0.794
30	0.905	0.900	0.896	0.891	0.886	0.881	0.876	0.870	0.865	0.859	0.853	0.847	0.841	0.834	0.828	0.821	0.815	0.808	0.802	0.795
29	0.905	0.901	0.896	0.892	0.887	0.882	0.877	0.871	0.866	0.860	0.854	0.848	0.842	0.836	0.829	0.823	0.816	0.810	0.803	0.797
28	0.906	0.902	0.897	0.892	0.888	0.883	0.877	0.872	0.866	0.861	0.855	0.849	0.843	0.837	0.830	0.824	0.817	0.811	0.805	0.798
27	0.906	0.902	0.898	0.893	0.888	0.883	0.878	0.873	0.867	0.862	0.856	0.850	0.844	0.838	0.832	0.825	0.819	0.812	0.806	0.800
26	0.907	0.903	0.898	0.894	0.889	0.884	0.879	0.874	0.868	0.863	0.857	0.851	0.845	0.839	0.833	0.827	0.820	0.814	0.808	0.802
25	0.908	0.903	0.899	0.895	0.890	0.885	0.880	0.875	0.869	0.864	0.858	0.852	0.846	0.840	0.834	0.828	0.822	0.816	0.809	0.803
24	0.908	0.904	0.900	0.895	0.891	0.886	0.881	0.876	0.870	0.865	0.859	0.854	0.848	0.842	0.836	0.830	0.823	0.817	0.811	0.805
23	0.909	0.905	0.901	0.896	0.892	0.887	0.882	0.877	0.871	0.866	0.860	0.855	0.849	0.843	0.837	0.831	0.825	0.819	0.813	0.807
22	0.910	0.906	0.901	0.897	0.892	0.888	0.883	0.878	0.873	0.867	0.862	0.856	0.850	0.844	0.839	0.833	0.827	0.821	0.815	0.809
21	0.911	0.907	0.902	0.898	0.893	0.889	0.884	0.879	0.874	0.868	0.863	0.858	0.852	0.846	0.840	0.835	0.829	0.823	0.817	0.811
20	0.911	0.907	0.903	0.899	0.894	0.890	0.885	0.880	0.875	0.870	0.864	0.859	0.853	0.848	0.842	0.836	0.831	0.825	0.819	0.814
19	0.912	0.908	0.904	0.900	0.895	0.891	0.886	0.881	0.876	0.871	0.866	0.861	0.855	0.849	0.844	0.838	0.833	0.827	0.821	0.816
18	0.913	0.909	0.905	0.901	0.897	0.892	0.887	0.883	0.878	0.873	0.867	0.862	0.857	0.851	0.846	0.840	0.835	0.829	0.824	0.819
17	0.914	0.910	0.906	0.902	0.898	0.893	0.889	0.884	0.879	0.874	0.869	0.864	0.859	0.853	0.848	0.842	0.837	0.832	0.826	0.821
16	0.915	0.911	0.907	0.903	0.899	0.895	0.890	0.885	0.881	0.876	0.871	0.866	0.860	0.855	0.850	0.845	0.839	0.834	0.829	0.824
15	0.916	0.912	0.908	0.904	0.900	0.896	0.891	0.887	0.882	0.877	0.872	0.867	0.862	0.857	0.852	0.847	0.842	0.837	0.832	0.827
14	0.917	0.913	0.909	0.906	0.901	0.897	0.893	0.888	0.884	0.879	0.874	0.869	0.864	0.859	0.854	0.849	0.844	0.839	0.834	0.830
13	0.918	0.914	0.911	0.907	0.903	0.899	0.894	0.890	0.885	0.881	0.876	0.871	0.866	0.861	0.857	0.852	0.847	0.842	0.837	0.833
12	0.919	0.916	0.912	0.908	0.904	0.900	0.896	0.892	0.887	0.883	0.878	0.873	0.869	0.864	0.859	0.854	0.849	0.845	0.840	0.836
11	0.920	0.917	0.913	0.909	0.906	0.902	0.897	0.893	0.889	0.885	0.880	0.875	0.871	0.866	0.862	0.857	0.852	0.848	0.843	0.839
10	0.921	0.918	0.915	0.911	0.907	0.903	0.899	0.895	0.891	0.887	0.882	0.878	0.873	0.869	0.864	0.860	0.855	0.851	0.847	0.843
9	0.923	0.919	0.916	0.912	0.909	0.905	0.901	0.897	0.893	0.889	0.884	0.880	0.876	0.871	0.867	0.863	0.858	0.854	0.850	0.846
8	0.924	0.921	0.917	0.914	0.910	0.907	0.903	0.899	0.895	0.891	0.887	0.882	0.878	0.874	0.870	0.865	0.861	0.857	0.854	0.850
7	0.925	0.922	0.919	0.915	0.912	0.908	0.905	0.901	0.897	0.893	0.889	0.885	0.881	0.877	0.873	0.869	0.865	0.861	0.857	0.853
6	0.927	0.924	0.920	0.917	0.914	0.910	0.906	0.903	0.899	0.895	0.891	0.887	0.883	0.879	0.876	0.872	0.868	0.864	0.861	0.857
Beneficiary younger than Retiree	5	0.928	0.925	0.922	0.919	0.915	0.912	0.908	0.905	0.901	0.897	0.894	0.890	0.886	0.882	0.879	0.875	0.871	0.868	0.864
	4	0.929	0.927	0.924	0.920	0.917	0.914	0.910	0.907	0.903	0.900	0.896	0.893	0.889	0.885	0.882	0.878	0.875	0.871	0.868
	3	0.931	0.928	0.925	0.922	0.919	0.916	0.912	0.909	0.906	0.902	0.899	0.895	0.892	0.888	0.885	0.881	0.878	0.875	0.872
	2	0.932	0.930	0.927	0.924	0.921	0.918	0.915	0.911	0.908	0.905	0.901	0.898	0.895	0.891	0.888	0.885	0.882	0.879	0.876
	1	0.934	0.931	0.929	0.926	0.923	0.920	0.917	0.914	0.910	0.907	0.904	0.901	0.898	0.894	0.891	0.888	0.885	0.882	0.877
Beneficiary same age as Retiree	0	0.936	0.933	0.930	0.928	0.925	0.922	0.919	0.916	0.913	0.910	0.907	0.904	0.901	0.897	0.894	0.892	0.889	0.886	0.884

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 7b: 50% Joint and Survivor Annuity - Option 3 - Disabled Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference	Attained Age at Retirement																			
	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59
Beneficiary older than Retiree	-1	0.937	0.935	0.932	0.929	0.927	0.924	0.921	0.918	0.915	0.912	0.909	0.906	0.904	0.901	0.898	0.895	0.892	0.890	0.888
	-2	0.939	0.936	0.934	0.931	0.929	0.926	0.923	0.921	0.918	0.915	0.912	0.909	0.907	0.904	0.901	0.899	0.896	0.894	0.892
	-3	0.940	0.938	0.936	0.933	0.931	0.928	0.926	0.923	0.920	0.918	0.915	0.912	0.910	0.907	0.904	0.902	0.900	0.898	0.896
	-4	0.942	0.940	0.937	0.935	0.933	0.930	0.928	0.925	0.923	0.920	0.918	0.915	0.913	0.910	0.908	0.906	0.904	0.902	0.900
	-5	0.943	0.941	0.939	0.937	0.935	0.932	0.930	0.928	0.925	0.923	0.920	0.918	0.916	0.913	0.911	0.909	0.908	0.906	0.905
	-6	0.945	0.943	0.941	0.939	0.937	0.935	0.932	0.930	0.928	0.925	0.923	0.921	0.919	0.917	0.915	0.913	0.911	0.910	0.909
	-7	0.947	0.945	0.943	0.941	0.939	0.937	0.934	0.932	0.930	0.928	0.926	0.924	0.922	0.920	0.918	0.917	0.915	0.914	0.913
	-8	0.948	0.947	0.945	0.943	0.941	0.939	0.937	0.935	0.933	0.931	0.929	0.927	0.925	0.923	0.922	0.920	0.919	0.918	0.917
	-9	0.950	0.948	0.947	0.945	0.943	0.941	0.939	0.937	0.935	0.933	0.931	0.930	0.928	0.926	0.925	0.924	0.923	0.922	0.921
	-10	0.952	0.950	0.948	0.947	0.945	0.943	0.941	0.939	0.938	0.936	0.934	0.933	0.931	0.930	0.929	0.927	0.927	0.926	0.926
	-11	0.953	0.952	0.950	0.948	0.947	0.945	0.943	0.942	0.940	0.939	0.937	0.936	0.934	0.933	0.932	0.931	0.930	0.930	0.930
	-12	0.955	0.953	0.952	0.950	0.949	0.947	0.946	0.944	0.943	0.941	0.940	0.938	0.937	0.936	0.935	0.934	0.934	0.934	0.934
	-13	0.957	0.955	0.954	0.952	0.951	0.949	0.948	0.946	0.945	0.944	0.943	0.941	0.940	0.939	0.939	0.938	0.938	0.938	0.939
	-14	0.958	0.957	0.956	0.954	0.953	0.951	0.950	0.949	0.948	0.946	0.945	0.944	0.943	0.943	0.942	0.942	0.942	0.942	0.943
	-15	0.960	0.959	0.957	0.956	0.955	0.954	0.952	0.951	0.950	0.949	0.948	0.947	0.946	0.946	0.945	0.945	0.945	0.945	0.947
	-16	0.961	0.960	0.959	0.958	0.957	0.956	0.955	0.953	0.952	0.952	0.951	0.950	0.949	0.949	0.949	0.949	0.949	0.949	0.950
	-17	0.963	0.962	0.961	0.960	0.959	0.958	0.957	0.956	0.955	0.954	0.953	0.953	0.952	0.952	0.952	0.952	0.952	0.953	0.954
	-18	0.965	0.964	0.963	0.962	0.961	0.960	0.959	0.958	0.957	0.957	0.956	0.956	0.955	0.955	0.955	0.955	0.956	0.957	0.958
	-19	0.966	0.965	0.964	0.963	0.963	0.962	0.961	0.960	0.960	0.959	0.959	0.958	0.958	0.958	0.958	0.958	0.959	0.959	0.960
	-20	0.968	0.967	0.966	0.965	0.965	0.964	0.963	0.963	0.962	0.962	0.961	0.961	0.961	0.961	0.961	0.961	0.962	0.963	0.964
	-21	0.969	0.969	0.968	0.967	0.966	0.966	0.965	0.965	0.964	0.964	0.964	0.964	0.964	0.964	0.964	0.964	0.965	0.965	0.966
	-22	0.971	0.970	0.970	0.969	0.968	0.968	0.967	0.967	0.967	0.966	0.966	0.966	0.966	0.966	0.967	0.967	0.968	0.968	0.970
	-23	0.972	0.972	0.971	0.971	0.970	0.970	0.969	0.969	0.969	0.969	0.969	0.969	0.969	0.969	0.969	0.970	0.970	0.971	0.972
	-24	0.974	0.973	0.973	0.972	0.972	0.972	0.971	0.971	0.971	0.971	0.971	0.971	0.971	0.972	0.972	0.972	0.973	0.974	0.975
	-25	0.975	0.975	0.975	0.974	0.974	0.974	0.973	0.973	0.973	0.973	0.973	0.973	0.974	0.974	0.974	0.975	0.976	0.977	0.978
	-26	0.977	0.976	0.976	0.976	0.976	0.975	0.975	0.975	0.975	0.975	0.975	0.976	0.976	0.976	0.977	0.977	0.978	0.979	0.981
	-27	0.978	0.978	0.978	0.978	0.977	0.977	0.977	0.977	0.977	0.977	0.978	0.978	0.978	0.978	0.979	0.979	0.980	0.981	0.982
	-28	0.980	0.979	0.979	0.979	0.979	0.979	0.979	0.979	0.979	0.979	0.980	0.980	0.980	0.981	0.981	0.982	0.982	0.983	0.984
	-29	0.981	0.981	0.981	0.981	0.981	0.981	0.981	0.981	0.981	0.981	0.981	0.982	0.982	0.982	0.983	0.983	0.984	0.985	0.986
	-30	0.982	0.982	0.982	0.982	0.982	0.982	0.982	0.982	0.983	0.983	0.983	0.983	0.984	0.984	0.985	0.985	0.986	0.986	0.988
	-31	0.984	0.984	0.984	0.984	0.984	0.984	0.984	0.984	0.984	0.985	0.985	0.985	0.986	0.986	0.986	0.987	0.987	0.988	0.989
	-32	0.985	0.985	0.985	0.985	0.985	0.985	0.985	0.986	0.986	0.986	0.986	0.987	0.987	0.987	0.988	0.988	0.989	0.989	0.990
	-33	0.986	0.986	0.986	0.986	0.986	0.987	0.987	0.987	0.987	0.988	0.988	0.988	0.989	0.989	0.989	0.990	0.990	0.991	0.992
	-34	0.987	0.987	0.987	0.988	0.988	0.988	0.988	0.988	0.989	0.989	0.989	0.990	0.990	0.990	0.991	0.991	0.991	0.992	0.993
	-35	0.988	0.988	0.989	0.989	0.989	0.989	0.989	0.990	0.990	0.990	0.990	0.991	0.991	0.991	0.992	0.992	0.993	0.993	0.993
	-36	0.989	0.990	0.990	0.990	0.990	0.990	0.990	0.991	0.991	0.991	0.992	0.992	0.992	0.993	0.993	0.993	0.994	0.994	0.994
	-37	0.990	0.991	0.991	0.991	0.991	0.991	0.992	0.992	0.992	0.993	0.993	0.993	0.993	0.993	0.994	0.994	0.994	0.995	0.995
	-38	0.991	0.991	0.992	0.992	0.992	0.992	0.993	0.993	0.993	0.993	0.994	0.994	0.994	0.994	0.995	0.995	0.995	0.995	0.995
	-39	0.992	0.992	0.993	0.993	0.993	0.993	0.993	0.994	0.994	0.994	0.994	0.995	0.995	0.995	0.995	0.995	0.996	0.996	0.996
	-40	0.993	0.993	0.993	0.994	0.994	0.994	0.994	0.994	0.995	0.995	0.995	0.995	0.995	0.996	0.996	0.996	0.996	0.996	0.996

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 7b: 50% Joint and Survivor Annuity - Option 3 - Disabled Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference		Attained Age at Retirement																			
		40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59
Beneficiary older than Retiree	-41	0.994	0.994	0.994	0.994	0.994	0.995	0.995	0.995	0.995	0.995	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.997	0.997	0.997
	-42	0.994	0.995	0.995	0.995	0.995	0.995	0.995	0.996	0.996	0.996	0.996	0.996	0.996	0.997	0.997	0.997	0.997	0.997	0.997	0.997
	-43	0.995	0.995	0.995	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997
	-44	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.998	0.998	0.998
	-45	0.996	0.996	0.996	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998
	-46	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998
	-47	0.997	0.997	0.997	0.997	0.997	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998
	-48	0.997	0.997	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998
	-49	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.999	0.999	0.999	0.999	0.998	0.998	0.998
	-50	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.998
	-51	0.998	0.998	0.998	0.998	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999
	-52	0.998	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999
	-53	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999
	-54	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999
	-55	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999
	-56	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999
	-57	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999
	-58	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999
	-59	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999
	-60	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999
	-61	0.999	1.000	1.000	1.000	1.000	1.000	1.000	1.000	0.999	0.999										
	-62	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	0.999											
	-63	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000												
	-64	1.000	1.000	1.000	1.000	1.000	1.000	1.000													
	-65	1.000	1.000	1.000	1.000	1.000	1.000														
	-66	1.000	1.000	1.000	1.000	1.000															
	-67	1.000	1.000	1.000	1.000																
	-68	1.000	1.000	1.000																	
	-69	1.000	1.000																		
	-70	1.000																			
	-71																				
	-72																				
	-73																				
	-74																				
	-75																				
	-76																				
	-77																				
	-78																				
	-79																				
	-80																				
Beneficiary older than Retiree	-76																				
	-77																				
	-78																				
	-79																				
	-80																				

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 7b: 50% Joint and Survivor Annuity - Option 3 - Disabled Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement																			
		40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59
Beneficiary older than Retiree	-81																				
	-82																				
	-83																				
	-84																				
	-85																				
	-86																				
	-87																				
	-88																				
	-89																				
	-90																				

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 7b: 50% Joint and Survivor Annuity - Option 3 - Disabled Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement															
		60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75
Beneficiary younger than Retiree	75																0.584
	74															0.601	0.584
	73													0.617	0.601	0.584	
	72												0.633	0.617	0.601	0.584	
	71											0.648	0.633	0.617	0.601	0.585	
	70										0.662	0.648	0.633	0.617	0.601	0.585	
	69									0.676	0.662	0.648	0.633	0.618	0.602	0.585	
	68								0.689	0.676	0.662	0.648	0.633	0.618	0.602	0.586	
	67							0.701	0.689	0.676	0.662	0.648	0.634	0.618	0.602	0.586	
	66						0.712	0.701	0.689	0.676	0.663	0.649	0.634	0.619	0.603	0.587	
	65					0.722	0.712	0.701	0.689	0.676	0.663	0.649	0.635	0.619	0.603	0.587	
	64				0.732	0.722	0.712	0.701	0.689	0.677	0.664	0.650	0.635	0.620	0.604	0.588	
	63			0.741	0.732	0.722	0.712	0.701	0.690	0.677	0.664	0.650	0.635	0.620	0.604	0.588	
	62		0.750	0.741	0.732	0.723	0.713	0.702	0.690	0.678	0.665	0.651	0.636	0.621	0.605	0.589	
	61	0.758	0.750	0.741	0.733	0.723	0.713	0.702	0.691	0.678	0.665	0.651	0.637	0.621	0.606	0.589	
	60	0.766	0.758	0.750	0.742	0.733	0.724	0.713	0.703	0.691	0.679	0.666	0.652	0.637	0.622	0.606	0.590
	59	0.766	0.758	0.750	0.742	0.733	0.724	0.714	0.703	0.691	0.679	0.666	0.652	0.638	0.622	0.607	0.591
	58	0.766	0.759	0.751	0.743	0.734	0.724	0.714	0.704	0.692	0.680	0.667	0.653	0.638	0.623	0.607	0.591
	57	0.767	0.759	0.751	0.743	0.734	0.725	0.715	0.704	0.693	0.680	0.667	0.653	0.639	0.624	0.608	0.592
	56	0.767	0.759	0.752	0.743	0.735	0.725	0.715	0.705	0.693	0.681	0.668	0.654	0.640	0.625	0.609	0.593
	55	0.767	0.760	0.752	0.744	0.735	0.726	0.716	0.705	0.694	0.682	0.669	0.655	0.640	0.625	0.610	0.594
	54	0.768	0.760	0.753	0.744	0.736	0.726	0.716	0.706	0.694	0.682	0.669	0.656	0.641	0.626	0.611	0.594
	53	0.768	0.761	0.753	0.745	0.736	0.727	0.717	0.706	0.695	0.683	0.670	0.656	0.642	0.627	0.611	0.595
	52	0.769	0.761	0.754	0.746	0.737	0.728	0.718	0.707	0.696	0.684	0.671	0.657	0.643	0.628	0.612	0.596
	51	0.769	0.762	0.754	0.746	0.738	0.728	0.718	0.708	0.697	0.684	0.672	0.658	0.644	0.629	0.613	0.597
	50	0.770	0.762	0.755	0.747	0.738	0.729	0.719	0.709	0.697	0.685	0.672	0.659	0.645	0.630	0.614	0.598
	49	0.770	0.763	0.755	0.747	0.739	0.730	0.720	0.709	0.698	0.686	0.673	0.660	0.646	0.631	0.615	0.599
	48	0.771	0.764	0.756	0.748	0.740	0.730	0.721	0.710	0.699	0.687	0.674	0.661	0.647	0.632	0.616	0.601
	47	0.772	0.764	0.757	0.749	0.740	0.731	0.722	0.711	0.700	0.688	0.675	0.662	0.648	0.633	0.618	0.602
	46	0.772	0.765	0.758	0.750	0.741	0.732	0.722	0.712	0.701	0.689	0.676	0.663	0.649	0.634	0.619	0.603
	45	0.773	0.766	0.758	0.750	0.742	0.733	0.723	0.713	0.702	0.690	0.677	0.664	0.650	0.635	0.620	0.605
	44	0.774	0.767	0.759	0.751	0.743	0.734	0.724	0.714	0.703	0.691	0.679	0.665	0.651	0.637	0.622	0.606
	43	0.774	0.767	0.760	0.752	0.744	0.735	0.725	0.715	0.704	0.692	0.680	0.667	0.653	0.638	0.623	0.608
	42	0.775	0.768	0.761	0.753	0.745	0.736	0.726	0.716	0.705	0.694	0.681	0.668	0.654	0.640	0.625	0.609
	41	0.776	0.769	0.762	0.754	0.746	0.737	0.728	0.717	0.707	0.695	0.683	0.669	0.656	0.641	0.626	0.611
Beneficiary younger than Retiree	40	0.777	0.770	0.763	0.755	0.747	0.738	0.729	0.719	0.708	0.696	0.684	0.671	0.657	0.643	0.628	0.613
	39	0.778	0.771	0.764	0.756	0.748	0.739	0.730	0.720	0.709	0.698	0.686	0.673	0.659	0.645	0.630	0.615
	38	0.779	0.772	0.765	0.757	0.749	0.741	0.731	0.721	0.711	0.699	0.687	0.674	0.661	0.647	0.632	0.617
	37	0.780	0.773	0.766	0.759	0.751	0.742	0.733	0.723	0.712	0.701	0.689	0.676	0.663	0.649	0.634	0.619
	36	0.781	0.774	0.767	0.760	0.752	0.743	0.734	0.724	0.714	0.703	0.691	0.678	0.665	0.651	0.636	0.621

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 7b: 50% Joint and Survivor Annuity - Option 3 - Disabled Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference	Attained Age at Retirement																
	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	
35	0.782	0.775	0.768	0.761	0.753	0.745	0.736	0.726	0.716	0.704	0.693	0.680	0.667	0.653	0.638	0.624	
34	0.783	0.777	0.770	0.763	0.755	0.746	0.737	0.728	0.717	0.706	0.695	0.682	0.669	0.655	0.641	0.626	
33	0.785	0.778	0.771	0.764	0.756	0.748	0.739	0.730	0.719	0.708	0.697	0.684	0.671	0.658	0.643	0.629	
32	0.786	0.779	0.773	0.766	0.758	0.750	0.741	0.732	0.721	0.711	0.699	0.687	0.674	0.660	0.646	0.632	
31	0.787	0.781	0.774	0.767	0.760	0.752	0.743	0.734	0.724	0.713	0.701	0.689	0.676	0.663	0.649	0.635	
30	0.789	0.782	0.776	0.769	0.761	0.753	0.745	0.736	0.726	0.715	0.704	0.692	0.679	0.666	0.652	0.638	
29	0.790	0.784	0.778	0.771	0.763	0.756	0.747	0.738	0.728	0.718	0.706	0.694	0.682	0.669	0.655	0.641	
28	0.792	0.786	0.779	0.773	0.765	0.758	0.749	0.740	0.731	0.720	0.709	0.697	0.685	0.672	0.658	0.645	
27	0.794	0.788	0.781	0.775	0.768	0.760	0.752	0.743	0.733	0.723	0.712	0.700	0.688	0.675	0.662	0.648	
26	0.795	0.789	0.783	0.777	0.770	0.762	0.754	0.745	0.736	0.726	0.715	0.704	0.691	0.679	0.666	0.652	
25	0.797	0.791	0.785	0.779	0.772	0.765	0.757	0.748	0.739	0.729	0.718	0.707	0.695	0.683	0.670	0.656	
24	0.799	0.794	0.788	0.781	0.775	0.767	0.759	0.751	0.742	0.732	0.722	0.710	0.699	0.686	0.674	0.660	
23	0.801	0.796	0.790	0.784	0.777	0.770	0.762	0.754	0.745	0.735	0.725	0.714	0.703	0.691	0.678	0.665	
22	0.804	0.798	0.792	0.786	0.780	0.773	0.765	0.757	0.748	0.739	0.729	0.718	0.707	0.695	0.682	0.669	
21	0.806	0.800	0.795	0.789	0.783	0.776	0.768	0.761	0.752	0.743	0.733	0.722	0.711	0.699	0.687	0.674	
20	0.808	0.803	0.798	0.792	0.786	0.779	0.772	0.764	0.756	0.747	0.737	0.726	0.715	0.703	0.691	0.679	
19	0.811	0.806	0.800	0.795	0.789	0.782	0.775	0.768	0.759	0.751	0.741	0.731	0.720	0.708	0.696	0.684	
18	0.813	0.808	0.803	0.798	0.792	0.786	0.779	0.772	0.764	0.755	0.745	0.735	0.724	0.713	0.701	0.689	
17	0.816	0.811	0.806	0.801	0.795	0.789	0.783	0.776	0.768	0.759	0.750	0.740	0.729	0.718	0.707	0.695	
16	0.819	0.814	0.810	0.804	0.799	0.793	0.787	0.780	0.772	0.763	0.754	0.745	0.734	0.724	0.713	0.701	
15	0.822	0.818	0.813	0.808	0.803	0.797	0.791	0.784	0.776	0.768	0.759	0.750	0.740	0.729	0.719	0.707	
14	0.825	0.821	0.816	0.812	0.807	0.801	0.795	0.788	0.781	0.773	0.764	0.755	0.745	0.735	0.725	0.714	
13	0.828	0.824	0.820	0.815	0.811	0.805	0.799	0.793	0.786	0.778	0.770	0.761	0.751	0.742	0.731	0.721	
12	0.832	0.828	0.824	0.819	0.815	0.809	0.804	0.797	0.790	0.783	0.775	0.767	0.758	0.748	0.738	0.728	
11	0.835	0.832	0.828	0.823	0.819	0.814	0.808	0.802	0.796	0.789	0.781	0.773	0.764	0.755	0.746	0.736	
10	0.839	0.835	0.831	0.827	0.823	0.818	0.813	0.807	0.801	0.794	0.787	0.779	0.771	0.762	0.753	0.744	
9	0.843	0.839	0.835	0.832	0.827	0.823	0.818	0.813	0.807	0.800	0.793	0.786	0.778	0.770	0.761	0.752	
8	0.846	0.843	0.840	0.836	0.832	0.828	0.823	0.818	0.812	0.806	0.800	0.793	0.785	0.777	0.769	0.761	
7	0.850	0.847	0.844	0.840	0.837	0.833	0.828	0.824	0.818	0.813	0.806	0.800	0.793	0.785	0.778	0.770	
6	0.854	0.851	0.848	0.845	0.842	0.838	0.834	0.830	0.825	0.819	0.813	0.807	0.800	0.794	0.786	0.779	
Beneficiary younger than Retiree	5	0.858	0.856	0.853	0.850	0.847	0.843	0.840	0.836	0.831	0.826	0.820	0.815	0.809	0.802	0.795	0.789
	4	0.862	0.860	0.857	0.855	0.852	0.849	0.845	0.842	0.837	0.833	0.828	0.822	0.817	0.811	0.805	0.799
	3	0.867	0.864	0.862	0.860	0.857	0.855	0.851	0.848	0.844	0.840	0.835	0.830	0.825	0.820	0.814	0.809
	2	0.871	0.869	0.867	0.865	0.863	0.860	0.858	0.854	0.851	0.847	0.843	0.839	0.834	0.829	0.824	0.819
	1	0.875	0.874	0.872	0.870	0.868	0.866	0.864	0.861	0.858	0.855	0.851	0.847	0.842	0.838	0.833	0.829
Beneficiary same age as Retiree	0	0.880	0.878	0.877	0.876	0.874	0.872	0.870	0.868	0.865	0.862	0.859	0.855	0.851	0.847	0.843	0.839

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 7b: 50% Joint and Survivor Annuity - Option 3 - Disabled Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference		Attained Age at Retirement																				
		60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75					
Beneficiary older than Retiree	-1	0.884	0.883	0.882	0.881	0.880	0.878	0.876	0.874	0.872	0.869	0.867	0.863	0.860	0.857	0.853	0.849					
	-2	0.889	0.888	0.887	0.886	0.885	0.884	0.883	0.881	0.879	0.877	0.874	0.872	0.869	0.866	0.863	0.860					
	-3	0.894	0.893	0.892	0.892	0.891	0.890	0.889	0.888	0.886	0.884	0.882	0.880	0.878	0.875	0.872	0.870					
	-4	0.898	0.898	0.898	0.897	0.897	0.896	0.895	0.894	0.893	0.892	0.890	0.888	0.886	0.884	0.882	0.880					
	-5	0.903	0.903	0.903	0.903	0.903	0.902	0.902	0.901	0.900	0.899	0.898	0.896	0.895	0.893	0.891	0.889					
	-6	0.908	0.908	0.908	0.908	0.908	0.908	0.908	0.908	0.907	0.906	0.905	0.904	0.903	0.901	0.900	0.899					
	-7	0.912	0.913	0.913	0.914	0.914	0.914	0.914	0.914	0.914	0.913	0.913	0.912	0.911	0.910	0.909	0.908					
	-8	0.917	0.918	0.918	0.919	0.919	0.920	0.920	0.920	0.920	0.920	0.920	0.919	0.918	0.918	0.917	0.916					
	-9	0.922	0.922	0.923	0.924	0.925	0.925	0.926	0.926	0.927	0.927	0.927	0.926	0.926	0.925	0.925	0.924					
	-10	0.926	0.927	0.928	0.929	0.930	0.931	0.932	0.932	0.933	0.933	0.933	0.933	0.933	0.933	0.932	0.932					
	-11	0.931	0.932	0.933	0.934	0.935	0.936	0.937	0.938	0.939	0.939	0.939	0.939	0.939	0.939	0.939	0.939					
	-12	0.935	0.936	0.938	0.939	0.940	0.941	0.942	0.943	0.944	0.945	0.945	0.945	0.946	0.946	0.946	0.946					
	-13	0.939	0.941	0.942	0.944	0.945	0.946	0.947	0.948	0.949	0.950	0.951	0.951	0.951	0.952	0.952	0.952					
	-14	0.944	0.945	0.947	0.948	0.950	0.951	0.952	0.953	0.954	0.955	0.956	0.956	0.957	0.957	0.957	0.957					
	-15	0.948	0.949	0.951	0.952	0.954	0.955	0.957	0.958	0.959	0.960	0.961	0.961	0.962	0.962	0.962	0.962					
	-16	0.952	0.953	0.955	0.956	0.958	0.960	0.961	0.962	0.963	0.964	0.965	0.966	0.966	0.966	0.966	0.967					
	-17	0.955	0.957	0.959	0.960	0.962	0.963	0.965	0.966	0.967	0.968	0.969	0.970	0.970	0.970	0.970	0.971					
	-18	0.959	0.961	0.962	0.964	0.966	0.967	0.969	0.970	0.971	0.972	0.973	0.973	0.974	0.974	0.974	0.974					
	-19	0.962	0.964	0.966	0.967	0.969	0.971	0.972	0.973	0.974	0.975	0.976	0.976	0.977	0.977	0.977	0.977					
	-20	0.966	0.967	0.969	0.971	0.972	0.974	0.975	0.976	0.977	0.978	0.979	0.979	0.979	0.980	0.980	0.980					
	-21	0.969	0.970	0.972	0.974	0.975	0.977	0.978	0.979	0.980	0.981	0.981	0.982	0.982	0.982	0.982	0.982					
	-22	0.972	0.973	0.975	0.976	0.978	0.979	0.980	0.981	0.982	0.983	0.984	0.984	0.984	0.984	0.984	0.984					
	-23	0.975	0.976	0.978	0.979	0.980	0.982	0.983	0.984	0.984	0.985	0.985	0.986	0.986	0.986	0.986	0.986					
	-24	0.977	0.979	0.980	0.981	0.983	0.984	0.985	0.986	0.986	0.987	0.987	0.987	0.988	0.988	0.988	0.987					
	-25	0.979	0.981	0.982	0.983	0.985	0.986	0.987	0.987	0.988	0.988	0.989	0.989	0.989	0.989	0.989	0.989					
	-26	0.982	0.983	0.984	0.985	0.986	0.987	0.988	0.989	0.989	0.990	0.990	0.990	0.990	0.990	0.990	0.990					
	-27	0.984	0.985	0.986	0.987	0.988	0.989	0.990	0.990	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991					
	-28	0.985	0.987	0.988	0.989	0.989	0.990	0.991	0.991	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992					
	-29	0.987	0.988	0.989	0.990	0.991	0.991	0.992	0.992	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993					
	-30	0.989	0.989	0.990	0.991	0.992	0.992	0.993	0.993	0.993	0.994	0.994	0.994	0.994	0.994	0.994	0.993					
	-31	0.990	0.991	0.991	0.992	0.993	0.993	0.994	0.994	0.994	0.994	0.995	0.995	0.994	0.994	0.994	0.994					
	-32	0.991	0.992	0.992	0.993	0.993	0.994	0.994	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.994					
	-33	0.992	0.993	0.993	0.994	0.994	0.995	0.995	0.995	0.995	0.996	0.996	0.996	0.995	0.995	0.995	0.995					
	-34	0.993	0.994	0.994	0.994	0.995	0.995	0.995	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.995	0.995					
	-35	0.994	0.994	0.995	0.995	0.995	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.995	0.995					
Beneficiary older than Retiree	-36	0.995	0.995	0.995	0.996	0.996	0.996	0.996	0.997	0.997	0.997	0.997	0.996	0.996	0.996							
	-37	0.995	0.995	0.996	0.996	0.996	0.997	0.997	0.997	0.997	0.997	0.997	0.996	0.996	0.996							
	-38	0.996	0.996	0.996	0.996	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997								
	-39	0.996	0.996	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997									
	-40	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.998	0.998	0.997	0.997									

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 7b: 50% Joint and Survivor Annuity - Option 3 - Disabled Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement															
		60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75
Beneficiary older than Retiree	-41	0.997	0.997	0.997	0.997	0.998	0.998	0.998	0.998	0.998	0.998	0.997					
	-42	0.997	0.997	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998						
	-43	0.997	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998							
	-44	0.998	0.998	0.998	0.998	0.998	0.998	0.998									
	-45	0.998	0.998	0.998	0.998	0.998	0.998										
	-46	0.998	0.998	0.998	0.998	0.998											
	-47	0.998	0.998	0.998	0.998												
	-48	0.998	0.998	0.998													
	-49	0.998	0.998														
	-50	0.998															
	-51																
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	-68																
	-69																
	-70																
	-71																
	-72																
	-73																
	-74																
	-75																
Beneficiary older than Retiree	-76																
	-77																
	-78																
	-79																
	-80																

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 7b: 50% Joint and Survivor Annuity - Option 3 - Disabled Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement															
		60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75
Beneficiary older than Retiree	-81																
	-82																
	-83																
	-84																
	-85																
	-86																
	-87																
	-88																
	-89																
	-90																

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 8a: 100% Joint and Survivor Annuity with Pop-up Feature - Option 2A - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference		Attained Age at Retirement																			
		45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
Beneficiary younger than Retiree	100																				
	99																				
	98																				
	97																				
	96																				
	95																				
	94																				
	93																				
	92																				
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	73																				
	72																				
	71																				
	70																				
	69																				
	68																				
	67																				
	66																				
Beneficiary younger than Retiree	65																				
	64																				0.690
	63																		0.704	0.690	
	62																	0.717	0.704	0.691	
	61																0.730	0.718	0.705	0.691	

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 8a: 100% Joint and Survivor Annuity with Pop-up Feature - Option 2A - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference	Attained Age at Retirement																			
	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
20	0.905	0.900	0.895	0.890	0.884	0.878	0.872	0.865	0.859	0.852	0.845	0.838	0.830	0.823	0.814	0.806	0.796	0.787	0.777	0.766
19	0.907	0.902	0.897	0.892	0.886	0.880	0.874	0.868	0.862	0.855	0.848	0.841	0.834	0.826	0.818	0.809	0.800	0.791	0.781	0.770
18	0.909	0.904	0.899	0.894	0.888	0.882	0.876	0.871	0.864	0.858	0.851	0.844	0.837	0.829	0.821	0.813	0.804	0.795	0.785	0.775
17	0.911	0.906	0.901	0.896	0.890	0.885	0.879	0.873	0.867	0.861	0.854	0.847	0.840	0.833	0.825	0.817	0.808	0.799	0.789	0.779
16	0.913	0.908	0.903	0.898	0.893	0.887	0.882	0.876	0.870	0.864	0.857	0.851	0.844	0.836	0.829	0.821	0.812	0.803	0.794	0.784
15	0.915	0.910	0.906	0.901	0.895	0.890	0.884	0.879	0.873	0.867	0.861	0.854	0.847	0.840	0.833	0.825	0.817	0.808	0.799	0.789
14	0.917	0.913	0.908	0.903	0.898	0.892	0.887	0.882	0.876	0.870	0.864	0.858	0.851	0.844	0.837	0.829	0.821	0.813	0.804	0.794
13	0.919	0.915	0.910	0.906	0.901	0.895	0.890	0.885	0.879	0.874	0.868	0.861	0.855	0.848	0.841	0.834	0.826	0.817	0.809	0.800
12	0.921	0.917	0.913	0.908	0.903	0.898	0.893	0.888	0.883	0.877	0.871	0.865	0.859	0.852	0.845	0.838	0.830	0.822	0.814	0.805
11	0.924	0.920	0.915	0.911	0.906	0.901	0.896	0.891	0.886	0.881	0.875	0.869	0.863	0.857	0.850	0.843	0.835	0.828	0.819	0.811
10	0.926	0.922	0.918	0.913	0.909	0.904	0.899	0.894	0.889	0.884	0.879	0.873	0.867	0.861	0.854	0.848	0.840	0.833	0.825	0.816
9	0.928	0.924	0.920	0.916	0.912	0.907	0.902	0.898	0.893	0.888	0.882	0.877	0.871	0.865	0.859	0.852	0.845	0.838	0.830	0.822
8	0.931	0.927	0.923	0.919	0.915	0.910	0.905	0.901	0.896	0.892	0.886	0.881	0.876	0.870	0.864	0.857	0.851	0.844	0.836	0.828
7	0.933	0.929	0.926	0.922	0.917	0.913	0.909	0.904	0.900	0.895	0.890	0.885	0.880	0.874	0.869	0.862	0.856	0.849	0.842	0.834
6	0.936	0.932	0.928	0.925	0.920	0.916	0.912	0.908	0.904	0.899	0.894	0.889	0.884	0.879	0.873	0.868	0.861	0.855	0.848	0.841
Beneficiary younger than Retiree	5	0.938	0.935	0.931	0.927	0.923	0.919	0.915	0.911	0.907	0.903	0.898	0.894	0.889	0.884	0.878	0.873	0.867	0.861	0.854
	4	0.940	0.937	0.934	0.930	0.926	0.922	0.919	0.915	0.911	0.907	0.902	0.898	0.893	0.888	0.883	0.878	0.872	0.866	0.853
	3	0.943	0.940	0.936	0.933	0.929	0.925	0.922	0.918	0.915	0.911	0.906	0.902	0.898	0.893	0.888	0.883	0.878	0.872	0.866
	2	0.945	0.942	0.939	0.936	0.932	0.929	0.925	0.922	0.918	0.914	0.910	0.906	0.902	0.898	0.893	0.888	0.883	0.878	0.866
	1	0.948	0.945	0.942	0.939	0.935	0.932	0.928	0.925	0.922	0.918	0.914	0.910	0.907	0.902	0.898	0.893	0.889	0.884	0.872
Beneficiary same age as Retiree	0	0.950	0.947	0.944	0.941	0.938	0.935	0.931	0.928	0.925	0.922	0.918	0.915	0.911	0.907	0.903	0.898	0.894	0.889	0.884
Beneficiary older than Retiree	-1	0.952	0.949	0.947	0.944	0.941	0.938	0.935	0.932	0.929	0.925	0.922	0.919	0.915	0.911	0.908	0.903	0.899	0.895	0.890
	-2	0.954	0.952	0.949	0.946	0.943	0.940	0.938	0.935	0.932	0.929	0.926	0.923	0.919	0.916	0.912	0.908	0.904	0.900	0.896
	-3	0.956	0.954	0.952	0.949	0.946	0.943	0.940	0.938	0.935	0.932	0.929	0.926	0.923	0.920	0.917	0.913	0.909	0.905	0.901
	-4	0.958	0.956	0.954	0.951	0.949	0.946	0.943	0.941	0.938	0.936	0.933	0.930	0.927	0.924	0.921	0.918	0.914	0.911	0.907
	-5	0.960	0.958	0.956	0.954	0.951	0.948	0.946	0.944	0.941	0.939	0.936	0.934	0.931	0.928	0.925	0.922	0.919	0.916	0.908
	-6	0.962	0.960	0.958	0.956	0.953	0.951	0.949	0.947	0.944	0.942	0.940	0.937	0.935	0.932	0.929	0.927	0.924	0.920	0.913
	-7	0.964	0.962	0.960	0.958	0.956	0.953	0.951	0.949	0.947	0.945	0.943	0.940	0.938	0.936	0.933	0.931	0.928	0.925	0.919
	-8	0.966	0.964	0.962	0.960	0.958	0.956	0.954	0.952	0.950	0.948	0.946	0.944	0.942	0.939	0.937	0.935	0.932	0.929	0.924
	-9	0.968	0.966	0.964	0.962	0.960	0.958	0.956	0.954	0.952	0.951	0.949	0.947	0.945	0.943	0.941	0.938	0.936	0.934	0.931
	-10	0.969	0.968	0.966	0.964	0.962	0.960	0.958	0.957	0.955	0.953	0.951	0.950	0.948	0.946	0.944	0.942	0.940	0.938	0.933
	-11	0.971	0.969	0.968	0.966	0.964	0.962	0.960	0.959	0.957	0.956	0.954	0.952	0.951	0.949	0.947	0.946	0.944	0.942	0.939
	-12	0.972	0.971	0.969	0.967	0.966	0.964	0.962	0.961	0.960	0.958	0.957	0.955	0.954	0.952	0.951	0.949	0.947	0.945	0.943
	-13	0.974	0.972	0.971	0.969	0.967	0.966	0.964	0.963	0.962	0.960	0.959	0.958	0.956	0.955	0.954	0.952	0.950	0.949	0.947
	-14	0.975	0.974	0.972	0.971	0.969	0.967	0.966	0.965	0.964	0.963	0.961	0.960	0.959	0.958	0.956	0.955	0.954	0.952	0.950
	-15	0.976	0.975	0.974	0.972	0.971	0.969	0.968	0.967	0.966	0.965	0.963	0.962	0.961	0.960	0.959	0.958	0.957	0.955	0.954

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 8a: 100% Joint and Survivor Annuity with Pop-up Feature - Option 2A - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement																			
		45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
Beneficiary older than Retiree	-16	0.977	0.976	0.975	0.974	0.972	0.971	0.970	0.969	0.968	0.967	0.965	0.964	0.964	0.963	0.962	0.960	0.959	0.958	0.957	0.955
	-17	0.978	0.977	0.976	0.975	0.974	0.972	0.971	0.970	0.969	0.968	0.967	0.967	0.966	0.965	0.964	0.963	0.962	0.961	0.960	0.959
	-18	0.980	0.979	0.977	0.976	0.975	0.974	0.973	0.972	0.971	0.970	0.969	0.968	0.968	0.967	0.966	0.965	0.964	0.964	0.963	0.961
	-19	0.981	0.980	0.979	0.977	0.976	0.975	0.974	0.973	0.973	0.972	0.971	0.970	0.970	0.969	0.968	0.968	0.967	0.966	0.965	0.964
	-20	0.982	0.981	0.980	0.979	0.978	0.976	0.975	0.975	0.974	0.973	0.973	0.972	0.972	0.971	0.970	0.970	0.969	0.968	0.967	0.967
	-21	0.983	0.982	0.981	0.980	0.979	0.978	0.977	0.976	0.976	0.975	0.974	0.974	0.973	0.973	0.972	0.972	0.971	0.970	0.970	0.969
	-22	0.984	0.983	0.982	0.981	0.980	0.979	0.978	0.977	0.977	0.976	0.976	0.975	0.975	0.974	0.974	0.974	0.973	0.972	0.972	0.971
	-23	0.984	0.984	0.983	0.982	0.981	0.980	0.979	0.979	0.978	0.978	0.977	0.977	0.976	0.976	0.976	0.975	0.975	0.974	0.974	0.973
	-24	0.985	0.985	0.984	0.983	0.982	0.981	0.980	0.980	0.980	0.979	0.979	0.978	0.978	0.978	0.977	0.977	0.977	0.976	0.976	0.975
	-25	0.986	0.985	0.985	0.984	0.983	0.982	0.981	0.981	0.981	0.980	0.980	0.980	0.979	0.979	0.979	0.978	0.978	0.978	0.977	0.977
	-26	0.987	0.986	0.986	0.985	0.984	0.983	0.983	0.982	0.982	0.981	0.981	0.981	0.981	0.980	0.980	0.980	0.980	0.979	0.979	0.979
	-27	0.988	0.987	0.986	0.986	0.985	0.984	0.984	0.983	0.983	0.983	0.982	0.982	0.982	0.982	0.982	0.981	0.981	0.981	0.980	0.980
	-28	0.988	0.988	0.987	0.987	0.986	0.985	0.984	0.984	0.984	0.984	0.983	0.983	0.983	0.983	0.983	0.983	0.982	0.982	0.982	0.981
	-29	0.989	0.989	0.988	0.987	0.987	0.986	0.985	0.985	0.985	0.984	0.984	0.984	0.984	0.984	0.984	0.984	0.984	0.983	0.983	0.983
	-30	0.990	0.989	0.989	0.988	0.987	0.987	0.986	0.986	0.986	0.986	0.985	0.985	0.985	0.985	0.985	0.985	0.985	0.984	0.984	0.984
	-31	0.990	0.990	0.989	0.989	0.988	0.988	0.987	0.987	0.987	0.987	0.986	0.986	0.986	0.986	0.986	0.986	0.986	0.985	0.985	0.985
	-32	0.991	0.991	0.990	0.990	0.989	0.988	0.988	0.988	0.988	0.987	0.987	0.987	0.987	0.987	0.987	0.987	0.987	0.986	0.986	0.986
	-33	0.992	0.991	0.991	0.990	0.990	0.989	0.989	0.989	0.988	0.988	0.988	0.988	0.988	0.988	0.988	0.988	0.988	0.987	0.987	0.987
	-34	0.992	0.992	0.991	0.991	0.990	0.990	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.988	0.988	0.988	0.988	0.988
	-35	0.993	0.992	0.992	0.992	0.991	0.990	0.990	0.990	0.990	0.990	0.990	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.988
	-36	0.993	0.993	0.993	0.992	0.992	0.991	0.991	0.991	0.991	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.989	0.989
	-37	0.994	0.993	0.993	0.993	0.992	0.992	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.990	0.990	0.990	0.990	0.990
	-38	0.994	0.994	0.994	0.993	0.993	0.992	0.992	0.992	0.992	0.992	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.990
	-39	0.995	0.994	0.994	0.994	0.993	0.993	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.991	0.991	0.991	0.991
	-40	0.995	0.995	0.995	0.994	0.994	0.993	0.993	0.993	0.993	0.993	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.991
	-41	0.995	0.995	0.995	0.995	0.994	0.994	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.992	0.992	0.992	0.992
	-42	0.996	0.996	0.995	0.995	0.995	0.994	0.994	0.994	0.994	0.994	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.992	0.992
	-43	0.996	0.996	0.996	0.995	0.995	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.993	0.993	0.993	0.993	0.993	0.992
	-44	0.996	0.996	0.996	0.996	0.995	0.995	0.995	0.995	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.993	0.993	0.993	0.993
	-45	0.997	0.997	0.996	0.996	0.996	0.995	0.995	0.995	0.995	0.995	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.993	0.993	0.993
	-46	0.997	0.997	0.997	0.996	0.996	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.994	0.994	0.994	0.994	0.993	0.993
	-47	0.997	0.997	0.997	0.997	0.996	0.996	0.996	0.996	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.994	0.994	0.994	0.994	0.993
	-48	0.997	0.997	0.997	0.997	0.997	0.996	0.996	0.996	0.996	0.996	0.995	0.995	0.995	0.995	0.995	0.995	0.994	0.994		
	-49	0.998	0.998	0.997	0.997	0.997	0.996	0.996	0.996	0.996	0.996	0.996	0.995	0.995	0.995	0.995	0.995	0.994	0.994		
	-50	0.998	0.998	0.998	0.997	0.997	0.997	0.996	0.996	0.996	0.996	0.996	0.996	0.995	0.995	0.995	0.995				
Beneficiary older than Retiree	-51	0.998	0.998	0.998	0.998	0.997	0.997	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.995	0.995					
	-52	0.998	0.998	0.998	0.998	0.997	0.997	0.997	0.997	0.996	0.996	0.996	0.996	0.996	0.995						
	-53	0.998	0.998	0.998	0.998	0.998	0.997	0.997	0.997	0.997	0.996	0.996	0.996	0.996							
	-54	0.998	0.998	0.998	0.998	0.998	0.997	0.997	0.997	0.997	0.997	0.996	0.996	0.996							
	-55	0.998	0.998	0.998	0.998	0.998	0.997	0.997	0.997	0.997	0.997	0.996	0.996								

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 8a: 100% Joint and Survivor Annuity with Pop-up Feature - Option 2A - Healthy Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement																			
		45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
Beneficiary older than Retiree	-56	0.999	0.998	0.998	0.998	0.998	0.997	0.997	0.997	0.997	0.997										
	-57	0.999	0.999	0.998	0.998	0.998	0.998	0.997	0.997	0.997	0.997										
	-58	0.999	0.999	0.999	0.998	0.998	0.998	0.998	0.997	0.997											
	-59	0.999	0.999	0.999	0.998	0.998	0.998	0.997													
	-60	0.999	0.999	0.999	0.998	0.998	0.998														
	-61	0.999	0.999	0.999	0.999	0.998															
	-62	0.999	0.999	0.999	0.999																
	-63	0.999	0.999	0.999																	
	-64	0.999	0.999																		
	-65	0.999																			

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 8a: 100% Joint and Survivor Annuity with Pop-up Feature - Option 2A - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

		Beneficiary Age Difference	Attained Age at Retirement																		
			65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83
Beneficiary younger than Retiree	100																				
	99																				
	98																				
	97																				
	96																				
	95																				
	94																				
	93																				
	92																				
	91																				
	90																				
	89																				
	88																				
	87																				
	86																				
	85																				
	84																				0.326
	83																			0.345	0.326
	82																	0.365	0.345	0.326	
	81																0.384	0.365	0.346	0.327	
	80															0.404	0.385	0.365	0.346	0.327	
	79														0.424	0.404	0.385	0.365	0.346	0.327	
	78													0.444	0.424	0.405	0.385	0.366	0.346	0.328	
	77												0.464	0.444	0.425	0.405	0.385	0.366	0.347	0.328	
	76										0.483	0.464	0.445	0.425	0.405	0.386	0.366	0.347	0.328		
	75											0.503	0.484	0.464	0.445	0.425	0.406	0.386	0.367	0.348	0.329
	74										0.522	0.503	0.484	0.465	0.445	0.426	0.406	0.387	0.367	0.348	0.329
	73									0.541	0.522	0.503	0.484	0.465	0.446	0.426	0.407	0.387	0.368	0.348	0.329
	72								0.559	0.541	0.523	0.504	0.485	0.465	0.446	0.427	0.407	0.387	0.368	0.349	0.330
	71						0.577	0.559	0.541	0.523	0.504	0.485	0.466	0.447	0.427	0.407	0.388	0.368	0.349	0.330	
	70					0.595	0.577	0.560	0.542	0.523	0.505	0.486	0.466	0.447	0.427	0.408	0.388	0.369	0.350	0.331	
	69				0.612	0.595	0.578	0.560	0.542	0.524	0.505	0.486	0.467	0.447	0.428	0.408	0.389	0.369	0.350	0.331	
	68			0.629	0.612	0.596	0.578	0.561	0.543	0.524	0.506	0.487	0.467	0.448	0.428	0.409	0.389	0.370	0.351	0.332	
	67		0.645	0.629	0.613	0.596	0.579	0.561	0.543	0.525	0.506	0.487	0.468	0.449	0.429	0.409	0.390	0.370	0.351	0.332	
	66	0.660	0.645	0.629	0.613	0.596	0.579	0.562	0.544	0.525	0.507	0.488	0.468	0.449	0.430	0.410	0.390	0.371	0.352	0.333	
	65	0.675	0.661	0.646	0.630	0.614	0.597	0.580	0.562	0.544	0.526	0.507	0.488	0.469	0.450	0.430	0.411	0.391	0.372	0.352	0.333
Beneficiary younger than Retiree	64	0.676	0.661	0.646	0.630	0.614	0.598	0.580	0.563	0.545	0.526	0.508	0.489	0.470	0.450	0.431	0.411	0.392	0.372	0.353	0.334
	63	0.676	0.662	0.647	0.631	0.615	0.598	0.581	0.563	0.545	0.527	0.508	0.489	0.470	0.451	0.431	0.412	0.392	0.373	0.354	0.335
	62	0.677	0.662	0.647	0.632	0.615	0.599	0.582	0.564	0.546	0.528	0.509	0.490	0.471	0.452	0.432	0.413	0.393	0.374	0.354	0.335
	61	0.677	0.663	0.648	0.632	0.616	0.599	0.582	0.565	0.547	0.528	0.510	0.491	0.472	0.452	0.433	0.413	0.394	0.374	0.355	0.336

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 8a: 100% Joint and Survivor Annuity with Pop-up Feature - Option 2A - Healthy Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

		Beneficiary	Attained Age at Retirement																		
		Age Difference	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83
Beneficiary younger than Retiree	60	0.678	0.663	0.648	0.633	0.617	0.600	0.583	0.565	0.547	0.529	0.511	0.492	0.472	0.453	0.434	0.414	0.395	0.375	0.356	0.337
	59	0.678	0.664	0.649	0.633	0.617	0.601	0.584	0.566	0.548	0.530	0.511	0.492	0.473	0.454	0.435	0.415	0.395	0.376	0.357	0.338
	58	0.679	0.665	0.650	0.634	0.618	0.601	0.584	0.567	0.549	0.531	0.512	0.493	0.474	0.455	0.435	0.416	0.396	0.377	0.358	0.339
	57	0.680	0.665	0.650	0.635	0.619	0.602	0.585	0.568	0.550	0.532	0.513	0.494	0.475	0.456	0.436	0.417	0.397	0.378	0.359	0.340
	56	0.681	0.666	0.651	0.636	0.620	0.603	0.586	0.569	0.551	0.533	0.514	0.495	0.476	0.457	0.437	0.418	0.398	0.379	0.360	0.341
	55	0.681	0.667	0.652	0.636	0.620	0.604	0.587	0.570	0.552	0.533	0.515	0.496	0.477	0.458	0.438	0.419	0.399	0.380	0.361	0.342
	54	0.682	0.668	0.653	0.637	0.621	0.605	0.588	0.570	0.553	0.534	0.516	0.497	0.478	0.459	0.439	0.420	0.400	0.381	0.362	0.343
	53	0.683	0.669	0.654	0.638	0.622	0.606	0.589	0.571	0.554	0.536	0.517	0.498	0.479	0.460	0.440	0.421	0.402	0.382	0.363	0.344
	52	0.684	0.669	0.655	0.639	0.623	0.607	0.590	0.573	0.555	0.537	0.518	0.499	0.480	0.461	0.442	0.422	0.403	0.383	0.364	0.345
	51	0.685	0.670	0.656	0.640	0.624	0.608	0.591	0.574	0.556	0.538	0.519	0.501	0.482	0.462	0.443	0.424	0.404	0.385	0.365	0.347
50	0.686	0.671	0.657	0.641	0.625	0.609	0.592	0.575	0.557	0.539	0.521	0.502	0.483	0.464	0.444	0.425	0.405	0.386	0.367	0.348	
49	0.687	0.672	0.658	0.642	0.627	0.610	0.593	0.576	0.558	0.540	0.522	0.503	0.484	0.465	0.446	0.426	0.407	0.388	0.368	0.349	
48	0.688	0.674	0.659	0.644	0.628	0.611	0.595	0.577	0.560	0.542	0.523	0.505	0.486	0.467	0.447	0.428	0.408	0.389	0.370	0.351	
47	0.689	0.675	0.660	0.645	0.629	0.613	0.596	0.579	0.561	0.543	0.525	0.506	0.487	0.468	0.449	0.430	0.410	0.391	0.372	0.353	
46	0.690	0.676	0.661	0.646	0.630	0.614	0.597	0.580	0.563	0.545	0.526	0.508	0.489	0.470	0.451	0.431	0.412	0.393	0.373	0.355	
45	0.691	0.677	0.663	0.647	0.632	0.616	0.599	0.582	0.564	0.546	0.528	0.509	0.491	0.472	0.452	0.433	0.414	0.394	0.375	0.356	
44	0.693	0.679	0.664	0.649	0.633	0.617	0.601	0.583	0.566	0.548	0.530	0.511	0.492	0.473	0.454	0.435	0.416	0.396	0.377	0.358	
43	0.694	0.680	0.666	0.650	0.635	0.619	0.602	0.585	0.568	0.550	0.532	0.513	0.494	0.475	0.456	0.437	0.418	0.398	0.379	0.360	
42	0.695	0.682	0.667	0.652	0.637	0.621	0.604	0.587	0.570	0.552	0.534	0.515	0.496	0.478	0.458	0.439	0.420	0.401	0.382	0.363	
41	0.697	0.683	0.669	0.654	0.638	0.622	0.606	0.589	0.572	0.554	0.536	0.517	0.499	0.480	0.461	0.441	0.422	0.403	0.384	0.365	
40	0.699	0.685	0.671	0.656	0.640	0.624	0.608	0.591	0.574	0.556	0.538	0.520	0.501	0.482	0.463	0.444	0.425	0.405	0.386	0.367	
39	0.700	0.687	0.672	0.658	0.642	0.626	0.610	0.593	0.576	0.558	0.540	0.522	0.503	0.485	0.465	0.446	0.427	0.408	0.389	0.370	
38	0.702	0.688	0.674	0.660	0.644	0.628	0.612	0.595	0.578	0.561	0.543	0.524	0.506	0.487	0.468	0.449	0.430	0.411	0.392	0.373	
37	0.704	0.690	0.676	0.662	0.646	0.631	0.614	0.598	0.581	0.563	0.545	0.527	0.509	0.490	0.471	0.452	0.433	0.413	0.394	0.376	
36	0.706	0.693	0.678	0.664	0.649	0.633	0.617	0.600	0.583	0.566	0.548	0.530	0.511	0.493	0.474	0.455	0.436	0.416	0.397	0.379	
35	0.708	0.695	0.681	0.666	0.651	0.636	0.619	0.603	0.586	0.569	0.551	0.533	0.514	0.496	0.477	0.458	0.439	0.420	0.401	0.382	
34	0.710	0.697	0.683	0.669	0.654	0.638	0.622	0.606	0.589	0.572	0.554	0.536	0.517	0.499	0.480	0.461	0.442	0.423	0.404	0.385	
33	0.713	0.699	0.686	0.671	0.656	0.641	0.625	0.609	0.592	0.575	0.557	0.539	0.521	0.502	0.483	0.464	0.445	0.426	0.407	0.389	
32	0.715	0.702	0.688	0.674	0.659	0.644	0.628	0.612	0.595	0.578	0.560	0.542	0.524	0.506	0.487	0.468	0.449	0.430	0.411	0.392	
31	0.718	0.705	0.691	0.677	0.662	0.647	0.631	0.615	0.598	0.581	0.564	0.546	0.528	0.509	0.491	0.472	0.453	0.434	0.415	0.396	
30	0.720	0.707	0.694	0.680	0.665	0.650	0.634	0.618	0.602	0.585	0.567	0.550	0.532	0.513	0.495	0.476	0.457	0.438	0.419	0.400	
29	0.723	0.710	0.697	0.683	0.668	0.653	0.638	0.622	0.605	0.588	0.571	0.554	0.536	0.517	0.499	0.480	0.461	0.442	0.423	0.405	
28	0.726	0.713	0.700	0.686	0.672	0.657	0.641	0.626	0.609	0.592	0.575	0.558	0.540	0.521	0.503	0.484	0.465	0.447	0.428	0.409	
27	0.729	0.716	0.703	0.690	0.675	0.661	0.645	0.629	0.613	0.597	0.579	0.562	0.544	0.526	0.507	0.489	0.470	0.451	0.433	0.414	
26	0.732	0.720	0.707	0.693	0.679	0.664	0.649	0.634	0.617	0.601	0.584	0.566	0.549	0.531	0.512	0.494	0.475	0.456	0.438	0.419	
Beneficiary younger than Retiree	25	0.736	0.723	0.710	0.697	0.683	0.668	0.653	0.638	0.622	0.605	0.588	0.571	0.553	0.536	0.517	0.499	0.480	0.462	0.443	0.425
	24	0.739	0.727	0.714	0.701	0.687	0.673	0.658	0.642	0.626	0.610	0.593	0.576	0.559	0.541	0.523	0.504	0.486	0.467	0.449	0.431
	23	0.743	0.731	0.718	0.705	0.691	0.677	0.662	0.647	0.631	0.615	0.598	0.581	0.564	0.546	0.528	0.510	0.492	0.474	0.455	0.437
	22	0.747	0.735	0.722	0.709	0.696	0.682	0.667	0.652	0.636	0.620	0.604	0.587	0.570	0.552	0.534	0.516	0.498	0.480	0.462	0.444
	21	0.751	0.739	0.727	0.714	0.701	0.687	0.672	0.657	0.642	0.626	0.609	0.593	0.576	0.558	0.541	0.523	0.505	0.487	0.469	0.451

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 8a: 100% Joint and Survivor Annuity with Pop-up Feature - Option 2A - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference	Attained Age at Retirement																			
	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84
	20	0.755	0.744	0.731	0.719	0.705	0.692	0.677	0.663	0.647	0.632	0.615	0.599	0.582	0.565	0.547	0.530	0.512	0.494	0.476
	19	0.760	0.748	0.736	0.724	0.711	0.697	0.683	0.668	0.653	0.638	0.622	0.605	0.589	0.572	0.555	0.537	0.519	0.502	0.484
	18	0.764	0.753	0.741	0.729	0.716	0.702	0.689	0.674	0.659	0.644	0.628	0.612	0.596	0.579	0.562	0.545	0.527	0.510	0.492
	17	0.769	0.758	0.746	0.734	0.721	0.708	0.695	0.680	0.666	0.651	0.635	0.619	0.603	0.587	0.570	0.553	0.536	0.518	0.501
	16	0.774	0.763	0.752	0.740	0.727	0.714	0.701	0.687	0.673	0.658	0.643	0.627	0.611	0.595	0.578	0.561	0.544	0.527	0.510
	15	0.779	0.768	0.757	0.746	0.733	0.721	0.707	0.694	0.680	0.665	0.650	0.635	0.619	0.603	0.587	0.570	0.554	0.537	0.520
	14	0.784	0.774	0.763	0.752	0.740	0.727	0.714	0.701	0.687	0.673	0.658	0.643	0.628	0.612	0.596	0.580	0.563	0.547	0.530
	13	0.790	0.780	0.769	0.758	0.746	0.734	0.721	0.708	0.695	0.681	0.667	0.652	0.637	0.621	0.606	0.590	0.574	0.557	0.541
	12	0.796	0.786	0.775	0.764	0.753	0.741	0.729	0.716	0.703	0.689	0.675	0.661	0.646	0.631	0.616	0.600	0.584	0.568	0.552
	11	0.801	0.792	0.782	0.771	0.760	0.748	0.736	0.724	0.711	0.698	0.684	0.670	0.656	0.641	0.626	0.611	0.595	0.580	0.564
	10	0.808	0.798	0.788	0.778	0.767	0.756	0.744	0.732	0.720	0.707	0.693	0.680	0.666	0.652	0.637	0.622	0.607	0.592	0.576
	9	0.814	0.805	0.795	0.785	0.775	0.764	0.753	0.741	0.729	0.716	0.703	0.690	0.676	0.662	0.648	0.634	0.619	0.604	0.589
	8	0.820	0.811	0.802	0.792	0.782	0.772	0.761	0.749	0.738	0.726	0.713	0.700	0.687	0.673	0.660	0.645	0.631	0.617	0.602
	7	0.827	0.818	0.809	0.800	0.790	0.780	0.769	0.758	0.747	0.735	0.723	0.711	0.698	0.685	0.671	0.658	0.644	0.630	0.616
	6	0.833	0.825	0.816	0.807	0.798	0.788	0.778	0.768	0.757	0.745	0.733	0.721	0.709	0.696	0.684	0.670	0.657	0.643	0.630
Beneficiary younger than Retiree	5	0.840	0.832	0.824	0.815	0.806	0.797	0.787	0.777	0.766	0.755	0.744	0.732	0.721	0.708	0.696	0.683	0.670	0.657	0.644
	4	0.846	0.839	0.831	0.823	0.814	0.805	0.796	0.786	0.776	0.765	0.755	0.744	0.732	0.720	0.708	0.696	0.684	0.671	0.658
	3	0.853	0.846	0.839	0.831	0.822	0.814	0.805	0.795	0.786	0.776	0.765	0.755	0.744	0.733	0.721	0.709	0.697	0.685	0.673
	2	0.860	0.853	0.846	0.838	0.831	0.822	0.814	0.805	0.796	0.786	0.776	0.766	0.755	0.745	0.734	0.722	0.711	0.699	0.688
	1	0.866	0.860	0.853	0.846	0.839	0.831	0.823	0.814	0.805	0.796	0.787	0.777	0.767	0.757	0.746	0.736	0.725	0.713	0.702
Beneficiary same age as Retiree	0	0.873	0.867	0.861	0.854	0.847	0.839	0.832	0.824	0.815	0.807	0.798	0.788	0.779	0.769	0.759	0.749	0.738	0.728	0.717
Beneficiary older than Retiree	-1	0.879	0.874	0.868	0.861	0.855	0.848	0.840	0.833	0.825	0.817	0.808	0.799	0.790	0.781	0.772	0.762	0.752	0.742	0.731
	-2	0.886	0.880	0.875	0.869	0.863	0.856	0.849	0.842	0.834	0.827	0.819	0.810	0.802	0.793	0.784	0.775	0.765	0.755	0.746
	-3	0.892	0.887	0.882	0.876	0.870	0.864	0.857	0.851	0.844	0.836	0.829	0.821	0.813	0.805	0.796	0.787	0.778	0.769	0.759
	-4	0.898	0.893	0.888	0.883	0.878	0.872	0.866	0.859	0.853	0.846	0.839	0.831	0.824	0.816	0.808	0.800	0.791	0.782	0.773
	-5	0.904	0.900	0.895	0.890	0.885	0.879	0.874	0.868	0.862	0.855	0.849	0.842	0.835	0.827	0.820	0.812	0.803	0.795	0.786
	-6	0.910	0.906	0.901	0.897	0.892	0.887	0.881	0.876	0.870	0.864	0.858	0.851	0.845	0.838	0.831	0.823	0.815	0.807	0.799
	-7	0.915	0.911	0.907	0.903	0.899	0.894	0.889	0.884	0.878	0.873	0.867	0.861	0.855	0.848	0.841	0.834	0.827	0.819	0.811
	-8	0.920	0.917	0.913	0.909	0.905	0.901	0.896	0.891	0.886	0.881	0.876	0.870	0.864	0.858	0.851	0.845	0.838	0.830	0.822
	-9	0.925	0.922	0.919	0.915	0.911	0.907	0.903	0.898	0.894	0.889	0.884	0.879	0.873	0.867	0.861	0.855	0.848	0.841	0.833
	-10	0.930	0.927	0.924	0.921	0.917	0.913	0.909	0.905	0.901	0.896	0.892	0.887	0.881	0.876	0.870	0.864	0.858	0.851	0.843
	-11	0.935	0.932	0.929	0.926	0.923	0.919	0.916	0.912	0.908	0.904	0.899	0.894	0.890	0.884	0.879	0.873	0.867	0.860	0.853
	-12	0.939	0.936	0.934	0.931	0.928	0.925	0.921	0.918	0.914	0.910	0.906	0.902	0.897	0.892	0.887	0.881	0.875	0.869	0.862
	-13	0.943	0.941	0.938	0.936	0.933	0.930	0.927	0.924	0.920	0.917	0.913	0.908	0.904	0.899	0.894	0.889	0.883	0.877	0.870
	-14	0.947	0.945	0.943	0.940	0.938	0.935	0.932	0.929	0.926	0.922	0.919	0.915	0.911	0.906	0.901	0.896	0.890	0.884	0.878
	-15	0.950	0.949	0.947	0.944	0.942	0.940	0.937	0.934	0.931	0.928	0.924	0.921	0.917	0.912	0.908	0.903	0.897	0.891	0.885

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 8a: 100% Joint and Survivor Annuity with Pop-up Feature - Option 2A - Healthy Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement																			
		65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84
Beneficiary older than Retiree	-16	0.954	0.952	0.950	0.948	0.946	0.944	0.942	0.939	0.936	0.933	0.930	0.926	0.922	0.918	0.914	0.909	0.904	0.898	0.892	0.885
	-17	0.957	0.956	0.954	0.952	0.950	0.948	0.946	0.943	0.941	0.938	0.935	0.931	0.928	0.924	0.919	0.915	0.910	0.904	0.898	0.891
	-18	0.960	0.959	0.957	0.956	0.954	0.952	0.950	0.947	0.945	0.942	0.939	0.936	0.932	0.929	0.925	0.920	0.915	0.910	0.904	0.897
	-19	0.963	0.962	0.960	0.959	0.957	0.955	0.953	0.951	0.949	0.946	0.943	0.940	0.937	0.933	0.929	0.925	0.920	0.915	0.909	0.902
	-20	0.966	0.965	0.963	0.962	0.960	0.959	0.957	0.955	0.952	0.950	0.947	0.944	0.941	0.937	0.934	0.929	0.925	0.919	0.914	0.907
	-21	0.968	0.967	0.966	0.965	0.963	0.962	0.960	0.958	0.956	0.953	0.951	0.948	0.945	0.941	0.938	0.933	0.929	0.924	0.918	0.911
	-22	0.970	0.969	0.968	0.967	0.966	0.964	0.963	0.961	0.959	0.956	0.954	0.951	0.948	0.945	0.941	0.937	0.933	0.927	0.921	0.915
	-23	0.973	0.972	0.971	0.970	0.968	0.967	0.965	0.963	0.961	0.959	0.957	0.954	0.951	0.948	0.945	0.941	0.936	0.931	0.925	0.917
	-24	0.974	0.974	0.973	0.972	0.970	0.969	0.968	0.966	0.964	0.962	0.960	0.957	0.954	0.951	0.948	0.943	0.939	0.933	0.927	0.920
	-25	0.976	0.976	0.975	0.974	0.973	0.971	0.970	0.968	0.966	0.964	0.962	0.960	0.957	0.954	0.950	0.946	0.941	0.936	0.929	0.921
	-26	0.978	0.977	0.976	0.976	0.974	0.973	0.972	0.970	0.968	0.966	0.964	0.962	0.959	0.956	0.952	0.948	0.943	0.937	0.930	0.922
	-27	0.980	0.979	0.978	0.977	0.976	0.975	0.974	0.972	0.970	0.968	0.966	0.964	0.961	0.958	0.954	0.950	0.945	0.939	0.931	
	-28	0.981	0.980	0.980	0.979	0.978	0.977	0.975	0.974	0.972	0.970	0.968	0.966	0.963	0.960	0.956	0.951	0.946	0.939		
	-29	0.982	0.982	0.981	0.980	0.979	0.978	0.977	0.975	0.974	0.972	0.970	0.967	0.965	0.961	0.957	0.952	0.947			
	-30	0.983	0.983	0.982	0.981	0.981	0.979	0.978	0.977	0.975	0.973	0.971	0.969	0.966	0.962	0.958	0.953				
	-31	0.985	0.984	0.983	0.983	0.982	0.981	0.979	0.978	0.976	0.975	0.972	0.970	0.967	0.963	0.959					
	-32	0.986	0.985	0.984	0.984	0.983	0.982	0.981	0.979	0.978	0.976	0.973	0.971	0.967	0.963						
	-33	0.986	0.986	0.985	0.985	0.984	0.983	0.982	0.980	0.978	0.977	0.974	0.971	0.968							
	-34	0.987	0.987	0.986	0.986	0.985	0.984	0.982	0.981	0.979	0.977	0.975	0.972								
	-35	0.988	0.988	0.987	0.986	0.985	0.984	0.983	0.982	0.980	0.978	0.975									
-36	0.989	0.988	0.988	0.987	0.986	0.985	0.984	0.982	0.980	0.978											
-37	0.989	0.989	0.988	0.988	0.987	0.986	0.984	0.983	0.980												
-38	0.990	0.989	0.989	0.988	0.987	0.986	0.985	0.983													
-39	0.990	0.990	0.989	0.989	0.988	0.986	0.985														
-40	0.991	0.990	0.990	0.989	0.988	0.986															
-41	0.991	0.991	0.990	0.989	0.988																
-42	0.992	0.991	0.990	0.989																	
-43	0.992	0.991	0.990																		
-44	0.992	0.991																			
-45	0.992																				
-46																					
-47																					
-48																					
-49																					
-50																					
Beneficiary older than Retiree	-51																				
	-52																				
	-53																				
	-54																				
	-55																				

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 8a: 100% Joint and Survivor Annuity with Pop-up Feature - Option 2A - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

		Attained Age at Retirement																			
		65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84
Beneficiary older than Retiree	Age Difference	-56																			
		-57																			
		-58																			
		-59																			
		-60																			
		-61																			
		-62																			
		-63																			
		-64																			
		-65																			

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 8a: 100% Joint and Survivor Annuity with Pop-up Feature - Option 2A - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement																	
		85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100		
Beneficiary younger than Retiree	100																	0.116	
	99															0.124	0.116		
	98														0.131	0.124	0.116		
	97													0.140	0.131	0.124	0.117		
	96												0.149	0.140	0.131	0.124	0.117		
	95											0.159	0.149	0.140	0.132	0.124	0.117		
	94										0.170	0.159	0.149	0.140	0.132	0.124	0.117		
	93									0.182	0.170	0.159	0.149	0.140	0.132	0.124	0.117		
	92								0.195	0.182	0.170	0.159	0.149	0.140	0.132	0.124	0.117		
	91							0.208	0.195	0.182	0.170	0.160	0.150	0.140	0.132	0.124	0.117		
	90						0.223	0.208	0.195	0.182	0.170	0.160	0.150	0.141	0.132	0.124	0.117		
	89					0.238	0.223	0.209	0.195	0.182	0.171	0.160	0.150	0.141	0.132	0.125	0.118		
	88				0.255	0.239	0.223	0.209	0.195	0.183	0.171	0.160	0.150	0.141	0.132	0.125	0.118		
	87			0.272	0.255	0.239	0.223	0.209	0.195	0.183	0.171	0.160	0.150	0.141	0.133	0.125	0.118		
	86		0.289	0.272	0.255	0.239	0.224	0.209	0.196	0.183	0.171	0.160	0.150	0.141	0.133	0.125	0.118		
	85	0.307	0.289	0.272	0.255	0.239	0.224	0.209	0.196	0.183	0.171	0.161	0.151	0.141	0.133	0.125	0.118		
	84	0.308	0.290	0.272	0.255	0.239	0.224	0.210	0.196	0.183	0.172	0.161	0.151	0.142	0.133	0.125	0.118		
	83	0.308	0.290	0.272	0.256	0.240	0.224	0.210	0.196	0.184	0.172	0.161	0.151	0.142	0.133	0.126	0.119		
	82	0.308	0.290	0.273	0.256	0.240	0.224	0.210	0.196	0.184	0.172	0.161	0.151	0.142	0.134	0.126	0.119		
	81	0.308	0.290	0.273	0.256	0.240	0.225	0.210	0.197	0.184	0.172	0.161	0.151	0.142	0.134	0.126	0.119		
	80	0.308	0.291	0.273	0.256	0.240	0.225	0.210	0.197	0.184	0.172	0.162	0.152	0.142	0.134	0.126	0.119		
	79	0.309	0.291	0.273	0.257	0.241	0.225	0.211	0.197	0.185	0.173	0.162	0.152	0.143	0.134	0.127	0.120		
	78	0.309	0.291	0.274	0.257	0.241	0.226	0.211	0.197	0.185	0.173	0.162	0.152	0.143	0.135	0.127	0.120		
	77	0.309	0.291	0.274	0.257	0.241	0.226	0.211	0.198	0.185	0.173	0.162	0.152	0.143	0.135	0.127	0.120		
	76	0.310	0.292	0.274	0.258	0.242	0.226	0.212	0.198	0.185	0.174	0.163	0.153	0.144	0.135	0.127	0.120		
	75	0.310	0.292	0.275	0.258	0.242	0.227	0.212	0.198	0.186	0.174	0.163	0.153	0.144	0.135	0.128	0.121		
	74	0.310	0.293	0.275	0.258	0.242	0.227	0.212	0.199	0.186	0.174	0.163	0.153	0.144	0.136	0.128	0.121		
	73	0.311	0.293	0.275	0.259	0.243	0.227	0.213	0.199	0.186	0.175	0.164	0.154	0.145	0.136	0.128	0.121		
	72	0.311	0.293	0.276	0.259	0.243	0.228	0.213	0.200	0.187	0.175	0.164	0.154	0.145	0.136	0.129	0.122		
	71	0.312	0.294	0.276	0.260	0.243	0.228	0.214	0.200	0.187	0.175	0.165	0.155	0.145	0.137	0.129	0.122		
	70	0.312	0.294	0.277	0.260	0.244	0.229	0.214	0.200	0.188	0.176	0.165	0.155	0.146	0.137	0.130	0.122		
	69	0.313	0.295	0.277	0.260	0.244	0.229	0.214	0.201	0.188	0.176	0.165	0.155	0.146	0.138	0.130	0.123		
	68	0.313	0.295	0.278	0.261	0.245	0.229	0.215	0.201	0.189	0.177	0.166	0.156	0.147	0.138	0.130	0.123		
	67	0.314	0.296	0.278	0.262	0.245	0.230	0.215	0.202	0.189	0.177	0.166	0.156	0.147	0.139	0.131	0.124		
	66	0.314	0.296	0.279	0.262	0.246	0.231	0.216	0.202	0.190	0.178	0.167	0.157	0.148	0.139	0.131	0.124		
	65	0.315	0.297	0.279	0.263	0.247	0.231	0.217	0.203	0.190	0.178	0.167	0.157	0.148	0.140	0.132	0.125		
	64	0.316	0.298	0.280	0.263	0.247	0.232	0.217	0.203	0.191	0.179	0.168	0.158	0.149	0.140	0.133	0.125		
	63	0.316	0.298	0.281	0.264	0.248	0.232	0.218	0.204	0.191	0.180	0.169	0.159	0.149	0.141	0.133	0.126		
	62	0.317	0.299	0.281	0.265	0.248	0.233	0.218	0.205	0.192	0.180	0.169	0.159	0.150	0.142	0.134	0.127		
	61	0.318	0.300	0.282	0.265	0.249	0.234	0.219	0.205	0.193	0.181	0.170	0.160	0.151	0.142	0.134	0.127		

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 8a: 100% Joint and Survivor Annuity with Pop-up Feature - Option 2A - Healthy Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement																	
		85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100		
Beneficiary younger than Retiree	60	0.318	0.300	0.283	0.266	0.250	0.235	0.220	0.206	0.193	0.182	0.171	0.161	0.151	0.143	0.135	0.128		
	59	0.319	0.301	0.284	0.267	0.251	0.235	0.221	0.207	0.194	0.182	0.171	0.161	0.152	0.144	0.136	0.129		
	58	0.320	0.302	0.285	0.268	0.252	0.236	0.222	0.208	0.195	0.183	0.172	0.162	0.153	0.145	0.137	0.130		
	57	0.321	0.303	0.286	0.269	0.253	0.237	0.223	0.209	0.196	0.184	0.173	0.163	0.154	0.145	0.138	0.131		
	56	0.322	0.304	0.287	0.270	0.254	0.238	0.223	0.210	0.197	0.185	0.174	0.164	0.155	0.146	0.139	0.132		
	55	0.323	0.305	0.288	0.271	0.255	0.239	0.225	0.211	0.198	0.186	0.175	0.165	0.156	0.147	0.140	0.133		
	54	0.324	0.306	0.289	0.272	0.256	0.240	0.226	0.212	0.199	0.187	0.176	0.166	0.157	0.148	0.141	0.134		
	53	0.325	0.307	0.290	0.273	0.257	0.241	0.227	0.213	0.200	0.188	0.177	0.167	0.158	0.150	0.142	0.135		
	52	0.327	0.309	0.291	0.274	0.258	0.243	0.228	0.214	0.201	0.190	0.179	0.168	0.159	0.151	0.143	0.136		
	51	0.328	0.310	0.293	0.276	0.259	0.244	0.229	0.216	0.203	0.191	0.180	0.170	0.161	0.152	0.144	0.137		
	50	0.329	0.311	0.294	0.277	0.261	0.245	0.231	0.217	0.204	0.192	0.181	0.171	0.162	0.153	0.146	0.139		
	49	0.331	0.313	0.295	0.279	0.262	0.247	0.232	0.218	0.206	0.194	0.183	0.173	0.163	0.155	0.147	0.140		
	48	0.333	0.315	0.297	0.280	0.264	0.248	0.234	0.220	0.207	0.195	0.184	0.174	0.165	0.156	0.148	0.141		
	47	0.334	0.316	0.299	0.282	0.266	0.250	0.235	0.222	0.209	0.197	0.186	0.176	0.166	0.158	0.150	0.143		
	46	0.336	0.318	0.300	0.284	0.267	0.252	0.237	0.223	0.210	0.198	0.187	0.177	0.168	0.159	0.152	0.144		
	45	0.338	0.320	0.302	0.285	0.269	0.254	0.239	0.225	0.212	0.200	0.189	0.179	0.170	0.161	0.153	0.146		
	44	0.340	0.322	0.304	0.287	0.271	0.256	0.241	0.227	0.214	0.202	0.191	0.181	0.171	0.163	0.155	0.148		
	43	0.342	0.324	0.306	0.290	0.273	0.258	0.243	0.229	0.216	0.204	0.193	0.183	0.173	0.165	0.157	0.150		
	42	0.344	0.326	0.309	0.292	0.275	0.260	0.245	0.231	0.218	0.206	0.195	0.185	0.175	0.167	0.159	0.152		
	41	0.347	0.329	0.311	0.294	0.278	0.262	0.247	0.233	0.220	0.208	0.197	0.187	0.177	0.169	0.161	0.154		
	40	0.349	0.331	0.313	0.296	0.280	0.264	0.250	0.236	0.223	0.210	0.199	0.189	0.180	0.171	0.163	0.156		
	39	0.352	0.334	0.316	0.299	0.283	0.267	0.252	0.238	0.225	0.213	0.202	0.191	0.182	0.174	0.166	0.159		
	38	0.354	0.336	0.319	0.302	0.285	0.269	0.255	0.241	0.228	0.215	0.204	0.194	0.185	0.176	0.169	0.162		
	37	0.357	0.339	0.321	0.304	0.288	0.272	0.257	0.243	0.230	0.218	0.207	0.197	0.188	0.179	0.171	0.165		
	36	0.360	0.342	0.324	0.307	0.291	0.275	0.260	0.246	0.233	0.221	0.210	0.200	0.191	0.182	0.175	0.168		
	35	0.363	0.345	0.328	0.310	0.294	0.278	0.263	0.249	0.236	0.224	0.213	0.203	0.194	0.185	0.178	0.171		
	34	0.367	0.348	0.331	0.314	0.297	0.282	0.267	0.253	0.240	0.228	0.217	0.206	0.197	0.189	0.181	0.175		
	33	0.370	0.352	0.334	0.317	0.301	0.285	0.270	0.256	0.243	0.231	0.220	0.210	0.201	0.193	0.185	0.179		
	32	0.374	0.356	0.338	0.321	0.305	0.289	0.274	0.260	0.247	0.235	0.224	0.214	0.205	0.197	0.190	0.183		
	31	0.378	0.360	0.342	0.325	0.309	0.293	0.278	0.264	0.251	0.239	0.228	0.218	0.209	0.201	0.194	0.188		
	30	0.382	0.364	0.346	0.329	0.313	0.297	0.282	0.269	0.256	0.244	0.233	0.223	0.214	0.206	0.199	0.193		
	29	0.386	0.368	0.351	0.334	0.317	0.302	0.287	0.273	0.260	0.248	0.238	0.228	0.219	0.211	0.204	0.198		
	28	0.391	0.373	0.355	0.339	0.322	0.307	0.292	0.278	0.265	0.254	0.243	0.233	0.224	0.217	0.210	0.204		
	27	0.396	0.378	0.361	0.344	0.328	0.312	0.297	0.284	0.271	0.259	0.248	0.239	0.230	0.223	0.216	0.210		
	26	0.401	0.383	0.366	0.349	0.333	0.318	0.303	0.289	0.277	0.265	0.255	0.245	0.236	0.229	0.222	0.217		
Beneficiary younger than Retiree	25	0.407	0.389	0.372	0.355	0.339	0.324	0.309	0.296	0.283	0.271	0.261	0.252	0.243	0.236	0.229	0.224		
	24	0.413	0.395	0.378	0.361	0.345	0.330	0.316	0.302	0.290	0.278	0.268	0.259	0.250	0.243	0.237	0.232		
	23	0.419	0.402	0.385	0.368	0.352	0.337	0.323	0.309	0.297	0.286	0.275	0.266	0.258	0.251	0.245	0.240		
	22	0.426	0.409	0.392	0.375	0.360	0.344	0.330	0.317	0.305	0.293	0.283	0.274	0.266	0.260	0.254	0.249		
	21	0.433	0.416	0.399	0.383	0.367	0.352	0.338	0.325	0.313	0.302	0.292	0.283	0.275	0.269	0.263	0.258		

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 8a: 100% Joint and Survivor Annuity with Pop-up Feature - Option 2A - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference		Attained Age at Retirement																	
		85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100		
20		0.441	0.424	0.407	0.391	0.376	0.361	0.347	0.334	0.322	0.311	0.301	0.292	0.285	0.278	0.273	0.269		
19		0.449	0.432	0.416	0.400	0.384	0.370	0.356	0.343	0.331	0.320	0.311	0.302	0.295	0.289	0.284	0.280		
18		0.458	0.441	0.425	0.409	0.394	0.379	0.366	0.353	0.341	0.331	0.321	0.313	0.306	0.300	0.295	0.291		
17		0.467	0.450	0.434	0.419	0.404	0.389	0.376	0.363	0.352	0.341	0.332	0.324	0.318	0.312	0.307	0.304		
16		0.477	0.460	0.444	0.429	0.414	0.400	0.387	0.374	0.363	0.353	0.344	0.336	0.330	0.325	0.320	0.317		
15		0.487	0.471	0.455	0.440	0.425	0.411	0.398	0.386	0.375	0.365	0.357	0.349	0.343	0.338	0.334	0.331		
14		0.498	0.482	0.466	0.452	0.437	0.423	0.411	0.399	0.388	0.378	0.370	0.363	0.357	0.352	0.348	0.346		
13		0.509	0.494	0.478	0.464	0.450	0.436	0.423	0.412	0.401	0.392	0.384	0.377	0.371	0.367	0.363	0.361		
12		0.521	0.506	0.491	0.476	0.463	0.449	0.437	0.426	0.415	0.406	0.398	0.392	0.386	0.382	0.379	0.377		
11		0.533	0.518	0.504	0.490	0.476	0.463	0.451	0.440	0.430	0.421	0.414	0.407	0.402	0.398	0.395	0.393		
10		0.546	0.532	0.517	0.504	0.490	0.478	0.466	0.455	0.446	0.437	0.430	0.423	0.418	0.415	0.412	0.410		
9		0.560	0.546	0.532	0.518	0.505	0.493	0.481	0.471	0.461	0.453	0.446	0.440	0.435	0.431	0.429	0.427		
8		0.574	0.560	0.546	0.533	0.521	0.509	0.497	0.487	0.478	0.470	0.463	0.457	0.452	0.449	0.446	0.444		
7		0.588	0.575	0.561	0.549	0.536	0.525	0.514	0.504	0.495	0.487	0.480	0.474	0.470	0.466	0.463	0.461		
6		0.603	0.590	0.577	0.565	0.553	0.541	0.531	0.521	0.512	0.504	0.498	0.492	0.487	0.483	0.480	0.477		
Beneficiary younger than Retiree	5	0.618	0.605	0.593	0.581	0.569	0.558	0.548	0.538	0.529	0.522	0.515	0.509	0.504	0.500	0.497	0.494		
	4	0.633	0.621	0.609	0.597	0.586	0.575	0.565	0.556	0.547	0.539	0.533	0.527	0.522	0.517	0.514	0.511		
	3	0.649	0.637	0.625	0.614	0.603	0.592	0.582	0.573	0.565	0.557	0.550	0.544	0.539	0.534	0.531	0.527		
	2	0.664	0.653	0.641	0.630	0.620	0.609	0.600	0.590	0.582	0.574	0.567	0.561	0.556	0.551	0.547	0.544		
	1	0.680	0.669	0.658	0.647	0.637	0.626	0.617	0.608	0.599	0.591	0.584	0.578	0.572	0.567	0.563	0.559		
Beneficiary same age as Retiree	0	0.695	0.684	0.674	0.663	0.653	0.643	0.634	0.624	0.616	0.608	0.600	0.594	0.588	0.583	0.579	0.575		
Beneficiary older than Retiree	-1	0.710	0.700	0.690	0.680	0.670	0.660	0.650	0.641	0.632	0.624	0.616	0.610	0.604	0.598	0.594	0.590		
	-2	0.725	0.715	0.705	0.695	0.686	0.676	0.666	0.657	0.648	0.640	0.632	0.625	0.619	0.613	0.608	0.604		
	-3	0.740	0.730	0.721	0.711	0.701	0.691	0.681	0.672	0.663	0.655	0.647	0.640	0.634	0.628	0.622	0.617		
	-4	0.754	0.745	0.735	0.726	0.716	0.706	0.696	0.687	0.678	0.670	0.662	0.654	0.648	0.641	0.635	0.629		
	-5	0.768	0.759	0.749	0.740	0.730	0.720	0.711	0.701	0.692	0.684	0.676	0.668	0.661	0.654	0.647	0.641		
	-6	0.781	0.772	0.763	0.753	0.744	0.734	0.724	0.715	0.706	0.697	0.689	0.681	0.673	0.666	0.659	0.651		
	-7	0.794	0.785	0.776	0.766	0.757	0.747	0.737	0.728	0.719	0.710	0.701	0.693	0.685	0.677	0.668	0.660		
	-8	0.805	0.797	0.788	0.779	0.769	0.760	0.750	0.740	0.731	0.722	0.713	0.704	0.695	0.686	0.677	0.667		
	-9	0.817	0.808	0.799	0.790	0.781	0.771	0.762	0.752	0.743	0.733	0.724	0.714	0.705	0.695	0.684	0.671		
	-10	0.827	0.819	0.810	0.801	0.792	0.783	0.773	0.763	0.753	0.743	0.733	0.723	0.713	0.701	0.688	0.674		
	-11	0.837	0.829	0.820	0.812	0.802	0.793	0.783	0.773	0.763	0.753	0.742	0.731	0.719	0.705	0.691			
	-12	0.847	0.838	0.830	0.821	0.812	0.803	0.793	0.782	0.772	0.761	0.749	0.737	0.723	0.708				
	-13	0.855	0.847	0.839	0.830	0.821	0.811	0.801	0.791	0.779	0.768	0.755	0.741	0.726					
	-14	0.863	0.856	0.847	0.839	0.829	0.819	0.809	0.798	0.786	0.773	0.759	0.743						
	-15	0.871	0.863	0.855	0.846	0.837	0.827	0.816	0.804	0.791	0.776	0.761							

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 8a: 100% Joint and Survivor Annuity with Pop-up Feature - Option 2A - Healthy Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement															
		85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Beneficiary older than Retiree	-16	0.878	0.870	0.862	0.853	0.843	0.833	0.821	0.808	0.794	0.779						
	-17	0.884	0.877	0.868	0.859	0.849	0.838	0.826	0.812	0.796							
	-18	0.890	0.882	0.874	0.864	0.854	0.842	0.829	0.814								
	-19	0.895	0.887	0.879	0.869	0.858	0.845	0.830									
	-20	0.900	0.892	0.883	0.872	0.860	0.846										
	-21	0.904	0.895	0.886	0.874	0.862											
	-22	0.907	0.898	0.888	0.876												
	-23	0.909	0.900	0.889													
	-24	0.911	0.901														
	-25	0.912															
	-26																
	-27																
	-28																
	-29																
	-30																
	-31																
	-32																
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	-42																
	-43																
	-44																
	-45																
	-46																
	-47																
	-48																
	-49																
	-50																
Beneficiary older than Retiree	-51																
	-52																
	-53																
	-54																
	-55																

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 8a: 100% Joint and Survivor Annuity with Pop-up Feature - Option 2A - Healthy Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary		Attained Age at Retirement																	
	Age Difference	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100		
Beneficiary older than Retiree	-56																		
	-57																		
	-58																		
	-59																		
	-60																		
	-61																		
	-62																		
	-63																		
	-64																		
	-65																		

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 8b: 100% Joint and Survivor Annuity with Pop-up Feature - Option 2A - Disabled Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement																	
		20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
Beneficiary	75																		
	74																		
younger	73																		
	72																		
than	71																		
	70																		
Retiree	69																		
	68																		
	67																		
	66																		
	65																		
	64																		
	63																		
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	46																		
	45																		
	44																		
	43																		
	42																		
	41																		
	40																		
Beneficiary	39																		0.827
	38																	0.834	0.827
younger	37																	0.841	0.835
	36																0.848	0.842	0.835
than																			0.828
																			0.828
Retiree																			

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 8b: 100% Joint and Survivor Annuity with Pop-up Feature - Option 2A - Disabled Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference	Attained Age at Retirement																				
	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	
35																0.855	0.849	0.843	0.836	0.829	
34															0.861	0.856	0.849	0.843	0.837	0.830	
33														0.867	0.862	0.856	0.850	0.844	0.837	0.830	
32													0.873	0.868	0.862	0.857	0.851	0.844	0.838	0.831	
31											0.879	0.874	0.868	0.866	0.863	0.857	0.851	0.845	0.839	0.832	
30											0.884	0.879	0.874	0.869	0.864	0.858	0.852	0.846	0.839	0.833	
29										0.889	0.884	0.880	0.875	0.870	0.864	0.859	0.853	0.847	0.840	0.833	
28									0.894	0.889	0.885	0.880	0.875	0.870	0.865	0.859	0.853	0.847	0.841	0.834	
27								0.898	0.894	0.890	0.886	0.881	0.876	0.871	0.866	0.860	0.854	0.848	0.842	0.835	
26							0.902	0.898	0.895	0.890	0.886	0.882	0.877	0.872	0.866	0.861	0.855	0.849	0.843	0.836	
25						0.906	0.903	0.899	0.895	0.891	0.887	0.882	0.877	0.872	0.867	0.862	0.856	0.850	0.844	0.837	
24					0.910	0.907	0.903	0.900	0.896	0.892	0.887	0.883	0.878	0.873	0.868	0.863	0.857	0.851	0.845	0.838	
23				0.914	0.910	0.907	0.904	0.900	0.896	0.892	0.888	0.884	0.879	0.874	0.869	0.863	0.858	0.852	0.846	0.839	
22			0.917	0.914	0.911	0.908	0.904	0.901	0.897	0.893	0.889	0.884	0.880	0.875	0.870	0.864	0.859	0.853	0.847	0.840	
21		0.921	0.918	0.915	0.912	0.908	0.905	0.902	0.898	0.894	0.890	0.885	0.881	0.876	0.871	0.865	0.860	0.854	0.848	0.842	
20	0.924	0.921	0.918	0.915	0.912	0.909	0.906	0.902	0.899	0.895	0.890	0.886	0.882	0.877	0.872	0.866	0.861	0.855	0.849	0.843	
19	0.925	0.922	0.919	0.916	0.913	0.910	0.906	0.903	0.899	0.895	0.891	0.887	0.882	0.878	0.873	0.867	0.862	0.856	0.850	0.844	
18	0.925	0.922	0.919	0.916	0.913	0.910	0.907	0.904	0.900	0.896	0.892	0.888	0.883	0.879	0.874	0.869	0.863	0.857	0.852	0.845	
17	0.926	0.923	0.920	0.917	0.914	0.911	0.908	0.904	0.901	0.897	0.893	0.889	0.884	0.880	0.875	0.870	0.864	0.859	0.853	0.847	
16	0.926	0.924	0.921	0.918	0.915	0.912	0.909	0.905	0.902	0.898	0.894	0.890	0.886	0.881	0.876	0.871	0.866	0.860	0.854	0.848	
15	0.927	0.924	0.921	0.918	0.916	0.913	0.909	0.906	0.903	0.899	0.895	0.891	0.887	0.882	0.877	0.872	0.867	0.862	0.856	0.850	
14	0.928	0.925	0.922	0.919	0.916	0.913	0.910	0.907	0.904	0.900	0.896	0.892	0.888	0.883	0.879	0.874	0.868	0.863	0.857	0.851	
13	0.928	0.926	0.923	0.920	0.917	0.914	0.911	0.908	0.905	0.901	0.897	0.893	0.889	0.884	0.880	0.875	0.870	0.864	0.859	0.853	
12	0.929	0.926	0.923	0.921	0.918	0.915	0.912	0.909	0.906	0.902	0.898	0.894	0.890	0.886	0.881	0.876	0.871	0.866	0.861	0.855	
11	0.930	0.927	0.924	0.922	0.919	0.916	0.913	0.910	0.907	0.903	0.899	0.896	0.891	0.887	0.883	0.878	0.873	0.868	0.862	0.857	
10	0.930	0.928	0.925	0.922	0.920	0.917	0.914	0.911	0.908	0.904	0.901	0.897	0.893	0.889	0.884	0.879	0.874	0.869	0.864	0.859	
9	0.931	0.929	0.926	0.923	0.921	0.918	0.915	0.912	0.909	0.905	0.902	0.898	0.894	0.890	0.886	0.881	0.876	0.871	0.866	0.860	
8	0.932	0.929	0.927	0.924	0.922	0.919	0.916	0.913	0.910	0.907	0.903	0.899	0.896	0.891	0.887	0.883	0.878	0.873	0.868	0.862	
7	0.933	0.930	0.928	0.925	0.922	0.920	0.917	0.914	0.911	0.908	0.904	0.901	0.897	0.893	0.889	0.884	0.880	0.875	0.870	0.864	
6	0.934	0.931	0.928	0.926	0.923	0.921	0.918	0.915	0.912	0.909	0.906	0.902	0.898	0.894	0.890	0.886	0.881	0.877	0.872	0.867	
Beneficiary younger than Retiree	5	0.934	0.932	0.929	0.927	0.924	0.922	0.919	0.917	0.914	0.910	0.907	0.904	0.900	0.896	0.892	0.888	0.883	0.879	0.874	0.869
	4	0.935	0.933	0.930	0.928	0.926	0.923	0.920	0.918	0.915	0.912	0.909	0.905	0.902	0.898	0.894	0.890	0.885	0.881	0.876	0.871
	3	0.936	0.934	0.931	0.929	0.927	0.924	0.922	0.919	0.916	0.913	0.910	0.907	0.903	0.899	0.895	0.891	0.887	0.883	0.878	0.873
	2	0.937	0.935	0.932	0.930	0.928	0.925	0.923	0.920	0.917	0.915	0.911	0.908	0.905	0.901	0.897	0.893	0.889	0.885	0.880	0.875
	1	0.938	0.935	0.933	0.931	0.929	0.926	0.924	0.922	0.919	0.916	0.913	0.910	0.906	0.903	0.899	0.895	0.891	0.887	0.882	0.878
Beneficiary same age as Retiree	0	0.939	0.936	0.934	0.932	0.930	0.928	0.925	0.923	0.920	0.917	0.914	0.911	0.908	0.905	0.901	0.897	0.893	0.889	0.885	0.880

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 8b: 100% Joint and Survivor Annuity with Pop-up Feature - Option 2A - Disabled Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference	Attained Age at Retirement																				
	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	
Beneficiary older than Retiree	-1	0.940	0.937	0.935	0.933	0.931	0.929	0.926	0.924	0.922	0.919	0.916	0.913	0.910	0.906	0.903	0.899	0.895	0.891	0.887	0.882
	-2	0.941	0.938	0.936	0.934	0.932	0.930	0.928	0.925	0.923	0.920	0.917	0.914	0.911	0.908	0.905	0.901	0.897	0.893	0.889	0.885
	-3	0.941	0.939	0.937	0.935	0.933	0.931	0.929	0.927	0.924	0.922	0.919	0.916	0.913	0.910	0.906	0.903	0.899	0.895	0.891	0.887
	-4	0.942	0.940	0.938	0.936	0.934	0.932	0.930	0.928	0.926	0.923	0.921	0.918	0.915	0.912	0.908	0.905	0.901	0.898	0.894	0.890
	-5	0.943	0.941	0.939	0.937	0.935	0.933	0.931	0.929	0.927	0.925	0.922	0.919	0.916	0.913	0.910	0.907	0.903	0.900	0.896	0.892
	-6	0.944	0.942	0.940	0.938	0.937	0.935	0.933	0.931	0.928	0.926	0.924	0.921	0.918	0.915	0.912	0.909	0.905	0.902	0.898	0.894
	-7	0.945	0.943	0.941	0.939	0.938	0.936	0.934	0.932	0.930	0.928	0.925	0.923	0.920	0.917	0.914	0.911	0.908	0.904	0.901	0.897
	-8	0.946	0.944	0.942	0.941	0.939	0.937	0.935	0.933	0.931	0.929	0.927	0.924	0.922	0.919	0.916	0.913	0.910	0.906	0.903	0.899
	-9	0.947	0.945	0.943	0.942	0.940	0.938	0.937	0.935	0.933	0.931	0.928	0.926	0.923	0.921	0.918	0.915	0.912	0.908	0.905	0.902
	-10	0.948	0.946	0.944	0.943	0.941	0.939	0.938	0.936	0.934	0.932	0.930	0.927	0.925	0.922	0.920	0.917	0.914	0.911	0.907	0.904
	-11	0.949	0.947	0.945	0.944	0.942	0.941	0.939	0.937	0.935	0.933	0.931	0.929	0.927	0.924	0.922	0.919	0.916	0.913	0.910	0.906
	-12	0.950	0.948	0.946	0.945	0.943	0.942	0.940	0.939	0.937	0.935	0.933	0.931	0.928	0.926	0.923	0.921	0.918	0.915	0.912	0.909
	-13	0.951	0.949	0.947	0.946	0.944	0.943	0.942	0.940	0.938	0.936	0.934	0.932	0.930	0.928	0.925	0.923	0.920	0.917	0.914	0.911
	-14	0.951	0.950	0.948	0.947	0.946	0.944	0.943	0.941	0.940	0.938	0.936	0.934	0.932	0.930	0.927	0.925	0.922	0.919	0.917	0.914
	-15	0.952	0.951	0.949	0.948	0.947	0.945	0.944	0.943	0.941	0.939	0.938	0.936	0.934	0.931	0.929	0.927	0.924	0.922	0.919	0.916
	-16	0.953	0.952	0.950	0.949	0.948	0.947	0.945	0.944	0.942	0.941	0.939	0.937	0.935	0.933	0.931	0.929	0.926	0.924	0.921	0.918
	-17	0.954	0.953	0.951	0.950	0.949	0.948	0.947	0.945	0.944	0.942	0.941	0.939	0.937	0.935	0.933	0.931	0.928	0.926	0.923	0.921
	-18	0.955	0.954	0.952	0.951	0.950	0.949	0.948	0.947	0.945	0.944	0.942	0.940	0.939	0.937	0.935	0.933	0.930	0.928	0.926	0.923
	-19	0.956	0.955	0.954	0.952	0.951	0.950	0.949	0.948	0.947	0.945	0.944	0.942	0.940	0.938	0.937	0.935	0.932	0.930	0.928	0.926
	-20	0.957	0.956	0.955	0.953	0.952	0.951	0.950	0.949	0.948	0.947	0.945	0.944	0.942	0.940	0.938	0.936	0.934	0.932	0.930	0.928
	-21	0.958	0.957	0.956	0.955	0.954	0.953	0.952	0.950	0.949	0.948	0.947	0.945	0.944	0.942	0.940	0.938	0.937	0.935	0.932	0.930
	-22	0.959	0.958	0.957	0.956	0.955	0.954	0.953	0.952	0.951	0.949	0.948	0.947	0.945	0.944	0.942	0.940	0.939	0.937	0.935	0.933
	-23	0.960	0.959	0.958	0.957	0.956	0.955	0.954	0.953	0.952	0.951	0.950	0.948	0.947	0.946	0.944	0.942	0.941	0.939	0.937	0.935
	-24	0.961	0.960	0.959	0.958	0.957	0.956	0.955	0.954	0.953	0.952	0.951	0.950	0.949	0.947	0.946	0.944	0.943	0.941	0.939	0.937
	-25	0.962	0.961	0.960	0.959	0.958	0.957	0.956	0.956	0.955	0.954	0.953	0.952	0.950	0.949	0.948	0.946	0.945	0.943	0.942	0.940
	-26	0.963	0.962	0.961	0.960	0.959	0.958	0.958	0.957	0.956	0.955	0.954	0.953	0.952	0.951	0.950	0.948	0.947	0.945	0.944	0.942
	-27	0.963	0.963	0.962	0.961	0.960	0.960	0.959	0.958	0.957	0.957	0.956	0.955	0.954	0.953	0.951	0.950	0.949	0.947	0.946	0.945
	-28	0.964	0.963	0.963	0.962	0.961	0.961	0.960	0.960	0.959	0.958	0.957	0.956	0.955	0.954	0.953	0.952	0.951	0.950	0.948	0.947
	-29	0.965	0.964	0.964	0.963	0.962	0.962	0.961	0.961	0.960	0.959	0.959	0.958	0.957	0.956	0.955	0.954	0.953	0.952	0.950	0.949
	-30	0.966	0.965	0.965	0.964	0.964	0.963	0.963	0.962	0.962	0.961	0.960	0.959	0.959	0.958	0.957	0.956	0.955	0.954	0.953	0.951
	-31	0.967	0.966	0.966	0.965	0.965	0.964	0.964	0.963	0.963	0.962	0.962	0.961	0.960	0.959	0.959	0.958	0.957	0.956	0.955	0.954
	-32	0.968	0.967	0.967	0.966	0.966	0.965	0.965	0.965	0.964	0.964	0.963	0.962	0.962	0.961	0.960	0.959	0.959	0.958	0.957	0.956
	-33	0.969	0.968	0.968	0.967	0.967	0.966	0.966	0.966	0.965	0.965	0.964	0.964	0.963	0.963	0.962	0.961	0.960	0.960	0.959	0.958
	-34	0.970	0.969	0.969	0.968	0.968	0.968	0.967	0.967	0.966	0.966	0.965	0.965	0.964	0.964	0.963	0.962	0.962	0.961	0.960	0.960
	-35	0.971	0.970	0.969	0.969	0.969	0.969	0.968	0.968	0.968	0.968	0.967	0.967	0.966	0.966	0.965	0.965	0.964	0.963	0.963	0.962
	-36	0.971	0.971	0.970	0.970	0.970	0.970	0.970	0.969	0.969	0.969	0.969	0.968	0.968	0.967	0.967	0.966	0.966	0.965	0.965	0.964
	-37	0.972	0.972	0.971	0.971	0.971	0.971	0.971	0.971	0.970	0.970	0.970	0.970	0.969	0.969	0.968	0.968	0.968	0.967	0.967	0.966
	-38	0.973	0.973	0.972	0.972	0.972	0.972	0.972	0.972	0.972	0.971	0.971	0.971	0.970	0.970	0.970	0.969	0.969	0.968	0.968	0.968
	-39	0.974	0.973	0.973	0.973	0.973	0.973	0.973	0.973	0.973	0.972	0.972	0.972	0.972	0.971	0.971	0.971	0.971	0.970	0.970	0.970
	-40	0.975	0.974	0.974	0.974	0.974	0.974	0.974	0.974	0.974	0.974	0.974	0.973	0.973	0.973	0.973	0.972	0.972	0.972	0.972	0.971

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 8b: 100% Joint and Survivor Annuity with Pop-up Feature - Option 2A - Disabled Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference		Attained Age at Retirement																			
		20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39
Beneficiary older than Retiree	-41	0.976	0.975	0.975	0.975	0.975	0.975	0.975	0.975	0.975	0.975	0.975	0.975	0.975	0.974	0.974	0.974	0.974	0.974	0.973	0.973
	-42	0.976	0.976	0.976	0.976	0.976	0.976	0.976	0.976	0.976	0.976	0.976	0.976	0.976	0.976	0.976	0.975	0.975	0.975	0.975	0.975
	-43	0.977	0.977	0.977	0.977	0.977	0.977	0.977	0.977	0.977	0.977	0.977	0.977	0.977	0.977	0.977	0.977	0.977	0.977	0.976	0.976
	-44	0.978	0.978	0.977	0.977	0.977	0.978	0.978	0.978	0.978	0.978	0.978	0.978	0.978	0.978	0.978	0.978	0.978	0.978	0.978	0.978
	-45	0.979	0.978	0.978	0.978	0.978	0.978	0.979	0.979	0.979	0.979	0.979	0.979	0.979	0.979	0.979	0.979	0.979	0.979	0.979	0.979
	-46	0.979	0.979	0.979	0.979	0.979	0.979	0.980	0.980	0.980	0.980	0.980	0.980	0.980	0.981	0.981	0.981	0.981	0.980	0.980	0.980
	-47	0.980	0.980	0.980	0.980	0.980	0.980	0.980	0.981	0.981	0.981	0.981	0.981	0.982	0.982	0.982	0.982	0.982	0.982	0.982	0.982
	-48	0.981	0.981	0.981	0.981	0.981	0.981	0.981	0.982	0.982	0.982	0.982	0.982	0.983	0.983	0.983	0.983	0.983	0.983	0.983	0.983
	-49	0.982	0.981	0.981	0.981	0.982	0.982	0.982	0.982	0.983	0.983	0.983	0.983	0.984	0.984	0.984	0.984	0.984	0.984	0.984	0.984
	-50	0.982	0.982	0.982	0.982	0.982	0.983	0.983	0.983	0.984	0.984	0.984	0.984	0.984	0.985	0.985	0.985	0.985	0.985	0.985	0.985
	-51	0.983	0.983	0.983	0.983	0.983	0.983	0.984	0.984	0.985	0.985	0.985	0.985	0.985	0.986	0.986	0.986	0.986	0.986	0.986	0.986
	-52	0.984	0.984	0.984	0.984	0.984	0.984	0.985	0.985	0.985	0.986	0.986	0.986	0.986	0.986	0.987	0.987	0.987	0.987	0.987	0.987
	-53	0.984	0.984	0.984	0.984	0.985	0.985	0.985	0.986	0.986	0.986	0.987	0.987	0.987	0.987	0.987	0.987	0.988	0.988	0.988	0.988
	-54	0.985	0.985	0.985	0.985	0.985	0.986	0.986	0.986	0.987	0.987	0.987	0.988	0.988	0.988	0.988	0.988	0.988	0.988	0.988	0.988
	-55	0.986	0.986	0.986	0.986	0.986	0.986	0.987	0.987	0.988	0.988	0.988	0.988	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989
	-56	0.986	0.986	0.986	0.986	0.987	0.987	0.988	0.988	0.988	0.989	0.989	0.989	0.989	0.989	0.990	0.990	0.990	0.990	0.990	0.990
	-57	0.987	0.987	0.987	0.987	0.987	0.988	0.988	0.988	0.989	0.989	0.989	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.991	0.991
	-58	0.988	0.988	0.988	0.988	0.988	0.988	0.989	0.989	0.989	0.990	0.990	0.990	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991
	-59	0.988	0.988	0.988	0.988	0.989	0.989	0.989	0.989	0.990	0.990	0.990	0.991	0.991	0.991	0.991	0.992	0.992	0.992	0.992	0.992
	-60	0.989	0.989	0.989	0.989	0.989	0.990	0.990	0.990	0.991	0.991	0.991	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992
	-61	0.989	0.989	0.989	0.990	0.990	0.990	0.991	0.991	0.991	0.992	0.992	0.992	0.992	0.992	0.992	0.993	0.993	0.993	0.993	0.993
	-62	0.990	0.990	0.990	0.990	0.990	0.991	0.991	0.991	0.992	0.992	0.992	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993
	-63	0.990	0.990	0.991	0.991	0.991	0.991	0.992	0.992	0.992	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993
	-64	0.991	0.991	0.991	0.991	0.991	0.992	0.992	0.992	0.993	0.993	0.993	0.993	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994
	-65	0.992	0.992	0.992	0.992	0.992	0.992	0.993	0.993	0.993	0.993	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994
	-66	0.992	0.992	0.992	0.992	0.992	0.993	0.993	0.993	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994
	-67	0.993	0.992	0.993	0.993	0.993	0.993	0.993	0.993	0.994	0.994	0.994	0.994	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995
	-68	0.993	0.993	0.993	0.993	0.993	0.994	0.994	0.994	0.994	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995
	-69	0.993	0.993	0.993	0.993	0.994	0.994	0.994	0.994	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995
	-70	0.994	0.994	0.994	0.994	0.994	0.994	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.996	0.995	0.995	0.995	0.995	0.995
	-71	0.994	0.994	0.994	0.994	0.994	0.995	0.995	0.995	0.995	0.995	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.995	0.995	0.995
	-72	0.995	0.994	0.994	0.995	0.995	0.995	0.995	0.995	0.995	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	
	-73	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	
	-74	0.995	0.995	0.995	0.995	0.995	0.995	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	
	-75	0.996	0.995	0.995	0.995	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	
Beneficiary older than Retiree	-76	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	
	-77	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.997	0.997	0.997	0.997	0.996	0.996					
	-78	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.997	0.997	0.997	0.997	0.997	0.997							
	-79	0.997	0.996	0.996	0.996	0.996	0.996	0.997	0.997	0.997	0.997	0.997	0.997	0.997							
	-80	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997								

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 8b: 100% Joint and Survivor Annuity with Pop-up Feature - Option 2A - Disabled Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement																	
		20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
Beneficiary older than Retiree	-81	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997								
	-82	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997									
	-83	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997										
	-84	0.997	0.997	0.997	0.997	0.997	0.997	0.997											
	-85	0.997	0.997	0.997	0.997	0.997	0.997												
	-86	0.998	0.997	0.997	0.997	0.997													
	-87	0.998	0.997	0.997	0.997														
	-88	0.998	0.998	0.997															
	-89	0.998	0.998																
	-90	0.998																	

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 8b: 100% Joint and Survivor Annuity with Pop-up Feature - Option 2A - Disabled Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference	Attained Age at Retirement																			
	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59
Beneficiary 75																				
younger 74																				
than 73																				
Retiree 72																				
71																				
70																				
69																				
68																				
67																				
66																				
65																				
64																				
63																				
62																				
61																				
60																				
59																				0.630
58																			0.641	0.631
57																		0.652	0.641	0.631
56																	0.663	0.652	0.642	0.632
55																0.673	0.663	0.653	0.642	0.632
54															0.684	0.674	0.663	0.653	0.643	0.633
53														0.695	0.685	0.674	0.664	0.654	0.643	0.633
52													0.706	0.695	0.685	0.675	0.664	0.654	0.644	0.634
51												0.716	0.706	0.696	0.686	0.675	0.665	0.655	0.645	0.635
50											0.727	0.717	0.707	0.696	0.686	0.676	0.666	0.655	0.645	0.635
49										0.737	0.727	0.717	0.707	0.697	0.687	0.676	0.666	0.656	0.646	0.636
48									0.747	0.737	0.728	0.718	0.708	0.698	0.687	0.677	0.667	0.657	0.647	0.637
47								0.757	0.747	0.738	0.728	0.718	0.708	0.698	0.688	0.678	0.668	0.657	0.647	0.637
46							0.766	0.757	0.748	0.738	0.729	0.719	0.709	0.699	0.689	0.678	0.668	0.658	0.648	0.638
45						0.776	0.767	0.758	0.748	0.739	0.729	0.719	0.710	0.699	0.689	0.679	0.669	0.659	0.649	0.639
44					0.785	0.776	0.767	0.758	0.749	0.740	0.730	0.720	0.710	0.700	0.690	0.680	0.670	0.660	0.650	0.640
43				0.794	0.785	0.777	0.768	0.759	0.750	0.740	0.731	0.721	0.711	0.701	0.691	0.681	0.671	0.661	0.651	0.641
42			0.803	0.794	0.786	0.777	0.769	0.760	0.750	0.741	0.731	0.722	0.712	0.702	0.692	0.682	0.672	0.662	0.652	0.642
41		0.811	0.803	0.795	0.787	0.778	0.769	0.760	0.751	0.742	0.732	0.722	0.712	0.703	0.693	0.683	0.673	0.663	0.653	0.643
Beneficiary 40	0.819	0.811	0.804	0.796	0.787	0.779	0.770	0.761	0.752	0.742	0.733	0.723	0.713	0.703	0.693	0.683	0.674	0.664	0.654	0.644
younger 39	0.820	0.812	0.804	0.796	0.788	0.779	0.771	0.762	0.752	0.743	0.734	0.724	0.714	0.704	0.694	0.684	0.675	0.665	0.655	0.645
than 38	0.820	0.813	0.805	0.797	0.788	0.780	0.771	0.762	0.753	0.744	0.734	0.725	0.715	0.705	0.695	0.686	0.676	0.666	0.656	0.646
Retiree 37	0.821	0.813	0.805	0.797	0.789	0.781	0.772	0.763	0.754	0.745	0.735	0.726	0.716	0.706	0.696	0.687	0.677	0.667	0.657	0.648
36	0.821	0.814	0.806	0.798	0.790	0.781	0.773	0.764	0.755	0.746	0.736	0.727	0.717	0.707	0.698	0.688	0.678	0.668	0.659	0.649

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 8b: 100% Joint and Survivor Annuity with Pop-up Feature - Option 2A - Disabled Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference	Attained Age at Retirement																				
	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	
35	0.822	0.814	0.807	0.799	0.791	0.782	0.774	0.765	0.756	0.747	0.737	0.728	0.718	0.709	0.699	0.689	0.679	0.670	0.660	0.651	
34	0.823	0.815	0.808	0.800	0.792	0.783	0.775	0.766	0.757	0.748	0.738	0.729	0.719	0.710	0.700	0.690	0.681	0.671	0.661	0.652	
33	0.823	0.816	0.808	0.800	0.792	0.784	0.775	0.767	0.758	0.749	0.739	0.730	0.721	0.711	0.701	0.692	0.682	0.672	0.663	0.654	
32	0.824	0.817	0.809	0.801	0.793	0.785	0.776	0.768	0.759	0.750	0.741	0.731	0.722	0.712	0.703	0.693	0.683	0.674	0.665	0.655	
31	0.825	0.818	0.810	0.802	0.794	0.786	0.777	0.769	0.760	0.751	0.742	0.733	0.723	0.714	0.704	0.695	0.685	0.676	0.666	0.657	
30	0.826	0.818	0.811	0.803	0.795	0.787	0.779	0.770	0.761	0.752	0.743	0.734	0.724	0.715	0.706	0.696	0.687	0.677	0.668	0.659	
29	0.826	0.819	0.812	0.804	0.796	0.788	0.780	0.771	0.762	0.753	0.744	0.735	0.726	0.717	0.707	0.698	0.688	0.679	0.670	0.661	
28	0.827	0.820	0.813	0.805	0.797	0.789	0.781	0.772	0.764	0.755	0.746	0.737	0.727	0.718	0.709	0.699	0.690	0.681	0.672	0.663	
27	0.828	0.821	0.814	0.806	0.798	0.790	0.782	0.774	0.765	0.756	0.747	0.738	0.729	0.720	0.711	0.701	0.692	0.683	0.674	0.665	
26	0.829	0.822	0.815	0.807	0.800	0.792	0.783	0.775	0.766	0.758	0.749	0.740	0.731	0.722	0.712	0.703	0.694	0.685	0.676	0.667	
25	0.830	0.823	0.816	0.809	0.801	0.793	0.785	0.776	0.768	0.759	0.750	0.741	0.732	0.723	0.714	0.705	0.696	0.687	0.678	0.670	
24	0.831	0.824	0.817	0.810	0.802	0.794	0.786	0.778	0.769	0.761	0.752	0.743	0.734	0.725	0.716	0.707	0.698	0.689	0.681	0.672	
23	0.833	0.826	0.819	0.811	0.803	0.796	0.788	0.779	0.771	0.763	0.754	0.745	0.736	0.727	0.718	0.709	0.701	0.692	0.683	0.675	
22	0.834	0.827	0.820	0.812	0.805	0.797	0.789	0.781	0.773	0.764	0.756	0.747	0.738	0.729	0.721	0.712	0.703	0.694	0.686	0.677	
21	0.835	0.828	0.821	0.814	0.806	0.799	0.791	0.783	0.775	0.766	0.758	0.749	0.740	0.732	0.723	0.714	0.705	0.697	0.688	0.680	
20	0.836	0.830	0.823	0.815	0.808	0.800	0.793	0.785	0.776	0.768	0.760	0.751	0.743	0.734	0.725	0.717	0.708	0.700	0.691	0.683	
19	0.838	0.831	0.824	0.817	0.810	0.802	0.794	0.786	0.778	0.770	0.762	0.753	0.745	0.736	0.728	0.719	0.711	0.702	0.694	0.686	
18	0.839	0.832	0.826	0.819	0.811	0.804	0.796	0.788	0.780	0.772	0.764	0.756	0.747	0.739	0.730	0.722	0.714	0.705	0.697	0.690	
17	0.841	0.834	0.827	0.820	0.813	0.806	0.798	0.790	0.783	0.775	0.766	0.758	0.750	0.742	0.733	0.725	0.717	0.709	0.701	0.693	
16	0.842	0.836	0.829	0.822	0.815	0.808	0.800	0.793	0.785	0.777	0.769	0.761	0.753	0.744	0.736	0.728	0.720	0.712	0.704	0.697	
15	0.844	0.837	0.831	0.824	0.817	0.810	0.802	0.795	0.787	0.779	0.771	0.763	0.755	0.747	0.739	0.731	0.723	0.715	0.708	0.700	
14	0.845	0.839	0.833	0.826	0.819	0.812	0.805	0.797	0.790	0.782	0.774	0.766	0.758	0.750	0.742	0.734	0.727	0.719	0.711	0.704	
13	0.847	0.841	0.834	0.828	0.821	0.814	0.807	0.799	0.792	0.784	0.777	0.769	0.761	0.753	0.745	0.738	0.730	0.723	0.715	0.708	
12	0.849	0.843	0.836	0.830	0.823	0.816	0.809	0.802	0.795	0.787	0.780	0.772	0.764	0.757	0.749	0.741	0.734	0.726	0.719	0.712	
11	0.851	0.845	0.839	0.832	0.825	0.819	0.812	0.805	0.797	0.790	0.783	0.775	0.767	0.760	0.752	0.745	0.738	0.730	0.723	0.717	
10	0.853	0.847	0.841	0.834	0.828	0.821	0.814	0.807	0.800	0.793	0.786	0.778	0.771	0.763	0.756	0.749	0.742	0.734	0.728	0.721	
9	0.855	0.849	0.843	0.837	0.830	0.824	0.817	0.810	0.803	0.796	0.789	0.782	0.774	0.767	0.760	0.753	0.746	0.739	0.732	0.726	
8	0.857	0.851	0.845	0.839	0.833	0.826	0.820	0.813	0.806	0.799	0.792	0.785	0.778	0.771	0.764	0.757	0.750	0.743	0.737	0.731	
7	0.859	0.853	0.847	0.841	0.835	0.829	0.822	0.816	0.809	0.802	0.795	0.788	0.781	0.775	0.768	0.761	0.754	0.748	0.741	0.735	
6	0.861	0.856	0.850	0.844	0.838	0.832	0.825	0.819	0.812	0.806	0.799	0.792	0.785	0.778	0.772	0.765	0.759	0.752	0.746	0.741	
Beneficiary younger than Retiree	5	0.863	0.858	0.852	0.847	0.841	0.834	0.828	0.822	0.815	0.809	0.802	0.796	0.789	0.782	0.776	0.769	0.763	0.757	0.751	0.746
	4	0.866	0.860	0.855	0.849	0.843	0.837	0.831	0.825	0.819	0.812	0.806	0.800	0.793	0.787	0.780	0.774	0.768	0.762	0.756	0.751
	3	0.868	0.863	0.857	0.852	0.846	0.840	0.834	0.828	0.822	0.816	0.810	0.803	0.797	0.791	0.785	0.778	0.773	0.767	0.762	0.757
	2	0.870	0.865	0.860	0.855	0.849	0.843	0.838	0.832	0.826	0.820	0.813	0.807	0.801	0.795	0.789	0.783	0.777	0.772	0.767	0.762
1	0.873	0.868	0.863	0.857	0.852	0.846	0.841	0.835	0.829	0.823	0.817	0.811	0.805	0.799	0.794	0.788	0.782	0.777	0.772	0.768	
Beneficiary same age as Retiree	0	0.875	0.870	0.865	0.860	0.855	0.849	0.844	0.838	0.833	0.827	0.821	0.815	0.809	0.804	0.798	0.793	0.788	0.783	0.778	0.774

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 8b: 100% Joint and Survivor Annuity with Pop-up Feature - Option 2A - Disabled Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference		Attained Age at Retirement																			
		40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59
Beneficiary older than Retiree	-1	0.878	0.873	0.868	0.863	0.858	0.853	0.847	0.842	0.836	0.831	0.825	0.819	0.814	0.808	0.803	0.798	0.793	0.788	0.784	0.780
	-2	0.880	0.876	0.871	0.866	0.861	0.856	0.851	0.845	0.840	0.834	0.829	0.823	0.818	0.813	0.808	0.803	0.798	0.793	0.789	0.786
	-3	0.883	0.878	0.874	0.869	0.864	0.859	0.854	0.849	0.843	0.838	0.833	0.828	0.822	0.817	0.812	0.808	0.803	0.799	0.795	0.792
	-4	0.885	0.881	0.876	0.872	0.867	0.862	0.857	0.852	0.847	0.842	0.837	0.832	0.827	0.822	0.817	0.813	0.808	0.804	0.801	0.798
	-5	0.888	0.884	0.879	0.875	0.870	0.865	0.860	0.856	0.851	0.846	0.841	0.836	0.831	0.826	0.822	0.818	0.814	0.810	0.806	0.804
	-6	0.890	0.886	0.882	0.878	0.873	0.868	0.864	0.859	0.854	0.850	0.845	0.840	0.836	0.831	0.827	0.823	0.819	0.815	0.812	0.810
	-7	0.893	0.889	0.885	0.880	0.876	0.872	0.867	0.863	0.858	0.853	0.849	0.844	0.840	0.836	0.832	0.828	0.824	0.821	0.818	0.816
	-8	0.895	0.892	0.888	0.883	0.879	0.875	0.871	0.866	0.862	0.857	0.853	0.849	0.844	0.840	0.836	0.833	0.829	0.826	0.824	0.822
	-9	0.898	0.894	0.890	0.886	0.882	0.878	0.874	0.870	0.865	0.861	0.857	0.853	0.849	0.845	0.841	0.838	0.835	0.832	0.830	0.828
	-10	0.900	0.897	0.893	0.889	0.885	0.881	0.877	0.873	0.869	0.865	0.861	0.857	0.853	0.850	0.846	0.843	0.840	0.837	0.835	0.834
	-11	0.903	0.899	0.896	0.892	0.888	0.884	0.881	0.877	0.873	0.869	0.865	0.861	0.858	0.854	0.851	0.848	0.845	0.843	0.841	0.840
	-12	0.906	0.902	0.899	0.895	0.891	0.888	0.884	0.880	0.876	0.873	0.869	0.866	0.862	0.859	0.856	0.853	0.850	0.848	0.847	0.846
	-13	0.908	0.905	0.901	0.898	0.894	0.891	0.887	0.884	0.880	0.877	0.873	0.870	0.866	0.863	0.860	0.858	0.855	0.854	0.852	0.851
	-14	0.911	0.907	0.904	0.901	0.897	0.894	0.891	0.887	0.884	0.880	0.877	0.874	0.871	0.868	0.865	0.863	0.861	0.859	0.858	0.857
	-15	0.913	0.910	0.907	0.904	0.901	0.897	0.894	0.891	0.887	0.884	0.881	0.878	0.875	0.872	0.870	0.868	0.866	0.864	0.863	0.863
	-16	0.916	0.913	0.910	0.907	0.904	0.900	0.897	0.894	0.891	0.888	0.885	0.882	0.879	0.877	0.874	0.872	0.871	0.869	0.868	0.868
	-17	0.918	0.915	0.912	0.910	0.907	0.904	0.901	0.898	0.895	0.892	0.889	0.886	0.884	0.881	0.879	0.877	0.876	0.874	0.874	0.874
	-18	0.921	0.918	0.915	0.912	0.910	0.907	0.904	0.901	0.898	0.896	0.893	0.890	0.888	0.886	0.884	0.882	0.881	0.879	0.879	0.879
	-19	0.923	0.921	0.918	0.915	0.913	0.910	0.907	0.905	0.902	0.899	0.897	0.895	0.892	0.890	0.888	0.887	0.885	0.884	0.884	0.884
	-20	0.926	0.923	0.921	0.918	0.916	0.913	0.911	0.908	0.906	0.903	0.901	0.899	0.896	0.894	0.893	0.891	0.890	0.889	0.889	0.889
	-21	0.928	0.926	0.924	0.921	0.919	0.916	0.914	0.912	0.909	0.907	0.905	0.903	0.901	0.899	0.897	0.896	0.895	0.894	0.894	0.894
	-22	0.931	0.928	0.926	0.924	0.922	0.919	0.917	0.915	0.913	0.911	0.909	0.907	0.905	0.903	0.902	0.900	0.899	0.899	0.899	0.899
	-23	0.933	0.931	0.929	0.927	0.925	0.923	0.920	0.918	0.916	0.914	0.912	0.911	0.909	0.907	0.906	0.905	0.904	0.904	0.904	0.904
	-24	0.936	0.934	0.932	0.930	0.928	0.926	0.924	0.922	0.920	0.918	0.916	0.915	0.913	0.911	0.910	0.909	0.909	0.908	0.908	0.909
	-25	0.938	0.936	0.934	0.933	0.931	0.929	0.927	0.925	0.923	0.922	0.920	0.918	0.916	0.915	0.913	0.914	0.914	0.913	0.913	0.914
	-26	0.941	0.939	0.937	0.935	0.934	0.932	0.930	0.928	0.927	0.925	0.924	0.922	0.921	0.920	0.919	0.918	0.917	0.917	0.917	0.918
	-27	0.943	0.941	0.940	0.938	0.937	0.935	0.933	0.932	0.930	0.929	0.927	0.926	0.925	0.924	0.923	0.922	0.922	0.921	0.922	0.922
	-28	0.945	0.944	0.943	0.941	0.939	0.938	0.936	0.935	0.934	0.932	0.931	0.930	0.929	0.928	0.927	0.926	0.926	0.926	0.926	0.926
	-29	0.948	0.947	0.945	0.944	0.942	0.941	0.940	0.938	0.937	0.936	0.935	0.933	0.932	0.931	0.931	0.930	0.930	0.930	0.930	0.930
	-30	0.950	0.949	0.948	0.946	0.945	0.944	0.943	0.941	0.940	0.939	0.938	0.937	0.936	0.935	0.934	0.934	0.934	0.933	0.934	0.934
	-31	0.953	0.951	0.950	0.949	0.948	0.947	0.946	0.944	0.943	0.942	0.941	0.940	0.940	0.939	0.938	0.938	0.937	0.937	0.937	0.938
	-32	0.955	0.954	0.953	0.952	0.951	0.950	0.948	0.947	0.946	0.946	0.945	0.944	0.943	0.942	0.942	0.941	0.941	0.941	0.941	0.941
	-33	0.957	0.956	0.955	0.954	0.953	0.952	0.951	0.950	0.950	0.949	0.948	0.947	0.946	0.946	0.945	0.945	0.944	0.944	0.944	0.945
	-34	0.959	0.958	0.958	0.957	0.956	0.955	0.954	0.953	0.952	0.952	0.951	0.950	0.950	0.949	0.948	0.948	0.948	0.947	0.947	0.948
	-35	0.961	0.961	0.960	0.959	0.958	0.957	0.957	0.956	0.955	0.955	0.954	0.953	0.953	0.952	0.952	0.951	0.951	0.951	0.950	0.951
Beneficiary older than Retiree	-36	0.963	0.963	0.962	0.961	0.961	0.960	0.959	0.959	0.958	0.957	0.957	0.956	0.956	0.955	0.955	0.954	0.954	0.953	0.953	0.953
	-37	0.965	0.965	0.964	0.964	0.963	0.962	0.962	0.961	0.961	0.960	0.959	0.959	0.958	0.958	0.957	0.957	0.956	0.956	0.956	0.956
	-38	0.967	0.967	0.966	0.966	0.965	0.965	0.964	0.964	0.963	0.963	0.962	0.962	0.961	0.960	0.960	0.959	0.959	0.958	0.958	0.958
	-39	0.969	0.969	0.968	0.968	0.967	0.967	0.966	0.966	0.965	0.965	0.964	0.964	0.963	0.963	0.962	0.962	0.961	0.961	0.961	0.961
	-40	0.971	0.971	0.970	0.970	0.969	0.969	0.969	0.968	0.968	0.967	0.967	0.966	0.966	0.965	0.965	0.964	0.964	0.963	0.963	0.963

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 8b: 100% Joint and Survivor Annuity with Pop-up Feature - Option 2A - Disabled Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference		Attained Age at Retirement																			
		40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59
Beneficiary older than Retiree	-41	0.973	0.972	0.972	0.972	0.971	0.971	0.971	0.970	0.970	0.969	0.969	0.968	0.967	0.967	0.966	0.966	0.965	0.965	0.965	
	-42	0.974	0.974	0.974	0.973	0.973	0.973	0.972	0.972	0.972	0.971	0.971	0.970	0.970	0.969	0.968	0.968	0.967	0.967	0.967	
	-43	0.976	0.976	0.975	0.975	0.975	0.975	0.974	0.974	0.974	0.973	0.973	0.972	0.972	0.971	0.971	0.970	0.969	0.969	0.968	
	-44	0.977	0.977	0.977	0.977	0.977	0.976	0.976	0.976	0.975	0.975	0.975	0.974	0.974	0.973	0.973	0.972	0.971	0.971	0.970	
	-45	0.979	0.979	0.979	0.978	0.978	0.978	0.978	0.977	0.977	0.977	0.976	0.976	0.975	0.975	0.974	0.974	0.973	0.972	0.972	
	-46	0.980	0.980	0.980	0.980	0.980	0.979	0.979	0.979	0.978	0.978	0.978	0.977	0.977	0.976	0.976	0.975	0.974	0.974	0.973	
	-47	0.982	0.981	0.981	0.981	0.981	0.981	0.980	0.980	0.980	0.979	0.979	0.979	0.978	0.978	0.977	0.976	0.976	0.975	0.974	
	-48	0.983	0.983	0.982	0.982	0.982	0.982	0.982	0.981	0.981	0.981	0.980	0.980	0.979	0.979	0.978	0.978	0.977	0.976	0.975	
	-49	0.984	0.984	0.984	0.983	0.983	0.983	0.983	0.982	0.982	0.982	0.981	0.981	0.981	0.980	0.979	0.979	0.978	0.977	0.976	
	-50	0.985	0.985	0.985	0.985	0.984	0.984	0.984	0.984	0.983	0.983	0.983	0.982	0.982	0.981	0.980	0.980	0.979	0.978	0.977	
	-51	0.986	0.986	0.986	0.986	0.985	0.985	0.985	0.985	0.984	0.984	0.984	0.983	0.983	0.982	0.981	0.980	0.979	0.978	0.977	
	-52	0.987	0.987	0.987	0.986	0.986	0.986	0.986	0.985	0.985	0.985	0.984	0.984	0.983	0.983	0.982	0.981	0.980	0.979	0.977	
	-53	0.988	0.988	0.987	0.987	0.987	0.987	0.987	0.986	0.986	0.986	0.985	0.985	0.984	0.983	0.983	0.982	0.980	0.979		
	-54	0.988	0.988	0.988	0.988	0.988	0.988	0.987	0.987	0.987	0.986	0.986	0.985	0.985	0.984	0.983	0.982	0.981			
	-55	0.989	0.989	0.989	0.989	0.989	0.988	0.988	0.988	0.987	0.987	0.987	0.986	0.985	0.984	0.983	0.982				
	-56	0.990	0.990	0.990	0.989	0.989	0.989	0.989	0.988	0.988	0.988	0.987	0.986	0.986	0.985	0.984					
	-57	0.990	0.990	0.990	0.990	0.990	0.990	0.989	0.989	0.989	0.988	0.988	0.987	0.986	0.985						
	-58	0.991	0.991	0.991	0.991	0.990	0.990	0.990	0.990	0.989	0.989	0.988	0.987	0.986							
	-59	0.992	0.991	0.991	0.991	0.991	0.991	0.990	0.990	0.989	0.989	0.988	0.987								
	-60	0.992	0.992	0.992	0.992	0.991	0.991	0.991	0.990	0.990	0.989	0.989									
	-61	0.993	0.992	0.992	0.992	0.992	0.991	0.991	0.991	0.990	0.989										
	-62	0.993	0.993	0.993	0.992	0.992	0.992	0.991	0.991	0.990											
	-63	0.993	0.993	0.993	0.993	0.992	0.992	0.991	0.991												
	-64	0.994	0.993	0.993	0.993	0.993	0.992	0.992													
	-65	0.994	0.994	0.993	0.993	0.993	0.992														
	-66	0.994	0.994	0.994	0.993	0.993															
	-67	0.994	0.994	0.994	0.993																
	-68	0.994	0.994	0.994																	
	-69	0.995	0.994																		
	-70	0.995																			
	-71																				
	-72																				
	-73																				
	-74																				
	-75																				
	Beneficiary older than Retiree	-76																			
		-77																			
		-78																			
		-79																			
		-80																			

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 8b: 100% Joint and Survivor Annuity with Pop-up Feature - Option 2A - Disabled Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference		Attained Age at Retirement																			
		40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59
Beneficiary older than Retiree	-81																				
	-82																				
	-83																				
	-84																				
	-85																				
	-86																				
	-87																				
	-88																				
	-89																				
	-90																				

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 8b: 100% Joint and Survivor Annuity with Pop-up Feature - Option 2A - Disabled Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference		Attained Age at Retirement															
		60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75
Beneficiary younger than Retiree	75																0.412
	74															0.429	0.412
	73													0.445	0.429	0.412	
	72												0.462	0.446	0.429	0.413	
	71											0.478	0.462	0.446	0.429	0.413	
	70										0.494	0.479	0.463	0.446	0.430	0.413	
	69									0.509	0.494	0.479	0.463	0.447	0.430	0.414	
	68								0.524	0.510	0.495	0.479	0.463	0.447	0.431	0.414	
	67							0.538	0.525	0.510	0.495	0.480	0.464	0.447	0.431	0.414	
	66						0.552	0.539	0.525	0.511	0.496	0.480	0.464	0.448	0.431	0.415	
	65						0.565	0.552	0.539	0.525	0.511	0.496	0.480	0.465	0.448	0.432	0.415
	64					0.577	0.565	0.552	0.539	0.526	0.511	0.496	0.481	0.465	0.449	0.432	0.416
	63				0.588	0.577	0.565	0.553	0.540	0.526	0.512	0.497	0.481	0.466	0.449	0.433	0.416
	62			0.599	0.589	0.577	0.566	0.553	0.540	0.527	0.512	0.497	0.482	0.466	0.450	0.433	0.417
	61		0.610	0.600	0.589	0.578	0.566	0.554	0.541	0.527	0.513	0.498	0.483	0.467	0.450	0.434	0.418
	60	0.620	0.610	0.600	0.589	0.578	0.567	0.554	0.541	0.528	0.513	0.499	0.483	0.467	0.451	0.435	0.418
	59	0.620	0.611	0.600	0.590	0.579	0.567	0.555	0.542	0.528	0.514	0.499	0.484	0.468	0.452	0.435	0.419
	58	0.621	0.611	0.601	0.590	0.579	0.568	0.555	0.542	0.529	0.515	0.500	0.484	0.468	0.452	0.436	0.419
	57	0.621	0.612	0.601	0.591	0.580	0.568	0.556	0.543	0.529	0.515	0.500	0.485	0.469	0.453	0.437	0.420
	56	0.622	0.612	0.602	0.591	0.580	0.569	0.557	0.544	0.530	0.516	0.501	0.486	0.470	0.454	0.437	0.421
	55	0.622	0.613	0.603	0.592	0.581	0.569	0.557	0.544	0.531	0.517	0.502	0.486	0.471	0.455	0.438	0.422
	54	0.623	0.613	0.603	0.593	0.582	0.570	0.558	0.545	0.532	0.517	0.503	0.487	0.471	0.455	0.439	0.423
	53	0.623	0.614	0.604	0.593	0.582	0.571	0.559	0.546	0.532	0.518	0.503	0.488	0.472	0.456	0.440	0.423
	52	0.624	0.614	0.604	0.594	0.583	0.572	0.559	0.547	0.533	0.519	0.504	0.489	0.473	0.457	0.441	0.424
	51	0.625	0.615	0.605	0.595	0.584	0.572	0.560	0.547	0.534	0.520	0.505	0.490	0.474	0.458	0.442	0.425
	50	0.625	0.616	0.606	0.596	0.585	0.573	0.561	0.548	0.535	0.521	0.506	0.491	0.475	0.459	0.443	0.426
	49	0.626	0.617	0.607	0.596	0.585	0.574	0.562	0.549	0.536	0.522	0.507	0.492	0.476	0.460	0.444	0.428
	48	0.627	0.617	0.607	0.597	0.586	0.575	0.563	0.550	0.537	0.523	0.508	0.493	0.477	0.461	0.445	0.429
	47	0.628	0.618	0.608	0.598	0.587	0.576	0.564	0.551	0.538	0.524	0.509	0.494	0.478	0.462	0.446	0.430
	46	0.629	0.619	0.609	0.599	0.588	0.577	0.565	0.552	0.539	0.525	0.510	0.495	0.480	0.464	0.448	0.431
	45	0.629	0.620	0.610	0.600	0.589	0.578	0.566	0.553	0.540	0.526	0.512	0.497	0.481	0.465	0.449	0.433
	44	0.630	0.621	0.611	0.601	0.590	0.579	0.567	0.555	0.541	0.527	0.513	0.498	0.482	0.466	0.450	0.434
	43	0.631	0.622	0.612	0.602	0.592	0.580	0.568	0.556	0.543	0.529	0.514	0.499	0.484	0.468	0.452	0.436
	42	0.632	0.623	0.613	0.603	0.593	0.582	0.570	0.557	0.544	0.530	0.516	0.501	0.485	0.470	0.453	0.437
	41	0.633	0.624	0.615	0.605	0.594	0.583	0.571	0.559	0.546	0.532	0.517	0.502	0.487	0.471	0.455	0.439
Beneficiary younger than Retiree	40	0.635	0.625	0.616	0.606	0.595	0.584	0.573	0.560	0.547	0.533	0.519	0.504	0.489	0.473	0.457	0.441
	39	0.636	0.627	0.617	0.607	0.597	0.586	0.574	0.562	0.549	0.535	0.521	0.506	0.490	0.475	0.459	0.443
	38	0.637	0.628	0.618	0.609	0.598	0.587	0.576	0.563	0.550	0.537	0.523	0.508	0.492	0.477	0.461	0.445
	37	0.638	0.629	0.620	0.610	0.600	0.589	0.577	0.565	0.552	0.539	0.524	0.510	0.494	0.479	0.463	0.447
	36	0.640	0.631	0.621	0.612	0.601	0.591	0.579	0.567	0.554	0.541	0.526	0.512	0.497	0.481	0.465	0.449

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 8b: 100% Joint and Survivor Annuity with Pop-up Feature - Option 2A - Disabled Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference	Attained Age at Retirement																
	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	
35	0.641	0.632	0.623	0.613	0.603	0.592	0.581	0.569	0.556	0.543	0.529	0.514	0.499	0.483	0.468	0.452	
34	0.643	0.634	0.625	0.615	0.605	0.594	0.583	0.571	0.558	0.545	0.531	0.516	0.501	0.486	0.470	0.454	
33	0.645	0.636	0.627	0.617	0.607	0.596	0.585	0.573	0.560	0.547	0.533	0.519	0.504	0.488	0.473	0.457	
32	0.646	0.637	0.628	0.619	0.609	0.598	0.587	0.575	0.563	0.550	0.536	0.521	0.506	0.491	0.475	0.460	
31	0.648	0.639	0.630	0.621	0.611	0.601	0.590	0.578	0.565	0.552	0.538	0.524	0.509	0.494	0.478	0.463	
30	0.650	0.641	0.633	0.623	0.613	0.603	0.592	0.580	0.568	0.555	0.541	0.527	0.512	0.497	0.481	0.466	
29	0.652	0.643	0.635	0.625	0.616	0.605	0.595	0.583	0.571	0.558	0.544	0.530	0.515	0.500	0.485	0.469	
28	0.654	0.646	0.637	0.628	0.618	0.608	0.597	0.586	0.574	0.561	0.547	0.533	0.518	0.503	0.488	0.472	
27	0.656	0.648	0.639	0.630	0.621	0.611	0.600	0.589	0.577	0.564	0.550	0.536	0.522	0.507	0.491	0.476	
26	0.659	0.650	0.642	0.633	0.624	0.614	0.603	0.592	0.580	0.567	0.554	0.540	0.525	0.510	0.495	0.480	
25	0.661	0.653	0.645	0.636	0.627	0.617	0.606	0.595	0.583	0.570	0.557	0.543	0.529	0.514	0.499	0.484	
24	0.664	0.656	0.647	0.639	0.630	0.620	0.609	0.598	0.587	0.574	0.561	0.547	0.533	0.518	0.503	0.488	
23	0.666	0.659	0.650	0.642	0.633	0.623	0.613	0.602	0.590	0.578	0.565	0.551	0.537	0.522	0.507	0.492	
22	0.669	0.661	0.653	0.645	0.636	0.627	0.616	0.606	0.594	0.582	0.569	0.555	0.541	0.527	0.512	0.497	
21	0.672	0.665	0.657	0.648	0.640	0.630	0.620	0.610	0.598	0.586	0.573	0.560	0.546	0.531	0.517	0.502	
20	0.675	0.668	0.660	0.652	0.643	0.634	0.624	0.614	0.602	0.590	0.578	0.564	0.550	0.536	0.522	0.507	
19	0.679	0.671	0.664	0.656	0.647	0.638	0.628	0.618	0.607	0.595	0.582	0.569	0.555	0.541	0.527	0.512	
18	0.682	0.675	0.667	0.659	0.651	0.642	0.633	0.622	0.611	0.600	0.587	0.574	0.561	0.547	0.533	0.518	
17	0.686	0.678	0.671	0.663	0.655	0.647	0.637	0.627	0.616	0.605	0.592	0.580	0.566	0.553	0.539	0.524	
16	0.689	0.682	0.675	0.668	0.660	0.651	0.642	0.632	0.621	0.610	0.598	0.585	0.572	0.559	0.545	0.531	
15	0.693	0.686	0.679	0.672	0.664	0.656	0.647	0.637	0.627	0.615	0.604	0.591	0.578	0.565	0.551	0.538	
14	0.697	0.691	0.684	0.677	0.669	0.661	0.652	0.642	0.632	0.621	0.610	0.597	0.585	0.572	0.558	0.545	
13	0.701	0.695	0.688	0.681	0.674	0.666	0.657	0.648	0.638	0.627	0.616	0.604	0.592	0.579	0.566	0.552	
12	0.706	0.699	0.693	0.686	0.679	0.671	0.663	0.654	0.644	0.634	0.623	0.611	0.599	0.586	0.573	0.560	
11	0.710	0.704	0.698	0.691	0.684	0.677	0.669	0.660	0.651	0.640	0.630	0.618	0.606	0.594	0.581	0.569	
10	0.715	0.709	0.703	0.697	0.690	0.683	0.675	0.666	0.657	0.647	0.637	0.626	0.614	0.602	0.590	0.577	
9	0.720	0.714	0.708	0.702	0.696	0.689	0.681	0.673	0.664	0.655	0.644	0.634	0.622	0.610	0.599	0.586	
8	0.725	0.719	0.714	0.708	0.702	0.695	0.688	0.680	0.671	0.662	0.652	0.642	0.631	0.619	0.608	0.596	
7	0.730	0.725	0.720	0.714	0.708	0.702	0.695	0.687	0.679	0.670	0.660	0.650	0.640	0.629	0.617	0.606	
6	0.735	0.730	0.725	0.720	0.715	0.708	0.702	0.695	0.687	0.678	0.669	0.659	0.649	0.638	0.627	0.616	
Beneficiary younger than Retiree	5	0.741	0.736	0.731	0.727	0.721	0.715	0.709	0.702	0.695	0.686	0.677	0.668	0.658	0.648	0.637	0.627
	4	0.746	0.742	0.738	0.733	0.728	0.723	0.717	0.710	0.703	0.695	0.686	0.677	0.668	0.658	0.648	0.638
	3	0.752	0.748	0.744	0.740	0.735	0.730	0.724	0.718	0.711	0.704	0.696	0.687	0.678	0.668	0.659	0.649
	2	0.758	0.754	0.751	0.747	0.742	0.737	0.732	0.726	0.720	0.713	0.705	0.697	0.688	0.679	0.670	0.660
1	0.764	0.761	0.757	0.753	0.749	0.745	0.740	0.735	0.729	0.722	0.715	0.707	0.699	0.690	0.681	0.672	
Beneficiary same age as Retiree	0	0.770	0.767	0.764	0.761	0.757	0.753	0.748	0.743	0.738	0.731	0.725	0.717	0.709	0.701	0.693	0.684

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 8b: 100% Joint and Survivor Annuity with Pop-up Feature - Option 2A - Disabled Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference		Attained Age at Retirement																
		60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	
Beneficiary older than Retiree	-1	0.776	0.773	0.771	0.768	0.764	0.761	0.757	0.752	0.747	0.741	0.734	0.727	0.720	0.712	0.704	0.696	
	-2	0.782	0.780	0.778	0.775	0.772	0.769	0.765	0.761	0.756	0.750	0.744	0.738	0.731	0.723	0.716	0.708	
	-3	0.789	0.787	0.784	0.782	0.780	0.777	0.773	0.769	0.765	0.760	0.754	0.748	0.742	0.735	0.728	0.720	
	-4	0.795	0.793	0.791	0.789	0.787	0.785	0.782	0.778	0.774	0.770	0.764	0.759	0.753	0.746	0.740	0.733	
	-5	0.801	0.800	0.798	0.797	0.795	0.793	0.790	0.787	0.783	0.779	0.775	0.769	0.764	0.758	0.751	0.745	
	-6	0.808	0.807	0.805	0.804	0.803	0.801	0.799	0.796	0.793	0.789	0.785	0.780	0.774	0.769	0.763	0.757	
	-7	0.814	0.813	0.812	0.811	0.810	0.809	0.807	0.805	0.802	0.798	0.794	0.790	0.785	0.780	0.775	0.769	
	-8	0.820	0.820	0.819	0.819	0.818	0.817	0.815	0.813	0.811	0.808	0.804	0.800	0.796	0.791	0.786	0.781	
	-9	0.827	0.826	0.826	0.826	0.825	0.824	0.823	0.822	0.820	0.817	0.814	0.810	0.806	0.802	0.797	0.792	
	-10	0.833	0.833	0.833	0.833	0.833	0.832	0.831	0.830	0.828	0.826	0.823	0.820	0.816	0.812	0.808	0.803	
	-11	0.839	0.839	0.840	0.840	0.840	0.840	0.839	0.838	0.837	0.835	0.833	0.830	0.826	0.823	0.819	0.814	
	-12	0.845	0.846	0.846	0.847	0.847	0.847	0.847	0.846	0.845	0.844	0.842	0.839	0.836	0.833	0.829	0.825	
	-13	0.851	0.852	0.853	0.853	0.854	0.855	0.855	0.854	0.854	0.852	0.850	0.848	0.845	0.842	0.839	0.835	
	-14	0.857	0.858	0.859	0.860	0.861	0.862	0.862	0.862	0.861	0.860	0.859	0.857	0.854	0.851	0.848	0.845	
	-15	0.863	0.864	0.865	0.867	0.868	0.869	0.869	0.869	0.869	0.868	0.867	0.865	0.863	0.860	0.857	0.854	
	-16	0.869	0.870	0.871	0.873	0.874	0.875	0.876	0.877	0.877	0.876	0.875	0.873	0.871	0.869	0.866	0.863	
	-17	0.874	0.876	0.877	0.879	0.881	0.882	0.883	0.884	0.884	0.883	0.882	0.881	0.879	0.877	0.874	0.871	
	-18	0.880	0.881	0.883	0.885	0.887	0.888	0.889	0.890	0.891	0.890	0.890	0.888	0.887	0.884	0.882	0.878	
	-19	0.885	0.887	0.889	0.891	0.893	0.894	0.896	0.897	0.897	0.897	0.896	0.895	0.894	0.891	0.889	0.886	
	-20	0.890	0.892	0.894	0.896	0.898	0.900	0.902	0.903	0.903	0.903	0.903	0.902	0.900	0.898	0.895	0.893	
	-21	0.896	0.898	0.900	0.902	0.904	0.906	0.907	0.908	0.909	0.909	0.909	0.908	0.906	0.904	0.902	0.899	
	-22	0.901	0.903	0.905	0.907	0.909	0.911	0.913	0.914	0.915	0.915	0.914	0.913	0.912	0.910	0.908	0.905	
	-23	0.905	0.908	0.910	0.912	0.914	0.916	0.918	0.919	0.920	0.920	0.920	0.919	0.917	0.915	0.913	0.910	
	-24	0.910	0.912	0.915	0.917	0.919	0.921	0.923	0.924	0.925	0.925	0.925	0.924	0.922	0.920	0.918	0.915	
	-25	0.915	0.917	0.919	0.922	0.924	0.926	0.927	0.928	0.929	0.929	0.929	0.928	0.927	0.925	0.923	0.920	
	-26	0.919	0.921	0.924	0.926	0.928	0.930	0.931	0.933	0.933	0.934	0.933	0.933	0.931	0.929	0.927	0.925	
	-27	0.924	0.926	0.928	0.930	0.932	0.934	0.935	0.937	0.937	0.938	0.937	0.937	0.935	0.933	0.931	0.928	
	-28	0.928	0.930	0.932	0.934	0.936	0.938	0.939	0.940	0.941	0.941	0.941	0.940	0.939	0.937	0.935	0.932	
	-29	0.932	0.934	0.936	0.938	0.940	0.941	0.943	0.944	0.944	0.945	0.944	0.944	0.942	0.940	0.938	0.935	
	-30	0.935	0.937	0.939	0.941	0.943	0.945	0.946	0.947	0.948	0.948	0.947	0.947	0.945	0.943	0.941	0.938	
	-31	0.939	0.941	0.943	0.944	0.946	0.948	0.949	0.950	0.951	0.951	0.950	0.949	0.948	0.946	0.944	0.941	
	-32	0.942	0.944	0.946	0.948	0.949	0.951	0.952	0.953	0.953	0.953	0.953	0.952	0.951	0.949	0.946	0.943	
	-33	0.946	0.947	0.949	0.950	0.952	0.953	0.955	0.955	0.956	0.956	0.955	0.954	0.953	0.951	0.948	0.944	
	-34	0.949	0.950	0.952	0.953	0.955	0.956	0.957	0.958	0.958	0.958	0.957	0.956	0.955	0.952	0.949	0.945	
	-35	0.951	0.953	0.954	0.956	0.957	0.958	0.959	0.960	0.960	0.960	0.959	0.958	0.956	0.953	0.950	0.946	
	Beneficiary older than Retiree	-36	0.954	0.955	0.957	0.958	0.959	0.960	0.961	0.962	0.962	0.962	0.961	0.959	0.957	0.954	0.951	
		-37	0.957	0.958	0.959	0.960	0.961	0.962	0.963	0.964	0.964	0.963	0.962	0.960	0.958	0.955		
		-38	0.959	0.960	0.961	0.962	0.963	0.964	0.965	0.965	0.965	0.964	0.963	0.961	0.959			
		-39	0.961	0.962	0.963	0.964	0.965	0.966	0.966	0.966	0.966	0.965	0.964	0.962				
		-40	0.963	0.964	0.965	0.966	0.967	0.967	0.968	0.968	0.967	0.966	0.964					

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 8b: 100% Joint and Survivor Annuity with Pop-up Feature - Option 2A - Disabled Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement															
		60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75
Beneficiary older than Retiree	-41	0.965	0.966	0.967	0.967	0.968	0.968	0.969	0.968	0.968	0.966						
	-42	0.967	0.967	0.968	0.969	0.969	0.969	0.969	0.969	0.968							
	-43	0.968	0.969	0.969	0.970	0.970	0.970	0.970	0.969								
	-44	0.970	0.970	0.971	0.971	0.971	0.971	0.970									
	-45	0.971	0.971	0.972	0.972	0.971	0.971										
	-46	0.972	0.972	0.972	0.972	0.972											
	-47	0.973	0.973	0.973	0.972												
	-48	0.974	0.973	0.973													
	-49	0.974	0.974														
	-50	0.974															
	-51																
	-52																
	-53																
	-54																
	-55																
	-56																
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	-68																
	-69																
	-70																
	-71																
	-72																
	-73																
	-74																
	-75																
Beneficiary older than Retiree	-76																
	-77																
	-78																
	-79																
	-80																

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 8b: 100% Joint and Survivor Annuity with Pop-up Feature - Option 2A - Disabled Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement															
		60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75
Beneficiary older than Retiree	-81																
	-82																
	-83																
	-84																
	-85																
	-86																
	-87																
	-88																
	-89																
	-90																

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 9a: 50% Joint and Survivor Annuity with Pop-up Feature - Option 3A - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference		Attained Age at Retirement																			
		45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
Beneficiary younger than Retiree	100																				
	99																				
	98																				
	97																				
	96																				
	95																				
	94																				
	93																				
	92																				
	91																				
	90																				
	89																				
	88																				
	87																				
	86																				
	85																				
	84																				
	83																				
	82																				
	81																				
	80																				
	79																				
	78																				
	77																				
	76																				
	75																				
	74																				
	73																				
	72																				
	71																				
	70																				
	69																				
	68																				
	67																				
	66																				
Beneficiary younger than Retiree	65																				
	64																				0.816
	63																		0.826	0.817	
	62																	0.835	0.826	0.817	
	61																0.844	0.836	0.827	0.817	

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 9a: 50% Joint and Survivor Annuity with Pop-up Feature - Option 3A - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary		Age Difference	Attained Age at Retirement																		
			45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63
Beneficiary younger than Retiree	60																0.852	0.844	0.836	0.827	0.818
	59															0.860	0.852	0.845	0.836	0.828	0.818
	58														0.867	0.860	0.853	0.845	0.837	0.828	0.819
	57													0.874	0.867	0.860	0.853	0.845	0.837	0.828	0.819
	56											0.881	0.874	0.868	0.861	0.853	0.846	0.837	0.829	0.820	
	55											0.887	0.881	0.875	0.868	0.861	0.854	0.846	0.838	0.829	0.820
	54										0.893	0.887	0.881	0.875	0.868	0.862	0.854	0.847	0.838	0.830	0.821
	53									0.898	0.893	0.887	0.882	0.875	0.869	0.862	0.855	0.847	0.839	0.830	0.821
	52								0.904	0.899	0.893	0.888	0.882	0.876	0.869	0.862	0.855	0.848	0.839	0.831	0.822
	51							0.909	0.904	0.899	0.894	0.888	0.882	0.876	0.870	0.863	0.856	0.848	0.840	0.831	0.822
50						0.914	0.909	0.904	0.899	0.894	0.889	0.883	0.877	0.870	0.863	0.856	0.849	0.841	0.832	0.823	
49					0.919	0.914	0.910	0.905	0.900	0.895	0.889	0.883	0.877	0.871	0.864	0.857	0.849	0.841	0.833	0.824	
48				0.923	0.919	0.915	0.910	0.905	0.900	0.895	0.889	0.884	0.878	0.871	0.865	0.857	0.850	0.842	0.833	0.824	
47			0.928	0.924	0.919	0.915	0.910	0.906	0.901	0.895	0.890	0.884	0.878	0.872	0.865	0.858	0.850	0.843	0.834	0.825	
46		0.932	0.928	0.924	0.920	0.915	0.911	0.906	0.901	0.896	0.890	0.885	0.879	0.872	0.866	0.859	0.851	0.843	0.835	0.826	
45	0.936	0.932	0.928	0.924	0.920	0.916	0.911	0.906	0.902	0.896	0.891	0.885	0.879	0.873	0.866	0.859	0.852	0.844	0.836	0.827	
44	0.936	0.933	0.929	0.925	0.921	0.916	0.912	0.907	0.902	0.897	0.892	0.886	0.880	0.874	0.867	0.860	0.853	0.845	0.836	0.828	
43	0.936	0.933	0.929	0.925	0.921	0.916	0.912	0.907	0.903	0.897	0.892	0.886	0.881	0.874	0.868	0.861	0.853	0.846	0.837	0.829	
42	0.937	0.933	0.929	0.926	0.921	0.917	0.913	0.908	0.903	0.898	0.893	0.887	0.881	0.875	0.868	0.862	0.854	0.846	0.838	0.830	
41	0.937	0.934	0.930	0.926	0.922	0.917	0.913	0.908	0.904	0.899	0.893	0.888	0.882	0.876	0.869	0.862	0.855	0.847	0.839	0.831	
40	0.938	0.934	0.930	0.926	0.922	0.918	0.914	0.909	0.904	0.899	0.894	0.888	0.883	0.877	0.870	0.863	0.856	0.848	0.840	0.832	
39	0.938	0.934	0.931	0.927	0.923	0.918	0.914	0.910	0.905	0.900	0.895	0.889	0.883	0.877	0.871	0.864	0.857	0.849	0.841	0.833	
38	0.938	0.935	0.931	0.927	0.923	0.919	0.915	0.910	0.906	0.901	0.895	0.890	0.884	0.878	0.872	0.865	0.858	0.850	0.842	0.834	
37	0.939	0.935	0.932	0.928	0.924	0.920	0.915	0.911	0.906	0.901	0.896	0.891	0.885	0.879	0.873	0.866	0.859	0.852	0.844	0.835	
36	0.939	0.936	0.932	0.928	0.924	0.920	0.916	0.912	0.907	0.902	0.897	0.892	0.886	0.880	0.874	0.867	0.860	0.853	0.845	0.837	
35	0.940	0.936	0.933	0.929	0.925	0.921	0.917	0.912	0.908	0.903	0.898	0.893	0.887	0.881	0.875	0.868	0.861	0.854	0.846	0.838	
34	0.940	0.937	0.933	0.930	0.926	0.922	0.917	0.913	0.909	0.904	0.899	0.893	0.888	0.882	0.876	0.869	0.863	0.855	0.847	0.839	
33	0.941	0.937	0.934	0.930	0.926	0.922	0.918	0.914	0.909	0.905	0.900	0.894	0.889	0.883	0.877	0.871	0.864	0.857	0.849	0.841	
32	0.941	0.938	0.935	0.931	0.927	0.923	0.919	0.915	0.910	0.906	0.901	0.895	0.890	0.884	0.878	0.872	0.865	0.858	0.850	0.842	
31	0.942	0.939	0.935	0.932	0.928	0.924	0.920	0.916	0.911	0.907	0.902	0.897	0.891	0.886	0.880	0.873	0.867	0.859	0.852	0.844	
30	0.943	0.939	0.936	0.932	0.929	0.925	0.921	0.916	0.912	0.908	0.903	0.898	0.892	0.887	0.881	0.875	0.868	0.861	0.854	0.846	
29	0.943	0.940	0.937	0.933	0.929	0.925	0.921	0.917	0.913	0.909	0.904	0.899	0.894	0.888	0.882	0.876	0.870	0.863	0.855	0.848	
28	0.944	0.941	0.937	0.934	0.930	0.926	0.922	0.918	0.914	0.910	0.905	0.900	0.895	0.889	0.884	0.878	0.871	0.864	0.857	0.849	
27	0.945	0.941	0.938	0.935	0.931	0.927	0.923	0.919	0.915	0.911	0.906	0.901	0.896	0.891	0.885	0.879	0.873	0.866	0.859	0.851	
26	0.945	0.942	0.939	0.936	0.932	0.928	0.924	0.920	0.916	0.912	0.907	0.903	0.898	0.892	0.887	0.881	0.875	0.868	0.861	0.853	
Beneficiary younger than Retiree	25	0.946	0.943	0.940	0.937	0.933	0.929	0.925	0.922	0.918	0.913	0.909	0.904	0.899	0.894	0.888	0.883	0.876	0.870	0.863	0.856
	24	0.947	0.944	0.941	0.937	0.934	0.930	0.927	0.923	0.919	0.915	0.910	0.905	0.901	0.895	0.890	0.884	0.878	0.872	0.865	0.858
	23	0.948	0.945	0.942	0.938	0.935	0.931	0.928	0.924	0.920	0.916	0.912	0.907	0.902	0.897	0.892	0.886	0.880	0.874	0.867	0.860
	22	0.949	0.946	0.943	0.939	0.936	0.932	0.929	0.925	0.921	0.917	0.913	0.909	0.904	0.899	0.894	0.888	0.882	0.876	0.870	0.863
	21	0.949	0.947	0.944	0.941	0.937	0.934	0.930	0.927	0.923	0.919	0.915	0.910	0.906	0.901	0.896	0.890	0.884	0.878	0.872	0.865

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 9a: 50% Joint and Survivor Annuity with Pop-up Feature - Option 3A - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference	Attained Age at Retirement																			
	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
	20	0.950	0.948	0.945	0.942	0.938	0.935	0.931	0.928	0.924	0.920	0.916	0.912	0.907	0.903	0.898	0.892	0.887	0.881	0.874
	19	0.951	0.949	0.946	0.943	0.940	0.936	0.933	0.929	0.926	0.922	0.918	0.914	0.909	0.905	0.900	0.894	0.889	0.883	0.877
	18	0.952	0.950	0.947	0.944	0.941	0.937	0.934	0.931	0.927	0.924	0.920	0.915	0.911	0.907	0.902	0.897	0.891	0.886	0.880
	17	0.953	0.951	0.948	0.945	0.942	0.939	0.936	0.932	0.929	0.925	0.921	0.917	0.913	0.909	0.904	0.899	0.894	0.888	0.882
	16	0.954	0.952	0.949	0.946	0.943	0.940	0.937	0.934	0.931	0.927	0.923	0.919	0.915	0.911	0.906	0.902	0.896	0.891	0.885
	15	0.956	0.953	0.950	0.948	0.945	0.942	0.939	0.935	0.932	0.929	0.925	0.921	0.917	0.913	0.909	0.904	0.899	0.894	0.888
	14	0.957	0.954	0.952	0.949	0.946	0.943	0.940	0.937	0.934	0.931	0.927	0.923	0.920	0.915	0.911	0.907	0.902	0.897	0.891
	13	0.958	0.956	0.953	0.950	0.948	0.945	0.942	0.939	0.936	0.933	0.929	0.926	0.922	0.918	0.914	0.909	0.905	0.900	0.894
	12	0.959	0.957	0.954	0.952	0.949	0.946	0.943	0.941	0.938	0.934	0.931	0.928	0.924	0.920	0.916	0.912	0.907	0.903	0.897
	11	0.960	0.958	0.956	0.953	0.951	0.948	0.945	0.942	0.940	0.936	0.933	0.930	0.926	0.923	0.919	0.915	0.910	0.906	0.901
	10	0.962	0.959	0.957	0.955	0.952	0.950	0.947	0.944	0.941	0.939	0.935	0.932	0.929	0.925	0.921	0.917	0.913	0.909	0.904
	9	0.963	0.961	0.959	0.956	0.954	0.951	0.949	0.946	0.943	0.941	0.938	0.934	0.931	0.928	0.924	0.920	0.916	0.912	0.907
	8	0.964	0.962	0.960	0.958	0.955	0.953	0.950	0.948	0.945	0.943	0.940	0.937	0.934	0.930	0.927	0.923	0.919	0.915	0.911
	7	0.965	0.963	0.961	0.959	0.957	0.955	0.952	0.950	0.947	0.945	0.942	0.939	0.936	0.933	0.930	0.926	0.922	0.918	0.914
	6	0.967	0.965	0.963	0.961	0.959	0.956	0.954	0.952	0.949	0.947	0.944	0.942	0.939	0.936	0.932	0.929	0.926	0.922	0.918
Beneficiary younger than Retiree	5	0.968	0.966	0.964	0.962	0.960	0.958	0.956	0.954	0.951	0.949	0.946	0.944	0.941	0.938	0.935	0.932	0.929	0.925	0.921
	4	0.969	0.968	0.966	0.964	0.962	0.960	0.958	0.956	0.953	0.951	0.949	0.946	0.944	0.941	0.938	0.935	0.932	0.928	0.925
	3	0.971	0.969	0.967	0.965	0.963	0.961	0.959	0.957	0.955	0.953	0.951	0.949	0.946	0.944	0.941	0.938	0.935	0.932	0.928
	2	0.972	0.970	0.969	0.967	0.965	0.963	0.961	0.959	0.957	0.955	0.953	0.951	0.949	0.946	0.944	0.941	0.938	0.935	0.932
	1	0.973	0.972	0.970	0.968	0.966	0.965	0.963	0.961	0.959	0.957	0.955	0.953	0.951	0.949	0.946	0.944	0.941	0.938	0.935
Beneficiary same age as Retiree	0	0.974	0.973	0.971	0.970	0.968	0.966	0.965	0.963	0.961	0.959	0.957	0.955	0.953	0.951	0.949	0.947	0.944	0.941	0.938
Beneficiary older than Retiree	-1	0.975	0.974	0.973	0.971	0.969	0.968	0.966	0.965	0.963	0.961	0.959	0.958	0.956	0.954	0.952	0.949	0.947	0.944	0.942
	-2	0.977	0.975	0.974	0.972	0.971	0.969	0.968	0.966	0.965	0.963	0.961	0.960	0.958	0.956	0.954	0.952	0.950	0.947	0.945
	-3	0.978	0.976	0.975	0.974	0.972	0.971	0.969	0.968	0.966	0.965	0.963	0.962	0.960	0.958	0.957	0.955	0.953	0.950	0.948
	-4	0.979	0.978	0.976	0.975	0.974	0.972	0.971	0.970	0.968	0.967	0.965	0.964	0.962	0.961	0.959	0.957	0.955	0.953	0.951
	-5	0.980	0.979	0.978	0.976	0.975	0.974	0.972	0.971	0.970	0.968	0.967	0.966	0.964	0.963	0.961	0.960	0.958	0.956	0.954
	-6	0.981	0.980	0.979	0.977	0.976	0.975	0.974	0.973	0.971	0.970	0.969	0.968	0.966	0.965	0.963	0.962	0.960	0.959	0.957
	-7	0.982	0.981	0.980	0.979	0.977	0.976	0.975	0.974	0.973	0.972	0.970	0.969	0.968	0.967	0.966	0.964	0.963	0.961	0.959
	-8	0.983	0.982	0.981	0.980	0.979	0.977	0.976	0.975	0.974	0.973	0.972	0.971	0.970	0.969	0.968	0.966	0.965	0.963	0.962
	-9	0.984	0.983	0.982	0.981	0.980	0.978	0.977	0.977	0.976	0.975	0.974	0.973	0.972	0.971	0.969	0.968	0.967	0.966	0.964
	-10	0.984	0.984	0.983	0.982	0.981	0.980	0.979	0.978	0.977	0.976	0.975	0.974	0.973	0.972	0.971	0.970	0.969	0.968	0.967
	-11	0.985	0.984	0.983	0.983	0.982	0.981	0.980	0.979	0.978	0.977	0.976	0.976	0.975	0.974	0.973	0.972	0.971	0.970	0.969
	-12	0.986	0.985	0.984	0.983	0.983	0.982	0.981	0.980	0.979	0.979	0.978	0.977	0.976	0.975	0.975	0.974	0.973	0.972	0.971
	-13	0.987	0.986	0.985	0.984	0.983	0.983	0.982	0.981	0.980	0.980	0.979	0.978	0.978	0.977	0.976	0.975	0.975	0.974	0.973
	-14	0.987	0.987	0.986	0.985	0.984	0.983	0.983	0.982	0.982	0.981	0.980	0.980	0.979	0.978	0.978	0.977	0.976	0.975	0.974
	-15	0.988	0.987	0.987	0.986	0.985	0.984	0.984	0.983	0.983	0.982	0.981	0.981	0.980	0.980	0.979	0.978	0.978	0.977	0.976

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 9a: 50% Joint and Survivor Annuity with Pop-up Feature - Option 3A - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement																			
		45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
Beneficiary older than Retiree	-16	0.989	0.988	0.987	0.987	0.986	0.985	0.985	0.984	0.984	0.983	0.982	0.982	0.981	0.981	0.980	0.980	0.979	0.979	0.978	0.977
	-17	0.989	0.989	0.988	0.987	0.987	0.986	0.985	0.985	0.984	0.984	0.983	0.983	0.983	0.982	0.982	0.981	0.981	0.980	0.979	0.979
	-18	0.990	0.989	0.989	0.988	0.987	0.987	0.986	0.986	0.985	0.985	0.984	0.984	0.984	0.983	0.983	0.982	0.982	0.981	0.981	0.980
	-19	0.990	0.990	0.989	0.989	0.988	0.987	0.987	0.986	0.986	0.986	0.985	0.985	0.985	0.984	0.984	0.984	0.983	0.983	0.982	0.982
	-20	0.991	0.990	0.990	0.989	0.989	0.988	0.988	0.987	0.987	0.987	0.986	0.986	0.986	0.985	0.985	0.985	0.984	0.984	0.983	0.983
	-21	0.991	0.991	0.990	0.990	0.989	0.989	0.988	0.988	0.988	0.987	0.987	0.987	0.986	0.986	0.986	0.986	0.985	0.985	0.985	0.984
	-22	0.992	0.991	0.991	0.990	0.990	0.989	0.989	0.989	0.988	0.988	0.988	0.988	0.987	0.987	0.987	0.987	0.986	0.986	0.986	0.985
	-23	0.992	0.992	0.991	0.991	0.990	0.990	0.990	0.989	0.989	0.989	0.988	0.988	0.988	0.988	0.988	0.987	0.987	0.987	0.987	0.986
	-24	0.993	0.992	0.992	0.991	0.991	0.990	0.990	0.990	0.990	0.989	0.989	0.989	0.989	0.989	0.989	0.988	0.988	0.988	0.988	0.987
	-25	0.993	0.993	0.992	0.992	0.991	0.991	0.991	0.990	0.990	0.990	0.990	0.990	0.990	0.989	0.989	0.989	0.989	0.989	0.989	0.988
	-26	0.993	0.993	0.993	0.992	0.992	0.991	0.991	0.991	0.991	0.991	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.989	0.989
	-27	0.994	0.994	0.993	0.993	0.992	0.992	0.992	0.992	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.990	0.990	0.990	0.990
	-28	0.994	0.994	0.994	0.993	0.993	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991
	-29	0.995	0.994	0.994	0.994	0.993	0.993	0.993	0.993	0.992	0.992	0.992	0.992	0.992	0.991	0.991	0.992	0.992	0.992	0.991	0.991
	-30	0.995	0.995	0.994	0.994	0.994	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.992	0.992	0.992	0.992	0.992	0.992	0.992
	-31	0.995	0.995	0.995	0.994	0.994	0.994	0.994	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.992
	-32	0.996	0.995	0.995	0.995	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993
	-33	0.996	0.996	0.995	0.995	0.995	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.993
	-34	0.996	0.996	0.996	0.995	0.995	0.995	0.995	0.995	0.995	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994
	-35	0.996	0.996	0.996	0.996	0.996	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.994	0.994	0.994	0.994
	-36	0.997	0.996	0.996	0.996	0.996	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995
	-37	0.997	0.997	0.997	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995
	-38	0.997	0.997	0.997	0.997	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.995	0.995	0.995	0.995
	-39	0.997	0.997	0.997	0.997	0.997	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.995
	-40	0.998	0.997	0.997	0.997	0.997	0.997	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996
	-41	0.998	0.998	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996
	-42	0.998	0.998	0.998	0.998	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.996	0.996	0.996	0.996
	-43	0.998	0.998	0.998	0.998	0.998	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.996	0.996	0.996
	-44	0.998	0.998	0.998	0.998	0.998	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.996	0.996
	-45	0.998	0.998	0.998	0.998	0.998	0.998	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.996
	-46	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.996
	-47	0.999	0.999	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997
	-48	0.999	0.999	0.999	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.997	0.997	0.997	0.997	0.997	0.997	0.997
	-49	0.999	0.999	0.999	0.999	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.997	0.997	0.997	0.997	0.997	0.997
	-50	0.999	0.999	0.999	0.999	0.999	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.997	0.997	0.997	0.997	0.997	0.997
Beneficiary older than Retiree	-51	0.999	0.999	0.999	0.999	0.999	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998
	-52	0.999	0.999	0.999	0.999	0.999	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998
	-53	0.999	0.999	0.999	0.999	0.999	0.999	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998
	-54	0.999	0.999	0.999	0.999	0.999	0.999	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998
	-55	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 9a: 50% Joint and Survivor Annuity with Pop-up Feature - Option 3A - Healthy Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement																			
		45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
Beneficiary older than Retiree	-56	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.998	0.998										
	-57	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.998											
	-58	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999	0.999										
	-59	0.999	0.999	0.999	0.999	0.999	0.999	0.999													
	-60	0.999	0.999	0.999	0.999	0.999	0.999														
	-61	0.999	0.999	0.999	0.999	0.999															
	-62	0.999	0.999	0.999	0.999																
	-63	0.999	0.999	0.999																	
	-64	0.999	0.999																		
	-65	0.999																			

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 9a: 50% Joint and Survivor Annuity with Pop-up Feature - Option 3A - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

		Beneficiary Age Difference	Attained Age at Retirement																		
			65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83
Beneficiary younger than Retiree	100																				
	99																				
	98																				
	97																				
	96																				
	95																				
	94																				
	93																				
	92																				
	91																				
	90																				
	89																				
	88																				
	87																				
	86																				
85																					
84																				0.492	
83																			0.513	0.492	
82																		0.534	0.513	0.492	
81																	0.555	0.535	0.514	0.492	
80																0.576	0.556	0.535	0.514	0.493	
79															0.596	0.576	0.556	0.535	0.514	0.493	
78														0.615	0.596	0.576	0.556	0.536	0.515	0.493	
77												0.634	0.615	0.596	0.577	0.556	0.536	0.515	0.494		
76											0.652	0.634	0.615	0.596	0.577	0.557	0.536	0.515	0.494		
75												0.669	0.652	0.634	0.616	0.597	0.577	0.557	0.537	0.516	0.495
74											0.686	0.669	0.652	0.635	0.616	0.597	0.578	0.558	0.537	0.516	0.495
73									0.702	0.686	0.670	0.653	0.635	0.617	0.598	0.578	0.558	0.538	0.517	0.496	
72								0.717	0.702	0.686	0.670	0.653	0.635	0.617	0.598	0.578	0.558	0.538	0.517	0.496	
71							0.732	0.717	0.702	0.687	0.670	0.653	0.636	0.617	0.598	0.579	0.559	0.538	0.518	0.497	
70						0.746	0.732	0.718	0.703	0.687	0.671	0.654	0.636	0.618	0.599	0.579	0.559	0.539	0.518	0.497	
69					0.759	0.746	0.732	0.718	0.703	0.687	0.671	0.654	0.637	0.618	0.599	0.580	0.560	0.539	0.519	0.498	
68				0.772	0.760	0.747	0.733	0.719	0.704	0.688	0.672	0.655	0.637	0.619	0.600	0.580	0.560	0.540	0.519	0.498	
67			0.784	0.772	0.760	0.747	0.733	0.719	0.704	0.688	0.672	0.655	0.638	0.619	0.600	0.581	0.561	0.541	0.520	0.499	
66		0.795	0.784	0.773	0.760	0.747	0.734	0.719	0.704	0.689	0.673	0.656	0.638	0.620	0.601	0.582	0.562	0.541	0.520	0.499	
Beneficiary younger than Retiree	65	0.806	0.796	0.785	0.773	0.761	0.748	0.734	0.720	0.705	0.689	0.673	0.656	0.639	0.620	0.602	0.582	0.562	0.542	0.521	0.500
	64	0.807	0.796	0.785	0.773	0.761	0.748	0.735	0.720	0.705	0.690	0.674	0.657	0.639	0.621	0.602	0.583	0.563	0.543	0.522	0.501
	63	0.807	0.796	0.785	0.774	0.761	0.749	0.735	0.721	0.706	0.690	0.674	0.657	0.640	0.622	0.603	0.583	0.564	0.543	0.523	0.502
	62	0.807	0.797	0.786	0.774	0.762	0.749	0.735	0.721	0.706	0.691	0.675	0.658	0.640	0.622	0.604	0.584	0.564	0.544	0.523	0.502
	61	0.808	0.797	0.786	0.775	0.762	0.750	0.736	0.722	0.707	0.691	0.675	0.659	0.641	0.623	0.604	0.585	0.565	0.545	0.524	0.503

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 9a: 50% Joint and Survivor Annuity with Pop-up Feature - Option 3A - Healthy Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

		Beneficiary Age Difference																			
		65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84
Beneficiary younger than Retiree	60	0.808	0.798	0.787	0.775	0.763	0.750	0.737	0.722	0.708	0.692	0.676	0.659	0.642	0.624	0.605	0.586	0.566	0.546	0.525	0.504
	59	0.808	0.798	0.787	0.776	0.763	0.751	0.737	0.723	0.708	0.693	0.677	0.660	0.643	0.624	0.606	0.587	0.567	0.547	0.526	0.505
	58	0.809	0.799	0.788	0.776	0.764	0.751	0.738	0.724	0.709	0.693	0.677	0.661	0.643	0.625	0.607	0.587	0.568	0.547	0.527	0.506
	57	0.809	0.799	0.788	0.777	0.765	0.752	0.738	0.724	0.710	0.694	0.678	0.661	0.644	0.626	0.608	0.588	0.569	0.548	0.528	0.507
	56	0.810	0.800	0.789	0.777	0.765	0.752	0.739	0.725	0.710	0.695	0.679	0.662	0.645	0.627	0.608	0.589	0.570	0.549	0.529	0.508
	55	0.810	0.800	0.789	0.778	0.766	0.753	0.740	0.726	0.711	0.696	0.680	0.663	0.646	0.628	0.609	0.590	0.571	0.551	0.530	0.509
	54	0.811	0.801	0.790	0.778	0.766	0.754	0.740	0.727	0.712	0.697	0.681	0.664	0.647	0.629	0.610	0.591	0.572	0.552	0.531	0.511
	53	0.812	0.801	0.791	0.779	0.767	0.755	0.741	0.727	0.713	0.698	0.682	0.665	0.648	0.630	0.612	0.593	0.573	0.553	0.533	0.512
	52	0.812	0.802	0.791	0.780	0.768	0.755	0.742	0.728	0.714	0.698	0.683	0.666	0.649	0.631	0.613	0.594	0.574	0.554	0.534	0.513
	51	0.813	0.803	0.792	0.781	0.769	0.756	0.743	0.729	0.715	0.699	0.684	0.667	0.650	0.632	0.614	0.595	0.576	0.556	0.535	0.515
	50	0.813	0.803	0.793	0.781	0.770	0.757	0.744	0.730	0.716	0.700	0.685	0.668	0.651	0.634	0.615	0.596	0.577	0.557	0.537	0.516
	49	0.814	0.804	0.793	0.782	0.770	0.758	0.745	0.731	0.717	0.702	0.686	0.670	0.653	0.635	0.617	0.598	0.578	0.559	0.538	0.518
	48	0.815	0.805	0.794	0.783	0.771	0.759	0.746	0.732	0.718	0.703	0.687	0.671	0.654	0.636	0.618	0.599	0.580	0.560	0.540	0.520
	47	0.816	0.806	0.795	0.784	0.772	0.760	0.747	0.733	0.719	0.704	0.688	0.672	0.655	0.638	0.620	0.601	0.582	0.562	0.542	0.522
	46	0.817	0.807	0.796	0.785	0.773	0.761	0.748	0.734	0.720	0.705	0.690	0.674	0.657	0.639	0.621	0.603	0.583	0.564	0.544	0.523
	45	0.817	0.808	0.797	0.786	0.774	0.762	0.749	0.736	0.721	0.707	0.691	0.675	0.658	0.641	0.623	0.604	0.585	0.566	0.546	0.525
	44	0.818	0.809	0.798	0.787	0.775	0.763	0.750	0.737	0.723	0.708	0.693	0.677	0.660	0.643	0.625	0.606	0.587	0.568	0.548	0.528
	43	0.819	0.810	0.799	0.788	0.777	0.765	0.752	0.738	0.724	0.710	0.694	0.678	0.662	0.644	0.627	0.608	0.589	0.570	0.550	0.530
	42	0.820	0.811	0.800	0.789	0.778	0.766	0.753	0.740	0.726	0.711	0.696	0.680	0.664	0.646	0.629	0.610	0.591	0.572	0.552	0.532
	41	0.821	0.812	0.802	0.791	0.779	0.767	0.755	0.741	0.727	0.713	0.698	0.682	0.665	0.648	0.631	0.612	0.594	0.574	0.555	0.535
	40	0.823	0.813	0.803	0.792	0.781	0.769	0.756	0.743	0.729	0.715	0.700	0.684	0.668	0.651	0.633	0.615	0.596	0.577	0.557	0.537
	39	0.824	0.814	0.804	0.793	0.782	0.770	0.758	0.745	0.731	0.717	0.702	0.686	0.670	0.653	0.635	0.617	0.599	0.579	0.560	0.540
	38	0.825	0.816	0.805	0.795	0.784	0.772	0.759	0.746	0.733	0.718	0.704	0.688	0.672	0.655	0.638	0.620	0.601	0.582	0.563	0.543
	37	0.826	0.817	0.807	0.796	0.785	0.774	0.761	0.748	0.735	0.721	0.706	0.690	0.674	0.658	0.640	0.622	0.604	0.585	0.566	0.546
	36	0.828	0.818	0.808	0.798	0.787	0.775	0.763	0.750	0.737	0.723	0.708	0.693	0.677	0.660	0.643	0.625	0.607	0.588	0.569	0.549
	35	0.829	0.820	0.810	0.800	0.789	0.777	0.765	0.752	0.739	0.725	0.710	0.695	0.679	0.663	0.646	0.628	0.610	0.591	0.572	0.553
	34	0.831	0.821	0.812	0.801	0.791	0.779	0.767	0.754	0.741	0.727	0.713	0.698	0.682	0.666	0.649	0.631	0.613	0.594	0.575	0.556
	33	0.832	0.823	0.813	0.803	0.793	0.781	0.769	0.757	0.744	0.730	0.715	0.700	0.685	0.669	0.652	0.634	0.616	0.598	0.579	0.560
	32	0.834	0.825	0.815	0.805	0.795	0.783	0.771	0.759	0.746	0.732	0.718	0.703	0.688	0.672	0.655	0.638	0.620	0.601	0.583	0.563
	31	0.836	0.827	0.817	0.807	0.797	0.786	0.774	0.762	0.749	0.735	0.721	0.706	0.691	0.675	0.658	0.641	0.623	0.605	0.586	0.567
	30	0.837	0.829	0.819	0.809	0.799	0.788	0.776	0.764	0.751	0.738	0.724	0.709	0.694	0.678	0.662	0.645	0.627	0.609	0.590	0.572
	29	0.839	0.831	0.821	0.812	0.801	0.790	0.779	0.767	0.754	0.741	0.727	0.713	0.698	0.682	0.665	0.649	0.631	0.613	0.595	0.576
	28	0.841	0.833	0.824	0.814	0.804	0.793	0.782	0.770	0.757	0.744	0.730	0.716	0.701	0.685	0.669	0.653	0.635	0.617	0.599	0.581
	27	0.843	0.835	0.826	0.816	0.806	0.796	0.784	0.773	0.760	0.747	0.734	0.720	0.705	0.689	0.673	0.657	0.640	0.622	0.604	0.586
	26	0.846	0.837	0.828	0.819	0.809	0.798	0.787	0.776	0.763	0.751	0.737	0.723	0.709	0.693	0.677	0.661	0.644	0.627	0.609	0.591
	25	0.848	0.839	0.831	0.821	0.812	0.801	0.790	0.779	0.767	0.754	0.741	0.727	0.713	0.698	0.682	0.666	0.649	0.632	0.614	0.596
	24	0.850	0.842	0.833	0.824	0.815	0.804	0.794	0.782	0.770	0.758	0.745	0.731	0.717	0.702	0.687	0.671	0.654	0.637	0.620	0.602
	23	0.853	0.845	0.836	0.827	0.818	0.807	0.797	0.786	0.774	0.762	0.749	0.735	0.721	0.707	0.691	0.676	0.659	0.643	0.626	0.608
	22	0.855	0.847	0.839	0.830	0.821	0.811	0.800	0.789	0.778	0.766	0.753	0.740	0.726	0.711	0.697	0.681	0.665	0.649	0.632	0.615
	21	0.858	0.850	0.842	0.833	0.824	0.814	0.804	0.793	0.782	0.770	0.757	0.744	0.731	0.717	0.702	0.687	0.671	0.655	0.638	0.622
Beneficiary younger than Retiree	25	0.848	0.839	0.831	0.821	0.812	0.801	0.790	0.779	0.767	0.754	0.741	0.727	0.713	0.698	0.682	0.666	0.649	0.632	0.614	0.596
	24	0.850	0.842	0.833	0.824	0.815	0.804	0.794	0.782	0.770	0.758	0.745	0.731	0.717	0.702	0.687	0.671	0.654	0.637	0.620	0.602
	23	0.853	0.845	0.836	0.827	0.818	0.807	0.797	0.786	0.774	0.762	0.749	0.735	0.721	0.707	0.691	0.676	0.659	0.643	0.626	0.608
	22	0.855	0.847	0.839	0.830	0.821	0.811	0.800	0.789	0.778	0.766	0.753	0.740	0.726	0.711	0.697	0.681	0.665	0.649	0.632	0.615
	21	0.858	0.850	0.842	0.833	0.824	0.814	0.804	0.793	0.782	0.770	0.757	0.744	0.731	0.717	0.702	0.687	0.671	0.655	0.638	0.622

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 9a: 50% Joint and Survivor Annuity with Pop-up Feature - Option 3A - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement																			
		65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84
Beneficiary younger than Retiree	20	0.860	0.853	0.845	0.836	0.827	0.818	0.808	0.797	0.786	0.774	0.762	0.749	0.736	0.722	0.708	0.693	0.677	0.661	0.645	0.629
	19	0.863	0.856	0.848	0.840	0.831	0.821	0.812	0.801	0.790	0.779	0.767	0.754	0.741	0.728	0.713	0.699	0.684	0.668	0.652	0.636
	18	0.866	0.859	0.851	0.843	0.834	0.825	0.816	0.805	0.795	0.783	0.772	0.759	0.747	0.733	0.720	0.705	0.691	0.675	0.660	0.644
	17	0.869	0.862	0.855	0.847	0.838	0.829	0.820	0.810	0.799	0.788	0.777	0.765	0.753	0.740	0.726	0.712	0.698	0.683	0.668	0.652
	16	0.873	0.866	0.858	0.850	0.842	0.833	0.824	0.814	0.804	0.794	0.782	0.771	0.759	0.746	0.733	0.719	0.705	0.691	0.676	0.661
	15	0.876	0.869	0.862	0.854	0.846	0.838	0.829	0.819	0.809	0.799	0.788	0.777	0.765	0.753	0.740	0.726	0.713	0.699	0.684	0.670
	14	0.879	0.873	0.866	0.858	0.850	0.842	0.833	0.824	0.815	0.804	0.794	0.783	0.771	0.759	0.747	0.734	0.721	0.707	0.693	0.679
	13	0.883	0.876	0.869	0.862	0.855	0.847	0.838	0.829	0.820	0.810	0.800	0.789	0.778	0.766	0.754	0.742	0.729	0.716	0.702	0.689
	12	0.886	0.880	0.873	0.866	0.859	0.851	0.843	0.835	0.825	0.816	0.806	0.796	0.785	0.774	0.762	0.750	0.738	0.725	0.712	0.698
	11	0.890	0.884	0.877	0.871	0.864	0.856	0.848	0.840	0.831	0.822	0.812	0.802	0.792	0.781	0.770	0.758	0.746	0.734	0.721	0.709
	10	0.894	0.888	0.882	0.875	0.868	0.861	0.853	0.845	0.837	0.828	0.819	0.809	0.799	0.789	0.778	0.767	0.755	0.744	0.731	0.719
	9	0.897	0.892	0.886	0.880	0.873	0.866	0.859	0.851	0.843	0.835	0.826	0.816	0.807	0.797	0.786	0.776	0.765	0.753	0.742	0.730
	8	0.901	0.896	0.890	0.884	0.878	0.871	0.864	0.857	0.849	0.841	0.832	0.824	0.814	0.805	0.795	0.785	0.774	0.763	0.752	0.741
	7	0.905	0.900	0.895	0.889	0.883	0.876	0.870	0.863	0.855	0.847	0.839	0.831	0.822	0.813	0.803	0.794	0.783	0.773	0.762	0.751
	6	0.909	0.904	0.899	0.893	0.888	0.882	0.875	0.868	0.861	0.854	0.846	0.838	0.830	0.821	0.812	0.803	0.793	0.783	0.773	0.763
5	0.913	0.908	0.903	0.898	0.893	0.887	0.881	0.874	0.868	0.861	0.853	0.846	0.838	0.829	0.821	0.812	0.803	0.793	0.783	0.774	
4	0.917	0.912	0.908	0.903	0.898	0.892	0.886	0.880	0.874	0.867	0.860	0.853	0.845	0.837	0.829	0.821	0.812	0.803	0.794	0.785	
3	0.921	0.917	0.912	0.907	0.903	0.897	0.892	0.886	0.880	0.874	0.867	0.860	0.853	0.846	0.838	0.830	0.822	0.813	0.804	0.796	
2	0.925	0.921	0.917	0.912	0.907	0.903	0.897	0.892	0.886	0.880	0.874	0.867	0.861	0.854	0.846	0.839	0.831	0.823	0.815	0.807	
1	0.928	0.925	0.921	0.917	0.912	0.908	0.903	0.898	0.892	0.887	0.881	0.875	0.868	0.862	0.855	0.848	0.840	0.833	0.825	0.817	
Beneficiary same age as Retiree	0	0.932	0.929	0.925	0.921	0.917	0.913	0.908	0.903	0.898	0.893	0.887	0.882	0.876	0.870	0.863	0.856	0.849	0.842	0.835	0.828
Beneficiary older than Retiree	-1	0.936	0.933	0.929	0.926	0.922	0.918	0.913	0.909	0.904	0.899	0.894	0.889	0.883	0.877	0.871	0.865	0.858	0.852	0.845	0.838
	-2	0.939	0.936	0.933	0.930	0.926	0.922	0.918	0.914	0.910	0.905	0.900	0.895	0.890	0.885	0.879	0.873	0.867	0.861	0.854	0.848
	-3	0.943	0.940	0.937	0.934	0.931	0.927	0.923	0.919	0.915	0.911	0.906	0.902	0.897	0.892	0.887	0.881	0.875	0.869	0.863	0.857
	-4	0.946	0.944	0.941	0.938	0.935	0.932	0.928	0.924	0.921	0.917	0.912	0.908	0.903	0.899	0.894	0.889	0.883	0.878	0.872	0.866
	-5	0.950	0.947	0.945	0.942	0.939	0.936	0.933	0.929	0.926	0.922	0.918	0.914	0.910	0.905	0.901	0.896	0.891	0.886	0.880	0.875
	-6	0.953	0.950	0.948	0.946	0.943	0.940	0.937	0.934	0.931	0.927	0.924	0.920	0.916	0.912	0.907	0.903	0.898	0.893	0.888	0.883
	-7	0.956	0.954	0.951	0.949	0.947	0.944	0.941	0.938	0.935	0.932	0.929	0.925	0.922	0.918	0.914	0.910	0.905	0.900	0.895	0.890
	-8	0.958	0.957	0.955	0.952	0.950	0.948	0.945	0.942	0.940	0.937	0.934	0.930	0.927	0.924	0.920	0.916	0.912	0.907	0.902	0.897
	-9	0.961	0.959	0.958	0.956	0.954	0.951	0.949	0.946	0.944	0.941	0.938	0.935	0.932	0.929	0.925	0.922	0.918	0.913	0.909	0.904
	-10	0.964	0.962	0.960	0.959	0.957	0.955	0.953	0.950	0.948	0.945	0.943	0.940	0.937	0.934	0.931	0.927	0.923	0.919	0.915	0.910
	-11	0.966	0.965	0.963	0.962	0.960	0.958	0.956	0.954	0.952	0.949	0.947	0.944	0.942	0.939	0.936	0.932	0.929	0.925	0.920	0.916
	-12	0.968	0.967	0.966	0.964	0.963	0.961	0.959	0.957	0.955	0.953	0.951	0.948	0.946	0.943	0.940	0.937	0.933	0.930	0.926	0.921
	-13	0.971	0.969	0.968	0.967	0.965	0.964	0.962	0.960	0.958	0.956	0.954	0.952	0.950	0.947	0.944	0.941	0.938	0.934	0.930	0.926
	-14	0.973	0.972	0.970	0.969	0.968	0.966	0.965	0.963	0.961	0.960	0.958	0.956	0.953	0.951	0.948	0.945	0.942	0.939	0.935	0.931
	-15	0.975	0.974	0.973	0.971	0.970	0.969	0.967	0.966	0.964	0.963	0.961	0.959	0.957	0.954	0.952	0.949	0.946	0.943	0.939	0.935

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 9a: 50% Joint and Survivor Annuity with Pop-up Feature - Option 3A - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement																			
		65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84
Beneficiary older than Retiree	-16	0.976	0.976	0.975	0.974	0.972	0.971	0.970	0.968	0.967	0.965	0.964	0.962	0.960	0.957	0.955	0.952	0.949	0.946	0.943	0.939
	-17	0.978	0.977	0.976	0.975	0.974	0.973	0.972	0.971	0.969	0.968	0.966	0.964	0.962	0.960	0.958	0.955	0.953	0.950	0.946	0.943
	-18	0.980	0.979	0.978	0.977	0.976	0.975	0.974	0.973	0.972	0.970	0.969	0.967	0.965	0.963	0.961	0.958	0.956	0.953	0.949	0.946
	-19	0.981	0.981	0.980	0.979	0.978	0.977	0.976	0.975	0.974	0.972	0.971	0.969	0.967	0.965	0.963	0.961	0.958	0.955	0.952	0.949
	-20	0.983	0.982	0.981	0.981	0.980	0.979	0.978	0.977	0.976	0.974	0.973	0.971	0.970	0.968	0.966	0.963	0.961	0.958	0.955	0.951
	-21	0.984	0.983	0.983	0.982	0.981	0.980	0.979	0.978	0.977	0.976	0.975	0.973	0.972	0.970	0.968	0.966	0.963	0.960	0.957	0.953
	-22	0.985	0.984	0.984	0.983	0.983	0.982	0.981	0.980	0.979	0.978	0.976	0.975	0.973	0.972	0.970	0.968	0.965	0.962	0.959	0.955
	-23	0.986	0.986	0.985	0.985	0.984	0.983	0.982	0.981	0.980	0.979	0.978	0.977	0.975	0.973	0.971	0.969	0.967	0.964	0.961	0.957
	-24	0.987	0.987	0.986	0.986	0.985	0.984	0.984	0.983	0.982	0.981	0.979	0.978	0.977	0.975	0.973	0.971	0.968	0.966	0.962	0.958
	-25	0.988	0.988	0.987	0.987	0.986	0.985	0.985	0.984	0.983	0.982	0.981	0.979	0.978	0.976	0.974	0.972	0.970	0.967	0.963	0.959
	-26	0.989	0.989	0.988	0.988	0.987	0.986	0.986	0.985	0.984	0.983	0.982	0.981	0.979	0.978	0.976	0.973	0.971	0.968	0.964	0.959
	-27	0.990	0.989	0.989	0.988	0.988	0.987	0.987	0.986	0.985	0.984	0.983	0.982	0.980	0.979	0.977	0.974	0.972	0.968	0.964	
	-28	0.990	0.990	0.990	0.989	0.989	0.988	0.987	0.987	0.986	0.985	0.984	0.983	0.981	0.979	0.978	0.975	0.972	0.969		
	-29	0.991	0.991	0.990	0.990	0.989	0.989	0.988	0.988	0.987	0.986	0.985	0.983	0.982	0.980	0.978	0.976	0.973			
	-30	0.992	0.991	0.991	0.991	0.990	0.990	0.989	0.988	0.987	0.986	0.985	0.984	0.983	0.981	0.979	0.976				
	-31	0.992	0.992	0.992	0.991	0.991	0.990	0.990	0.989	0.988	0.987	0.986	0.985	0.983	0.981	0.979					
	-32	0.993	0.992	0.992	0.992	0.991	0.991	0.990	0.989	0.989	0.988	0.987	0.985	0.983	0.981						
	-33	0.993	0.993	0.993	0.992	0.992	0.991	0.991	0.990	0.989	0.988	0.987	0.985	0.984							
	-34	0.994	0.993	0.993	0.993	0.992	0.992	0.991	0.990	0.990	0.988	0.987	0.986								
	-35	0.994	0.994	0.993	0.993	0.993	0.992	0.992	0.991	0.990	0.989	0.987									
-36	0.994	0.994	0.994	0.993	0.993	0.992	0.992	0.991	0.990	0.989											
-37	0.995	0.994	0.994	0.994	0.993	0.993	0.992	0.991	0.990												
-38	0.995	0.995	0.994	0.994	0.994	0.993	0.992	0.991													
-39	0.995	0.995	0.995	0.994	0.994	0.993	0.992														
-40	0.995	0.995	0.995	0.994	0.994	0.993															
-41	0.996	0.995	0.995	0.995	0.994																
-42	0.996	0.995	0.995	0.995																	
-43	0.996	0.996	0.995																		
-44	0.996	0.996																			
-45	0.996																				
-46																					
-47																					
-48																					
-49																					
-50																					
Beneficiary older than Retiree	-51																				
	-52																				
	-53																				
	-54																				
	-55																				

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 9a: 50% Joint and Survivor Annuity with Pop-up Feature - Option 3A - Healthy Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference		Attained Age at Retirement																			
		65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84
Beneficiary older than Retiree	-56																				
	-57																				
	-58																				
	-59																				
	-60																				
	-61																				
	-62																				
	-63																				
	-64																				
	-65																				

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 9a: 50% Joint and Survivor Annuity with Pop-up Feature - Option 3A - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement																	
		85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100		
Beneficiary younger than Retiree	100																	0.209	
	99															0.220		0.209	
	98														0.232	0.220	0.209		
	97													0.245	0.232	0.220	0.209		
	96												0.260	0.245	0.232	0.220	0.209		
	95											0.275	0.260	0.246	0.232	0.220	0.209		
	94										0.291	0.275	0.260	0.246	0.233	0.221	0.209		
	93									0.308	0.291	0.275	0.260	0.246	0.233	0.221	0.210		
	92								0.326	0.308	0.291	0.275	0.260	0.246	0.233	0.221	0.210		
	91							0.345	0.326	0.308	0.291	0.275	0.260	0.246	0.233	0.221	0.210		
	90						0.365	0.345	0.326	0.308	0.291	0.275	0.260	0.246	0.233	0.221	0.210		
	89				0.385	0.365	0.345	0.326	0.308	0.292	0.276	0.261	0.247	0.234	0.222	0.210			
	88			0.406	0.385	0.365	0.345	0.327	0.309	0.292	0.276	0.261	0.247	0.234	0.222	0.211			
	87			0.427	0.406	0.385	0.365	0.346	0.327	0.309	0.292	0.276	0.261	0.247	0.234	0.222	0.211		
	86		0.449	0.427	0.406	0.386	0.365	0.346	0.327	0.309	0.292	0.276	0.261	0.247	0.234	0.222	0.211		
	85	0.470	0.449	0.428	0.407	0.386	0.366	0.346	0.327	0.310	0.293	0.277	0.262	0.248	0.235	0.223	0.211		
	84	0.470	0.449	0.428	0.407	0.386	0.366	0.346	0.328	0.310	0.293	0.277	0.262	0.248	0.235	0.223	0.212		
	83	0.471	0.449	0.428	0.407	0.386	0.366	0.347	0.328	0.310	0.293	0.277	0.262	0.248	0.235	0.223	0.212		
	82	0.471	0.450	0.428	0.407	0.387	0.367	0.347	0.328	0.310	0.294	0.278	0.263	0.249	0.236	0.224	0.212		
	81	0.471	0.450	0.429	0.408	0.387	0.367	0.347	0.329	0.311	0.294	0.278	0.263	0.249	0.236	0.224	0.213		
	80	0.472	0.450	0.429	0.408	0.387	0.367	0.348	0.329	0.311	0.294	0.278	0.263	0.249	0.236	0.224	0.213		
	79	0.472	0.451	0.429	0.408	0.388	0.368	0.348	0.329	0.312	0.295	0.279	0.264	0.250	0.237	0.225	0.214		
	78	0.472	0.451	0.430	0.409	0.388	0.368	0.349	0.330	0.312	0.295	0.279	0.264	0.250	0.237	0.225	0.214		
	77	0.473	0.451	0.430	0.409	0.389	0.368	0.349	0.330	0.312	0.295	0.280	0.265	0.251	0.238	0.226	0.214		
	76	0.473	0.452	0.431	0.410	0.389	0.369	0.349	0.331	0.313	0.296	0.280	0.265	0.251	0.238	0.226	0.215		
	75	0.473	0.452	0.431	0.410	0.390	0.369	0.350	0.331	0.313	0.296	0.280	0.266	0.252	0.239	0.227	0.215		
	74	0.474	0.453	0.431	0.411	0.390	0.370	0.350	0.332	0.314	0.297	0.281	0.266	0.252	0.239	0.227	0.216		
	73	0.474	0.453	0.432	0.411	0.390	0.370	0.351	0.332	0.314	0.297	0.281	0.267	0.253	0.240	0.228	0.216		
	72	0.475	0.454	0.432	0.412	0.391	0.371	0.351	0.333	0.315	0.298	0.282	0.267	0.253	0.240	0.228	0.217		
	71	0.475	0.454	0.433	0.412	0.392	0.371	0.352	0.333	0.315	0.298	0.283	0.268	0.254	0.241	0.229	0.218		
	70	0.476	0.455	0.434	0.413	0.392	0.372	0.353	0.334	0.316	0.299	0.283	0.268	0.254	0.241	0.229	0.218		
	69	0.476	0.455	0.434	0.413	0.393	0.373	0.353	0.334	0.317	0.300	0.284	0.269	0.255	0.242	0.230	0.219		
	68	0.477	0.456	0.435	0.414	0.393	0.373	0.354	0.335	0.317	0.300	0.284	0.270	0.256	0.243	0.231	0.220		
	67	0.478	0.457	0.435	0.415	0.394	0.374	0.355	0.336	0.318	0.301	0.285	0.270	0.256	0.244	0.231	0.220		
	66	0.478	0.457	0.436	0.415	0.395	0.375	0.355	0.337	0.319	0.302	0.286	0.271	0.257	0.244	0.232	0.221		
Beneficiary younger than Retiree	65	0.479	0.458	0.437	0.416	0.396	0.375	0.356	0.337	0.320	0.303	0.287	0.272	0.258	0.245	0.233	0.222		
	64	0.480	0.459	0.438	0.417	0.396	0.376	0.357	0.338	0.320	0.303	0.288	0.273	0.259	0.246	0.234	0.223		
	63	0.481	0.459	0.438	0.418	0.397	0.377	0.358	0.339	0.321	0.304	0.289	0.274	0.260	0.247	0.235	0.224		
	62	0.481	0.460	0.439	0.418	0.398	0.378	0.359	0.340	0.322	0.305	0.289	0.275	0.261	0.248	0.236	0.225		
	61	0.482	0.461	0.440	0.419	0.399	0.379	0.360	0.341	0.323	0.306	0.291	0.276	0.262	0.249	0.237	0.226		

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 9a: 50% Joint and Survivor Annuity with Pop-up Feature - Option 3A - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement																	
		85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100		
Beneficiary younger than Retiree	60	0.483	0.462	0.441	0.420	0.400	0.380	0.361	0.342	0.324	0.307	0.292	0.277	0.263	0.250	0.238	0.227		
	59	0.484	0.463	0.442	0.421	0.401	0.381	0.362	0.343	0.325	0.309	0.293	0.278	0.264	0.251	0.239	0.228		
	58	0.485	0.464	0.443	0.423	0.402	0.382	0.363	0.344	0.327	0.310	0.294	0.279	0.265	0.253	0.241	0.230		
	57	0.486	0.465	0.444	0.424	0.403	0.383	0.364	0.345	0.328	0.311	0.295	0.281	0.267	0.254	0.242	0.231		
	56	0.487	0.466	0.446	0.425	0.405	0.385	0.365	0.347	0.329	0.312	0.297	0.282	0.268	0.255	0.244	0.233		
	55	0.489	0.468	0.447	0.426	0.406	0.386	0.367	0.348	0.331	0.314	0.298	0.283	0.270	0.257	0.245	0.234		
	54	0.490	0.469	0.448	0.428	0.407	0.387	0.368	0.350	0.332	0.315	0.300	0.285	0.271	0.259	0.247	0.236		
	53	0.491	0.470	0.450	0.429	0.409	0.389	0.370	0.351	0.334	0.317	0.301	0.287	0.273	0.260	0.249	0.238		
	52	0.493	0.472	0.451	0.431	0.410	0.391	0.371	0.353	0.335	0.319	0.303	0.288	0.275	0.262	0.250	0.239		
	51	0.494	0.473	0.453	0.432	0.412	0.392	0.373	0.355	0.337	0.320	0.305	0.290	0.277	0.264	0.252	0.241		
	50	0.496	0.475	0.454	0.434	0.414	0.394	0.375	0.357	0.339	0.322	0.307	0.292	0.279	0.266	0.254	0.243		
	49	0.497	0.477	0.456	0.436	0.416	0.396	0.377	0.358	0.341	0.324	0.309	0.294	0.281	0.268	0.256	0.245		
	48	0.499	0.479	0.458	0.438	0.418	0.398	0.379	0.361	0.343	0.327	0.311	0.296	0.283	0.270	0.259	0.248		
	47	0.501	0.480	0.460	0.440	0.420	0.400	0.381	0.363	0.345	0.329	0.313	0.299	0.285	0.273	0.261	0.250		
	46	0.503	0.483	0.462	0.442	0.422	0.402	0.383	0.365	0.348	0.331	0.316	0.301	0.288	0.275	0.263	0.252		
	45	0.505	0.485	0.464	0.444	0.424	0.405	0.386	0.368	0.350	0.334	0.318	0.304	0.290	0.277	0.266	0.255		
	44	0.507	0.487	0.467	0.447	0.427	0.407	0.388	0.370	0.353	0.336	0.321	0.306	0.293	0.280	0.268	0.258		
	43	0.510	0.489	0.469	0.449	0.429	0.410	0.391	0.373	0.355	0.339	0.323	0.309	0.295	0.283	0.271	0.261		
	42	0.512	0.492	0.472	0.452	0.432	0.412	0.394	0.375	0.358	0.342	0.326	0.312	0.298	0.286	0.274	0.264		
	41	0.515	0.495	0.474	0.454	0.435	0.415	0.396	0.378	0.361	0.345	0.329	0.315	0.301	0.289	0.277	0.267		
	40	0.517	0.497	0.477	0.457	0.438	0.418	0.399	0.381	0.364	0.348	0.332	0.318	0.305	0.292	0.281	0.271		
	39	0.520	0.500	0.480	0.460	0.441	0.421	0.403	0.384	0.367	0.351	0.336	0.321	0.308	0.296	0.285	0.274		
	38	0.523	0.503	0.483	0.463	0.444	0.425	0.406	0.388	0.371	0.354	0.339	0.325	0.312	0.300	0.289	0.278		
	37	0.526	0.506	0.487	0.467	0.447	0.428	0.409	0.391	0.374	0.358	0.343	0.329	0.316	0.304	0.293	0.283		
	36	0.530	0.510	0.490	0.470	0.451	0.432	0.413	0.395	0.378	0.362	0.347	0.333	0.320	0.308	0.297	0.287		
	35	0.533	0.513	0.493	0.474	0.454	0.435	0.417	0.399	0.382	0.366	0.351	0.337	0.325	0.313	0.302	0.292		
	34	0.536	0.517	0.497	0.478	0.458	0.439	0.421	0.403	0.387	0.371	0.356	0.342	0.329	0.318	0.307	0.298		
	33	0.540	0.521	0.501	0.482	0.463	0.444	0.425	0.408	0.391	0.376	0.361	0.347	0.335	0.323	0.313	0.303		
	32	0.544	0.525	0.505	0.486	0.467	0.448	0.430	0.413	0.396	0.381	0.366	0.353	0.340	0.329	0.319	0.309		
	31	0.548	0.529	0.510	0.491	0.472	0.453	0.435	0.418	0.402	0.386	0.372	0.358	0.346	0.335	0.325	0.316		
	30	0.553	0.533	0.514	0.495	0.477	0.458	0.440	0.423	0.407	0.392	0.378	0.365	0.353	0.342	0.332	0.323		
	29	0.557	0.538	0.519	0.500	0.482	0.464	0.446	0.429	0.413	0.398	0.384	0.371	0.359	0.349	0.339	0.330		
	28	0.562	0.543	0.525	0.506	0.487	0.469	0.452	0.435	0.419	0.405	0.391	0.378	0.367	0.356	0.347	0.338		
	27	0.567	0.549	0.530	0.512	0.493	0.476	0.458	0.442	0.426	0.412	0.398	0.386	0.374	0.364	0.355	0.347		
	26	0.573	0.554	0.536	0.518	0.500	0.482	0.465	0.449	0.433	0.419	0.406	0.394	0.382	0.373	0.364	0.356		
Beneficiary younger than Retiree	25	0.578	0.560	0.542	0.524	0.506	0.489	0.472	0.456	0.441	0.427	0.414	0.402	0.391	0.382	0.373	0.366		
	24	0.584	0.567	0.549	0.531	0.514	0.496	0.480	0.464	0.449	0.435	0.423	0.411	0.401	0.391	0.383	0.376		
	23	0.591	0.573	0.556	0.538	0.521	0.504	0.488	0.472	0.458	0.444	0.432	0.421	0.410	0.401	0.394	0.387		
	22	0.598	0.580	0.563	0.546	0.529	0.512	0.496	0.481	0.467	0.454	0.442	0.431	0.421	0.412	0.405	0.398		
	21	0.605	0.588	0.571	0.554	0.537	0.521	0.505	0.491	0.477	0.464	0.452	0.441	0.432	0.424	0.417	0.411		

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 9a: 50% Joint and Survivor Annuity with Pop-up Feature - Option 3A - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement															
		85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Beneficiary younger than Retiree	20	0.612	0.595	0.579	0.562	0.546	0.530	0.515	0.500	0.487	0.474	0.463	0.452	0.443	0.436	0.429	0.424
	19	0.620	0.604	0.587	0.571	0.555	0.540	0.525	0.511	0.498	0.485	0.474	0.464	0.456	0.448	0.442	0.437
	18	0.628	0.612	0.596	0.581	0.565	0.550	0.535	0.522	0.509	0.497	0.486	0.477	0.469	0.462	0.456	0.451
	17	0.637	0.621	0.606	0.590	0.575	0.560	0.546	0.533	0.521	0.509	0.499	0.490	0.482	0.476	0.470	0.466
	16	0.646	0.631	0.615	0.600	0.586	0.571	0.558	0.545	0.533	0.522	0.512	0.503	0.496	0.490	0.485	0.482
	15	0.655	0.640	0.626	0.611	0.597	0.583	0.570	0.557	0.546	0.535	0.526	0.518	0.511	0.505	0.501	0.497
	14	0.665	0.650	0.636	0.622	0.608	0.595	0.582	0.570	0.559	0.549	0.540	0.532	0.526	0.521	0.517	0.514
	13	0.675	0.661	0.647	0.634	0.620	0.607	0.595	0.583	0.573	0.563	0.555	0.547	0.541	0.537	0.533	0.530
	12	0.685	0.672	0.658	0.645	0.633	0.620	0.608	0.597	0.587	0.578	0.570	0.563	0.557	0.553	0.550	0.547
	11	0.696	0.683	0.670	0.657	0.645	0.633	0.622	0.611	0.602	0.593	0.585	0.579	0.574	0.569	0.566	0.564
	10	0.707	0.694	0.682	0.670	0.658	0.647	0.636	0.626	0.616	0.608	0.601	0.595	0.590	0.586	0.583	0.581
	9	0.718	0.706	0.694	0.683	0.671	0.660	0.650	0.640	0.632	0.624	0.617	0.611	0.606	0.603	0.600	0.598
	8	0.729	0.718	0.707	0.696	0.685	0.674	0.664	0.655	0.647	0.639	0.633	0.627	0.623	0.619	0.617	0.614
	7	0.741	0.730	0.719	0.709	0.698	0.688	0.679	0.670	0.662	0.655	0.649	0.643	0.639	0.636	0.633	0.631
	6	0.752	0.742	0.732	0.722	0.712	0.702	0.693	0.685	0.677	0.670	0.664	0.659	0.655	0.651	0.649	0.646
5	0.764	0.754	0.744	0.735	0.725	0.716	0.708	0.700	0.692	0.686	0.680	0.675	0.671	0.667	0.664	0.662	
4	0.775	0.766	0.757	0.748	0.739	0.730	0.722	0.714	0.707	0.701	0.695	0.690	0.686	0.682	0.679	0.676	
3	0.787	0.778	0.769	0.761	0.752	0.744	0.736	0.729	0.722	0.715	0.710	0.705	0.700	0.696	0.693	0.691	
2	0.798	0.790	0.782	0.773	0.765	0.757	0.750	0.742	0.736	0.729	0.724	0.719	0.714	0.710	0.707	0.704	
1	0.809	0.801	0.794	0.786	0.778	0.770	0.763	0.756	0.749	0.743	0.737	0.732	0.728	0.724	0.720	0.717	
Beneficiary same age as Retiree	0	0.820	0.813	0.805	0.798	0.790	0.783	0.776	0.769	0.762	0.756	0.750	0.745	0.741	0.737	0.733	0.730
Beneficiary older than Retiree	-1	0.831	0.824	0.816	0.809	0.802	0.795	0.788	0.781	0.774	0.768	0.763	0.758	0.753	0.749	0.745	0.742
	-2	0.841	0.834	0.827	0.820	0.813	0.806	0.799	0.793	0.786	0.780	0.775	0.769	0.765	0.760	0.757	0.753
	-3	0.851	0.844	0.838	0.831	0.824	0.817	0.811	0.804	0.797	0.791	0.786	0.781	0.776	0.771	0.767	0.763
	-4	0.860	0.854	0.847	0.841	0.834	0.828	0.821	0.814	0.808	0.802	0.796	0.791	0.786	0.781	0.777	0.773
	-5	0.869	0.863	0.857	0.850	0.844	0.837	0.831	0.824	0.818	0.812	0.806	0.801	0.796	0.791	0.786	0.781
	-6	0.877	0.871	0.865	0.859	0.853	0.847	0.840	0.834	0.828	0.822	0.816	0.810	0.805	0.799	0.794	0.789
	-7	0.885	0.879	0.874	0.868	0.862	0.855	0.849	0.843	0.836	0.830	0.824	0.819	0.813	0.807	0.801	0.795
	-8	0.892	0.887	0.881	0.875	0.870	0.863	0.857	0.851	0.845	0.839	0.832	0.826	0.820	0.814	0.807	0.800
	-9	0.899	0.894	0.888	0.883	0.877	0.871	0.865	0.859	0.852	0.846	0.840	0.833	0.827	0.820	0.812	0.803
	-10	0.905	0.900	0.895	0.890	0.884	0.878	0.872	0.866	0.859	0.853	0.846	0.839	0.832	0.824	0.815	0.805
	-11	0.911	0.906	0.901	0.896	0.890	0.885	0.878	0.872	0.866	0.859	0.852	0.844	0.836	0.827	0.817	
	-12	0.917	0.912	0.907	0.902	0.896	0.890	0.884	0.878	0.871	0.864	0.857	0.848	0.839	0.829		
	-13	0.922	0.917	0.912	0.907	0.902	0.896	0.890	0.883	0.876	0.868	0.860	0.851	0.841			
	-14	0.927	0.922	0.917	0.912	0.907	0.901	0.894	0.888	0.880	0.872	0.863	0.853				
	-15	0.931	0.927	0.922	0.917	0.911	0.905	0.898	0.891	0.883	0.874	0.864					

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 9a: 50% Joint and Survivor Annuity with Pop-up Feature - Option 3A - Healthy Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement															
		85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Beneficiary older than Retiree	-16	0.935	0.931	0.926	0.921	0.915	0.909	0.902	0.894	0.885	0.876						
	-17	0.939	0.934	0.929	0.924	0.918	0.912	0.904	0.896	0.887							
	-18	0.942	0.937	0.933	0.927	0.921	0.914	0.906	0.897								
	-19	0.945	0.940	0.935	0.930	0.923	0.916	0.907									
	-20	0.947	0.943	0.938	0.932	0.925	0.917										
	-21	0.949	0.945	0.939	0.933	0.926											
	-22	0.951	0.946	0.940	0.934												
	-23	0.953	0.947	0.941													
	-24	0.953	0.948														
	-25	0.954															
	-26																
	-27																
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Beneficiary older than Retiree	-51																
	-52																
	-53																
	-54																
	-55																

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 9a: 50% Joint and Survivor Annuity with Pop-up Feature - Option 3A - Healthy Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

		Attained Age at Retirement															
Beneficiary Age Difference		85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Beneficiary older than Retiree	-56																
	-57																
	-58																
	-59																
	-60																
	-61																
	-62																
	-63																
	-64																
	-65																

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 9b: 50% Joint and Survivor Annuity with Pop-up Feature - Option 3A - Disabled Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement																			
		20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39
Beneficiary younger than Retiree	75																				
	74																				
	73																				
	72																				
	71																				
	70																				
	69																				
	68																				
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	42																				
	41																				
Beneficiary younger than Retiree	40																				
	39																				0.905
	38																		0.910	0.905	
	37																		0.914	0.910	0.906
	36																0.918	0.914	0.910	0.906	

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 9b: 50% Joint and Survivor Annuity with Pop-up Feature - Option 3A - Disabled Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference	Attained Age at Retirement																				
	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	
35																0.922	0.918	0.915	0.911	0.907	
34															0.925	0.922	0.919	0.915	0.911	0.907	
33														0.929	0.926	0.922	0.919	0.915	0.911	0.907	
32													0.932	0.929	0.926	0.923	0.919	0.916	0.912	0.908	
31											0.935	0.933	0.930	0.926	0.923	0.920	0.916	0.912	0.908		
30											0.938	0.936	0.933	0.930	0.927	0.924	0.920	0.916	0.913	0.909	
29										0.941	0.939	0.936	0.933	0.930	0.927	0.924	0.920	0.917	0.913	0.909	
28									0.944	0.941	0.939	0.936	0.934	0.931	0.928	0.924	0.921	0.917	0.914	0.910	
27								0.946	0.944	0.942	0.939	0.937	0.934	0.931	0.928	0.925	0.921	0.918	0.914	0.910	
26							0.949	0.947	0.944	0.942	0.940	0.937	0.934	0.931	0.928	0.925	0.922	0.918	0.915	0.911	
25						0.951	0.949	0.947	0.945	0.942	0.940	0.937	0.935	0.932	0.929	0.926	0.922	0.919	0.915	0.911	
24					0.953	0.951	0.949	0.947	0.945	0.943	0.940	0.938	0.935	0.932	0.929	0.926	0.923	0.919	0.916	0.912	
23				0.955	0.953	0.951	0.949	0.947	0.945	0.943	0.941	0.938	0.936	0.933	0.930	0.927	0.923	0.920	0.916	0.913	
22			0.957	0.955	0.953	0.952	0.950	0.948	0.946	0.944	0.941	0.939	0.936	0.933	0.930	0.927	0.924	0.921	0.917	0.913	
21		0.959	0.957	0.955	0.954	0.952	0.950	0.948	0.946	0.944	0.942	0.939	0.937	0.934	0.931	0.928	0.925	0.921	0.918	0.914	
20	0.961	0.959	0.957	0.956	0.954	0.952	0.951	0.949	0.947	0.944	0.942	0.940	0.937	0.934	0.931	0.928	0.925	0.922	0.918	0.915	
19	0.961	0.959	0.958	0.956	0.954	0.953	0.951	0.949	0.947	0.945	0.943	0.940	0.938	0.935	0.932	0.929	0.926	0.923	0.919	0.915	
18	0.961	0.960	0.958	0.956	0.955	0.953	0.951	0.949	0.947	0.945	0.943	0.941	0.938	0.935	0.933	0.930	0.927	0.923	0.920	0.916	
17	0.962	0.960	0.958	0.957	0.955	0.953	0.952	0.950	0.948	0.946	0.944	0.941	0.939	0.936	0.933	0.930	0.927	0.924	0.921	0.917	
16	0.962	0.960	0.959	0.957	0.956	0.954	0.952	0.950	0.948	0.946	0.944	0.942	0.939	0.937	0.934	0.931	0.928	0.925	0.921	0.918	
15	0.962	0.961	0.959	0.958	0.956	0.954	0.953	0.951	0.949	0.947	0.945	0.942	0.940	0.937	0.935	0.932	0.929	0.926	0.922	0.919	
14	0.962	0.961	0.959	0.958	0.956	0.955	0.953	0.951	0.949	0.947	0.945	0.943	0.941	0.938	0.935	0.933	0.930	0.926	0.923	0.920	
13	0.963	0.961	0.960	0.958	0.957	0.955	0.954	0.952	0.950	0.948	0.946	0.944	0.941	0.939	0.936	0.933	0.930	0.927	0.924	0.921	
12	0.963	0.962	0.960	0.959	0.957	0.956	0.954	0.952	0.950	0.949	0.946	0.944	0.942	0.939	0.937	0.934	0.931	0.928	0.925	0.922	
11	0.964	0.962	0.961	0.959	0.958	0.956	0.955	0.953	0.951	0.949	0.947	0.945	0.943	0.940	0.938	0.935	0.932	0.929	0.926	0.923	
10	0.964	0.963	0.961	0.960	0.958	0.957	0.955	0.953	0.952	0.950	0.948	0.946	0.943	0.941	0.938	0.936	0.933	0.930	0.927	0.924	
9	0.964	0.963	0.962	0.960	0.959	0.957	0.956	0.954	0.952	0.950	0.948	0.946	0.944	0.942	0.939	0.937	0.934	0.931	0.928	0.925	
8	0.965	0.963	0.962	0.961	0.959	0.958	0.956	0.955	0.953	0.951	0.949	0.947	0.945	0.943	0.940	0.938	0.935	0.932	0.929	0.926	
7	0.965	0.964	0.962	0.961	0.960	0.958	0.957	0.955	0.954	0.952	0.950	0.948	0.946	0.943	0.941	0.939	0.936	0.933	0.930	0.927	
6	0.966	0.964	0.963	0.962	0.960	0.959	0.957	0.956	0.954	0.952	0.951	0.949	0.947	0.944	0.942	0.940	0.937	0.934	0.931	0.928	
Beneficiary younger than Retiree	5	0.966	0.965	0.963	0.962	0.961	0.959	0.958	0.956	0.955	0.953	0.951	0.949	0.947	0.945	0.943	0.941	0.938	0.935	0.933	0.930
	4	0.967	0.965	0.964	0.963	0.961	0.960	0.959	0.957	0.956	0.954	0.952	0.950	0.948	0.946	0.944	0.942	0.939	0.936	0.934	0.931
	3	0.967	0.966	0.964	0.963	0.962	0.961	0.959	0.958	0.956	0.955	0.953	0.951	0.949	0.947	0.945	0.943	0.940	0.938	0.935	0.932
	2	0.967	0.966	0.965	0.964	0.962	0.961	0.960	0.958	0.957	0.955	0.954	0.952	0.950	0.948	0.946	0.944	0.941	0.939	0.936	0.934
1	0.968	0.967	0.965	0.964	0.963	0.962	0.961	0.959	0.958	0.956	0.954	0.953	0.951	0.949	0.947	0.945	0.942	0.940	0.937	0.935	
Beneficiary same age as Retiree	0	0.968	0.967	0.966	0.965	0.964	0.962	0.961	0.960	0.958	0.957	0.955	0.954	0.952	0.950	0.948	0.946	0.943	0.941	0.939	0.936

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 9b: 50% Joint and Survivor Annuity with Pop-up Feature - Option 3A - Disabled Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference	Attained Age at Retirement																					
	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39		
Beneficiary older than Retiree	-1	0.969	0.968	0.967	0.965	0.964	0.963	0.962	0.961	0.959	0.958	0.956	0.954	0.953	0.951	0.949	0.947	0.945	0.942	0.940	0.937	
	-2	0.969	0.968	0.967	0.966	0.965	0.964	0.963	0.961	0.960	0.958	0.957	0.955	0.954	0.952	0.950	0.948	0.946	0.944	0.941	0.939	
	-3	0.970	0.969	0.968	0.967	0.965	0.964	0.963	0.962	0.961	0.959	0.958	0.956	0.955	0.953	0.951	0.949	0.947	0.945	0.943	0.940	
	-4	0.970	0.969	0.968	0.967	0.966	0.965	0.964	0.963	0.961	0.960	0.959	0.957	0.955	0.954	0.952	0.950	0.948	0.946	0.944	0.942	
	-5	0.971	0.970	0.969	0.968	0.967	0.966	0.965	0.963	0.962	0.961	0.959	0.958	0.956	0.955	0.953	0.951	0.949	0.947	0.945	0.943	
	-6	0.971	0.970	0.969	0.968	0.967	0.966	0.965	0.964	0.963	0.962	0.960	0.959	0.957	0.956	0.954	0.952	0.950	0.948	0.946	0.944	0.944
	-7	0.972	0.971	0.970	0.969	0.968	0.967	0.966	0.965	0.964	0.962	0.961	0.960	0.958	0.957	0.955	0.953	0.952	0.950	0.948	0.946	0.946
	-8	0.972	0.971	0.970	0.969	0.968	0.968	0.967	0.966	0.964	0.963	0.962	0.961	0.959	0.958	0.956	0.954	0.953	0.951	0.949	0.947	0.947
	-9	0.973	0.972	0.971	0.970	0.969	0.968	0.967	0.966	0.965	0.964	0.963	0.961	0.960	0.959	0.957	0.956	0.954	0.952	0.950	0.948	0.948
	-10	0.973	0.972	0.971	0.971	0.970	0.969	0.968	0.967	0.966	0.965	0.964	0.962	0.961	0.960	0.958	0.957	0.955	0.953	0.951	0.950	0.950
	-11	0.974	0.973	0.972	0.971	0.970	0.969	0.969	0.968	0.967	0.966	0.964	0.963	0.962	0.961	0.959	0.958	0.956	0.954	0.953	0.951	
	-12	0.974	0.973	0.972	0.972	0.971	0.970	0.969	0.968	0.967	0.966	0.965	0.964	0.963	0.962	0.960	0.959	0.957	0.956	0.954	0.952	
	-13	0.975	0.974	0.973	0.972	0.971	0.971	0.970	0.969	0.968	0.967	0.966	0.965	0.964	0.963	0.961	0.960	0.958	0.957	0.955	0.954	
	-14	0.975	0.974	0.974	0.973	0.972	0.971	0.971	0.970	0.969	0.968	0.967	0.966	0.965	0.964	0.962	0.961	0.959	0.958	0.956	0.955	
	-15	0.976	0.975	0.974	0.973	0.973	0.972	0.971	0.970	0.970	0.969	0.968	0.967	0.966	0.964	0.963	0.962	0.961	0.959	0.958	0.956	
	-16	0.976	0.975	0.975	0.974	0.973	0.973	0.972	0.971	0.970	0.969	0.969	0.968	0.967	0.965	0.964	0.963	0.962	0.960	0.959	0.957	
	-17	0.977	0.976	0.975	0.974	0.974	0.973	0.973	0.972	0.971	0.970	0.969	0.968	0.967	0.966	0.965	0.964	0.963	0.962	0.960	0.959	
	-18	0.977	0.976	0.976	0.975	0.974	0.974	0.973	0.973	0.972	0.971	0.970	0.969	0.968	0.967	0.966	0.965	0.964	0.963	0.961	0.960	
	-19	0.978	0.977	0.976	0.976	0.975	0.974	0.974	0.973	0.973	0.972	0.971	0.970	0.969	0.968	0.967	0.966	0.965	0.964	0.963	0.961	
	-20	0.978	0.977	0.977	0.976	0.976	0.975	0.975	0.974	0.973	0.973	0.972	0.971	0.970	0.969	0.968	0.967	0.966	0.965	0.964	0.963	
	-21	0.979	0.978	0.977	0.977	0.976	0.976	0.975	0.975	0.974	0.973	0.973	0.972	0.971	0.970	0.969	0.968	0.967	0.966	0.965	0.964	
	-22	0.979	0.978	0.978	0.977	0.977	0.976	0.976	0.975	0.975	0.974	0.973	0.973	0.972	0.971	0.970	0.969	0.968	0.967	0.966	0.965	
	-23	0.979	0.979	0.978	0.978	0.977	0.977	0.976	0.976	0.975	0.975	0.974	0.974	0.973	0.972	0.971	0.970	0.969	0.968	0.967	0.966	
	-24	0.980	0.979	0.979	0.978	0.978	0.978	0.977	0.977	0.976	0.976	0.975	0.974	0.974	0.973	0.972	0.971	0.970	0.969	0.968	0.968	
	-25	0.980	0.980	0.979	0.979	0.979	0.978	0.978	0.977	0.977	0.976	0.976	0.975	0.974	0.974	0.973	0.972	0.972	0.971	0.970	0.969	
	-26	0.981	0.980	0.980	0.980	0.979	0.979	0.978	0.978	0.977	0.977	0.976	0.975	0.975	0.974	0.973	0.973	0.972	0.971	0.970	0.970	
	-27	0.981	0.981	0.980	0.980	0.980	0.979	0.979	0.979	0.978	0.978	0.977	0.977	0.976	0.976	0.975	0.974	0.974	0.973	0.972	0.971	
	-28	0.982	0.981	0.981	0.981	0.980	0.980	0.980	0.979	0.979	0.979	0.978	0.978	0.977	0.977	0.976	0.975	0.975	0.974	0.973	0.973	
	-29	0.982	0.982	0.981	0.981	0.981	0.981	0.980	0.980	0.980	0.979	0.979	0.978	0.978	0.978	0.977	0.976	0.976	0.975	0.975	0.974	
	-30	0.983	0.982	0.982	0.982	0.981	0.981	0.981	0.981	0.980	0.980	0.980	0.979	0.979	0.978	0.978	0.977	0.977	0.976	0.976	0.975	
	-31	0.983	0.983	0.983	0.982	0.982	0.982	0.982	0.981	0.981	0.981	0.980	0.980	0.980	0.979	0.979	0.978	0.978	0.977	0.977	0.976	
	-32	0.984	0.983	0.983	0.983	0.983	0.982	0.982	0.982	0.982	0.981	0.981	0.981	0.981	0.980	0.980	0.979	0.979	0.978	0.978	0.977	
	-33	0.984	0.984	0.984	0.983	0.983	0.983	0.983	0.983	0.982	0.982	0.982	0.982	0.981	0.981	0.981	0.980	0.980	0.979	0.979	0.979	
	-34	0.985	0.984	0.984	0.984	0.984	0.983	0.983	0.983	0.983	0.983	0.983	0.982	0.982	0.982	0.981	0.981	0.980	0.980	0.980	0.980	
	-35	0.985	0.985	0.985	0.984	0.984	0.984	0.984	0.984	0.984	0.984	0.983	0.983	0.983	0.983	0.982	0.982	0.982	0.981	0.981	0.981	
Beneficiary older than Retiree	-36	0.986	0.985	0.985	0.985	0.985	0.985	0.985	0.984	0.984	0.984	0.984	0.984	0.983	0.983	0.983	0.983	0.982	0.982	0.982	0.982	
	-37	0.986	0.986	0.985	0.985	0.985	0.985	0.985	0.985	0.985	0.985	0.985	0.985	0.984	0.984	0.984	0.984	0.984	0.983	0.983	0.983	
	-38	0.986	0.986	0.986	0.986	0.986	0.986	0.986	0.986	0.986	0.985	0.985	0.985	0.985	0.985	0.985	0.985	0.984	0.984	0.984	0.984	
	-39	0.987	0.987	0.986	0.986	0.986	0.986	0.986	0.986	0.986	0.986	0.986	0.986	0.986	0.986	0.986	0.985	0.985	0.985	0.985	0.985	
	-40	0.987	0.987	0.987	0.987	0.987	0.987	0.987	0.987	0.987	0.987	0.987	0.987	0.986	0.986	0.986	0.986	0.986	0.986	0.986	0.985	

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 9b: 50% Joint and Survivor Annuity with Pop-up Feature - Option 3A - Disabled Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference		Attained Age at Retirement																		
		20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
Beneficiary older than Retiree	-41	0.988	0.987	0.987	0.987	0.987	0.987	0.987	0.987	0.987	0.987	0.987	0.987	0.987	0.987	0.987	0.987	0.987	0.986	0.986
	-42	0.988	0.988	0.988	0.988	0.988	0.988	0.988	0.988	0.988	0.988	0.988	0.988	0.988	0.988	0.988	0.988	0.987	0.987	0.987
	-43	0.988	0.988	0.988	0.988	0.988	0.988	0.988	0.988	0.988	0.988	0.988	0.988	0.988	0.988	0.988	0.988	0.988	0.988	0.988
	-44	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989
	-45	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.989	0.989
	-46	0.990	0.989	0.989	0.989	0.989	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.990
	-47	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991
	-48	0.990	0.990	0.990	0.990	0.990	0.990	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991
	-49	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992
	-50	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992
	-51	0.991	0.991	0.991	0.991	0.992	0.992	0.992	0.992	0.992	0.992	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993
	-52	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993
	-53	0.992	0.992	0.992	0.992	0.992	0.992	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.994	0.994	0.994	0.994	0.994	0.994
	-54	0.992	0.992	0.992	0.993	0.993	0.993	0.993	0.993	0.993	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994
	-55	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.995	0.995	0.995
	-56	0.993	0.993	0.993	0.993	0.993	0.994	0.994	0.994	0.994	0.994	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995
	-57	0.993	0.993	0.993	0.994	0.994	0.994	0.994	0.994	0.994	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995
	-58	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.996	0.996
	-59	0.994	0.994	0.994	0.994	0.994	0.994	0.995	0.995	0.995	0.995	0.995	0.995	0.996	0.996	0.996	0.996	0.996	0.996	0.996
	-60	0.994	0.994	0.994	0.994	0.995	0.995	0.995	0.995	0.995	0.995	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996
	-61	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996
	-62	0.995	0.995	0.995	0.995	0.995	0.995	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.997	0.997	0.996
	-63	0.995	0.995	0.995	0.995	0.995	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.997	0.997	0.997	0.997	0.997	0.997	0.997
	-64	0.995	0.995	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997
	-65	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997
	-66	0.996	0.996	0.996	0.996	0.996	0.996	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997
	-67	0.996	0.996	0.996	0.996	0.996	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997
	-68	0.996	0.996	0.996	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.998	0.998	0.997	0.997	0.997
	-69	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.997
	-70	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.997
	-71	0.997	0.997	0.997	0.997	0.997	0.997	0.997	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.997
	-72	0.997	0.997	0.997	0.997	0.997	0.997	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	
	-73	0.997	0.997	0.997	0.997	0.997	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	
	-74	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	
	-75	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	
Beneficiary older than Retiree	-76	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	
	-77	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	
	-78	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	
	-79	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	
	-80	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 9b: 50% Joint and Survivor Annuity with Pop-up Feature - Option 3A - Disabled Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement																	
		20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
Beneficiary older than Retiree	-81	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998								
	-82	0.999	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998									
	-83	0.999	0.999	0.998	0.998	0.998	0.998	0.998	0.998	0.998									
	-84	0.999	0.999	0.999	0.999	0.999	0.998	0.998											
	-85	0.999	0.999	0.999	0.999	0.999	0.999												
	-86	0.999	0.999	0.999	0.999	0.999													
	-87	0.999	0.999	0.999	0.999														
	-88	0.999	0.999	0.999															
	-89	0.999	0.999																
	-90	0.999																	

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 9b: 50% Joint and Survivor Annuity with Pop-up Feature - Option 3A - Disabled Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference	Attained Age at Retirement																			
	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59
Beneficiary 75																				
younger 74																				
than 73																				
Retiree 72																				
71																				
70																				
69																				
68																				
67																				
66																				
65																				
64																				
63																				
62																				
61																				
60																				
59																				0.773
58																			0.781	0.774
57																		0.789	0.782	0.774
56																	0.797	0.789	0.782	0.774
55																0.805	0.797	0.790	0.782	0.775
54															0.813	0.805	0.798	0.790	0.783	0.775
53														0.820	0.813	0.805	0.798	0.791	0.783	0.776
52													0.827	0.820	0.813	0.806	0.798	0.791	0.783	0.776
51												0.835	0.828	0.821	0.814	0.806	0.799	0.791	0.784	0.776
50											0.842	0.835	0.828	0.821	0.814	0.807	0.799	0.792	0.784	0.777
49										0.849	0.842	0.835	0.828	0.821	0.814	0.807	0.800	0.792	0.785	0.777
48									0.855	0.849	0.842	0.836	0.829	0.822	0.815	0.807	0.800	0.793	0.785	0.778
47								0.862	0.855	0.849	0.843	0.836	0.829	0.822	0.815	0.808	0.801	0.793	0.786	0.779
46							0.868	0.862	0.856	0.850	0.843	0.836	0.830	0.823	0.816	0.808	0.801	0.794	0.787	0.779
45						0.874	0.868	0.862	0.856	0.850	0.843	0.837	0.830	0.823	0.816	0.809	0.802	0.794	0.787	0.780
44					0.880	0.874	0.868	0.863	0.857	0.850	0.844	0.837	0.831	0.824	0.817	0.810	0.802	0.795	0.788	0.780
43				0.885	0.880	0.874	0.869	0.863	0.857	0.851	0.844	0.838	0.831	0.824	0.817	0.810	0.803	0.796	0.788	0.781
42			0.890	0.885	0.880	0.875	0.869	0.863	0.857	0.851	0.845	0.838	0.832	0.825	0.818	0.811	0.804	0.796	0.789	0.782
41		0.896	0.891	0.886	0.881	0.875	0.870	0.864	0.858	0.852	0.845	0.839	0.832	0.825	0.818	0.811	0.804	0.797	0.790	0.783
Beneficiary 40	0.900	0.896	0.891	0.886	0.881	0.876	0.870	0.864	0.858	0.852	0.846	0.839	0.833	0.826	0.819	0.812	0.805	0.798	0.791	0.784
younger 39	0.901	0.896	0.891	0.886	0.881	0.876	0.870	0.865	0.859	0.853	0.846	0.840	0.833	0.827	0.820	0.813	0.806	0.799	0.791	0.784
than 38	0.901	0.897	0.892	0.887	0.882	0.876	0.871	0.865	0.859	0.853	0.847	0.840	0.834	0.827	0.820	0.813	0.806	0.799	0.792	0.785
Retiree 37	0.901	0.897	0.892	0.887	0.882	0.877	0.871	0.866	0.860	0.854	0.848	0.841	0.835	0.828	0.821	0.814	0.807	0.800	0.793	0.786
36	0.902	0.897	0.893	0.888	0.883	0.877	0.872	0.866	0.860	0.854	0.848	0.842	0.835	0.829	0.822	0.815	0.808	0.801	0.794	0.787

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 9b: 50% Joint and Survivor Annuity with Pop-up Feature - Option 3A - Disabled Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference	Attained Age at Retirement																				
	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	
35	0.902	0.898	0.893	0.888	0.883	0.878	0.872	0.867	0.861	0.855	0.849	0.842	0.836	0.829	0.823	0.816	0.809	0.802	0.795	0.788	
34	0.903	0.898	0.894	0.889	0.884	0.878	0.873	0.867	0.862	0.856	0.849	0.843	0.837	0.830	0.824	0.817	0.810	0.803	0.796	0.789	
33	0.903	0.899	0.894	0.889	0.884	0.879	0.874	0.868	0.862	0.856	0.850	0.844	0.838	0.831	0.824	0.818	0.811	0.804	0.797	0.791	
32	0.904	0.899	0.894	0.890	0.885	0.880	0.874	0.869	0.863	0.857	0.851	0.845	0.838	0.832	0.825	0.819	0.812	0.805	0.798	0.792	
31	0.904	0.900	0.895	0.890	0.885	0.880	0.875	0.869	0.864	0.858	0.852	0.846	0.839	0.833	0.826	0.820	0.813	0.806	0.800	0.793	
30	0.904	0.900	0.896	0.891	0.886	0.881	0.875	0.870	0.864	0.859	0.853	0.846	0.840	0.834	0.827	0.821	0.814	0.808	0.801	0.794	
29	0.905	0.901	0.896	0.891	0.887	0.881	0.876	0.871	0.865	0.859	0.853	0.847	0.841	0.835	0.828	0.822	0.815	0.809	0.802	0.796	
28	0.906	0.901	0.897	0.892	0.887	0.882	0.877	0.872	0.866	0.860	0.854	0.848	0.842	0.836	0.830	0.823	0.817	0.810	0.804	0.797	
27	0.906	0.902	0.897	0.893	0.888	0.883	0.878	0.872	0.867	0.861	0.855	0.849	0.843	0.837	0.831	0.824	0.818	0.812	0.805	0.799	
26	0.907	0.902	0.898	0.893	0.889	0.884	0.879	0.873	0.868	0.862	0.856	0.850	0.844	0.838	0.832	0.826	0.819	0.813	0.807	0.800	
25	0.907	0.903	0.899	0.894	0.889	0.884	0.879	0.874	0.869	0.863	0.857	0.852	0.846	0.839	0.833	0.827	0.821	0.815	0.808	0.802	
24	0.908	0.904	0.899	0.895	0.890	0.885	0.880	0.875	0.870	0.864	0.859	0.853	0.847	0.841	0.835	0.828	0.822	0.816	0.810	0.804	
23	0.909	0.905	0.900	0.896	0.891	0.886	0.881	0.876	0.871	0.865	0.860	0.854	0.848	0.842	0.836	0.830	0.824	0.818	0.812	0.806	
22	0.909	0.905	0.901	0.897	0.892	0.887	0.882	0.877	0.872	0.866	0.861	0.855	0.849	0.844	0.838	0.832	0.826	0.820	0.814	0.808	
21	0.910	0.906	0.902	0.897	0.893	0.888	0.883	0.878	0.873	0.868	0.862	0.857	0.851	0.845	0.839	0.833	0.827	0.821	0.815	0.810	
20	0.911	0.907	0.903	0.898	0.894	0.889	0.884	0.879	0.874	0.869	0.863	0.858	0.852	0.847	0.841	0.835	0.829	0.823	0.817	0.812	
19	0.912	0.908	0.904	0.899	0.895	0.890	0.885	0.880	0.875	0.870	0.865	0.859	0.854	0.848	0.842	0.837	0.831	0.825	0.820	0.814	
18	0.913	0.909	0.904	0.900	0.896	0.891	0.887	0.882	0.877	0.872	0.866	0.861	0.855	0.850	0.844	0.839	0.833	0.827	0.822	0.816	
17	0.913	0.910	0.905	0.901	0.897	0.892	0.888	0.883	0.878	0.873	0.868	0.862	0.857	0.852	0.846	0.841	0.835	0.829	0.824	0.819	
16	0.914	0.910	0.906	0.902	0.898	0.894	0.889	0.884	0.879	0.874	0.869	0.864	0.859	0.853	0.848	0.843	0.837	0.832	0.826	0.821	
15	0.915	0.911	0.908	0.903	0.899	0.895	0.890	0.886	0.881	0.876	0.871	0.866	0.861	0.855	0.850	0.845	0.839	0.834	0.829	0.824	
14	0.916	0.913	0.909	0.905	0.900	0.896	0.892	0.887	0.882	0.878	0.873	0.868	0.862	0.857	0.852	0.847	0.842	0.836	0.831	0.826	
13	0.917	0.914	0.910	0.906	0.902	0.897	0.893	0.889	0.884	0.879	0.874	0.869	0.864	0.859	0.854	0.849	0.844	0.839	0.834	0.829	
12	0.918	0.915	0.911	0.907	0.903	0.899	0.895	0.890	0.886	0.881	0.876	0.871	0.866	0.861	0.856	0.851	0.846	0.841	0.837	0.832	
11	0.919	0.916	0.912	0.908	0.904	0.900	0.896	0.892	0.887	0.883	0.878	0.873	0.868	0.864	0.859	0.854	0.849	0.844	0.839	0.835	
10	0.921	0.917	0.913	0.910	0.906	0.902	0.898	0.893	0.889	0.884	0.880	0.875	0.871	0.866	0.861	0.856	0.852	0.847	0.842	0.838	
9	0.922	0.918	0.915	0.911	0.907	0.903	0.899	0.895	0.891	0.886	0.882	0.877	0.873	0.868	0.863	0.859	0.854	0.850	0.845	0.841	
8	0.923	0.920	0.916	0.912	0.909	0.905	0.901	0.897	0.893	0.888	0.884	0.880	0.875	0.871	0.866	0.861	0.857	0.853	0.848	0.844	
7	0.924	0.921	0.917	0.914	0.910	0.906	0.903	0.899	0.894	0.890	0.886	0.882	0.877	0.873	0.869	0.864	0.860	0.856	0.851	0.848	
6	0.925	0.922	0.919	0.915	0.912	0.908	0.904	0.900	0.896	0.892	0.888	0.884	0.880	0.875	0.871	0.867	0.863	0.859	0.855	0.851	
Beneficiary younger than Retiree	5	0.927	0.924	0.920	0.917	0.913	0.910	0.906	0.902	0.898	0.894	0.890	0.886	0.882	0.878	0.874	0.870	0.866	0.862	0.858	0.854
	4	0.928	0.925	0.922	0.918	0.915	0.911	0.908	0.904	0.900	0.897	0.893	0.889	0.885	0.881	0.877	0.873	0.869	0.865	0.861	0.858
	3	0.929	0.926	0.923	0.920	0.917	0.913	0.910	0.906	0.902	0.899	0.895	0.891	0.887	0.883	0.879	0.875	0.872	0.868	0.865	0.861
	2	0.931	0.928	0.925	0.922	0.918	0.915	0.912	0.908	0.904	0.901	0.897	0.893	0.890	0.886	0.882	0.878	0.875	0.871	0.868	0.865
	1	0.932	0.929	0.926	0.923	0.920	0.917	0.913	0.910	0.907	0.903	0.899	0.896	0.892	0.888	0.885	0.881	0.878	0.875	0.872	0.869
Beneficiary same age as Retiree	0	0.934	0.931	0.928	0.925	0.922	0.919	0.915	0.912	0.909	0.905	0.902	0.898	0.895	0.891	0.888	0.884	0.881	0.878	0.875	0.872

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 9b: 50% Joint and Survivor Annuity with Pop-up Feature - Option 3A - Disabled Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference		Attained Age at Retirement																			
		40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59
Beneficiary older than Retiree	-1	0.935	0.932	0.929	0.927	0.924	0.920	0.917	0.914	0.911	0.907	0.904	0.901	0.897	0.894	0.891	0.887	0.884	0.881	0.879	0.876
	-2	0.936	0.934	0.931	0.928	0.925	0.922	0.919	0.916	0.913	0.910	0.906	0.903	0.900	0.897	0.894	0.890	0.888	0.885	0.882	0.880
	-3	0.938	0.935	0.933	0.930	0.927	0.924	0.921	0.918	0.915	0.912	0.909	0.906	0.903	0.899	0.896	0.894	0.891	0.888	0.886	0.884
	-4	0.939	0.937	0.934	0.931	0.929	0.926	0.923	0.920	0.917	0.914	0.911	0.908	0.905	0.902	0.899	0.897	0.894	0.892	0.889	0.887
	-5	0.941	0.938	0.936	0.933	0.930	0.928	0.925	0.922	0.919	0.916	0.914	0.911	0.908	0.905	0.902	0.900	0.897	0.895	0.893	0.891
	-6	0.942	0.940	0.937	0.935	0.932	0.930	0.927	0.924	0.921	0.919	0.916	0.913	0.910	0.908	0.905	0.903	0.900	0.898	0.896	0.895
	-7	0.943	0.941	0.939	0.936	0.934	0.931	0.929	0.926	0.924	0.921	0.918	0.916	0.913	0.910	0.908	0.906	0.904	0.902	0.900	0.899
	-8	0.945	0.943	0.940	0.938	0.936	0.933	0.931	0.928	0.926	0.923	0.921	0.918	0.916	0.913	0.911	0.909	0.907	0.905	0.903	0.902
	-9	0.946	0.944	0.942	0.940	0.937	0.935	0.933	0.930	0.928	0.925	0.923	0.921	0.918	0.916	0.914	0.912	0.910	0.908	0.907	0.906
	-10	0.948	0.946	0.944	0.941	0.939	0.937	0.935	0.932	0.930	0.928	0.925	0.923	0.921	0.919	0.917	0.915	0.913	0.911	0.910	0.909
-11	0.949	0.947	0.945	0.943	0.941	0.939	0.937	0.934	0.932	0.930	0.928	0.925	0.923	0.921	0.919	0.918	0.916	0.915	0.914	0.913	
-12	0.950	0.949	0.947	0.945	0.943	0.940	0.938	0.936	0.934	0.932	0.930	0.928	0.926	0.924	0.922	0.921	0.919	0.918	0.917	0.916	
-13	0.952	0.950	0.948	0.946	0.944	0.942	0.940	0.938	0.936	0.934	0.932	0.930	0.928	0.927	0.925	0.923	0.922	0.921	0.920	0.920	
-14	0.953	0.951	0.950	0.948	0.946	0.944	0.942	0.940	0.938	0.936	0.935	0.933	0.931	0.929	0.928	0.926	0.925	0.924	0.923	0.923	
-15	0.955	0.953	0.951	0.949	0.948	0.946	0.944	0.942	0.940	0.939	0.937	0.935	0.933	0.932	0.930	0.929	0.928	0.927	0.927	0.926	
-16	0.956	0.954	0.953	0.951	0.949	0.948	0.946	0.944	0.942	0.941	0.939	0.937	0.936	0.934	0.933	0.932	0.931	0.930	0.930	0.929	
-17	0.957	0.956	0.954	0.953	0.951	0.949	0.948	0.946	0.944	0.943	0.941	0.940	0.938	0.937	0.936	0.935	0.934	0.933	0.933	0.933	
-18	0.959	0.957	0.956	0.954	0.953	0.951	0.950	0.948	0.946	0.945	0.943	0.942	0.941	0.939	0.938	0.937	0.936	0.936	0.936	0.936	
-19	0.960	0.959	0.957	0.956	0.954	0.953	0.951	0.950	0.948	0.947	0.946	0.944	0.943	0.942	0.941	0.940	0.939	0.939	0.938	0.939	
-20	0.961	0.960	0.959	0.957	0.956	0.955	0.953	0.952	0.950	0.949	0.948	0.947	0.945	0.944	0.943	0.943	0.942	0.941	0.941	0.941	
-21	0.963	0.962	0.960	0.959	0.958	0.956	0.955	0.954	0.952	0.951	0.950	0.949	0.948	0.947	0.946	0.945	0.945	0.944	0.944	0.944	
-22	0.964	0.963	0.962	0.961	0.959	0.958	0.957	0.956	0.954	0.953	0.952	0.951	0.950	0.949	0.948	0.948	0.947	0.947	0.947	0.947	
-23	0.965	0.964	0.963	0.962	0.961	0.960	0.959	0.957	0.956	0.955	0.954	0.953	0.952	0.951	0.951	0.950	0.950	0.949	0.949	0.950	
-24	0.967	0.966	0.965	0.964	0.963	0.961	0.960	0.959	0.958	0.957	0.956	0.955	0.954	0.954	0.953	0.952	0.952	0.952	0.952	0.952	
-25	0.968	0.967	0.966	0.965	0.964	0.963	0.962	0.961	0.960	0.959	0.958	0.957	0.956	0.955	0.955	0.955	0.955	0.954	0.954	0.955	
-26	0.969	0.968	0.968	0.967	0.966	0.965	0.964	0.963	0.962	0.961	0.960	0.960	0.959	0.958	0.958	0.957	0.957	0.957	0.957	0.957	
-27	0.971	0.970	0.969	0.968	0.967	0.966	0.966	0.965	0.964	0.963	0.962	0.962	0.961	0.960	0.960	0.959	0.959	0.959	0.959	0.960	
-28	0.972	0.971	0.970	0.970	0.969	0.968	0.967	0.966	0.966	0.965	0.964	0.964	0.963	0.962	0.962	0.962	0.961	0.961	0.961	0.962	
-29	0.973	0.973	0.972	0.971	0.970	0.970	0.969	0.968	0.967	0.967	0.966	0.966	0.965	0.965	0.965	0.964	0.964	0.964	0.964	0.964	
-30	0.974	0.974	0.973	0.972	0.972	0.971	0.970	0.970	0.969	0.969	0.968	0.967	0.967	0.967	0.966	0.966	0.966	0.966	0.966	0.966	
-31	0.976	0.975	0.974	0.974	0.973	0.973	0.972	0.971	0.971	0.970	0.970	0.969	0.969	0.968	0.968	0.968	0.968	0.968	0.968	0.968	
-32	0.977	0.976	0.976	0.975	0.975	0.974	0.974	0.973	0.973	0.972	0.972	0.971	0.971	0.970	0.970	0.970	0.970	0.969	0.970	0.970	
-33	0.978	0.978	0.977	0.977	0.976	0.976	0.975	0.975	0.974	0.974	0.973	0.973	0.972	0.972	0.972	0.972	0.971	0.971	0.971	0.972	
-34	0.979	0.979	0.978	0.978	0.977	0.977	0.976	0.976	0.976	0.975	0.975	0.974	0.974	0.974	0.974	0.973	0.973	0.973	0.973	0.973	
-35	0.980	0.980	0.980	0.979	0.979	0.978	0.978	0.977	0.977	0.977	0.976	0.976	0.976	0.975	0.975	0.975	0.975	0.975	0.975	0.975	
Beneficiary older than Retiree	-36	0.981	0.981	0.981	0.980	0.980	0.980	0.979	0.979	0.979	0.978	0.978	0.978	0.977	0.977	0.977	0.976	0.976	0.976	0.976	
	-37	0.982	0.982	0.982	0.981	0.981	0.981	0.981	0.980	0.980	0.980	0.979	0.979	0.979	0.978	0.978	0.978	0.978	0.977	0.978	
	-38	0.983	0.983	0.983	0.983	0.982	0.982	0.982	0.981	0.981	0.981	0.981	0.980	0.980	0.980	0.980	0.979	0.979	0.979	0.979	
	-39	0.984	0.984	0.984	0.984	0.983	0.983	0.983	0.983	0.982	0.982	0.982	0.982	0.981	0.981	0.981	0.981	0.980	0.980	0.980	
	-40	0.985	0.985	0.985	0.985	0.984	0.984	0.984	0.984	0.984	0.983	0.983	0.983	0.983	0.982	0.982	0.982	0.982	0.981	0.981	

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 9b: 50% Joint and Survivor Annuity with Pop-up Feature - Option 3A - Disabled Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference		Attained Age at Retirement																			
		40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59
Beneficiary older than Retiree	-41	0.986	0.986	0.986	0.986	0.985	0.985	0.985	0.985	0.985	0.984	0.984	0.984	0.984	0.983	0.983	0.983	0.983	0.982	0.982	0.982
	-42	0.987	0.987	0.987	0.987	0.986	0.986	0.986	0.986	0.986	0.985	0.985	0.985	0.985	0.984	0.984	0.984	0.984	0.983	0.983	0.983
	-43	0.988	0.988	0.988	0.987	0.987	0.987	0.987	0.987	0.987	0.986	0.986	0.986	0.986	0.985	0.985	0.985	0.985	0.984	0.984	0.984
	-44	0.989	0.988	0.988	0.988	0.988	0.988	0.988	0.988	0.987	0.987	0.987	0.987	0.987	0.986	0.986	0.986	0.986	0.985	0.985	0.985
	-45	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.988	0.988	0.988	0.988	0.988	0.987	0.987	0.987	0.987	0.986	0.986	0.986	0.985
	-46	0.990	0.990	0.990	0.990	0.990	0.990	0.989	0.989	0.989	0.989	0.989	0.988	0.988	0.988	0.988	0.987	0.987	0.987	0.986	0.986
	-47	0.991	0.991	0.991	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.989	0.989	0.989	0.989	0.988	0.988	0.988	0.987	0.987	0.987
	-48	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.990	0.990	0.990	0.990	0.990	0.989	0.989	0.989	0.988	0.988	0.987	0.987
	-49	0.992	0.992	0.992	0.992	0.992	0.991	0.991	0.991	0.991	0.991	0.991	0.991	0.990	0.990	0.990	0.989	0.989	0.988	0.988	0.987
	-50	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.992	0.991	0.991	0.991	0.991	0.990	0.990	0.990	0.989	0.989	0.988	0.988
	-51	0.993	0.993	0.993	0.993	0.993	0.992	0.992	0.992	0.992	0.992	0.992	0.991	0.991	0.991	0.991	0.990	0.990	0.989	0.988	0.988
	-52	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.993	0.992	0.992	0.992	0.992	0.991	0.991	0.990	0.990	0.989	0.989	
	-53	0.994	0.994	0.994	0.994	0.994	0.993	0.993	0.993	0.993	0.993	0.993	0.992	0.992	0.992	0.991	0.991	0.990	0.989		
	-54	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.993	0.993	0.993	0.993	0.992	0.992	0.991	0.991	0.990	0.990		
	-55	0.995	0.995	0.994	0.994	0.994	0.994	0.994	0.994	0.994	0.993	0.993	0.993	0.993	0.992	0.992	0.991	0.991	0.990		
	-56	0.995	0.995	0.995	0.995	0.995	0.994	0.994	0.994	0.994	0.994	0.994	0.993	0.993	0.992	0.992					
	-57	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.994	0.994	0.994	0.994	0.993	0.993	0.992						
	-58	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.995	0.994	0.994	0.994	0.993							
	-59	0.996	0.996	0.996	0.996	0.995	0.995	0.995	0.995	0.995	0.994	0.994	0.994	0.994							
	-60	0.996	0.996	0.996	0.996	0.996	0.996	0.995	0.995	0.995	0.994	0.994									
	-61	0.996	0.996	0.996	0.996	0.996	0.996	0.995	0.995	0.995	0.995										
	-62	0.996	0.996	0.996	0.996	0.996	0.996	0.996	0.995	0.995											
	-63	0.997	0.997	0.996	0.996	0.996	0.996	0.996	0.995												
	-64	0.997	0.997	0.997	0.996	0.996	0.996	0.996													
	-65	0.997	0.997	0.997	0.997	0.996	0.996														
	-66	0.997	0.997	0.997	0.997	0.996															
	-67	0.997	0.997	0.997																	
	-68	0.997	0.997	0.997																	
	-69	0.997	0.997																		
	-70	0.997																			
	-71																				
	-72																				
	-73																				
	-74																				
	-75																				
Beneficiary older than Retiree	-76																				
	-77																				
	-78																				
	-79																				
	-80																				

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 9b: 50% Joint and Survivor Annuity with Pop-up Feature - Option 3A - Disabled Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference		Attained Age at Retirement																			
		40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59
Beneficiary older than Retiree	-81																				
	-82																				
	-83																				
	-84																				
	-85																				
	-86																				
	-87																				
	-88																				
	-89																				
	-90																				

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 9b: 50% Joint and Survivor Annuity with Pop-up Feature - Option 3A - Disabled Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference	Attained Age at Retirement															
	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75
Beneficiary younger than Retiree																
75																0.583
74															0.600	0.583
73														0.616	0.600	0.584
72													0.632	0.617	0.601	0.584
71												0.647	0.632	0.617	0.601	0.584
70											0.661	0.647	0.633	0.617	0.601	0.585
69										0.675	0.662	0.648	0.633	0.617	0.602	0.585
68									0.688	0.675	0.662	0.648	0.633	0.618	0.602	0.586
67								0.700	0.688	0.676	0.662	0.648	0.634	0.618	0.602	0.586
66							0.711	0.700	0.688	0.676	0.663	0.649	0.634	0.619	0.603	0.586
65						0.722	0.711	0.700	0.689	0.676	0.663	0.649	0.634	0.619	0.603	0.587
64					0.731	0.722	0.712	0.701	0.689	0.677	0.663	0.650	0.635	0.620	0.604	0.587
63				0.741	0.732	0.722	0.712	0.701	0.690	0.677	0.664	0.650	0.635	0.620	0.604	0.588
62			0.749	0.741	0.732	0.723	0.712	0.702	0.690	0.678	0.664	0.650	0.636	0.621	0.605	0.589
61		0.758	0.750	0.741	0.732	0.723	0.713	0.702	0.690	0.678	0.665	0.651	0.636	0.621	0.605	0.589
60	0.765	0.758	0.750	0.742	0.733	0.723	0.713	0.702	0.691	0.678	0.665	0.651	0.637	0.622	0.606	0.590
59	0.766	0.758	0.750	0.742	0.733	0.724	0.714	0.703	0.691	0.679	0.666	0.652	0.637	0.622	0.607	0.590
58	0.766	0.759	0.751	0.742	0.734	0.724	0.714	0.703	0.692	0.680	0.666	0.653	0.638	0.623	0.607	0.591
57	0.766	0.759	0.751	0.743	0.734	0.725	0.715	0.704	0.692	0.680	0.667	0.653	0.639	0.624	0.608	0.592
56	0.767	0.759	0.752	0.743	0.735	0.725	0.715	0.704	0.693	0.681	0.668	0.654	0.639	0.624	0.609	0.592
55	0.767	0.760	0.752	0.744	0.735	0.726	0.716	0.705	0.694	0.681	0.668	0.655	0.640	0.625	0.609	0.593
54	0.768	0.760	0.752	0.744	0.736	0.726	0.716	0.706	0.694	0.682	0.669	0.655	0.641	0.626	0.610	0.594
53	0.768	0.761	0.753	0.745	0.736	0.727	0.717	0.706	0.695	0.683	0.670	0.656	0.642	0.627	0.611	0.595
52	0.769	0.761	0.753	0.745	0.737	0.727	0.717	0.707	0.695	0.683	0.670	0.657	0.642	0.627	0.612	0.596
51	0.769	0.762	0.754	0.746	0.737	0.728	0.718	0.708	0.696	0.684	0.671	0.658	0.643	0.628	0.613	0.597
50	0.770	0.762	0.755	0.746	0.738	0.729	0.719	0.708	0.697	0.685	0.672	0.658	0.644	0.629	0.614	0.598
49	0.770	0.763	0.755	0.747	0.739	0.729	0.720	0.709	0.698	0.686	0.673	0.659	0.645	0.630	0.615	0.599
48	0.771	0.763	0.756	0.748	0.739	0.730	0.720	0.710	0.699	0.687	0.674	0.660	0.646	0.631	0.616	0.600
47	0.771	0.764	0.756	0.748	0.740	0.731	0.721	0.711	0.700	0.688	0.675	0.661	0.647	0.632	0.617	0.601
46	0.772	0.765	0.757	0.749	0.741	0.732	0.722	0.712	0.700	0.689	0.676	0.662	0.648	0.634	0.618	0.603
45	0.773	0.765	0.758	0.750	0.742	0.733	0.723	0.713	0.701	0.690	0.677	0.664	0.650	0.635	0.620	0.604
44	0.773	0.766	0.759	0.751	0.742	0.733	0.724	0.714	0.702	0.691	0.678	0.665	0.651	0.636	0.621	0.605
43	0.774	0.767	0.759	0.752	0.743	0.734	0.725	0.715	0.704	0.692	0.679	0.666	0.652	0.638	0.622	0.607
42	0.775	0.768	0.760	0.753	0.744	0.735	0.726	0.716	0.705	0.693	0.681	0.667	0.653	0.639	0.624	0.608
41	0.776	0.769	0.761	0.754	0.745	0.736	0.727	0.717	0.706	0.694	0.682	0.669	0.655	0.641	0.626	0.610
Beneficiary younger than Retiree																
40	0.776	0.769	0.762	0.755	0.746	0.738	0.728	0.718	0.707	0.696	0.683	0.670	0.657	0.642	0.627	0.612
39	0.777	0.770	0.763	0.756	0.747	0.739	0.729	0.719	0.709	0.697	0.685	0.672	0.658	0.644	0.629	0.614
38	0.778	0.771	0.764	0.757	0.749	0.740	0.731	0.721	0.710	0.699	0.686	0.673	0.660	0.646	0.631	0.616
37	0.779	0.772	0.765	0.758	0.750	0.741	0.732	0.722	0.712	0.700	0.688	0.675	0.662	0.648	0.633	0.618
36	0.780	0.774	0.767	0.759	0.751	0.743	0.733	0.724	0.713	0.702	0.690	0.677	0.664	0.650	0.635	0.620

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 9b: 50% Joint and Survivor Annuity with Pop-up Feature - Option 3A - Disabled Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary Age Difference	Attained Age at Retirement																
	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	
35	0.781	0.775	0.768	0.760	0.752	0.744	0.735	0.725	0.715	0.704	0.692	0.679	0.666	0.652	0.637	0.622	
34	0.783	0.776	0.769	0.762	0.754	0.746	0.737	0.727	0.717	0.705	0.694	0.681	0.668	0.654	0.640	0.625	
33	0.784	0.777	0.770	0.763	0.755	0.747	0.738	0.729	0.718	0.707	0.696	0.683	0.670	0.656	0.642	0.627	
32	0.785	0.779	0.772	0.765	0.757	0.749	0.740	0.730	0.720	0.709	0.698	0.685	0.672	0.659	0.644	0.630	
31	0.786	0.780	0.773	0.766	0.759	0.751	0.742	0.732	0.722	0.711	0.700	0.688	0.675	0.661	0.647	0.633	
30	0.788	0.782	0.775	0.768	0.760	0.752	0.744	0.734	0.724	0.714	0.702	0.690	0.677	0.664	0.650	0.636	
29	0.789	0.783	0.777	0.770	0.762	0.754	0.746	0.737	0.727	0.716	0.705	0.693	0.680	0.667	0.653	0.639	
28	0.791	0.785	0.778	0.771	0.764	0.756	0.748	0.739	0.729	0.718	0.707	0.695	0.683	0.670	0.656	0.642	
27	0.793	0.786	0.780	0.773	0.766	0.758	0.750	0.741	0.731	0.721	0.710	0.698	0.686	0.673	0.659	0.645	
26	0.794	0.788	0.782	0.775	0.768	0.761	0.752	0.744	0.734	0.724	0.713	0.701	0.689	0.676	0.662	0.648	
25	0.796	0.790	0.784	0.777	0.770	0.763	0.755	0.746	0.737	0.726	0.716	0.704	0.692	0.679	0.666	0.652	
24	0.798	0.792	0.786	0.780	0.773	0.765	0.757	0.749	0.739	0.729	0.719	0.707	0.695	0.683	0.669	0.656	
23	0.800	0.794	0.788	0.782	0.775	0.768	0.760	0.751	0.742	0.732	0.722	0.711	0.699	0.686	0.673	0.660	
22	0.802	0.796	0.790	0.784	0.778	0.770	0.763	0.754	0.745	0.736	0.725	0.714	0.702	0.690	0.677	0.664	
21	0.804	0.798	0.793	0.787	0.780	0.773	0.766	0.757	0.749	0.739	0.729	0.718	0.706	0.694	0.681	0.668	
20	0.806	0.801	0.795	0.789	0.783	0.776	0.769	0.761	0.752	0.742	0.732	0.721	0.710	0.698	0.686	0.673	
19	0.809	0.803	0.798	0.792	0.786	0.779	0.772	0.764	0.755	0.746	0.736	0.725	0.714	0.702	0.690	0.678	
18	0.811	0.806	0.800	0.795	0.789	0.782	0.775	0.767	0.759	0.750	0.740	0.730	0.719	0.707	0.695	0.683	
17	0.813	0.808	0.803	0.798	0.792	0.785	0.778	0.771	0.763	0.754	0.744	0.734	0.723	0.712	0.700	0.688	
16	0.816	0.811	0.806	0.801	0.795	0.789	0.782	0.774	0.766	0.758	0.748	0.738	0.728	0.717	0.705	0.693	
15	0.819	0.814	0.809	0.804	0.798	0.792	0.785	0.778	0.770	0.762	0.753	0.743	0.733	0.722	0.711	0.699	
14	0.822	0.817	0.812	0.807	0.802	0.796	0.789	0.782	0.775	0.766	0.758	0.748	0.738	0.727	0.717	0.705	
13	0.824	0.820	0.815	0.810	0.805	0.799	0.793	0.786	0.779	0.771	0.762	0.753	0.743	0.733	0.723	0.712	
12	0.827	0.823	0.819	0.814	0.809	0.803	0.797	0.791	0.784	0.776	0.767	0.758	0.749	0.739	0.729	0.718	
11	0.831	0.826	0.822	0.818	0.813	0.807	0.802	0.795	0.788	0.781	0.773	0.764	0.755	0.745	0.735	0.725	
10	0.834	0.830	0.826	0.821	0.817	0.811	0.806	0.800	0.793	0.786	0.778	0.770	0.761	0.752	0.742	0.732	
9	0.837	0.833	0.829	0.825	0.821	0.816	0.810	0.805	0.798	0.791	0.784	0.776	0.767	0.758	0.749	0.739	
8	0.840	0.837	0.833	0.829	0.825	0.820	0.815	0.809	0.803	0.797	0.789	0.782	0.774	0.765	0.756	0.747	
7	0.844	0.840	0.837	0.833	0.829	0.825	0.820	0.815	0.809	0.802	0.795	0.788	0.780	0.772	0.763	0.755	
6	0.847	0.844	0.841	0.837	0.834	0.829	0.825	0.820	0.814	0.808	0.802	0.794	0.787	0.779	0.771	0.762	
Beneficiary younger than Retiree	5	0.851	0.848	0.845	0.842	0.838	0.834	0.830	0.825	0.820	0.814	0.808	0.801	0.794	0.786	0.779	0.770
	4	0.855	0.852	0.849	0.846	0.843	0.839	0.835	0.830	0.825	0.820	0.814	0.808	0.801	0.794	0.786	0.779
	3	0.859	0.856	0.853	0.850	0.847	0.844	0.840	0.836	0.831	0.826	0.821	0.814	0.808	0.801	0.794	0.787
	2	0.862	0.860	0.857	0.855	0.852	0.849	0.845	0.841	0.837	0.832	0.827	0.821	0.815	0.809	0.802	0.795
1	0.866	0.864	0.862	0.859	0.857	0.854	0.851	0.847	0.843	0.839	0.834	0.828	0.823	0.817	0.810	0.804	
Beneficiary same age as Retiree	0	0.870	0.868	0.866	0.864	0.862	0.859	0.856	0.853	0.849	0.845	0.840	0.835	0.830	0.824	0.818	0.812

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 9b: 50% Joint and Survivor Annuity with Pop-up Feature - Option 3A - Disabled Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

Beneficiary		Attained Age at Retirement															
	Age Difference	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75
Beneficiary older than Retiree	-1	0.874	0.872	0.870	0.869	0.866	0.864	0.861	0.858	0.855	0.851	0.847	0.842	0.837	0.832	0.826	0.821
	-2	0.878	0.876	0.875	0.873	0.871	0.869	0.867	0.864	0.861	0.857	0.853	0.849	0.844	0.840	0.834	0.829
	-3	0.882	0.881	0.879	0.878	0.876	0.874	0.872	0.870	0.867	0.864	0.860	0.856	0.852	0.847	0.842	0.838
	-4	0.886	0.885	0.884	0.882	0.881	0.879	0.878	0.875	0.873	0.870	0.867	0.863	0.859	0.855	0.850	0.846
	-5	0.890	0.889	0.888	0.887	0.886	0.884	0.883	0.881	0.879	0.876	0.873	0.870	0.866	0.862	0.858	0.854
	-6	0.894	0.893	0.892	0.891	0.890	0.889	0.888	0.886	0.884	0.882	0.879	0.876	0.873	0.869	0.866	0.862
	-7	0.898	0.897	0.896	0.896	0.895	0.894	0.893	0.892	0.890	0.888	0.885	0.883	0.880	0.876	0.873	0.869
	-8	0.901	0.901	0.901	0.900	0.900	0.899	0.898	0.897	0.895	0.894	0.892	0.889	0.886	0.883	0.880	0.877
	-9	0.905	0.905	0.905	0.905	0.904	0.904	0.903	0.902	0.901	0.899	0.897	0.895	0.893	0.890	0.887	0.884
	-10	0.909	0.909	0.909	0.909	0.909	0.908	0.908	0.907	0.906	0.905	0.903	0.901	0.899	0.896	0.894	0.891
	-11	0.912	0.913	0.913	0.913	0.913	0.913	0.913	0.912	0.911	0.910	0.909	0.907	0.905	0.903	0.900	0.898
	-12	0.916	0.916	0.917	0.917	0.917	0.917	0.917	0.916	0.915	0.914	0.913	0.911	0.909	0.906	0.904	
	-13	0.920	0.920	0.920	0.921	0.921	0.922	0.922	0.921	0.921	0.920	0.919	0.918	0.916	0.914	0.912	0.910
	-14	0.923	0.924	0.924	0.925	0.925	0.926	0.926	0.926	0.926	0.925	0.924	0.923	0.921	0.920	0.918	0.916
	-15	0.926	0.927	0.928	0.928	0.929	0.930	0.930	0.930	0.930	0.930	0.929	0.928	0.926	0.925	0.923	0.921
	-16	0.930	0.930	0.931	0.932	0.933	0.934	0.934	0.934	0.934	0.934	0.933	0.932	0.931	0.930	0.928	0.926
	-17	0.933	0.934	0.935	0.936	0.936	0.937	0.938	0.938	0.938	0.938	0.938	0.937	0.936	0.934	0.933	0.931
	-18	0.936	0.937	0.938	0.939	0.940	0.941	0.941	0.942	0.942	0.942	0.942	0.941	0.940	0.939	0.937	0.935
	-19	0.939	0.940	0.941	0.942	0.943	0.944	0.945	0.945	0.946	0.946	0.945	0.945	0.944	0.943	0.941	0.939
	-20	0.942	0.943	0.944	0.945	0.946	0.947	0.948	0.949	0.949	0.949	0.949	0.948	0.947	0.946	0.945	0.943
	-21	0.945	0.946	0.947	0.948	0.950	0.951	0.951	0.952	0.952	0.952	0.952	0.952	0.951	0.950	0.948	0.947
	-22	0.948	0.949	0.950	0.951	0.952	0.953	0.954	0.955	0.955	0.955	0.955	0.955	0.954	0.953	0.952	0.950
	-23	0.950	0.952	0.953	0.954	0.955	0.956	0.957	0.958	0.958	0.958	0.958	0.958	0.957	0.956	0.955	0.953
	-24	0.953	0.954	0.955	0.957	0.958	0.959	0.960	0.960	0.961	0.961	0.961	0.960	0.960	0.959	0.957	0.956
	-25	0.956	0.957	0.958	0.959	0.960	0.961	0.962	0.963	0.963	0.963	0.963	0.963	0.962	0.961	0.960	0.958
	-26	0.958	0.959	0.960	0.962	0.963	0.964	0.965	0.965	0.966	0.966	0.966	0.965	0.964	0.963	0.962	0.961
	-27	0.960	0.961	0.963	0.964	0.965	0.966	0.967	0.967	0.968	0.968	0.968	0.967	0.967	0.966	0.964	0.963
	-28	0.962	0.964	0.965	0.966	0.967	0.968	0.969	0.969	0.970	0.970	0.970	0.969	0.968	0.968	0.966	0.965
	-29	0.965	0.966	0.967	0.968	0.969	0.970	0.971	0.971	0.971	0.972	0.971	0.971	0.970	0.969	0.968	0.967
	-30	0.967	0.968	0.969	0.970	0.971	0.972	0.972	0.973	0.973	0.973	0.973	0.973	0.972	0.971	0.970	0.968
	-31	0.969	0.969	0.970	0.971	0.972	0.973	0.974	0.974	0.975	0.975	0.975	0.974	0.973	0.972	0.971	0.969
	-32	0.970	0.971	0.972	0.973	0.974	0.975	0.975	0.976	0.976	0.976	0.976	0.975	0.975	0.974	0.972	0.970
	-33	0.972	0.973	0.974	0.975	0.975	0.976	0.977	0.977	0.977	0.977	0.977	0.977	0.976	0.975	0.973	0.971
	-34	0.974	0.974	0.975	0.976	0.977	0.977	0.978	0.978	0.979	0.979	0.978	0.978	0.977	0.976	0.974	0.972
	-35	0.975	0.976	0.977	0.977	0.978	0.979	0.979	0.980	0.980	0.980	0.979	0.979	0.978	0.976	0.974	0.972
Beneficiary older than Retiree	-36	0.976	0.977	0.978	0.979	0.979	0.980	0.980	0.981	0.981	0.980	0.980	0.979	0.978	0.977	0.975	
	-37	0.978	0.978	0.979	0.980	0.980	0.981	0.981	0.981	0.981	0.981	0.981	0.980	0.979	0.977		
	-38	0.979	0.980	0.980	0.981	0.981	0.982	0.982	0.982	0.982	0.982	0.981	0.980	0.979			
	-39	0.980	0.981	0.981	0.982	0.982	0.983	0.983	0.983	0.983	0.982	0.982	0.980				
	-40	0.981	0.982	0.982	0.983	0.983	0.983	0.984	0.983	0.983	0.983	0.982					

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 9b: 50% Joint and Survivor Annuity with Pop-up Feature - Option 3A - Disabled Members
(Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement															
		60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75
Beneficiary older than Retiree	-41	0.982	0.983	0.983	0.983	0.984	0.984	0.984	0.984	0.984	0.983						
	-42	0.983	0.983	0.984	0.984	0.984	0.985	0.984	0.984	0.984							
	-43	0.984	0.984	0.984	0.985	0.985	0.985	0.985	0.984								
	-44	0.985	0.985	0.985	0.985	0.985	0.985	0.985									
	-45	0.985	0.985	0.986	0.986	0.986	0.985										
	-46	0.986	0.986	0.986	0.986	0.986											
	-47	0.986	0.986	0.986	0.986												
	-48	0.987	0.987	0.986													
	-49	0.987	0.987														
	-50	0.987															
	-51																
	-52																
	-53																
	-54																
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-72																	
-73																	
-74																	
-75																	
Beneficiary older than Retiree	-76																
	-77																
	-78																
	-79																
	-80																

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 9b: 50% Joint and Survivor Annuity with Pop-up Feature - Option 3A - Disabled Members
 (Factor Multiplied by Option 1 Non-Refund Life Annuity)

	Beneficiary Age Difference	Attained Age at Retirement															
		60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75
Beneficiary older than Retiree	-81																
	-82																
	-83																
	-84																
	-85																
	-86																
	-87																
	-88																
	-89																
	-90																

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 10: P&F Additional Unit Benefits - After Age 60 - Healthy and Disabled Members (Tier One / Tier Two only)
 (Amount of Monthly Annuity per \$1,000 Paid by Member - Member's Portion Only)

No. of Months Units are Paid, up to Age 65	Factor	No. of Months Units are Paid, up to Age 65	Factor
1	1,000.00	31	35.02
2	501.39	32	34.02
3	335.19	33	33.08
4	252.09	34	32.19
5	202.23	35	31.35
6	168.99	36	30.57
7	145.25	37	29.82
8	127.45	38	29.11
9	113.60	39	28.44
10	102.52	40	27.81
11	93.46	41	27.20
12	85.91	42	26.62
13	79.52	43	26.07
14	74.04	44	25.55
15	69.29	45	25.05
16	65.14	46	24.57
17	61.48	47	24.11
18	58.22	48	23.67
19	55.31	49	23.25
20	52.69	50	22.85
21	50.31	51	22.46
22	48.16	52	22.08
23	46.19	53	21.72
24	44.39	54	21.38
25	42.73	55	21.04
26	41.19	56	20.72
27	39.78	57	20.41
28	38.46	58	20.11
29	37.23	59	19.83
30	36.09	60	19.55

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 11: P&F Additional Unit Benefits - Before Age 60 - Healthy and Disabled Members (Tier One / Tier Two only)
 (Amount of Monthly Annuity per \$1,000 - Member's Portion Plus Matching Employer Portion)

No. of Months Units are Paid, up to Age 65	Factor	No. of Months Units are Paid, up to Age 65	Factor	No. of Months Units are Paid, up to Age 65	Factor	No. of Months Units are Paid, up to Age 65	Factor	No. of Months Units are Paid, up to Age 65	Factor	No. of Months Units are Paid, up to Age 65	Factor
60	39.09	90	28.17	120	22.78	150	19.60	180	17.54	210	16.10
61	38.55	91	27.93	121	22.65	151	19.52	181	17.48	211	16.06
62	38.03	92	27.69	122	22.51	152	19.44	182	17.42	212	16.02
63	37.53	93	27.47	123	22.39	153	19.36	183	17.37	213	15.98
64	37.04	94	27.24	124	22.26	154	19.28	184	17.31	214	15.94
65	36.56	95	27.02	125	22.14	155	19.20	185	17.26	215	15.90
66	36.10	96	26.81	126	22.02	156	19.12	186	17.21	216	15.86
67	35.66	97	26.60	127	21.90	157	19.05	187	17.15	217	15.82
68	35.22	98	26.40	128	21.78	158	18.97	188	17.10	218	15.79
69	34.80	99	26.20	129	21.66	159	18.90	189	17.05	219	15.75
70	34.40	100	26.00	130	21.55	160	18.82	190	17.00	220	15.71
71	34.00	101	25.81	131	21.44	161	18.75	191	16.95	221	15.68
72	33.61	102	25.62	132	21.33	162	18.68	192	16.90	222	15.64
73	33.24	103	25.43	133	21.22	163	18.61	193	16.85	223	15.61
74	32.88	104	25.25	134	21.11	164	18.54	194	16.80	224	15.57
75	32.52	105	25.08	135	21.01	165	18.47	195	16.76	225	15.54
76	32.18	106	24.90	136	20.90	166	18.40	196	16.71	226	15.50
77	31.84	107	24.73	137	20.80	167	18.33	197	16.66	227	15.47
78	31.51	108	24.56	138	20.70	168	18.27	198	16.62	228	15.43
79	31.20	109	24.40	139	20.60	169	18.20	199	16.57	229	15.40
80	30.89	110	24.24	140	20.50	170	18.14	200	16.52	230	15.37
81	30.58	111	24.08	141	20.41	171	18.07	201	16.48	231	15.33
82	30.29	112	23.92	142	20.31	172	18.01	202	16.44	232	15.30
83	30.00	113	23.77	143	20.22	173	17.95	203	16.39	233	15.27
84	29.72	114	23.62	144	20.13	174	17.89	204	16.35	234	15.24
85	29.44	115	23.47	145	20.04	175	17.83	205	16.31	235	15.21
86	29.18	116	23.33	146	19.95	176	17.77	206	16.26	236	15.18
87	28.91	117	23.19	147	19.86	177	17.71	207	16.22	237	15.14
88	28.66	118	23.05	148	19.77	178	17.65	208	16.18	238	15.11
89	28.41	119	22.91	149	19.69	179	17.59	209	16.14	239	15.08
										240	15.05

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 12: P&F Additional Unit Purchases by Payroll Deductions - Healthy and Disabled Members (Tier One / Tier Two only)
 (Based on a Purchase of 8 Units and a Monthly Payroll Period)

Age	Months of Attained Age at Commencement of Payroll Deduction											
	0	1	2	3	4	5	6	7	8	9	10	11
20	1.66	1.67	1.68	1.69	1.70	1.71	1.72	1.73	1.74	1.75	1.76	1.77
21	1.79	1.80	1.81	1.82	1.83	1.84	1.85	1.86	1.87	1.88	1.90	1.91
22	1.92	1.93	1.94	1.95	1.97	1.98	1.99	2.00	2.01	2.03	2.04	2.05
23	2.06	2.08	2.09	2.10	2.11	2.13	2.14	2.15	2.17	2.18	2.19	2.21
24	2.22	2.23	2.25	2.26	2.28	2.29	2.30	2.32	2.33	2.35	2.36	2.38
25	2.39	2.40	2.42	2.43	2.45	2.46	2.48	2.50	2.51	2.53	2.54	2.56
26	2.57	2.59	2.61	2.62	2.64	2.65	2.67	2.69	2.70	2.72	2.74	2.76
27	2.77	2.79	2.81	2.83	2.84	2.86	2.88	2.90	2.92	2.93	2.95	2.97
28	2.99	3.01	3.03	3.05	3.07	3.09	3.11	3.13	3.15	3.17	3.19	3.21
29	3.23	3.25	3.27	3.29	3.31	3.33	3.35	3.37	3.40	3.42	3.44	3.46
30	3.48	3.51	3.53	3.55	3.57	3.60	3.62	3.64	3.67	3.69	3.72	3.74
31	3.76	3.79	3.81	3.84	3.86	3.89	3.92	3.94	3.97	3.99	4.02	4.05
32	4.07	4.10	4.13	4.15	4.18	4.21	4.24	4.26	4.29	4.32	4.35	4.38
33	4.41	4.44	4.47	4.50	4.53	4.56	4.59	4.62	4.65	4.68	4.71	4.75
34	4.78	4.81	4.84	4.88	4.91	4.94	4.98	5.01	5.04	5.08	5.11	5.15
35	5.18	5.22	5.26	5.29	5.33	5.37	5.40	5.44	5.48	5.52	5.55	5.59
36	5.63	5.67	5.71	5.75	5.79	5.83	5.87	5.92	5.96	6.00	6.04	6.08
37	6.13	6.17	6.22	6.26	6.30	6.35	6.40	6.44	6.49	6.53	6.58	6.63
38	6.68	6.73	6.77	6.82	6.87	6.92	6.97	7.03	7.08	7.13	7.18	7.23
39	7.29	7.34	7.40	7.45	7.51	7.56	7.62	7.68	7.73	7.79	7.85	7.91

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 12: P&F Additional Unit Purchases by Payroll Deductions - Healthy and Disabled Members (Tier One / Tier Two only)
 (Based on a Purchase of 8 Units and a Monthly Payroll Period)

Age	Months of Attained Age at Commencement of Payroll Deduction											
	0	1	2	3	4	5	6	7	8	9	10	11
40	7.97	8.03	8.09	8.15	8.22	8.28	8.34	8.41	8.47	8.54	8.60	8.67
41	8.74	8.80	8.87	8.94	9.01	9.08	9.15	9.23	9.30	9.37	9.45	9.52
42	9.60	9.68	9.75	9.83	9.91	9.99	10.07	10.15	10.24	10.32	10.40	10.49
43	10.58	10.66	10.75	10.84	10.93	11.02	11.11	11.21	11.30	11.40	11.49	11.59
44	11.69	11.79	11.89	11.99	12.09	12.20	12.30	12.41	12.52	12.63	12.74	12.85
45	12.96	13.08	13.19	13.31	13.43	13.55	13.67	13.80	13.92	14.05	14.17	14.30
46	14.44	14.57	14.70	14.84	14.98	15.12	15.26	15.40	15.55	15.70	15.85	16.00
47	16.15	16.31	16.47	16.63	16.79	16.95	17.12	17.29	17.46	17.64	17.81	17.99
48	18.18	18.36	18.55	18.74	18.93	19.13	19.33	19.53	19.73	19.94	20.15	20.37
49	20.59	20.81	21.04	21.26	21.50	21.73	21.97	22.22	22.47	22.72	22.98	23.24
50	23.51	23.78	24.05	24.33	24.62	24.91	25.20	25.51	25.81	26.12	26.44	26.77
51	27.10	27.44	27.78	28.13	28.49	28.85	29.22	29.60	29.99	30.38	30.79	31.20
52	31.62	32.05	32.49	32.94	33.39	33.86	34.34	34.83	35.34	35.85	36.37	36.91
53	37.47	38.03	38.61	39.20	39.81	40.44	41.08	41.73	42.41	43.10	43.82	44.55
54	45.30	46.08	46.87	47.69	48.54	49.41	50.30	51.23	52.18	53.17	54.18	55.23
55	56.32	57.44	58.60	59.81	61.05	62.35	63.69	65.08	66.52	68.02	69.59	71.21
56	72.91	74.68	76.52	78.45	80.46	82.57	84.79	87.10	89.54	92.10	94.80	97.64
57	100.64	103.81	107.17	110.74	114.53	118.56	122.86	127.46	132.39	137.69	143.39	149.55
58	156.23	163.48	171.40	180.07	189.61	200.16	211.88	224.97	239.71	256.41	275.50	297.53
59	323.23	353.61	390.07	434.62	490.32	561.94	657.43	791.13	991.68	1325.93	1994.44	4000.00

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 13a: Full Cost Factors for Purchasing Service - Factor 1 - Healthy Members (Tier One / Tier Two only)
(Present value of \$1 of increased monthly benefit beginning at retirement age)

Age	Months of Attained Age at Retirement											
	0	1	2	3	4	5	6	7	8	9	10	11
45	205.39	205.26	205.12	204.99	204.85	204.72	204.59	204.45	204.32	204.18	204.05	203.91
46	203.78	203.64	203.50	203.36	203.22	203.08	202.94	202.79	202.65	202.51	202.37	202.23
47	202.09	201.94	201.79	201.65	201.50	201.35	201.20	201.05	200.90	200.76	200.61	200.46
48	200.31	200.16	200.00	199.85	199.69	199.54	199.38	199.23	199.07	198.92	198.76	198.61
49	198.45	198.29	198.13	197.96	197.80	197.64	197.48	197.31	197.15	196.99	196.83	196.66
50	196.50	196.34	196.17	196.01	195.85	195.68	195.52	195.36	195.19	195.03	194.87	194.70
51	194.54	194.37	194.21	194.04	193.88	193.71	193.55	193.38	193.21	193.05	192.88	192.72
52	192.55	192.38	192.20	192.03	191.85	191.68	191.51	191.33	191.16	190.98	190.81	190.63
53	190.46	190.28	190.10	189.92	189.73	189.55	189.37	189.19	189.01	188.83	188.64	188.46
54	188.28	188.09	187.90	187.71	187.52	187.33	187.14	186.95	186.76	186.57	186.38	186.19
55	186.00	185.81	185.61	185.42	185.22	185.03	184.84	184.64	184.45	184.25	184.06	183.86
56	183.67	183.47	183.26	183.06	182.86	182.65	182.45	182.25	182.04	181.84	181.64	181.43
57	181.23	181.02	180.81	180.59	180.38	180.17	179.96	179.74	179.53	179.32	179.11	178.89
58	178.68	178.46	178.24	178.02	177.80	177.58	177.36	177.13	176.91	176.69	176.47	176.25
59	176.03	175.80	175.57	175.34	175.11	174.88	174.65	174.41	174.18	173.95	173.72	173.49
60	173.26	173.02	172.78	172.54	172.30	172.06	171.83	171.59	171.35	171.11	170.87	170.63
61	170.39	170.14	169.89	169.64	169.39	169.14	168.89	168.64	168.39	168.14	167.89	167.64
62	167.39	167.13	166.87	166.61	166.35	166.09	165.83	165.56	165.30	165.04	164.78	164.52
63	164.26	163.99	163.72	163.45	163.18	162.91	162.64	162.36	162.09	161.82	161.55	161.28
64	161.01	160.73	160.45	160.17	159.88	159.60	159.32	159.04	158.76	158.48	158.19	157.91
65	157.63	157.34	157.04	156.75	156.46	156.16	155.87	155.58	155.28	154.99	154.70	154.40
66	154.11	153.81	153.50	153.20	152.90	152.59	152.29	151.99	151.68	151.38	151.08	150.77
67	150.47	150.16	149.84	149.53	149.21	148.90	148.58	148.27	147.95	147.64	147.32	147.01
68	146.69	146.37	146.04	145.72	145.39	145.07	144.75	144.42	144.10	143.77	143.45	143.12
69	142.80	142.47	142.13	141.80	141.46	141.13	140.80	140.46	140.13	139.79	139.46	139.12
70	138.79	138.45	138.11	137.76	137.42	137.08	136.74	136.39	136.05	135.71	135.37	135.02
71	134.68	134.33	133.98	133.63	133.27	132.92	132.57	132.22	131.87	131.52	131.16	130.81
72	130.46	130.10	129.74	129.38	129.02	128.66	128.31	127.95	127.59	127.23	126.87	126.51
73	126.15	125.78	125.42	125.05	124.69	124.32	123.96	123.59	123.22	122.86	122.49	122.13
74	121.76	121.39	121.02	120.64	120.27	119.90	119.53	119.15	118.78	118.41	118.04	117.66

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 13a: Full Cost Factors for Purchasing Service - Factor 1 - Healthy Members (Tier One / Tier Two only)
(Present value of \$1 of increased monthly benefit beginning at retirement age)

Age	Months of Attained Age at Retirement											
	0	1	2	3	4	5	6	7	8	9	10	11
75	117.29	116.91	116.54	116.16	115.78	115.40	115.03	114.65	114.27	113.89	113.52	113.14
76	112.76	112.38	112.00	111.62	111.24	110.86	110.48	110.09	109.71	109.33	108.95	108.57
77	108.19	107.81	107.42	107.04	106.65	106.27	105.89	105.50	105.12	104.73	104.35	103.96
78	103.58	103.19	102.81	102.42	102.04	101.65	101.27	100.88	100.49	100.11	99.72	99.34
79	98.95	98.56	98.18	97.79	97.40	97.01	96.63	96.24	95.85	95.46	95.08	94.69
80	94.30	93.91	93.53	93.14	92.76	92.37	91.99	91.60	91.21	90.83	90.44	90.06
81	89.67	89.29	88.90	88.52	88.14	87.75	87.37	86.99	86.60	86.22	85.84	85.45
82	85.07	84.69	84.31	83.93	83.55	83.17	82.80	82.42	82.04	81.66	81.28	80.90
83	80.52	80.15	79.78	79.40	79.03	78.66	78.29	77.91	77.54	77.17	76.80	76.42
84	76.05	75.69	75.32	74.96	74.60	74.23	73.87	73.51	73.14	72.78	72.42	72.05
85	71.69	71.34	70.98	70.63	70.28	69.92	69.57	69.22	68.86	68.51	68.16	67.80
86	67.45	67.11	66.77	66.42	66.08	65.74	65.40	65.05	64.71	64.37	64.03	63.68
87	63.34	63.01	62.68	62.35	62.02	61.69	61.37	61.04	60.71	60.38	60.05	59.72
88	59.39	59.08	58.76	58.45	58.13	57.82	57.50	57.19	56.87	56.56	56.24	55.93
89	55.61	55.31	55.01	54.71	54.41	54.11	53.81	53.50	53.20	52.90	52.60	52.30
90	52.00	51.72	51.43	51.15	50.86	50.58	50.30	50.01	49.73	49.44	49.16	48.87
91	48.59	48.32	48.06	47.79	47.53	47.26	47.00	46.73	46.46	46.20	45.93	45.67
92	45.40	45.15	44.90	44.66	44.41	44.16	43.91	43.66	43.41	43.17	42.92	42.67
93	42.42	42.19	41.96	41.73	41.50	41.27	41.04	40.80	40.57	40.34	40.11	39.88
94	39.65	39.44	39.23	39.01	38.80	38.59	38.38	38.16	37.95	37.74	37.53	37.31
95	37.10	36.90	36.71	36.51	36.32	36.12	35.93	35.73	35.53	35.34	35.14	34.95
96	34.75	34.57	34.39	34.21	34.03	33.85	33.67	33.49	33.31	33.13	32.95	32.77
97	32.59	32.43	32.26	32.10	31.93	31.77	31.60	31.44	31.27	31.11	30.94	30.78
98	30.61	30.46	30.31	30.16	30.01	29.86	29.71	29.55	29.40	29.25	29.10	28.95
99	28.80	28.66	28.52	28.39	28.25	28.11	27.97	27.83	27.69	27.56	27.42	27.28
100	27.14											

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 13b: Full Cost Factors for Purchasing Service - Factor 1 - Disabled Members (Tier One / Tier Two only)
(Present value of \$1 of increased monthly benefit beginning at retirement age)

Age	Months of Attained Age at Retirement											
	0	1	2	3	4	5	6	7	8	9	10	11
45	181.17	180.99	180.80	180.62	180.44	180.25	180.07	179.89	179.70	179.52	179.34	179.15
46	178.97	178.78	178.59	178.41	178.22	178.03	177.84	177.65	177.46	177.28	177.09	176.90
47	176.71	176.52	176.33	176.14	175.94	175.75	175.56	175.37	175.18	174.99	174.79	174.60
48	174.41	174.21	174.02	173.82	173.62	173.43	173.23	173.03	172.84	172.64	172.44	172.25
49	172.05	171.85	171.65	171.45	171.25	171.05	170.85	170.65	170.45	170.25	170.05	169.85
50	169.65	169.45	169.25	169.04	168.84	168.64	168.44	168.23	168.03	167.83	167.63	167.42
51	167.22	167.01	166.81	166.60	166.39	166.19	165.98	165.77	165.57	165.36	165.15	164.95
52	164.74	164.53	164.32	164.12	163.91	163.70	163.49	163.28	163.07	162.87	162.66	162.45
53	162.24	162.03	161.82	161.61	161.40	161.19	160.99	160.78	160.57	160.36	160.15	159.94
54	159.73	159.52	159.31	159.10	158.89	158.68	158.47	158.25	158.04	157.83	157.62	157.41
55	157.20	156.99	156.78	156.57	156.36	156.15	155.94	155.72	155.51	155.30	155.09	154.88
56	154.67	154.46	154.25	154.04	153.83	153.62	153.41	153.19	152.98	152.77	152.56	152.35
57	152.14	151.93	151.72	151.51	151.30	151.09	150.89	150.68	150.47	150.26	150.05	149.84
58	149.63	149.42	149.22	149.01	148.80	148.60	148.39	148.18	147.98	147.77	147.56	147.36
59	147.15	146.95	146.74	146.54	146.33	146.13	145.93	145.72	145.52	145.31	145.11	144.90
60	144.70	144.50	144.30	144.10	143.90	143.70	143.51	143.31	143.11	142.91	142.71	142.51
61	142.31	142.10	141.90	141.69	141.48	141.28	141.07	140.86	140.66	140.45	140.24	140.04
62	139.83	139.62	139.40	139.19	138.97	138.76	138.55	138.33	138.12	137.90	137.69	137.47
63	137.26	137.04	136.81	136.59	136.36	136.14	135.91	135.69	135.46	135.24	135.01	134.79
64	134.56	134.32	134.09	133.85	133.62	133.38	133.15	132.91	132.67	132.44	132.20	131.97
65	131.73	131.48	131.23	130.99	130.74	130.49	130.24	129.99	129.74	129.50	129.25	129.00
66	128.75	128.49	128.23	127.97	127.70	127.44	127.18	126.92	126.66	126.40	126.13	125.87
67	125.61	125.34	125.06	124.79	124.51	124.24	123.97	123.69	123.42	123.14	122.87	122.59
68	122.32	122.03	121.75	121.46	121.17	120.88	120.60	120.31	120.02	119.73	119.45	119.16
69	118.87	118.57	118.27	117.98	117.68	117.38	117.08	116.78	116.48	116.19	115.89	115.59
70	115.29	114.98	114.67	114.36	114.05	113.74	113.44	113.13	112.82	112.51	112.20	111.89
71	111.58	111.26	110.95	110.63	110.31	110.00	109.68	109.36	109.05	108.73	108.41	108.10
72	107.78	107.46	107.13	106.81	106.49	106.16	105.84	105.52	105.19	104.87	104.55	104.22
73	103.90	103.57	103.25	102.92	102.59	102.27	101.94	101.61	101.29	100.96	100.63	100.31
74	99.98	99.65	99.32	99.00	98.67	98.34	98.01	97.68	97.35	97.03	96.70	96.37

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 13b: Full Cost Factors for Purchasing Service - Factor 1 - Disabled Members (Tier One / Tier Two only)
(Present value of \$1 of increased monthly benefit beginning at retirement age)

Age	Months of Attained Age at Retirement											
	0	1	2	3	4	5	6	7	8	9	10	11
75	96.04	95.71	95.39	95.06	94.73	94.40	94.08	93.75	93.42	93.09	92.77	92.44
76	92.11	91.79	91.46	91.14	90.81	90.49	90.17	89.84	89.52	89.19	88.87	88.54
77	88.22	87.90	87.58	87.26	86.94	86.62	86.31	85.99	85.67	85.35	85.03	84.71
78	84.39	84.08	83.76	83.45	83.13	82.82	82.51	82.19	81.88	81.56	81.25	80.93
79	80.62	80.31	80.01	79.70	79.39	79.08	78.78	78.47	78.16	77.85	77.55	77.24
80	76.93	76.63	76.32	76.02	75.72	75.41	75.11	74.81	74.50	74.20	73.90	73.59
81	73.29	72.99	72.69	72.39	72.09	71.79	71.50	71.20	70.90	70.60	70.30	70.00
82	69.70	69.40	69.11	68.81	68.52	68.22	67.93	67.63	67.33	67.04	66.74	66.45
83	66.15	65.86	65.56	65.27	64.98	64.68	64.39	64.10	63.80	63.51	63.22	62.92
84	62.63	62.34	62.05	61.76	61.47	61.18	60.90	60.61	60.32	60.03	59.74	59.45
85	59.16	58.88	58.59	58.31	58.03	57.74	57.46	57.18	56.89	56.61	56.33	56.04
86	55.76	55.49	55.22	54.94	54.67	54.40	54.13	53.85	53.58	53.31	53.04	52.76
87	52.49	52.23	51.97	51.71	51.45	51.19	50.93	50.67	50.41	50.15	49.89	49.63
88	49.37	49.12	48.88	48.63	48.38	48.14	47.89	47.64	47.40	47.15	46.90	46.66
89	46.41	46.18	45.94	45.71	45.47	45.24	45.00	44.77	44.53	44.30	44.06	43.83
90	43.59	43.37	43.15	42.93	42.70	42.48	42.26	42.04	41.82	41.60	41.37	41.15
91	40.93	40.72	40.51	40.30	40.09	39.88	39.68	39.47	39.26	39.05	38.84	38.63
92	38.42	38.22	38.03	37.83	37.63	37.43	37.24	37.04	36.84	36.64	36.45	36.25
93	36.05	35.86	35.68	35.49	35.31	35.12	34.94	34.75	34.56	34.38	34.19	34.01
94	33.82	33.65	33.47	33.30	33.12	32.95	32.77	32.60	32.42	32.25	32.07	31.90
95	31.72	31.56	31.39	31.23	31.06	30.90	30.73	30.57	30.40	30.24	30.07	29.91
96	29.74	29.59	29.43	29.28	29.12	28.97	28.81	28.66	28.50	28.35	28.19	28.04
97	27.88	27.74	27.59	27.45	27.30	27.16	27.01	26.87	26.72	26.58	26.43	26.29
98	26.14	26.01	25.87	25.74	25.60	25.47	25.33	25.20	25.06	24.93	24.79	24.66
99	24.52	24.40	24.27	24.15	24.02	23.90	23.77	23.65	23.52	23.40	23.27	23.15
100	23.02											

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 14: Full Cost Factors for Purchasing Service - Factor 2 - Healthy and Disabled Members (Tier One / Tier Two only)
(Used in combination with Tables 13 and 15 to calculate full cost present value adjustment of 1.60% COLA for years and months prior to earliest retirement age)

Months Purchased to Accelerate Earliest Retirement Age												
Years Purchased to Accelerate Earliest Retirement Age	0	1	2	3	4	5	6	7	8	9	10	11
0	1.000	0.999	0.997	0.996	0.995	0.993	0.992	0.991	0.989	0.988	0.987	0.985
1	0.984	0.983	0.982	0.980	0.979	0.978	0.977	0.975	0.974	0.973	0.972	0.970
2	0.969	0.968	0.966	0.965	0.964	0.962	0.961	0.960	0.958	0.957	0.956	0.954
3	0.953	0.952	0.951	0.949	0.948	0.947	0.946	0.944	0.943	0.942	0.941	0.939
4	0.938	0.937	0.936	0.935	0.933	0.932	0.931	0.930	0.929	0.928	0.926	0.925
5	0.924	0.923	0.922	0.920	0.919	0.918	0.917	0.915	0.914	0.913	0.912	0.910
6	0.909	0.908	0.907	0.906	0.904	0.903	0.902	0.901	0.900	0.899	0.897	0.896
7	0.895	0.894	0.893	0.892	0.890	0.889	0.888	0.887	0.886	0.885	0.883	0.882
8	0.881	0.880	0.879	0.878	0.876	0.875	0.874	0.873	0.872	0.871	0.869	0.868
9	0.867	0.866	0.865	0.864	0.862	0.861	0.860	0.859	0.858	0.857	0.855	0.854
10	0.853											

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 15: Full Cost Factors for Purchasing Service - Factor 3 - Healthy and Disabled Members (Tier One / Tier Two only)

(Used in combination with Tables 13 and 14 to calculate full cost present value of additional monthly benefits that will be distributed because purchase allows the member to retire before earliest retirement age)

Years Purchased to Accelerate Earliest Retirement Age	Months Purchased to Accelerate Earliest Retirement Age											
	0	1	2	3	4	5	6	7	8	9	10	11
0	0.000	0.994	1.982	2.963	3.937	4.904	5.865	6.819	7.767	8.708	9.642	10.570
1	11.491	12.406	13.315	14.218	15.114	16.003	16.887	17.764	18.636	19.501	20.360	21.213
2	22.060	22.901	23.736	24.565	25.389	26.206	27.018	27.824	28.624	29.419	30.208	30.991
3	31.768	32.540	33.307	34.068	34.824	35.574	36.318	37.058	37.792	38.520	39.244	39.962
4	40.675	41.383	42.085	42.783	43.475	44.162	44.845	45.522	46.194	46.861	47.524	48.181
5	48.834	49.482	50.125	50.763	51.396	52.025	52.649	53.269	53.883	54.493	55.099	55.700
6	56.296	56.888	57.476	58.059	58.638	59.212	59.782	60.347	60.908	61.465	62.018	62.566
7	63.110	63.650	64.186	64.717	65.245	65.768	66.288	66.803	67.314	67.822	68.325	68.824
8	69.320	69.811	70.299	70.782	71.262	71.738	72.211	72.679	73.144	73.605	74.062	74.516
9	74.966	75.413	75.855	76.295	76.730	77.162	77.591	78.016	78.437	78.855	79.270	79.681
10	80.089											

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 16a: Full Cost Factors for Purchasing Service - Factor 5 - Healthy Members (Tier One / Tier Two only)
(Present value of RHIA benefit payable at age 65, or retirement age if later, with no mortality during deferral period)

Age	Months of Attained Age at Retirement											
	0	1	2	3	4	5	6	7	8	9	10	11
45	2,202	2,214	2,227	2,239	2,252	2,264	2,277	2,289	2,301	2,314	2,326	2,339
46	2,351	2,364	2,378	2,391	2,404	2,417	2,431	2,444	2,457	2,470	2,484	2,497
47	2,510	2,524	2,538	2,553	2,567	2,581	2,595	2,609	2,623	2,638	2,652	2,666
48	2,680	2,695	2,710	2,725	2,740	2,755	2,771	2,786	2,801	2,816	2,831	2,846
49	2,861	2,877	2,893	2,910	2,926	2,942	2,958	2,974	2,990	3,007	3,023	3,039
50	3,055	3,072	3,090	3,107	3,124	3,141	3,159	3,176	3,193	3,210	3,228	3,245
51	3,262	3,280	3,299	3,317	3,335	3,354	3,372	3,390	3,409	3,427	3,445	3,464
52	3,482	3,502	3,521	3,541	3,560	3,580	3,600	3,619	3,639	3,658	3,678	3,697
53	3,717	3,738	3,759	3,780	3,801	3,822	3,843	3,864	3,885	3,906	3,927	3,948
54	3,969	3,991	4,014	4,036	4,058	4,081	4,103	4,125	4,148	4,170	4,192	4,215
55	4,237	4,261	4,285	4,309	4,332	4,356	4,380	4,404	4,428	4,452	4,475	4,499
56	4,523	4,549	4,574	4,600	4,625	4,651	4,676	4,702	4,727	4,753	4,778	4,804
57	4,829	4,856	4,883	4,911	4,938	4,965	4,992	5,019	5,046	5,074	5,101	5,128
58	5,155	5,184	5,213	5,242	5,271	5,300	5,329	5,358	5,387	5,416	5,445	5,474
59	5,503	5,534	5,565	5,596	5,627	5,658	5,689	5,720	5,751	5,782	5,813	5,844
60	5,875	5,908	5,941	5,974	6,007	6,040	6,073	6,106	6,139	6,172	6,205	6,238
61	6,271	6,306	6,342	6,377	6,412	6,447	6,483	6,518	6,553	6,588	6,624	6,659
62	6,694	6,732	6,769	6,807	6,845	6,882	6,920	6,958	6,995	7,033	7,071	7,108
63	7,146	7,186	7,226	7,267	7,307	7,347	7,387	7,427	7,467	7,508	7,548	7,588
64	7,628	7,671	7,714	7,757	7,800	7,843	7,886	7,928	7,971	8,014	8,057	8,100
65	8,143	8,130	8,118	8,105	8,092	8,080	8,067	8,054	8,042	8,029	8,016	8,004
66	7,991	7,978	7,965	7,951	7,938	7,925	7,912	7,898	7,885	7,872	7,859	7,845
67	7,832	7,818	7,804	7,791	7,777	7,763	7,749	7,735	7,721	7,708	7,694	7,680
68	7,666	7,651	7,637	7,622	7,608	7,593	7,579	7,564	7,549	7,535	7,520	7,506
69	7,491	7,476	7,461	7,446	7,431	7,416	7,401	7,385	7,370	7,355	7,340	7,325
70	7,310	7,294	7,279	7,263	7,247	7,232	7,216	7,200	7,185	7,169	7,153	7,138
71	7,122	7,106	7,090	7,073	7,057	7,041	7,025	7,008	6,992	6,976	6,960	6,943
72	6,927	6,910	6,893	6,877	6,860	6,843	6,826	6,809	6,792	6,776	6,759	6,742
73	6,725	6,708	6,690	6,673	6,656	6,638	6,621	6,604	6,586	6,569	6,552	6,534
74	6,517	6,499	6,482	6,464	6,446	6,428	6,411	6,393	6,375	6,357	6,340	6,322

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 16a: Full Cost Factors for Purchasing Service - Factor 5 - Healthy Members (Tier One / Tier Two only)
(Present value of RHIA benefit payable at age 65, or retirement age if later, with no mortality during deferral period)

Age	Months of Attained Age at Retirement											
	0	1	2	3	4	5	6	7	8	9	10	11
75	6,304	6,286	6,268	6,250	6,231	6,213	6,195	6,177	6,159	6,141	6,122	6,104
76	6,086	6,067	6,049	6,030	6,012	5,993	5,975	5,956	5,937	5,919	5,900	5,882
77	5,863	5,844	5,825	5,806	5,787	5,768	5,750	5,731	5,712	5,693	5,674	5,655
78	5,636	5,617	5,598	5,579	5,559	5,540	5,521	5,502	5,483	5,464	5,444	5,425
79	5,406	5,387	5,367	5,348	5,328	5,309	5,290	5,270	5,251	5,231	5,212	5,192
80	5,173	5,153	5,134	5,114	5,095	5,075	5,056	5,036	5,016	4,997	4,977	4,958
81	4,938	4,918	4,899	4,879	4,860	4,840	4,821	4,801	4,781	4,762	4,742	4,723
82	4,703	4,684	4,664	4,645	4,625	4,606	4,586	4,567	4,547	4,528	4,508	4,489
83	4,469	4,450	4,430	4,411	4,392	4,372	4,353	4,334	4,314	4,295	4,276	4,256
84	4,237	4,218	4,199	4,180	4,161	4,142	4,123	4,104	4,085	4,066	4,047	4,028
85	4,009	3,990	3,972	3,953	3,934	3,916	3,897	3,878	3,860	3,841	3,822	3,804
86	3,785	3,767	3,749	3,731	3,712	3,694	3,676	3,658	3,640	3,622	3,603	3,585
87	3,567	3,549	3,532	3,514	3,497	3,479	3,462	3,444	3,426	3,409	3,391	3,374
88	3,356	3,339	3,322	3,305	3,288	3,271	3,255	3,238	3,221	3,204	3,187	3,170
89	3,153	3,137	3,120	3,104	3,088	3,071	3,055	3,039	3,022	3,006	2,990	2,973
90	2,957	2,942	2,926	2,911	2,895	2,880	2,865	2,849	2,834	2,818	2,803	2,787
91	2,772	2,757	2,743	2,728	2,714	2,699	2,685	2,670	2,655	2,641	2,626	2,612
92	2,597	2,583	2,570	2,556	2,542	2,529	2,515	2,501	2,488	2,474	2,460	2,447
93	2,433	2,420	2,408	2,395	2,382	2,369	2,357	2,344	2,331	2,318	2,306	2,293
94	2,280	2,268	2,256	2,245	2,233	2,221	2,209	2,197	2,185	2,174	2,162	2,150
95	2,138	2,127	2,116	2,105	2,094	2,083	2,073	2,062	2,051	2,040	2,029	2,018
96	2,007	1,997	1,987	1,977	1,967	1,957	1,947	1,937	1,927	1,917	1,907	1,897
97	1,887	1,878	1,869	1,859	1,850	1,841	1,832	1,822	1,813	1,804	1,795	1,785
98	1,776	1,767	1,759	1,750	1,742	1,733	1,725	1,716	1,707	1,699	1,690	1,682
99	1,673	1,665	1,657	1,650	1,642	1,634	1,626	1,618	1,610	1,603	1,595	1,587
100	1,579											

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 16b: Full Cost Factors for Purchasing Service - Factor 5 - Disabled Members (Tier One / Tier Two only)
(Present value of RHIA benefit payable at age 65, or retirement age if later, with no mortality during deferral period)

Age	Months of Attained Age at Retirement											
	0	1	2	3	4	5	6	7	8	9	10	11
45	1,926	1,937	1,947	1,958	1,968	1,979	1,990	2,000	2,011	2,021	2,032	2,042
46	2,053	2,064	2,076	2,087	2,099	2,110	2,122	2,133	2,144	2,156	2,167	2,179
47	2,190	2,202	2,214	2,226	2,238	2,250	2,263	2,275	2,287	2,299	2,311	2,323
48	2,335	2,348	2,361	2,374	2,387	2,400	2,413	2,425	2,438	2,451	2,464	2,477
49	2,490	2,504	2,518	2,531	2,545	2,559	2,573	2,586	2,600	2,614	2,628	2,641
50	2,655	2,670	2,684	2,699	2,714	2,728	2,743	2,758	2,772	2,787	2,802	2,816
51	2,831	2,847	2,862	2,878	2,893	2,909	2,925	2,940	2,956	2,971	2,987	3,002
52	3,018	3,035	3,051	3,068	3,085	3,101	3,118	3,135	3,151	3,168	3,185	3,201
53	3,218	3,236	3,254	3,271	3,289	3,307	3,325	3,342	3,360	3,378	3,396	3,413
54	3,431	3,450	3,469	3,488	3,507	3,526	3,545	3,563	3,582	3,601	3,620	3,639
55	3,658	3,678	3,698	3,719	3,739	3,759	3,779	3,799	3,819	3,840	3,860	3,880
56	3,900	3,922	3,943	3,965	3,986	4,008	4,029	4,051	4,072	4,094	4,115	4,137
57	4,158	4,181	4,204	4,227	4,250	4,273	4,296	4,318	4,341	4,364	4,387	4,410
58	4,433	4,457	4,482	4,506	4,531	4,555	4,580	4,604	4,628	4,653	4,677	4,702
59	4,726	4,752	4,778	4,804	4,830	4,856	4,883	4,909	4,935	4,961	4,987	5,013
60	5,039	5,067	5,094	5,122	5,150	5,177	5,205	5,233	5,260	5,288	5,316	5,343
61	5,371	5,401	5,430	5,460	5,489	5,519	5,549	5,578	5,608	5,637	5,667	5,696
62	5,726	5,758	5,789	5,821	5,852	5,884	5,915	5,947	5,978	6,010	6,041	6,073
63	6,104	6,138	6,171	6,205	6,238	6,272	6,305	6,339	6,372	6,406	6,439	6,473
64	6,506	6,542	6,578	6,614	6,649	6,685	6,721	6,757	6,793	6,829	6,864	6,900
65	6,936	6,925	6,914	6,903	6,891	6,880	6,869	6,858	6,847	6,836	6,824	6,813
66	6,802	6,790	6,778	6,766	6,754	6,742	6,731	6,719	6,707	6,695	6,683	6,671
67	6,659	6,646	6,634	6,621	6,609	6,596	6,584	6,571	6,558	6,546	6,533	6,521
68	6,508	6,495	6,481	6,468	6,454	6,441	6,428	6,414	6,401	6,387	6,374	6,360
69	6,347	6,333	6,319	6,305	6,291	6,277	6,263	6,248	6,234	6,220	6,206	6,192
70	6,178	6,163	6,149	6,134	6,119	6,104	6,090	6,075	6,060	6,045	6,031	6,016
71	6,001	5,986	5,971	5,955	5,940	5,925	5,910	5,894	5,879	5,864	5,849	5,833
72	5,818	5,802	5,787	5,771	5,755	5,739	5,724	5,708	5,692	5,676	5,661	5,645
73	5,629	5,613	5,597	5,581	5,565	5,549	5,533	5,517	5,501	5,485	5,469	5,453
74	5,437	5,421	5,404	5,388	5,372	5,355	5,339	5,323	5,306	5,290	5,274	5,257

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 16b: Full Cost Factors for Purchasing Service - Factor 5 - Disabled Members (Tier One / Tier Two only)
(Present value of RHIA benefit payable at age 65, or retirement age if later, with no mortality during deferral period)

Age	Months of Attained Age at Retirement											
	0	1	2	3	4	5	6	7	8	9	10	11
75	5,241	5,225	5,208	5,192	5,176	5,159	5,143	5,127	5,110	5,094	5,078	5,061
76	5,045	5,029	5,012	4,996	4,980	4,963	4,947	4,931	4,914	4,898	4,882	4,865
77	4,849	4,833	4,817	4,801	4,784	4,768	4,752	4,736	4,720	4,704	4,687	4,671
78	4,655	4,639	4,623	4,607	4,591	4,575	4,559	4,543	4,527	4,511	4,495	4,479
79	4,463	4,447	4,431	4,416	4,400	4,384	4,368	4,352	4,336	4,321	4,305	4,289
80	4,273	4,257	4,242	4,226	4,210	4,195	4,179	4,163	4,148	4,132	4,116	4,101
81	4,085	4,069	4,054	4,038	4,023	4,007	3,992	3,976	3,960	3,945	3,929	3,914
82	3,898	3,882	3,867	3,851	3,836	3,820	3,805	3,789	3,773	3,758	3,742	3,727
83	3,711	3,696	3,680	3,665	3,649	3,634	3,618	3,603	3,587	3,572	3,556	3,541
84	3,525	3,510	3,494	3,479	3,463	3,448	3,433	3,417	3,402	3,386	3,371	3,355
85	3,340	3,325	3,310	3,295	3,279	3,264	3,249	3,234	3,219	3,204	3,188	3,173
86	3,158	3,143	3,129	3,114	3,099	3,085	3,070	3,055	3,041	3,026	3,011	2,997
87	2,982	2,968	2,954	2,940	2,926	2,912	2,898	2,883	2,869	2,855	2,841	2,827
88	2,813	2,800	2,786	2,773	2,759	2,746	2,732	2,719	2,705	2,692	2,678	2,665
89	2,651	2,638	2,625	2,613	2,600	2,587	2,574	2,561	2,548	2,536	2,523	2,510
90	2,497	2,485	2,473	2,460	2,448	2,436	2,424	2,411	2,399	2,387	2,375	2,362
91	2,350	2,339	2,327	2,316	2,304	2,293	2,281	2,270	2,258	2,247	2,235	2,224
92	2,212	2,201	2,190	2,179	2,168	2,157	2,146	2,135	2,124	2,113	2,102	2,091
93	2,080	2,070	2,059	2,049	2,039	2,028	2,018	2,008	1,997	1,987	1,977	1,966
94	1,956	1,946	1,936	1,927	1,917	1,907	1,897	1,887	1,877	1,868	1,858	1,848
95	1,838	1,829	1,820	1,810	1,801	1,792	1,783	1,773	1,764	1,755	1,746	1,736
96	1,727	1,718	1,710	1,701	1,692	1,683	1,675	1,666	1,657	1,648	1,640	1,631
97	1,622	1,614	1,606	1,598	1,589	1,581	1,573	1,565	1,557	1,549	1,540	1,532
98	1,524	1,516	1,509	1,501	1,493	1,486	1,478	1,470	1,463	1,455	1,447	1,440
99	1,432	1,425	1,418	1,411	1,403	1,396	1,389	1,382	1,375	1,368	1,360	1,353
100	1,346											

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 17: Lump Sum Cash Out Factors Prior to Early Retirement Eligibility - General Service with Less than 30 Years of Service- Healthy Members (OPSRP only)
(Factor Multiplied by Monthly Retirement Benefit at Normal Retirement Age 65)

<u>Age</u>	<u>Months of Attained Age When Cashed Out</u>											
	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>
15	4.92620	4.95396	4.98172	5.00948	5.03724	5.06500	5.09276	5.12051	5.14827	5.17603	5.20379	5.23155
16	5.25931	5.28894	5.31857	5.34821	5.37784	5.40747	5.43710	5.46673	5.49636	5.52600	5.55563	5.58526
17	5.61489	5.64653	5.67816	5.70980	5.74144	5.77307	5.80471	5.83635	5.86798	5.89962	5.93126	5.96289
18	5.99453	6.02831	6.06210	6.09588	6.12967	6.16345	6.19724	6.23102	6.26480	6.29859	6.33237	6.36616
19	6.39994	6.43602	6.47209	6.50817	6.54424	6.58032	6.61639	6.65247	6.68854	6.72462	6.76069	6.79677
20	6.83284	6.87136	6.90988	6.94839	6.98691	7.02543	7.06395	7.10246	7.14098	7.17950	7.21802	7.25653
21	7.29505	7.33617	7.37729	7.41841	7.45953	7.50065	7.54178	7.58290	7.62402	7.66514	7.70626	7.74738
22	7.78850	7.83241	7.87631	7.92022	7.96413	8.00803	8.05194	8.09585	8.13975	8.18366	8.22757	8.27147
23	8.31538	8.36226	8.40913	8.45601	8.50288	8.54976	8.59664	8.64351	8.69039	8.73726	8.78414	8.83101
24	8.87789	8.92794	8.97799	9.02803	9.07808	9.12813	9.17818	9.22822	9.27827	9.32832	9.37837	9.42841
25	9.47846	9.53189	9.58533	9.63876	9.69219	9.74563	9.79906	9.85249	9.90593	9.95936	10.01279	10.06623
26	10.11966	10.17671	10.23375	10.29080	10.34785	10.40489	10.46194	10.51899	10.57603	10.63308	10.69013	10.74717
27	10.80422	10.86514	10.92605	10.98697	11.04789	11.10880	11.16972	11.23064	11.29155	11.35247	11.41339	11.47430
28	11.53522	11.60025	11.66527	11.73030	11.79532	11.86035	11.92538	11.99040	12.05543	12.12045	12.18548	12.25050
29	12.31553	12.38495	12.45438	12.52380	12.59323	12.66265	12.73208	12.80150	12.87092	12.94035	13.00977	13.07920
30	13.14862	13.22274	13.29687	13.37099	13.44511	13.51924	13.59336	13.66748	13.74161	13.81573	13.88985	13.96398
31	14.03810	14.11723	14.19637	14.27550	14.35463	14.43377	14.51290	14.59203	14.67117	14.75030	14.82943	14.90857
32	14.98770	15.07218	15.15667	15.24115	15.32563	15.41012	15.49460	15.57908	15.66357	15.74805	15.83253	15.91702
33	16.00150	16.09170	16.18190	16.27210	16.36230	16.45250	16.54271	16.63291	16.72311	16.81331	16.90351	16.99371
34	17.08391	17.18021	17.27652	17.37282	17.46912	17.56542	17.66173	17.75803	17.85433	17.95063	18.04694	18.14324
35	18.23954	18.34236	18.44518	18.54800	18.65082	18.75364	18.85646	18.95928	19.06210	19.16492	19.26774	19.37056
36	19.47338	19.58316	19.69294	19.80272	19.91250	20.02228	20.13206	20.24184	20.35162	20.46140	20.57118	20.68096
37	20.79074	20.90797	21.02520	21.14243	21.25966	21.37689	21.49412	21.61134	21.72857	21.84580	21.96303	22.08026
38	22.19749	22.32266	22.44783	22.57300	22.69817	22.82334	22.94851	23.07368	23.19885	23.32402	23.44919	23.57436
39	23.69953	23.83320	23.96687	24.10054	24.23421	24.36788	24.50155	24.63522	24.76889	24.90256	25.03623	25.16990
40	25.30357	25.44632	25.58908	25.73183	25.87458	26.01733	26.16009	26.30284	26.44559	26.58834	26.73110	26.87385
41	27.01660	27.16906	27.32151	27.47397	27.62642	27.77888	27.93134	28.08379	28.23625	28.38870	28.54116	28.69361
42	28.84607	29.00891	29.17175	29.33458	29.49742	29.66026	29.82310	29.98593	30.14877	30.31161	30.47445	30.63728
43	30.80012	30.97406	31.14800	31.32194	31.49588	31.66982	31.84376	32.01770	32.19164	32.36558	32.53952	32.71346
44	32.88740	33.07321	33.25902	33.44483	33.63064	33.81645	34.00226	34.18806	34.37387	34.55968	34.74549	34.93130

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 17: Lump Sum Cash Out Factors Prior to Early Retirement Eligibility - General Service with Less than 30 Years of Service- Healthy Members (OPSRP only)
(Factor Multiplied by Monthly Retirement Benefit at Normal Retirement Age 65)

<u>Age</u>	<u>Months of Attained Age When Cashed Out</u>											
	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>
45	35.11711	35.31582	35.51453	35.71324	35.91195	36.11066	36.30937	36.50808	36.70679	36.90550	37.10421	37.30292
46	37.50163	37.71401	37.92639	38.13877	38.35115	38.56353	38.77592	38.98830	39.20068	39.41306	39.62544	39.83782
47	40.05020	40.27721	40.50422	40.73124	40.95825	41.18526	41.41227	41.63928	41.86629	42.09331	42.32032	42.54733
48	42.77434	43.01702	43.25970	43.50238	43.74505	43.98773	44.23041	44.47309	44.71577	44.95845	45.20112	45.44380
49	45.68648	45.94595	46.20543	46.46490	46.72437	46.98385	47.24332	47.50279	47.76227	48.02174	48.28121	48.54069
50	48.80016	49.07970	49.35924	49.63879	49.91833	50.19787	50.47741	50.75695	51.03649	51.31604	51.59558	51.87512
51	52.15466	52.45514	52.75562	53.05611	53.35659	53.65707	53.95755	54.25803	54.55851	54.85900	55.15948	55.45996
52	55.76044	56.08230	56.40415	56.72601	57.04787	57.36972	57.69158	58.01344	58.33529	58.65715	58.97901	59.30086
53	59.62272	59.96765	60.31257	60.65750	61.00242	61.34735	61.69227	62.03720	62.38212	62.72705	63.07197	63.41690
54	63.76182	64.13153	64.50124	64.87095	65.24066	65.61037	65.98008	66.34978	66.71949	67.08920	67.45891	67.82862
55	68.19833	68.59609	68.99384	69.39160	69.78935	70.18711	70.58487	70.98262	71.38038	71.77813	72.17589	72.57364
56	72.97140	73.39829	73.82519	74.25208	74.67898	75.10587	75.53277	75.95966	76.38655	76.81345	77.24034	77.66724
57	78.09413	78.55246	79.01079	79.46912	79.92744	80.38577	80.84410	81.30243	81.76076	82.21909	82.67741	83.13574
58	83.59407	84.08650	84.57893	85.07135	85.56378	86.05621	86.54864	87.04106	87.53349	88.02592	88.51835	89.01077
59	89.50320	90.03252	90.56184	91.09116	91.62048	92.14980	92.67912	93.20843	93.73775	94.26707	94.79639	95.32571
60	95.85503	96.42442	96.99382	97.56321	98.13261	98.70200	99.27140	99.84079	100.41018	100.97958	101.54897	102.11837
61	102.68776	103.30062	103.91348	104.52634	105.13919	105.75205	106.36491	106.97777	107.59063	108.20349	108.81634	109.42920
62	110.04206	110.70215	111.36225	112.02234	112.68244	113.34253	114.00263	114.66272	115.32281	115.98291	116.64300	117.30310
63	117.96319	118.67475	119.38630	120.09786	120.80942	121.52097	122.23253	122.94409	123.65564	124.36720	125.07876	125.79031
64	126.50187	127.26964	128.03740	128.80517	129.57294	130.34070	131.10847	131.87624	132.64400	133.41177	134.17954	134.94730
65	135.71507											

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 18: Lump Sum Cash Out Factors Prior to Early Retirement Eligibility - Police & Fire with Less than 25 Years of Service- Healthy Members (OPSRP only)
(Factor Multiplied by Monthly Retirement Benefit at Normal Retirement Age 55)

<u>Age</u>	<u>Months of Attained Age When Cashed Out</u>											
	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>
15	10.85819	10.91997	10.98175	11.04353	11.10531	11.16709	11.22888	11.29066	11.35244	11.41422	11.47600	11.53778
16	11.59956	11.66556	11.73155	11.79755	11.86354	11.92954	11.99553	12.06153	12.12752	12.19352	12.25951	12.32551
17	12.39150	12.46201	12.53252	12.60304	12.67355	12.74406	12.81457	12.88508	12.95559	13.02611	13.09662	13.16713
18	13.23764	13.31299	13.38834	13.46369	13.53904	13.61439	13.68974	13.76508	13.84043	13.91578	13.99113	14.06648
19	14.14183	14.22235	14.30287	14.38339	14.46390	14.54442	14.62494	14.70546	14.78598	14.86650	14.94701	15.02753
20	15.10805	15.19408	15.28011	15.36614	15.45217	15.53820	15.62424	15.71027	15.79630	15.88233	15.96836	16.05439
21	16.14042	16.23233	16.32425	16.41616	16.50807	16.59999	16.69190	16.78381	16.87573	16.96764	17.05955	17.15147
22	17.24338	17.34160	17.43981	17.53803	17.63624	17.73446	17.83267	17.93089	18.02910	18.12732	18.22553	18.32375
23	18.42196	18.52689	18.63183	18.73676	18.84169	18.94663	19.05156	19.15649	19.26143	19.36636	19.47129	19.57623
24	19.68116	19.79328	19.90540	20.01751	20.12963	20.24175	20.35387	20.46598	20.57810	20.69022	20.80234	20.91445
25	21.02657	21.14636	21.26616	21.38595	21.50575	21.62554	21.74534	21.86513	21.98492	22.10472	22.22451	22.34431
26	22.46410	22.59209	22.72008	22.84808	22.97607	23.10406	23.23205	23.36004	23.48803	23.61603	23.74402	23.87201
27	24.00000	24.13678	24.27356	24.41035	24.54713	24.68391	24.82069	24.95747	25.09425	25.23104	25.36782	25.50460
28	25.64138	25.78750	25.93363	26.07975	26.22588	26.37200	26.51813	26.66425	26.81037	26.95650	27.10262	27.24875
29	27.39487	27.55100	27.70713	27.86325	28.01938	28.17551	28.33164	28.48776	28.64389	28.80002	28.95615	29.11227
30	29.26840	29.43523	29.60206	29.76889	29.93572	30.10255	30.26939	30.43622	30.60305	30.76988	30.93671	31.10354
31	31.27037	31.44862	31.62687	31.80512	31.98336	32.16161	32.33986	32.51811	32.69636	32.87461	33.05285	33.23110
32	33.40935	33.59981	33.79026	33.98072	34.17118	34.36163	34.55209	34.74255	34.93300	35.12346	35.31392	35.50437
33	35.69483	35.89834	36.10185	36.30536	36.50887	36.71238	36.91589	37.11940	37.32291	37.52642	37.72993	37.93344
34	38.13695	38.35441	38.57187	38.78933	39.00678	39.22424	39.44170	39.65916	39.87662	40.09408	40.31153	40.52899
35	40.74645	40.97882	41.21118	41.44355	41.67591	41.90828	42.14065	42.37301	42.60538	42.83774	43.07011	43.30247
36	43.53484	43.78314	44.03144	44.27975	44.52805	44.77635	45.02465	45.27295	45.52125	45.76956	46.01786	46.26616
37	46.51446	46.77984	47.04521	47.31059	47.57596	47.84134	48.10671	48.37209	48.63746	48.90284	49.16821	49.43359
38	49.69896	49.98256	50.26615	50.54975	50.83335	51.11694	51.40054	51.68414	51.96773	52.25133	52.53493	52.81852
39	53.10212	53.40523	53.70834	54.01146	54.31457	54.61768	54.92079	55.22390	55.52701	55.83013	56.13324	56.43635
40	56.73946	57.06345	57.38745	57.71144	58.03543	58.35942	58.68342	59.00741	59.33140	59.65539	59.97939	60.30338
41	60.62737	60.97369	61.32001	61.66633	62.01265	62.35897	62.70529	63.05161	63.39793	63.74425	64.09057	64.43689
42	64.78321	65.15344	65.52367	65.89389	66.26412	66.63435	67.00458	67.37480	67.74503	68.11526	68.48549	68.85571
43	69.22594	69.62176	70.01758	70.41339	70.80921	71.20503	71.60085	71.99666	72.39248	72.78830	73.18412	73.57993
44	73.97575	74.39897	74.82219	75.24541	75.66863	76.09185	76.51507	76.93829	77.36151	77.78473	78.20795	78.63117

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 18: Lump Sum Cash Out Factors Prior to Early Retirement Eligibility - Police & Fire with Less than 25 Years of Service- Healthy Members (OPSRP only)
(Factor Multiplied by Monthly Retirement Benefit at Normal Retirement Age 55)

<u>Age</u>	<u>Months of Attained Age When Cashed Out</u>											
	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>
45	79.05439	79.50739	79.96039	80.41340	80.86640	81.31940	81.77240	82.22540	82.67840	83.13141	83.58441	84.03741
46	84.49041	84.97501	85.45962	85.94422	86.42882	86.91343	87.39803	87.88263	88.36724	88.85184	89.33644	89.82105
47	90.30565	90.82413	91.34260	91.86108	92.37955	92.89803	93.41650	93.93498	94.45345	94.97193	95.49040	96.00888
48	96.52735	97.08211	97.63688	98.19164	98.74641	99.30117	99.85594	100.41070	100.96546	101.52023	102.07499	102.62976
49	103.18452	103.77823	104.37193	104.96564	105.55934	106.15305	106.74676	107.34046	107.93417	108.52787	109.12158	109.71528
50	110.30899	110.94916	111.58933	112.22950	112.86967	113.50984	114.15001	114.79017	115.43034	116.07051	116.71068	117.35085
51	117.99102	118.67976	119.36851	120.05725	120.74599	121.43473	122.12348	122.81222	123.50096	124.18970	124.87845	125.56719
52	126.25593	126.99436	127.73279	128.47122	129.20965	129.94808	130.68652	131.42495	132.16338	132.90181	133.64024	134.37867
53	135.11710	135.90920	136.70130	137.49340	138.28549	139.07759	139.86969	140.66179	141.45389	142.24599	143.03808	143.83018
54	144.62228	145.47213	146.32198	147.17183	148.02168	148.87153	149.72139	150.57124	151.42109	152.27094	153.12079	153.97064
55	154.82049	154.69715	154.57380	154.45046	154.32711	154.20377	154.08043	153.95708	153.83374	153.71039	153.58705	153.46370
56	153.34036	153.21008	153.07980	152.94951	152.81923	152.68895	152.55867	152.42838	152.29810	152.16782	152.03754	151.90725
57	151.77697	151.63931	151.50165	151.36399	151.22632	151.08866	150.95100	150.81334	150.67568	150.53802	150.40035	150.26269
58	150.12503	149.97975	149.83447	149.68919	149.54390	149.39862	149.25334	149.10806	148.96278	148.81750	148.67221	148.52693
59	148.38165	148.22831	148.07498	147.92164	147.76830	147.61497	147.46163	147.30829	147.15496	147.00162	146.84828	146.69495
60	146.54161											

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 19: Lump Sum Cash Out Factors at or after Early Retirement Age - Healthy Members (OPSRP only)
(Factor Multiplied by Monthly Retirement Benefit at or after Early Retirement Age)

<u>Age</u>	<u>Months of Attained Age at Retirement</u>											
	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>
50	161.26038	161.16232	161.06426	160.96620	160.86813	160.77007	160.67201	160.57395	160.47589	160.37783	160.27976	160.18170
51	160.08364	159.98326	159.88287	159.78249	159.68211	159.58172	159.48134	159.38096	159.28057	159.18019	159.07981	158.97942
52	158.87904	158.77264	158.66623	158.55983	158.45343	158.34702	158.24062	158.13422	158.02781	157.92141	157.81501	157.70860
53	157.60220	157.48961	157.37703	157.26444	157.15185	157.03926	156.92668	156.81409	156.70150	156.58891	156.47633	156.36374
54	156.25115	156.13193	156.01271	155.89349	155.77426	155.65504	155.53582	155.41660	155.29738	155.17816	155.05893	154.93971
55	154.82049	154.69715	154.57380	154.45046	154.32711	154.20377	154.08043	153.95708	153.83374	153.71039	153.58705	153.46370
56	153.34036	153.21008	153.07980	152.94951	152.81923	152.68895	152.55867	152.42838	152.29810	152.16782	152.03754	151.90725
57	151.77697	151.63931	151.50165	151.36399	151.22632	151.08866	150.95100	150.81334	150.67568	150.53802	150.40035	150.26269
58	150.12503	149.97975	149.83447	149.68919	149.54390	149.39862	149.25334	149.10806	148.96278	148.81750	148.67221	148.52693
59	148.38165	148.22831	148.07498	147.92164	147.76830	147.61497	147.46163	147.30829	147.15496	147.00162	146.84828	146.69495
60	146.54161	146.37989	146.21818	146.05646	145.89474	145.73302	145.57131	145.40959	145.24787	145.08615	144.92444	144.76272
61	144.60100	144.43040	144.25979	144.08919	143.91858	143.74798	143.57738	143.40677	143.23617	143.06556	142.89496	142.72435
62	142.55375	142.37377	142.19379	142.01381	141.83383	141.65385	141.47388	141.29390	141.11392	140.93394	140.75396	140.57398
63	140.39400	140.20418	140.01437	139.82455	139.63473	139.44491	139.25510	139.06528	138.87546	138.68564	138.49583	138.30601
64	138.11619	137.91610	137.71600	137.51591	137.31582	137.11572	136.91563	136.71554	136.51544	136.31535	136.11526	135.91516
65	135.71507	135.50455	135.29404	135.08352	134.87300	134.66248	134.45197	134.24145	134.03093	133.82041	133.60990	133.39938
66	133.18886	132.96786	132.74686	132.52586	132.30485	132.08385	131.86285	131.64185	131.42085	131.19985	130.97884	130.75784
67	130.53684	130.30534	130.07384	129.84234	129.61084	129.37934	129.14784	128.91634	128.68484	128.45334	128.22184	127.99034
68	127.75884	127.51703	127.27522	127.03342	126.79161	126.54980	126.30799	126.06618	125.82437	125.58257	125.34076	125.09895
69	124.85714	124.60527	124.35339	124.10152	123.84964	123.59777	123.34589	123.09402	122.84214	122.59027	122.33839	122.08652
70	121.83464	121.57302	121.31140	121.04978	120.78816	120.52654	120.26492	120.00329	119.74167	119.48005	119.21843	118.95681
71	118.69519	118.42420	118.15321	117.88222	117.61123	117.34024	117.06925	116.79825	116.52726	116.25627	115.98528	115.71429
72	115.44330	115.16337	114.88345	114.60352	114.32359	114.04367	113.76374	113.48381	113.20389	112.92396	112.64403	112.36411
73	112.08418	111.79582	111.50746	111.21910	110.93074	110.64238	110.35402	110.06566	109.77730	109.48894	109.20058	108.91222
74	108.62386	108.32757	108.03127	107.73498	107.43868	107.14239	106.84609	106.54980	106.25350	105.95721	105.66091	105.36462
75	105.06832	104.76498	104.46164	104.15829	103.85495	103.55161	103.24827	102.94492	102.64158	102.33824	102.03490	101.73155
76	101.42821	101.11866	100.80910	100.49955	100.19000	99.88044	99.57089	99.26134	98.95178	98.64223	98.33268	98.02312
77	97.71357	97.39849	97.08340	96.76832	96.45323	96.13815	95.82306	95.50798	95.19289	94.87781	94.56272	94.24764
78	93.93255	93.61275	93.29295	92.97315	92.65334	92.33354	92.01374	91.69394	91.37414	91.05434	90.73453	90.41473
79	90.09493	89.77147	89.44801	89.12455	88.80109	88.47763	88.15417	87.83071	87.50725	87.18379	86.86033	86.53687

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 19: Lump Sum Cash Out Factors at or after Early Retirement Age - Healthy Members (OPSRP only)
(Factor Multiplied by Monthly Retirement Benefit at or after Early Retirement Age)

<u>Age</u>	<u>Months of Attained Age at Retirement</u>											
	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>
80	86.21341	85.88768	85.56196	85.23623	84.91051	84.58478	84.25906	83.93333	83.60760	83.28188	82.95615	82.63043
81	82.30470	81.97831	81.65192	81.32553	80.99914	80.67275	80.34636	80.01997	79.69358	79.36719	79.04080	78.71441
82	78.38802	78.06283	77.73764	77.41245	77.08726	76.76207	76.43689	76.11170	75.78651	75.46132	75.13613	74.81094
83	74.48575	74.16360	73.84145	73.51930	73.19715	72.87500	72.55285	72.23069	71.90854	71.58639	71.26424	70.94209
84	70.61994	70.30287	69.98579	69.66872	69.35165	69.03457	68.71750	68.40043	68.08335	67.76628	67.44921	67.13213
85	66.81506	66.50448	66.19389	65.88331	65.57272	65.26214	64.95155	64.64097	64.33038	64.01980	63.70921	63.39863
86	63.08804	62.78549	62.48294	62.18039	61.87784	61.57529	61.27275	60.97020	60.66765	60.36510	60.06255	59.76000
87	59.45745	59.16409	58.87073	58.57738	58.28402	57.99066	57.69730	57.40394	57.11058	56.81723	56.52387	56.23051
88	55.93715	55.65428	55.37141	55.08853	54.80566	54.52279	54.23992	53.95704	53.67417	53.39130	53.10843	52.82555
89	52.54268	52.27151	52.00035	51.72918	51.45802	51.18685	50.91569	50.64452	50.37335	50.10219	49.83102	49.55986
90	49.28869	49.03086	48.77303	48.51521	48.25738	47.99955	47.74172	47.48389	47.22606	46.96824	46.71041	46.45258
91	46.19475	45.95167	45.70859	45.46551	45.22243	44.97935	44.73627	44.49318	44.25010	44.00702	43.76394	43.52086
92	43.27778	43.05005	42.82233	42.59460	42.36687	42.13915	41.91142	41.68369	41.45597	41.22824	41.00051	40.77279
93	40.54506	40.33285	40.12064	39.90842	39.69621	39.48400	39.27179	39.05957	38.84736	38.63515	38.42294	38.21072
94	37.99851	37.80178	37.60506	37.40833	37.21160	37.01487	36.81815	36.62142	36.42469	36.22796	36.03124	35.83451
95	35.63778	35.45598	35.27418	35.09238	34.91058	34.72878	34.54699	34.36519	34.18339	34.00159	33.81979	33.63799
96	33.45619	33.28852	33.12085	32.95317	32.78550	32.61783	32.45016	32.28248	32.11481	31.94714	31.77947	31.61179
97	31.44412	31.28975	31.13539	30.98102	30.82666	30.67229	30.51793	30.36356	30.20919	30.05483	29.90046	29.74610
98	29.59173	29.44976	29.30778	29.16581	29.02383	28.88186	28.73988	28.59791	28.45593	28.31396	28.17198	28.03001
99	27.88803	27.75740	27.62677	27.49614	27.36551	27.23488	27.10425	26.97361	26.84298	26.71235	26.58172	26.45109
100	26.32046											

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 20: Lump Sum Cash Out Factors - Beneficiaries (OPSRP only)
(Factor Multiplied by Survivor Benefit Payable to Spouse at Commencement Date)

<u>Age</u>	<u>Months of Attained Age at Date Cashed Out</u>											
	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>
15	178.16060	178.14815	178.13571	178.12326	178.11081	178.09836	178.08592	178.07347	178.06102	178.04857	178.03613	178.02368
16	178.01123	177.99787	177.98451	177.97115	177.95779	177.94443	177.93107	177.91771	177.90435	177.89099	177.87763	177.86427
17	177.85091	177.83670	177.82250	177.80829	177.79409	177.77988	177.76568	177.75147	177.73726	177.72306	177.70885	177.69465
18	177.68044	177.66563	177.65083	177.63602	177.62121	177.60640	177.59160	177.57679	177.56198	177.54717	177.53237	177.51756
19	177.50275	177.48723	177.47172	177.45620	177.44069	177.42517	177.40966	177.39414	177.37862	177.36311	177.34759	177.33208
20	177.31656	177.30029	177.28402	177.26775	177.25147	177.23520	177.21893	177.20266	177.18639	177.17012	177.15384	177.13757
21	177.12130	177.10408	177.08686	177.06964	177.05241	177.03519	177.01797	177.00075	176.98353	176.96631	176.94908	176.93186
22	176.91464	176.89646	176.87827	176.86009	176.84191	176.82372	176.80554	176.78736	176.76917	176.75099	176.73281	176.71462
23	176.69644	176.67716	176.65788	176.63859	176.61931	176.60003	176.58075	176.56146	176.54218	176.52290	176.50362	176.48433
24	176.46505	176.44465	176.42425	176.40386	176.38346	176.36306	176.34266	176.32226	176.30186	176.28147	176.26107	176.24067
25	176.22027	176.19867	176.17707	176.15547	176.13386	176.11226	176.09066	176.06906	176.04746	176.02586	176.00425	175.98265
26	175.96105	175.93807	175.91510	175.89212	175.86915	175.84617	175.82320	175.80022	175.77724	175.75427	175.73129	175.70832
27	175.68534	175.66088	175.63642	175.61196	175.58750	175.56304	175.53858	175.51411	175.48965	175.46519	175.44073	175.41627
28	175.39181	175.36567	175.33952	175.31338	175.28723	175.26109	175.23494	175.20880	175.18265	175.15651	175.13036	175.10422
29	175.07807	175.05010	175.02213	174.99416	174.96618	174.93821	174.91024	174.88227	174.85430	174.82633	174.79835	174.77038
30	174.74241	174.71253	174.68266	174.65278	174.62290	174.59302	174.56315	174.53327	174.50339	174.47351	174.44364	174.41376
31	174.38388	174.35188	174.31987	174.28787	174.25586	174.22386	174.19185	174.15985	174.12784	174.09584	174.06383	174.03183
32	173.99982	173.96559	173.93136	173.89713	173.86289	173.82866	173.79443	173.76020	173.72597	173.69174	173.65750	173.62327
33	173.58904	173.55233	173.51563	173.47892	173.44221	173.40550	173.36880	173.33209	173.29538	173.25867	173.22197	173.18526
34	173.14855	173.10917	173.06980	173.03042	172.99104	172.95167	172.91229	172.87291	172.83354	172.79416	172.75478	172.71541
35	172.67603	172.63386	172.59168	172.54951	172.50734	172.46516	172.42299	172.38082	172.33864	172.29647	172.25430	172.21212
36	172.16995	172.12485	172.07974	172.03464	171.98953	171.94443	171.89933	171.85422	171.80912	171.76401	171.71891	171.67380
37	171.62870	171.58049	171.53228	171.48408	171.43587	171.38766	171.33945	171.29124	171.24303	171.19483	171.14662	171.09841
38	171.05020	170.99865	170.94710	170.89556	170.84401	170.79246	170.74091	170.68936	170.63781	170.58627	170.53472	170.48317
39	170.43162	170.37653	170.32144	170.26635	170.21126	170.15617	170.10109	170.04600	169.99091	169.93582	169.88073	169.82564
40	169.77055	169.71172	169.65289	169.59406	169.53523	169.47640	169.41757	169.35874	169.29991	169.24108	169.18225	169.12342
41	169.06459	169.00186	168.93914	168.87641	168.81368	168.75096	168.68823	168.62550	168.56278	168.50005	168.43732	168.37460
42	168.31187	168.24489	168.17791	168.11093	168.04395	167.97697	167.90999	167.84301	167.77603	167.70905	167.64207	167.57509
43	167.50811	167.43662	167.36513	167.29365	167.22216	167.15067	167.07918	167.00769	166.93620	166.86472	166.79323	166.72174
44	166.65025	166.57404	166.49783	166.42163	166.34542	166.26921	166.19300	166.11679	166.04058	165.96438	165.88817	165.81196

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 20: Lump Sum Cash Out Factors - Beneficiaries (OPSRP only)
(Factor Multiplied by Survivor Benefit Payable to Spouse at Commencement Date)

<u>Age</u>	<u>Months of Attained Age at Date Cashed Out</u>											
	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>
45	165.73575	165.65448	165.57320	165.49193	165.41066	165.32938	165.24811	165.16684	165.08556	165.00429	164.92302	164.84174
46	164.76047	164.67381	164.58714	164.50048	164.41381	164.32715	164.24049	164.15382	164.06716	163.98049	163.89383	163.80716
47	163.72050	163.62815	163.53581	163.44346	163.35112	163.25877	163.16643	163.07408	162.98173	162.88939	162.79704	162.70470
48	162.61235	162.51389	162.41543	162.31697	162.21851	162.12005	162.02160	161.92314	161.82468	161.72622	161.62776	161.52930
49	161.43084	161.32594	161.22104	161.11614	161.01124	160.90634	160.80144	160.69654	160.59164	160.48674	160.38184	160.27694
50	160.17204	160.06949	159.96694	159.86439	159.76184	159.65929	159.55675	159.45420	159.35165	159.24910	159.14655	159.04400
51	158.94145	158.84163	158.74181	158.64198	158.54216	158.44234	158.34252	158.24269	158.14287	158.04305	157.94323	157.84340
52	157.74358	157.63811	157.53265	157.42718	157.32171	157.21625	157.11078	157.00531	156.89985	156.79438	156.68891	156.58345
53	156.47798	156.36673	156.25547	156.14422	156.03297	155.92171	155.81046	155.69921	155.58795	155.47670	155.36545	155.25419
54	155.14294	155.02562	154.90830	154.79097	154.67365	154.55633	154.43901	154.32168	154.20436	154.08704	153.96972	153.85239
55	153.73507	153.61142	153.48777	153.36412	153.24047	153.11682	152.99317	152.86952	152.74587	152.62222	152.49857	152.37492
56	152.25127	152.12095	151.99064	151.86032	151.73000	151.59968	151.46937	151.33905	151.20873	151.07841	150.94810	150.81778
57	150.68746	150.55008	150.41271	150.27533	150.13795	150.00057	149.86320	149.72582	149.58844	149.45106	149.31369	149.17631
58	149.03893	148.89426	148.74958	148.60491	148.46023	148.31556	148.17088	148.02621	147.88153	147.73686	147.59218	147.44751
59	147.30283	147.15057	146.99830	146.84604	146.69377	146.54151	146.38925	146.23698	146.08472	145.93245	145.78019	145.62792
60	145.47566	145.31542	145.15518	144.99494	144.83470	144.67446	144.51422	144.35398	144.19374	144.03350	143.87326	143.71302
61	143.55278	143.38403	143.21528	143.04653	142.87778	142.70903	142.54028	142.37153	142.20278	142.03403	141.86528	141.69653
62	141.52778	141.34994	141.17210	140.99426	140.81641	140.63857	140.46073	140.28289	140.10505	139.92721	139.74936	139.57152
63	139.39368	139.20619	139.01871	138.83122	138.64373	138.45625	138.26876	138.08127	137.89379	137.70630	137.51881	137.33133
64	137.14384	136.94617	136.74850	136.55083	136.35316	136.15549	135.95782	135.76014	135.56247	135.36480	135.16713	134.96946
65	134.77179	134.56369	134.35559	134.14749	133.93939	133.73129	133.52320	133.31510	133.10700	132.89890	132.69080	132.48270
66	132.27460	132.05594	131.83729	131.61863	131.39997	131.18131	130.96266	130.74400	130.52534	130.30668	130.08803	129.86937
67	129.65071	129.42154	129.19237	128.96320	128.73402	128.50485	128.27568	128.04651	127.81734	127.58817	127.35899	127.12982
68	126.90065	126.66103	126.42142	126.18180	125.94219	125.70257	125.46296	125.22334	124.98372	124.74411	124.50449	124.26488
69	124.02526	123.77555	123.52583	123.27612	123.02640	122.77669	122.52698	122.27726	122.02755	121.77783	121.52812	121.27840
70	121.02869	120.76907	120.50945	120.24983	119.99021	119.73059	119.47097	119.21134	118.95172	118.69210	118.43248	118.17286
71	117.91324	117.64411	117.37498	117.10585	116.83672	116.56759	116.29846	116.02932	115.76019	115.49106	115.22193	114.95280
72	114.68367	114.40552	114.12738	113.84923	113.57108	113.29293	113.01479	112.73664	112.45849	112.18034	111.90220	111.62405
73	111.34590	111.05931	110.77273	110.48614	110.19955	109.91296	109.62638	109.33979	109.05320	108.76661	108.48003	108.19344
74	107.90685	107.61241	107.31797	107.02353	106.72909	106.43465	106.14021	105.84576	105.55132	105.25688	104.96244	104.66800

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 20: Lump Sum Cash Out Factors - Beneficiaries (OPSRP only)
(Factor Multiplied by Survivor Benefit Payable to Spouse at Commencement Date)

<u>Age</u>	<u>Months of Attained Age at Date Cashed Out</u>											
	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>
75	104.37356	104.07217	103.77078	103.46938	103.16799	102.86660	102.56521	102.26381	101.96242	101.66103	101.35964	101.05824
76	100.75685	100.44949	100.14212	99.83476	99.52739	99.22003	98.91266	98.60530	98.29793	97.99057	97.68320	97.37584
77	97.06847	96.75596	96.44345	96.13094	95.81843	95.50592	95.19341	94.88090	94.56839	94.25588	93.94337	93.63086
78	93.31835	93.00134	92.68433	92.36732	92.05030	91.73329	91.41628	91.09927	90.78226	90.46525	90.14823	89.83122
79	89.51421	89.19373	88.87325	88.55278	88.23230	87.91182	87.59134	87.27086	86.95038	86.62991	86.30943	85.98895
80	85.66847	85.34573	85.02298	84.70024	84.37749	84.05475	83.73201	83.40926	83.08652	82.76377	82.44103	82.11828
81	81.79554	81.47205	81.14856	80.82507	80.50158	80.17809	79.85460	79.53110	79.20761	78.88412	78.56063	78.23714
82	77.91365	77.59109	77.26854	76.94598	76.62342	76.30086	75.97831	75.65575	75.33319	75.01063	74.68808	74.36552
83	74.04296	73.72310	73.40325	73.08339	72.76353	72.44368	72.12382	71.80396	71.48411	71.16425	70.84439	70.52454
84	70.20468	69.88938	69.57407	69.25877	68.94347	68.62816	68.31286	67.99756	67.68225	67.36695	67.05165	66.73634
85	66.42104	66.11197	65.80290	65.49383	65.18476	64.87569	64.56662	64.25755	63.94848	63.63941	63.33034	63.02127
86	62.71220	62.41076	62.10932	61.80789	61.50645	61.20501	60.90357	60.60213	60.30069	59.99926	59.69782	59.39638
87	59.09494	58.80281	58.51069	58.21856	57.92643	57.63431	57.34218	57.05005	56.75793	56.46580	56.17367	55.88155
88	55.58942	55.30810	55.02679	54.74547	54.46415	54.18284	53.90152	53.62020	53.33889	53.05757	52.77625	52.49494
89	52.21362	51.94478	51.67593	51.40709	51.13825	50.86940	50.60056	50.33172	50.06287	49.79403	49.52519	49.25634
90	48.98750	48.73283	48.47817	48.22350	47.96883	47.71417	47.45950	47.20483	46.95017	46.69550	46.44083	46.18617
91	45.93150	45.69249	45.45348	45.21447	44.97546	44.73645	44.49744	44.25842	44.01941	43.78040	43.54139	43.30238
92	43.06337	42.84024	42.61711	42.39399	42.17086	41.94773	41.72460	41.50147	41.27834	41.05522	40.83209	40.60896
93	40.38583	40.17816	39.97048	39.76281	39.55513	39.34746	39.13979	38.93211	38.72444	38.51676	38.30909	38.10141
94	37.89374	37.70093	37.50812	37.31531	37.12250	36.92969	36.73688	36.54407	36.35126	36.15845	35.96564	35.77283
95	35.58002	35.40131	35.22259	35.04388	34.86517	34.68645	34.50774	34.32903	34.15031	33.97160	33.79289	33.61417
96	33.43546	33.26981	33.10416	32.93851	32.77286	32.60721	32.44156	32.27591	32.11026	31.94461	31.77896	31.61331
97	31.44766	31.29426	31.14086	30.98746	30.83405	30.68065	30.52725	30.37385	30.22045	30.06705	29.91364	29.76024
98	29.60684	29.46496	29.32309	29.18121	29.03933	28.89745	28.75558	28.61370	28.47182	28.32994	28.18807	28.04619
99	27.90431	27.77327	27.64223	27.51119	27.38015	27.24911	27.11808	26.98704	26.85600	26.72496	26.59392	26.46288
100	26.33184											

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 21: Conversion to Monthly Spouse Benefit at Later of Member's Death or Earliest Retirement Age - Healthy Members

Spouse Age*	Age of Member at Later of Death or Earliest Early Retirement Age										
	50	51	52	53	54	55	56	57	58	59	60
15	0.856	0.848	0.839	0.830	0.821	0.811	0.800	0.790	0.779	0.767	0.755
16	0.858	0.849	0.840	0.831	0.822	0.812	0.802	0.791	0.780	0.768	0.756
17	0.859	0.851	0.842	0.833	0.823	0.813	0.803	0.792	0.781	0.770	0.758
18	0.861	0.852	0.843	0.834	0.825	0.815	0.805	0.794	0.783	0.771	0.759
19	0.862	0.854	0.845	0.836	0.826	0.816	0.806	0.795	0.784	0.773	0.760
20	0.864	0.856	0.847	0.838	0.828	0.818	0.808	0.797	0.786	0.774	0.762
21	0.866	0.857	0.849	0.839	0.830	0.820	0.809	0.799	0.787	0.776	0.764
22	0.868	0.859	0.850	0.841	0.832	0.822	0.811	0.800	0.789	0.777	0.765
23	0.870	0.861	0.852	0.843	0.834	0.823	0.813	0.802	0.791	0.779	0.767
24	0.872	0.863	0.854	0.845	0.836	0.825	0.815	0.804	0.793	0.781	0.769
25	0.874	0.866	0.857	0.847	0.838	0.828	0.817	0.806	0.795	0.783	0.771
26	0.877	0.868	0.859	0.850	0.840	0.830	0.819	0.808	0.797	0.785	0.773
27	0.879	0.870	0.861	0.852	0.842	0.832	0.822	0.811	0.799	0.787	0.775
28	0.882	0.873	0.864	0.855	0.845	0.835	0.824	0.813	0.802	0.790	0.777
29	0.884	0.876	0.867	0.857	0.847	0.837	0.827	0.816	0.804	0.792	0.780
30	0.887	0.879	0.870	0.860	0.850	0.840	0.829	0.818	0.807	0.795	0.782
31	0.890	0.882	0.873	0.863	0.853	0.843	0.832	0.821	0.810	0.798	0.785
32	0.894	0.885	0.876	0.866	0.856	0.846	0.835	0.824	0.813	0.801	0.788
33	0.897	0.888	0.879	0.870	0.860	0.849	0.839	0.828	0.816	0.804	0.791
34	0.901	0.892	0.883	0.873	0.863	0.853	0.842	0.831	0.819	0.807	0.795
35	0.905	0.896	0.887	0.877	0.867	0.857	0.846	0.835	0.823	0.811	0.798
36	0.909	0.900	0.891	0.881	0.871	0.861	0.850	0.839	0.827	0.815	0.802
37	0.914	0.905	0.895	0.886	0.876	0.865	0.854	0.843	0.831	0.819	0.806
38	0.919	0.909	0.900	0.890	0.880	0.869	0.859	0.847	0.835	0.823	0.810
39	0.924	0.914	0.905	0.895	0.885	0.874	0.863	0.852	0.840	0.827	0.814
40	0.929	0.920	0.910	0.901	0.890	0.879	0.868	0.857	0.845	0.832	0.819
41	0.935	0.926	0.916	0.906	0.896	0.885	0.874	0.862	0.850	0.837	0.824
42	0.941	0.932	0.922	0.912	0.902	0.891	0.880	0.868	0.856	0.843	0.830
43	0.948	0.938	0.929	0.918	0.908	0.897	0.886	0.874	0.862	0.849	0.836
44	0.955	0.945	0.935	0.925	0.915	0.904	0.892	0.880	0.868	0.855	0.842
45	0.962	0.952	0.943	0.932	0.922	0.911	0.899	0.887	0.875	0.862	0.848
46	0.970	0.960	0.951	0.940	0.929	0.918	0.907	0.895	0.882	0.869	0.855
47	0.979	0.969	0.959	0.948	0.938	0.926	0.915	0.902	0.890	0.877	0.863
48	0.988	0.978	0.968	0.957	0.946	0.935	0.923	0.911	0.898	0.885	0.871
49	0.997	0.987	0.977	0.967	0.956	0.944	0.932	0.920	0.907	0.894	0.879

*at later of member's death or early retirement age

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 21: Conversion to Monthly Spouse Benefit at Later of Member's Death or Earliest Retirement Age - Healthy Members

Spouse Age*	Age of Member at Later of Death or Earliest Early Retirement Age									
	61	62	63	64	65	66	67	68	69	70
15	0.743	0.729	0.716	0.702	0.687	0.672	0.656	0.639	0.622	0.605
16	0.744	0.731	0.717	0.703	0.688	0.673	0.657	0.640	0.623	0.606
17	0.745	0.732	0.718	0.704	0.689	0.674	0.658	0.641	0.624	0.607
18	0.746	0.733	0.720	0.705	0.691	0.675	0.659	0.643	0.626	0.608
19	0.748	0.735	0.721	0.707	0.692	0.676	0.660	0.644	0.627	0.609
20	0.749	0.736	0.722	0.708	0.693	0.678	0.662	0.645	0.628	0.610
21	0.751	0.738	0.724	0.710	0.695	0.679	0.663	0.647	0.629	0.612
22	0.753	0.739	0.726	0.711	0.696	0.681	0.665	0.648	0.631	0.613
23	0.754	0.741	0.727	0.713	0.698	0.682	0.666	0.649	0.632	0.614
24	0.756	0.743	0.729	0.715	0.700	0.684	0.668	0.651	0.634	0.616
25	0.758	0.745	0.731	0.716	0.701	0.686	0.669	0.653	0.635	0.617
26	0.760	0.747	0.733	0.718	0.703	0.687	0.671	0.654	0.637	0.619
27	0.762	0.749	0.735	0.720	0.705	0.689	0.673	0.656	0.639	0.621
28	0.764	0.751	0.737	0.722	0.707	0.691	0.675	0.658	0.641	0.623
29	0.767	0.753	0.739	0.725	0.709	0.694	0.677	0.660	0.643	0.625
30	0.769	0.756	0.742	0.727	0.712	0.696	0.679	0.662	0.645	0.627
31	0.772	0.759	0.744	0.730	0.714	0.698	0.682	0.665	0.647	0.629
32	0.775	0.761	0.747	0.732	0.717	0.701	0.684	0.667	0.650	0.631
33	0.778	0.764	0.750	0.735	0.720	0.704	0.687	0.670	0.652	0.634
34	0.781	0.768	0.753	0.738	0.723	0.707	0.690	0.673	0.655	0.636
35	0.785	0.771	0.757	0.742	0.726	0.710	0.693	0.676	0.658	0.639
36	0.788	0.775	0.760	0.745	0.729	0.713	0.696	0.679	0.661	0.642
37	0.792	0.778	0.764	0.749	0.733	0.717	0.700	0.682	0.664	0.645
38	0.796	0.782	0.768	0.753	0.737	0.720	0.703	0.686	0.668	0.649
39	0.801	0.787	0.772	0.757	0.741	0.724	0.707	0.690	0.671	0.652
40	0.806	0.791	0.777	0.761	0.745	0.729	0.711	0.694	0.675	0.656
41	0.811	0.796	0.781	0.766	0.750	0.733	0.716	0.698	0.679	0.660
42	0.816	0.802	0.787	0.771	0.755	0.738	0.721	0.703	0.684	0.665
43	0.822	0.807	0.792	0.776	0.760	0.743	0.726	0.707	0.689	0.669
44	0.828	0.813	0.798	0.782	0.766	0.749	0.731	0.713	0.694	0.674
45	0.834	0.820	0.804	0.788	0.772	0.755	0.737	0.718	0.699	0.680
46	0.841	0.826	0.811	0.795	0.778	0.761	0.743	0.724	0.705	0.685
47	0.849	0.834	0.818	0.802	0.785	0.767	0.749	0.731	0.711	0.691
48	0.856	0.841	0.826	0.809	0.792	0.775	0.756	0.737	0.718	0.698
49	0.865	0.850	0.834	0.817	0.800	0.782	0.764	0.745	0.725	0.705

*at later of member's death or early retirement age

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 21: Conversion to Monthly Spouse Benefit at Later of Member's Death or Earliest Retirement Age - Healthy Members

Spouse Age*	Age of Member at Later of Death or Earliest Early Retirement Age									
	71	72	73	74	75	76	77	78	79	80
15	0.587	0.569	0.550	0.531	0.511	0.491	0.471	0.451	0.431	0.411
16	0.588	0.569	0.551	0.531	0.512	0.492	0.472	0.452	0.432	0.412
17	0.589	0.570	0.552	0.532	0.513	0.493	0.473	0.453	0.433	0.412
18	0.590	0.572	0.553	0.533	0.514	0.494	0.474	0.454	0.433	0.413
19	0.591	0.573	0.554	0.534	0.515	0.495	0.475	0.455	0.434	0.414
20	0.592	0.574	0.555	0.535	0.516	0.496	0.476	0.456	0.435	0.415
21	0.594	0.575	0.556	0.537	0.517	0.497	0.477	0.456	0.436	0.416
22	0.595	0.576	0.557	0.538	0.518	0.498	0.478	0.457	0.437	0.417
23	0.596	0.578	0.558	0.539	0.519	0.499	0.479	0.459	0.438	0.417
24	0.598	0.579	0.560	0.540	0.521	0.500	0.480	0.460	0.439	0.418
25	0.599	0.580	0.561	0.542	0.522	0.502	0.481	0.461	0.440	0.420
26	0.601	0.582	0.563	0.543	0.523	0.503	0.483	0.462	0.441	0.421
27	0.602	0.584	0.564	0.545	0.525	0.504	0.484	0.463	0.443	0.422
28	0.604	0.585	0.566	0.546	0.526	0.506	0.485	0.465	0.444	0.423
29	0.606	0.587	0.568	0.548	0.528	0.508	0.487	0.466	0.445	0.424
30	0.608	0.589	0.570	0.550	0.530	0.509	0.489	0.468	0.447	0.426
31	0.610	0.591	0.572	0.552	0.532	0.511	0.490	0.469	0.448	0.427
32	0.613	0.593	0.574	0.554	0.534	0.513	0.492	0.471	0.450	0.429
33	0.615	0.596	0.576	0.556	0.536	0.515	0.494	0.473	0.452	0.431
34	0.618	0.598	0.578	0.558	0.538	0.517	0.496	0.475	0.454	0.432
35	0.620	0.601	0.581	0.561	0.540	0.519	0.498	0.477	0.456	0.434
36	0.623	0.604	0.584	0.563	0.543	0.522	0.501	0.479	0.458	0.436
37	0.626	0.607	0.587	0.566	0.545	0.524	0.503	0.482	0.460	0.439
38	0.630	0.610	0.590	0.569	0.548	0.527	0.506	0.484	0.463	0.441
39	0.633	0.613	0.593	0.572	0.551	0.530	0.509	0.487	0.465	0.443
40	0.637	0.617	0.596	0.576	0.555	0.533	0.512	0.490	0.468	0.446
41	0.641	0.621	0.600	0.579	0.558	0.536	0.515	0.493	0.471	0.449
42	0.645	0.625	0.604	0.583	0.562	0.540	0.518	0.496	0.474	0.452
43	0.649	0.629	0.608	0.587	0.566	0.544	0.522	0.499	0.477	0.455
44	0.654	0.634	0.613	0.591	0.570	0.548	0.526	0.503	0.481	0.458
45	0.659	0.639	0.618	0.596	0.574	0.552	0.530	0.507	0.484	0.462
46	0.665	0.644	0.623	0.601	0.579	0.557	0.534	0.511	0.488	0.466
47	0.671	0.650	0.628	0.606	0.584	0.562	0.539	0.516	0.493	0.470
48	0.677	0.656	0.634	0.612	0.590	0.567	0.544	0.521	0.497	0.474
49	0.684	0.662	0.640	0.618	0.595	0.572	0.549	0.526	0.502	0.479

*at later of member's death or early retirement age

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 21: Conversion to Monthly Spouse Benefit at Later of Member's Death or Earliest Retirement Age - Healthy Members

Spouse Age*	Age of Member at Later of Death or Earliest Early Retirement Age									
	81	82	83	84	85	86	87	88	89	90
15	0.391	0.371	0.351	0.331	0.312	0.294	0.276	0.259	0.242	0.227
16	0.391	0.371	0.351	0.332	0.313	0.294	0.276	0.259	0.243	0.227
17	0.392	0.372	0.352	0.333	0.313	0.295	0.277	0.260	0.243	0.227
18	0.393	0.373	0.353	0.333	0.314	0.295	0.277	0.260	0.244	0.228
19	0.394	0.373	0.353	0.334	0.315	0.296	0.278	0.261	0.244	0.228
20	0.394	0.374	0.354	0.334	0.315	0.297	0.279	0.261	0.245	0.229
21	0.395	0.375	0.355	0.335	0.316	0.297	0.279	0.262	0.245	0.229
22	0.396	0.376	0.356	0.336	0.317	0.298	0.280	0.262	0.246	0.230
23	0.397	0.377	0.356	0.337	0.317	0.299	0.280	0.263	0.246	0.230
24	0.398	0.378	0.357	0.337	0.318	0.299	0.281	0.264	0.247	0.231
25	0.399	0.378	0.358	0.338	0.319	0.300	0.282	0.264	0.247	0.231
26	0.400	0.379	0.359	0.339	0.320	0.301	0.283	0.265	0.248	0.232
27	0.401	0.381	0.360	0.340	0.321	0.302	0.283	0.266	0.249	0.233
28	0.402	0.382	0.361	0.341	0.322	0.303	0.284	0.266	0.249	0.233
29	0.404	0.383	0.362	0.342	0.323	0.304	0.285	0.267	0.250	0.234
30	0.405	0.384	0.364	0.343	0.324	0.305	0.286	0.268	0.251	0.235
31	0.406	0.385	0.365	0.345	0.325	0.306	0.287	0.269	0.252	0.236
32	0.408	0.387	0.366	0.346	0.326	0.307	0.288	0.270	0.253	0.237
33	0.409	0.388	0.368	0.347	0.327	0.308	0.289	0.271	0.254	0.237
34	0.411	0.390	0.369	0.349	0.329	0.309	0.290	0.272	0.255	0.238
35	0.413	0.392	0.371	0.350	0.330	0.311	0.292	0.274	0.256	0.240
36	0.415	0.394	0.373	0.352	0.332	0.312	0.293	0.275	0.257	0.241
37	0.417	0.396	0.374	0.354	0.333	0.314	0.295	0.276	0.259	0.242
38	0.419	0.398	0.376	0.356	0.335	0.315	0.296	0.278	0.260	0.243
39	0.421	0.400	0.378	0.357	0.337	0.317	0.298	0.279	0.261	0.244
40	0.424	0.402	0.381	0.360	0.339	0.319	0.299	0.281	0.263	0.246
41	0.427	0.405	0.383	0.362	0.341	0.321	0.301	0.283	0.265	0.247
42	0.429	0.407	0.386	0.364	0.343	0.323	0.303	0.284	0.266	0.249
43	0.432	0.410	0.388	0.367	0.346	0.325	0.305	0.286	0.268	0.251
44	0.436	0.413	0.391	0.369	0.348	0.328	0.308	0.289	0.270	0.253
45	0.439	0.416	0.394	0.372	0.351	0.330	0.310	0.291	0.272	0.255
46	0.443	0.420	0.397	0.375	0.354	0.333	0.313	0.293	0.275	0.257
47	0.447	0.424	0.401	0.379	0.357	0.336	0.315	0.296	0.277	0.259
48	0.451	0.428	0.405	0.382	0.360	0.339	0.318	0.299	0.279	0.261
49	0.455	0.432	0.409	0.386	0.364	0.342	0.322	0.301	0.282	0.264

*at later of member's death or early retirement age

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 21: Conversion to Monthly Spouse Benefit at Later of Member's Death or Earliest Retirement Age - Healthy Members

Spouse Age*	Age of Member at Later of Death or Earliest Early Retirement Age									
	91	92	93	94	95	96	97	98	99	100
15	0.212	0.198	0.185	0.173	0.162	0.151	0.142	0.133	0.126	0.118
16	0.212	0.198	0.185	0.173	0.162	0.152	0.142	0.134	0.126	0.118
17	0.212	0.198	0.185	0.173	0.162	0.152	0.143	0.134	0.126	0.119
18	0.213	0.199	0.186	0.174	0.163	0.152	0.143	0.134	0.126	0.119
19	0.213	0.199	0.186	0.174	0.163	0.153	0.143	0.134	0.126	0.119
20	0.214	0.200	0.187	0.174	0.163	0.153	0.143	0.135	0.127	0.119
21	0.214	0.200	0.187	0.175	0.164	0.153	0.144	0.135	0.127	0.120
22	0.215	0.201	0.187	0.175	0.164	0.153	0.144	0.135	0.127	0.120
23	0.215	0.201	0.188	0.176	0.164	0.154	0.144	0.136	0.127	0.120
24	0.216	0.201	0.188	0.176	0.165	0.154	0.145	0.136	0.128	0.120
25	0.216	0.202	0.189	0.176	0.165	0.155	0.145	0.136	0.128	0.121
26	0.217	0.203	0.189	0.177	0.166	0.155	0.145	0.137	0.128	0.121
27	0.217	0.203	0.190	0.177	0.166	0.155	0.146	0.137	0.129	0.121
28	0.218	0.204	0.190	0.178	0.166	0.156	0.146	0.137	0.129	0.122
29	0.219	0.204	0.191	0.178	0.167	0.156	0.147	0.138	0.130	0.122
30	0.219	0.205	0.192	0.179	0.168	0.157	0.147	0.138	0.130	0.123
31	0.220	0.206	0.192	0.180	0.168	0.157	0.148	0.139	0.131	0.123
32	0.221	0.206	0.193	0.180	0.169	0.158	0.148	0.139	0.131	0.123
33	0.222	0.207	0.194	0.181	0.169	0.159	0.149	0.140	0.132	0.124
34	0.223	0.208	0.194	0.182	0.170	0.159	0.149	0.140	0.132	0.124
35	0.224	0.209	0.195	0.183	0.171	0.160	0.150	0.141	0.133	0.125
36	0.225	0.210	0.196	0.183	0.172	0.161	0.151	0.142	0.133	0.126
37	0.226	0.211	0.197	0.184	0.173	0.162	0.152	0.142	0.134	0.126
38	0.227	0.212	0.198	0.185	0.173	0.162	0.152	0.143	0.135	0.127
39	0.228	0.213	0.199	0.186	0.174	0.163	0.153	0.144	0.135	0.128
40	0.230	0.215	0.201	0.187	0.175	0.164	0.154	0.145	0.136	0.128
41	0.231	0.216	0.202	0.189	0.177	0.165	0.155	0.146	0.137	0.129
42	0.233	0.217	0.203	0.190	0.178	0.166	0.156	0.147	0.138	0.130
43	0.234	0.219	0.205	0.191	0.179	0.168	0.157	0.148	0.139	0.131
44	0.236	0.221	0.206	0.193	0.180	0.169	0.158	0.149	0.140	0.132
45	0.238	0.222	0.208	0.194	0.182	0.170	0.160	0.150	0.141	0.133
46	0.240	0.224	0.209	0.196	0.183	0.172	0.161	0.151	0.142	0.134
47	0.242	0.226	0.211	0.197	0.185	0.173	0.162	0.152	0.143	0.135
48	0.244	0.228	0.213	0.199	0.186	0.175	0.164	0.154	0.145	0.136
49	0.247	0.230	0.215	0.201	0.188	0.176	0.165	0.155	0.146	0.138

*at later of member's death or early retirement age

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 21: Conversion to Monthly Spouse Benefit at Later of Member's Death or Earliest Retirement Age - Healthy Members

Spouse Age*	Age of Member at Later of Death or Earliest Early Retirement Age										
	50	51	52	53	54	55	56	57	58	59	60
50	1.008	0.998	0.988	0.977	0.966	0.954	0.942	0.930	0.916	0.903	0.889
51	1.018	1.008	0.998	0.987	0.976	0.964	0.952	0.939	0.926	0.912	0.898
52	1.029	1.019	1.008	0.997	0.986	0.974	0.962	0.949	0.936	0.922	0.907
53	1.040	1.030	1.019	1.008	0.997	0.985	0.972	0.959	0.946	0.932	0.917
54	1.052	1.042	1.031	1.020	1.008	0.996	0.983	0.970	0.957	0.943	0.928
55	1.065	1.054	1.043	1.032	1.020	1.008	0.995	0.982	0.968	0.954	0.939
56	1.079	1.068	1.057	1.045	1.033	1.021	1.008	0.995	0.981	0.966	0.951
57	1.093	1.082	1.071	1.060	1.047	1.035	1.022	1.008	0.994	0.979	0.964
58	1.109	1.098	1.086	1.075	1.062	1.049	1.036	1.023	1.008	0.993	0.978
59	1.125	1.114	1.103	1.091	1.078	1.065	1.052	1.038	1.023	1.008	0.992
60	1.143	1.132	1.120	1.108	1.096	1.082	1.069	1.054	1.040	1.024	1.008
61	1.163	1.151	1.139	1.127	1.114	1.101	1.087	1.072	1.057	1.042	1.025
62	1.183	1.172	1.160	1.147	1.134	1.120	1.106	1.091	1.076	1.060	1.043
63	1.206	1.194	1.181	1.169	1.155	1.141	1.127	1.112	1.096	1.080	1.063
64	1.230	1.218	1.205	1.192	1.179	1.164	1.150	1.134	1.118	1.102	1.085
65	1.256	1.244	1.231	1.218	1.204	1.189	1.174	1.159	1.142	1.125	1.108
66	1.285	1.272	1.259	1.245	1.231	1.216	1.201	1.185	1.168	1.151	1.133
67	1.316	1.303	1.289	1.275	1.261	1.245	1.230	1.213	1.196	1.179	1.160
68	1.349	1.336	1.322	1.308	1.293	1.277	1.261	1.245	1.227	1.209	1.190
69	1.386	1.372	1.358	1.344	1.328	1.312	1.296	1.278	1.260	1.242	1.222
70	1.426	1.412	1.397	1.382	1.366	1.350	1.333	1.315	1.297	1.277	1.257
71	1.470	1.455	1.440	1.424	1.408	1.391	1.374	1.355	1.336	1.316	1.296
72	1.517	1.502	1.487	1.470	1.454	1.436	1.418	1.399	1.379	1.359	1.338
73	1.569	1.553	1.537	1.521	1.503	1.485	1.466	1.447	1.427	1.405	1.383
74	1.625	1.609	1.593	1.575	1.557	1.539	1.519	1.499	1.478	1.456	1.433
75	1.687	1.671	1.653	1.635	1.617	1.597	1.577	1.556	1.534	1.512	1.488
76	1.755	1.738	1.720	1.701	1.682	1.661	1.640	1.619	1.596	1.572	1.548
77	1.829	1.811	1.792	1.773	1.753	1.731	1.710	1.687	1.663	1.639	1.613
78	1.910	1.891	1.872	1.852	1.831	1.808	1.786	1.762	1.737	1.711	1.685
79	2.000	1.980	1.959	1.938	1.916	1.893	1.869	1.844	1.818	1.791	1.763
80	2.098	2.077	2.056	2.033	2.010	1.986	1.961	1.935	1.908	1.879	1.850
81	2.206	2.184	2.161	2.138	2.114	2.088	2.062	2.034	2.006	1.976	1.945
82	2.325	2.302	2.278	2.253	2.228	2.201	2.173	2.144	2.114	2.083	2.050
83	2.456	2.431	2.406	2.380	2.353	2.325	2.295	2.265	2.233	2.200	2.165
84	2.600	2.574	2.548	2.520	2.491	2.461	2.430	2.398	2.364	2.329	2.292

*at later of member's death or early retirement age

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 21: Conversion to Monthly Spouse Benefit at Later of Member's Death or Earliest Retirement Age - Healthy Members

Spouse Age*	Age of Member at Later of Death or Earliest Early Retirement Age									
	61	62	63	64	65	66	67	68	69	70
50	0.874	0.859	0.843	0.826	0.808	0.790	0.772	0.752	0.732	0.712
51	0.883	0.867	0.851	0.834	0.817	0.799	0.780	0.760	0.740	0.719
52	0.892	0.876	0.860	0.843	0.825	0.807	0.788	0.768	0.748	0.727
53	0.902	0.886	0.870	0.852	0.834	0.816	0.796	0.777	0.756	0.735
54	0.912	0.896	0.880	0.862	0.844	0.825	0.806	0.785	0.765	0.743
55	0.923	0.907	0.890	0.873	0.854	0.835	0.815	0.795	0.774	0.752
56	0.935	0.919	0.902	0.884	0.865	0.846	0.826	0.805	0.784	0.762
57	0.948	0.931	0.914	0.896	0.877	0.857	0.837	0.816	0.794	0.772
58	0.961	0.944	0.927	0.908	0.889	0.870	0.849	0.828	0.806	0.783
59	0.976	0.959	0.941	0.922	0.903	0.883	0.862	0.840	0.818	0.795
60	0.991	0.974	0.956	0.937	0.917	0.897	0.876	0.854	0.831	0.808
61	1.008	0.990	0.972	0.953	0.933	0.912	0.890	0.868	0.845	0.821
62	1.026	1.008	0.989	0.970	0.949	0.928	0.906	0.883	0.860	0.836
63	1.046	1.027	1.008	0.988	0.967	0.946	0.923	0.900	0.876	0.852
64	1.067	1.048	1.028	1.008	0.987	0.965	0.942	0.918	0.894	0.869
65	1.089	1.070	1.050	1.029	1.008	0.985	0.962	0.938	0.913	0.887
66	1.114	1.094	1.074	1.053	1.031	1.008	0.984	0.959	0.934	0.907
67	1.141	1.121	1.100	1.078	1.055	1.032	1.008	0.982	0.956	0.929
68	1.170	1.150	1.128	1.106	1.082	1.058	1.033	1.007	0.981	0.953
69	1.202	1.181	1.159	1.136	1.112	1.087	1.061	1.035	1.007	0.979
70	1.237	1.215	1.192	1.169	1.144	1.118	1.092	1.065	1.036	1.007
71	1.274	1.252	1.228	1.204	1.179	1.153	1.125	1.097	1.068	1.038
72	1.315	1.292	1.268	1.243	1.217	1.190	1.162	1.133	1.102	1.072
73	1.360	1.336	1.311	1.286	1.258	1.230	1.201	1.171	1.140	1.108
74	1.409	1.385	1.359	1.332	1.304	1.275	1.245	1.213	1.181	1.148
75	1.463	1.437	1.411	1.383	1.354	1.323	1.292	1.260	1.226	1.192
76	1.522	1.495	1.467	1.438	1.408	1.376	1.344	1.310	1.275	1.240
77	1.586	1.558	1.529	1.499	1.467	1.435	1.401	1.366	1.329	1.292
78	1.657	1.627	1.597	1.565	1.532	1.498	1.463	1.426	1.388	1.349
79	1.734	1.703	1.672	1.639	1.604	1.568	1.531	1.493	1.453	1.412
80	1.819	1.787	1.754	1.719	1.683	1.645	1.606	1.566	1.525	1.482
81	1.913	1.879	1.844	1.807	1.769	1.730	1.689	1.647	1.603	1.558
82	2.016	1.980	1.943	1.905	1.865	1.823	1.780	1.736	1.690	1.642
83	2.129	2.092	2.053	2.012	1.970	1.926	1.881	1.833	1.785	1.735
84	2.254	2.215	2.173	2.130	2.086	2.039	1.991	1.941	1.889	1.836

*at later of member's death or early retirement age

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 21: Conversion to Monthly Spouse Benefit at Later of Member's Death or Earliest Retirement Age - Healthy Members

Spouse Age*	Age of Member at Later of Death or Earliest Early Retirement Age									
	71	72	73	74	75	76	77	78	79	80
50	0.691	0.669	0.647	0.625	0.602	0.578	0.555	0.531	0.508	0.484
51	0.698	0.676	0.654	0.631	0.608	0.584	0.561	0.537	0.513	0.489
52	0.705	0.683	0.661	0.638	0.614	0.590	0.567	0.542	0.518	0.494
53	0.713	0.691	0.668	0.645	0.621	0.597	0.573	0.548	0.524	0.499
54	0.721	0.699	0.675	0.652	0.628	0.604	0.579	0.555	0.530	0.505
55	0.730	0.707	0.684	0.660	0.636	0.611	0.586	0.561	0.536	0.511
56	0.739	0.716	0.692	0.668	0.644	0.619	0.594	0.569	0.543	0.518
57	0.749	0.726	0.702	0.677	0.652	0.627	0.602	0.576	0.550	0.525
58	0.760	0.736	0.712	0.687	0.662	0.636	0.610	0.584	0.558	0.532
59	0.771	0.747	0.723	0.697	0.672	0.646	0.620	0.593	0.567	0.540
60	0.784	0.759	0.734	0.708	0.682	0.656	0.630	0.603	0.576	0.549
61	0.797	0.772	0.746	0.720	0.694	0.667	0.640	0.613	0.585	0.558
62	0.811	0.786	0.760	0.733	0.706	0.679	0.652	0.624	0.596	0.568
63	0.826	0.801	0.774	0.747	0.720	0.692	0.664	0.636	0.607	0.579
64	0.843	0.817	0.790	0.762	0.734	0.706	0.677	0.648	0.619	0.590
65	0.861	0.834	0.806	0.778	0.750	0.721	0.692	0.662	0.633	0.603
66	0.881	0.853	0.825	0.796	0.767	0.737	0.707	0.677	0.647	0.617
67	0.902	0.874	0.845	0.815	0.785	0.755	0.724	0.694	0.663	0.631
68	0.925	0.896	0.866	0.836	0.805	0.774	0.743	0.711	0.679	0.648
69	0.950	0.920	0.890	0.859	0.827	0.795	0.763	0.731	0.698	0.665
70	0.977	0.947	0.916	0.884	0.851	0.818	0.785	0.752	0.718	0.684
71	1.007	0.976	0.943	0.911	0.877	0.843	0.809	0.775	0.740	0.705
72	1.040	1.007	0.974	0.940	0.906	0.871	0.835	0.800	0.764	0.728
73	1.075	1.042	1.007	0.972	0.936	0.900	0.864	0.827	0.790	0.753
74	1.114	1.079	1.044	1.007	0.970	0.933	0.895	0.857	0.818	0.780
75	1.156	1.120	1.083	1.046	1.007	0.968	0.929	0.889	0.850	0.810
76	1.203	1.165	1.127	1.087	1.048	1.007	0.966	0.925	0.884	0.842
77	1.254	1.214	1.174	1.133	1.092	1.050	1.007	0.964	0.921	0.878
78	1.309	1.268	1.226	1.184	1.140	1.096	1.052	1.007	0.962	0.917
79	1.371	1.328	1.284	1.239	1.194	1.148	1.101	1.054	1.007	0.960
80	1.438	1.393	1.347	1.300	1.252	1.204	1.155	1.106	1.056	1.007
81	1.512	1.465	1.416	1.367	1.317	1.266	1.215	1.163	1.111	1.059
82	1.593	1.543	1.493	1.441	1.388	1.334	1.280	1.225	1.171	1.116
83	1.683	1.630	1.577	1.522	1.466	1.409	1.352	1.295	1.237	1.179
84	1.782	1.726	1.669	1.611	1.552	1.492	1.431	1.370	1.309	1.248

*at later of member's death or early retirement age

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 21: Conversion to Monthly Spouse Benefit at Later of Member's Death or Earliest Retirement Age - Healthy Members

Spouse Age*	Age of Member at Later of Death or Earliest Early Retirement Age									
	81	82	83	84	85	86	87	88	89	90
50	0.460	0.436	0.413	0.390	0.368	0.346	0.325	0.305	0.285	0.267
51	0.465	0.441	0.417	0.394	0.372	0.350	0.328	0.308	0.288	0.269
52	0.470	0.445	0.422	0.398	0.375	0.353	0.332	0.311	0.291	0.272
53	0.475	0.450	0.426	0.403	0.379	0.357	0.335	0.314	0.294	0.275
54	0.480	0.455	0.431	0.407	0.384	0.361	0.339	0.318	0.298	0.278
55	0.486	0.461	0.436	0.412	0.389	0.366	0.343	0.322	0.301	0.282
56	0.492	0.467	0.442	0.417	0.393	0.370	0.348	0.326	0.305	0.285
57	0.499	0.473	0.448	0.423	0.399	0.375	0.352	0.330	0.309	0.289
58	0.506	0.480	0.454	0.429	0.404	0.381	0.357	0.335	0.314	0.293
59	0.514	0.487	0.461	0.436	0.411	0.386	0.363	0.340	0.318	0.298
60	0.522	0.495	0.469	0.443	0.417	0.392	0.369	0.346	0.324	0.303
61	0.531	0.503	0.476	0.450	0.424	0.399	0.375	0.351	0.329	0.308
62	0.540	0.512	0.485	0.458	0.432	0.406	0.381	0.358	0.335	0.313
63	0.550	0.522	0.494	0.467	0.440	0.414	0.389	0.364	0.341	0.319
64	0.561	0.532	0.504	0.476	0.449	0.422	0.396	0.372	0.348	0.325
65	0.573	0.544	0.515	0.486	0.458	0.431	0.405	0.380	0.355	0.332
66	0.586	0.556	0.526	0.497	0.469	0.441	0.414	0.388	0.364	0.340
67	0.600	0.570	0.539	0.509	0.480	0.452	0.424	0.398	0.372	0.348
68	0.616	0.584	0.553	0.522	0.492	0.463	0.435	0.408	0.382	0.357
69	0.633	0.600	0.568	0.536	0.506	0.476	0.447	0.419	0.392	0.367
70	0.651	0.617	0.584	0.552	0.520	0.489	0.460	0.431	0.404	0.377
71	0.671	0.636	0.602	0.569	0.536	0.504	0.474	0.444	0.416	0.389
72	0.692	0.657	0.622	0.587	0.553	0.521	0.489	0.459	0.429	0.401
73	0.716	0.679	0.643	0.607	0.572	0.538	0.506	0.474	0.444	0.415
74	0.742	0.704	0.666	0.629	0.593	0.558	0.524	0.491	0.460	0.430
75	0.770	0.730	0.691	0.653	0.616	0.579	0.544	0.510	0.477	0.447
76	0.801	0.760	0.719	0.679	0.640	0.602	0.566	0.530	0.497	0.464
77	0.835	0.792	0.750	0.708	0.667	0.628	0.590	0.553	0.518	0.484
78	0.872	0.827	0.783	0.739	0.697	0.656	0.616	0.577	0.541	0.506
79	0.912	0.866	0.819	0.774	0.730	0.686	0.645	0.604	0.566	0.529
80	0.957	0.908	0.860	0.812	0.765	0.720	0.676	0.634	0.594	0.555
81	1.007	0.955	0.904	0.854	0.805	0.757	0.711	0.667	0.624	0.584
82	1.061	1.006	0.953	0.900	0.848	0.798	0.749	0.703	0.658	0.615
83	1.121	1.063	1.006	0.950	0.896	0.843	0.792	0.742	0.695	0.650
84	1.186	1.126	1.065	1.006	0.949	0.892	0.838	0.786	0.736	0.688

*at later of member's death or early retirement age

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 21: Conversion to Monthly Spouse Benefit at Later of Member's Death or Earliest Retirement Age - Healthy Members

Spouse Age*	Age of Member at Later of Death or Earliest Early Retirement Age									
	91	92	93	94	95	96	97	98	99	100
50	0.249	0.233	0.218	0.203	0.190	0.178	0.167	0.157	0.148	0.139
51	0.252	0.235	0.220	0.205	0.192	0.180	0.169	0.159	0.149	0.141
52	0.254	0.238	0.222	0.208	0.194	0.182	0.171	0.160	0.151	0.142
53	0.257	0.240	0.225	0.210	0.196	0.184	0.173	0.162	0.152	0.144
54	0.260	0.243	0.227	0.212	0.199	0.186	0.175	0.164	0.154	0.145
55	0.263	0.246	0.230	0.215	0.201	0.188	0.177	0.166	0.156	0.147
56	0.267	0.249	0.233	0.218	0.204	0.191	0.179	0.168	0.158	0.149
57	0.270	0.253	0.236	0.221	0.206	0.193	0.181	0.170	0.160	0.151
58	0.274	0.256	0.239	0.224	0.209	0.196	0.184	0.173	0.162	0.153
59	0.278	0.260	0.243	0.227	0.212	0.199	0.187	0.175	0.165	0.155
60	0.283	0.264	0.247	0.231	0.216	0.202	0.190	0.178	0.168	0.158
61	0.288	0.269	0.251	0.235	0.220	0.206	0.193	0.181	0.170	0.161
62	0.293	0.273	0.255	0.239	0.223	0.209	0.196	0.184	0.173	0.163
63	0.298	0.279	0.260	0.243	0.228	0.213	0.200	0.188	0.177	0.167
64	0.304	0.284	0.265	0.248	0.232	0.218	0.204	0.192	0.180	0.170
65	0.311	0.290	0.271	0.253	0.237	0.222	0.208	0.196	0.184	0.173
66	0.318	0.297	0.277	0.259	0.243	0.227	0.213	0.200	0.188	0.177
67	0.325	0.304	0.284	0.266	0.248	0.233	0.218	0.205	0.193	0.182
68	0.334	0.312	0.291	0.272	0.255	0.239	0.224	0.210	0.198	0.186
69	0.343	0.320	0.299	0.280	0.262	0.245	0.230	0.216	0.203	0.191
70	0.353	0.329	0.308	0.288	0.269	0.252	0.237	0.222	0.209	0.197
71	0.363	0.340	0.317	0.297	0.277	0.260	0.244	0.229	0.215	0.203
72	0.375	0.350	0.327	0.306	0.286	0.268	0.252	0.236	0.222	0.209
73	0.388	0.362	0.339	0.317	0.296	0.277	0.260	0.244	0.230	0.217
74	0.402	0.376	0.351	0.328	0.307	0.287	0.270	0.253	0.238	0.224
75	0.417	0.390	0.364	0.340	0.319	0.298	0.280	0.263	0.247	0.233
76	0.434	0.405	0.379	0.354	0.331	0.310	0.291	0.273	0.257	0.242
77	0.452	0.423	0.395	0.369	0.345	0.323	0.303	0.285	0.268	0.253
78	0.472	0.441	0.412	0.385	0.361	0.338	0.317	0.298	0.280	0.264
79	0.494	0.462	0.432	0.404	0.378	0.354	0.332	0.312	0.293	0.276
80	0.519	0.485	0.453	0.423	0.396	0.371	0.348	0.327	0.307	0.290
81	0.545	0.510	0.476	0.445	0.416	0.390	0.366	0.344	0.323	0.305
82	0.575	0.537	0.502	0.469	0.439	0.411	0.386	0.362	0.341	0.321
83	0.607	0.567	0.530	0.496	0.464	0.434	0.407	0.383	0.360	0.339
84	0.643	0.601	0.561	0.525	0.491	0.460	0.431	0.405	0.381	0.359

*at later of member's death or early retirement age

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 21: Conversion to Monthly Spouse Benefit at Later of Member's Death or Earliest Retirement Age - Healthy Members

Spouse Age*	Age of Member at Later of Death or Earliest Early Retirement Age										
	50	51	52	53	54	55	56	57	58	59	60
85	2.758	2.731	2.703	2.673	2.643	2.611	2.578	2.544	2.508	2.471	2.432
86	2.932	2.902	2.873	2.842	2.809	2.775	2.740	2.704	2.666	2.626	2.585
87	3.122	3.091	3.059	3.026	2.991	2.955	2.918	2.879	2.839	2.797	2.753
88	3.330	3.297	3.263	3.228	3.191	3.152	3.113	3.071	3.028	2.983	2.936
89	3.557	3.521	3.485	3.447	3.408	3.367	3.324	3.280	3.234	3.186	3.136
90	3.803	3.765	3.726	3.686	3.644	3.600	3.554	3.507	3.458	3.407	3.353
91	4.068	4.027	3.986	3.943	3.898	3.850	3.802	3.751	3.699	3.644	3.587
92	4.351	4.307	4.263	4.217	4.169	4.118	4.067	4.012	3.956	3.897	3.836
93	4.651	4.605	4.558	4.508	4.457	4.403	4.348	4.290	4.230	4.167	4.101
94	4.969	4.920	4.870	4.817	4.762	4.704	4.645	4.583	4.519	4.452	4.382
95	5.305	5.252	5.198	5.142	5.083	5.022	4.959	4.893	4.824	4.752	4.678
96	5.658	5.601	5.544	5.484	5.421	5.356	5.288	5.218	5.145	5.068	4.989
97	6.028	5.968	5.907	5.843	5.776	5.706	5.634	5.559	5.481	5.400	5.315
98	6.415	6.351	6.286	6.218	6.147	6.073	5.996	5.917	5.833	5.747	5.657
99	6.819	6.751	6.682	6.609	6.534	6.455	6.374	6.289	6.201	6.109	6.013
100	7.238	7.166	7.093	7.016	6.936	6.852	6.766	6.676	6.582	6.484	6.382

*at later of member's death or early retirement age

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 21: Conversion to Monthly Spouse Benefit at Later of Member's Death or Earliest Retirement Age - Healthy Members

Spouse Age*	Age of Member at Later of Death or Earliest Early Retirement Age									
	61	62	63	64	65	66	67	68	69	70
85	2.392	2.349	2.306	2.260	2.212	2.163	2.112	2.059	2.004	1.948
86	2.542	2.497	2.451	2.402	2.352	2.299	2.245	2.189	2.131	2.071
87	2.707	2.659	2.610	2.558	2.504	2.449	2.391	2.331	2.269	2.205
88	2.887	2.837	2.784	2.729	2.671	2.612	2.550	2.486	2.420	2.352
89	3.084	3.030	2.973	2.914	2.853	2.790	2.724	2.655	2.585	2.512
90	3.297	3.239	3.179	3.116	3.050	2.982	2.912	2.839	2.764	2.686
91	3.527	3.465	3.400	3.333	3.263	3.190	3.115	3.037	2.956	2.873
92	3.772	3.706	3.637	3.565	3.490	3.412	3.331	3.248	3.162	3.073
93	4.033	3.962	3.888	3.811	3.731	3.648	3.562	3.472	3.380	3.285
94	4.309	4.233	4.154	4.072	3.986	3.898	3.805	3.710	3.612	3.510
95	4.600	4.519	4.435	4.347	4.256	4.161	4.062	3.960	3.855	3.747
96	4.906	4.820	4.730	4.636	4.539	4.437	4.332	4.224	4.112	3.996
97	5.227	5.135	5.039	4.939	4.835	4.728	4.616	4.500	4.381	4.258
98	5.563	5.465	5.363	5.257	5.146	5.031	4.912	4.789	4.662	4.531
99	5.913	5.809	5.700	5.587	5.470	5.348	5.221	5.091	4.955	4.816
100	6.276	6.166	6.051	5.931	5.806	5.677	5.543	5.404	5.260	5.113

*at later of member's death or early retirement age

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 21: Conversion to Monthly Spouse Benefit at Later of Member's Death or Earliest Retirement Age - Healthy Members

Spouse Age*	Age of Member at Later of Death or Earliest Early Retirement Age									
	71	72	73	74	75	76	77	78	79	80
85	1.890	1.831	1.771	1.709	1.646	1.583	1.519	1.454	1.389	1.324
86	2.009	1.946	1.882	1.817	1.750	1.682	1.614	1.545	1.476	1.407
87	2.140	2.073	2.004	1.934	1.864	1.792	1.719	1.646	1.572	1.498
88	2.282	2.211	2.138	2.063	1.988	1.911	1.833	1.755	1.677	1.598
89	2.438	2.361	2.283	2.204	2.123	2.041	1.958	1.875	1.791	1.707
90	2.606	2.525	2.441	2.356	2.270	2.182	2.094	2.005	1.915	1.825
91	2.788	2.701	2.611	2.520	2.428	2.334	2.240	2.144	2.048	1.952
92	2.982	2.888	2.793	2.696	2.597	2.497	2.395	2.293	2.191	2.088
93	3.188	3.088	2.986	2.882	2.776	2.669	2.561	2.452	2.342	2.232
94	3.406	3.299	3.190	3.079	2.966	2.852	2.736	2.620	2.502	2.385
95	3.636	3.522	3.406	3.287	3.167	3.044	2.921	2.796	2.671	2.546
96	3.878	3.756	3.632	3.506	3.377	3.247	3.115	2.982	2.849	2.715
97	4.131	4.002	3.870	3.735	3.598	3.459	3.319	3.177	3.035	2.893
98	4.397	4.259	4.118	3.975	3.829	3.681	3.532	3.382	3.230	3.079
99	4.674	4.527	4.378	4.225	4.070	3.913	3.754	3.594	3.434	3.272
100	4.961	4.806	4.647	4.485	4.321	4.154	3.985	3.815	3.645	3.474

*at later of member's death or early retirement age

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 21: Conversion to Monthly Spouse Benefit at Later of Member's Death or Earliest Retirement Age - Healthy Members

Spouse Age*	Age of Member at Later of Death or Earliest Early Retirement Age									
	81	82	83	84	85	86	87	88	89	90
85	1.259	1.194	1.130	1.067	1.006	0.947	0.889	0.834	0.781	0.730
86	1.338	1.269	1.201	1.135	1.070	1.006	0.945	0.886	0.830	0.776
87	1.425	1.352	1.279	1.208	1.139	1.072	1.006	0.944	0.883	0.826
88	1.520	1.442	1.365	1.289	1.215	1.143	1.073	1.006	0.942	0.881
89	1.623	1.540	1.457	1.377	1.298	1.221	1.147	1.075	1.007	0.941
90	1.735	1.646	1.558	1.472	1.387	1.305	1.226	1.149	1.076	1.006
91	1.856	1.761	1.667	1.574	1.484	1.396	1.311	1.229	1.151	1.076
92	1.985	1.883	1.783	1.684	1.587	1.493	1.402	1.315	1.231	1.151
93	2.123	2.014	1.906	1.800	1.697	1.597	1.499	1.406	1.316	1.231
94	2.268	2.151	2.036	1.923	1.813	1.706	1.602	1.502	1.406	1.315
95	2.421	2.297	2.174	2.053	1.935	1.821	1.710	1.603	1.501	1.404
96	2.582	2.449	2.318	2.190	2.064	1.942	1.824	1.710	1.601	1.497
97	2.751	2.610	2.470	2.333	2.199	2.069	1.943	1.822	1.706	1.595
98	2.927	2.777	2.629	2.483	2.340	2.202	2.068	1.939	1.815	1.698
99	3.112	2.952	2.794	2.639	2.488	2.341	2.198	2.061	1.930	1.805
100	3.303	3.134	2.966	2.801	2.641	2.484	2.333	2.188	2.048	1.915

*at later of member's death or early retirement age

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 21: Conversion to Monthly Spouse Benefit at Later of Member's Death or Earliest Retirement Age - Healthy Members

Spouse Age*	Age of Member at Later of Death or Earliest Early Retirement Age									
	91	92	93	94	95	96	97	98	99	100
85	0.682	0.637	0.595	0.557	0.521	0.488	0.458	0.430	0.404	0.381
86	0.725	0.677	0.633	0.592	0.554	0.518	0.486	0.457	0.430	0.405
87	0.772	0.721	0.674	0.630	0.589	0.552	0.518	0.486	0.458	0.431
88	0.823	0.769	0.719	0.672	0.629	0.589	0.552	0.519	0.488	0.460
89	0.880	0.822	0.768	0.718	0.672	0.629	0.590	0.554	0.521	0.491
90	0.940	0.878	0.821	0.767	0.718	0.673	0.631	0.592	0.557	0.525
91	1.006	0.940	0.878	0.821	0.768	0.719	0.675	0.634	0.596	0.562
92	1.076	1.005	0.939	0.878	0.821	0.769	0.722	0.678	0.638	0.601
93	1.150	1.075	1.004	0.939	0.878	0.823	0.772	0.725	0.682	0.642
94	1.229	1.148	1.073	1.003	0.938	0.879	0.824	0.774	0.728	0.686
95	1.312	1.226	1.145	1.071	1.002	0.938	0.880	0.827	0.778	0.733
96	1.399	1.307	1.221	1.142	1.068	1.001	0.938	0.881	0.829	0.781
97	1.491	1.393	1.301	1.216	1.138	1.066	1.000	0.939	0.883	0.832
98	1.586	1.482	1.385	1.295	1.211	1.135	1.064	0.999	0.940	0.886
99	1.686	1.575	1.472	1.376	1.287	1.206	1.131	1.062	0.999	0.942
100	1.790	1.672	1.562	1.461	1.367	1.280	1.201	1.128	1.061	1.000

*at later of member's death or early retirement age

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 22: Conversion to Monthly Spouse Benefit at Commencement Date
(Factor Multiplied by Benefit to Spouse at Later of Death or Early Retirement Age)

Spouse Age*	Age of Spouse at Later of Member's Date of Death or Earliest Early Retirement Age														
	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
15	1.000	0.934	0.872	0.814	0.760	0.710	0.663	0.619	0.577	0.539	0.503	0.469	0.438	0.408	0.381
16	1.071	1.000	0.934	0.872	0.814	0.760	0.710	0.662	0.618	0.577	0.538	0.502	0.469	0.437	0.408
17	1.147	1.071	1.000	0.934	0.872	0.814	0.760	0.709	0.662	0.618	0.576	0.538	0.502	0.468	0.436
18	1.228	1.147	1.071	1.000	0.934	0.872	0.814	0.760	0.709	0.662	0.617	0.576	0.537	0.501	0.467
19	1.315	1.228	1.147	1.071	1.000	0.934	0.872	0.813	0.759	0.709	0.661	0.617	0.575	0.537	0.501
20	1.409	1.316	1.229	1.147	1.071	1.000	0.934	0.871	0.813	0.759	0.708	0.661	0.616	0.575	0.536
21	1.509	1.409	1.316	1.229	1.147	1.071	1.000	0.933	0.871	0.813	0.759	0.708	0.660	0.616	0.574
22	1.617	1.510	1.410	1.317	1.229	1.148	1.071	1.000	0.933	0.871	0.813	0.758	0.707	0.660	0.615
23	1.733	1.618	1.511	1.411	1.317	1.230	1.148	1.071	1.000	0.933	0.871	0.812	0.758	0.707	0.659
24	1.857	1.734	1.619	1.512	1.412	1.318	1.230	1.148	1.072	1.000	0.933	0.870	0.812	0.757	0.706
25	1.990	1.859	1.736	1.621	1.513	1.413	1.319	1.231	1.149	1.072	1.000	0.933	0.870	0.812	0.757
26	2.134	1.992	1.861	1.737	1.622	1.514	1.413	1.319	1.231	1.149	1.072	1.000	0.933	0.870	0.811
27	2.288	2.136	1.995	1.863	1.739	1.623	1.515	1.414	1.320	1.232	1.149	1.072	1.000	0.933	0.870
28	2.453	2.291	2.139	1.997	1.865	1.741	1.625	1.517	1.415	1.321	1.232	1.150	1.072	1.000	0.932
29	2.631	2.457	2.294	2.142	2.000	1.867	1.743	1.627	1.518	1.416	1.322	1.233	1.150	1.072	1.000
30	2.823	2.636	2.461	2.298	2.146	2.003	1.870	1.745	1.628	1.519	1.418	1.322	1.233	1.150	1.073
31	3.029	2.828	2.641	2.466	2.302	2.149	2.006	1.872	1.747	1.630	1.521	1.419	1.323	1.234	1.151
32	3.250	3.035	2.834	2.646	2.471	2.306	2.153	2.009	1.875	1.749	1.632	1.522	1.420	1.324	1.235
33	3.489	3.258	3.042	2.841	2.652	2.476	2.311	2.157	2.012	1.878	1.752	1.634	1.524	1.421	1.325
34	3.746	3.498	3.267	3.050	2.847	2.658	2.481	2.315	2.161	2.016	1.881	1.754	1.636	1.526	1.423
35	4.023	3.757	3.508	3.276	3.058	2.854	2.664	2.487	2.320	2.165	2.020	1.884	1.757	1.639	1.528
36	4.322	4.036	3.769	3.519	3.285	3.066	2.862	2.671	2.492	2.326	2.170	2.024	1.887	1.760	1.641
37	4.645	4.337	4.050	3.781	3.530	3.295	3.075	2.870	2.678	2.499	2.331	2.175	2.028	1.891	1.763
38	4.993	4.662	4.353	4.064	3.794	3.542	3.306	3.085	2.879	2.686	2.506	2.337	2.180	2.033	1.895
39	5.369	5.013	4.681	4.370	4.080	3.808	3.554	3.317	3.095	2.888	2.694	2.513	2.344	2.185	2.037
40	5.775	5.393	5.035	4.701	4.388	4.096	3.823	3.568	3.329	3.106	2.898	2.703	2.521	2.350	2.191
41	6.214	5.803	5.418	5.058	4.722	4.408	4.114	3.839	3.582	3.342	3.118	2.908	2.712	2.529	2.358
42	6.690	6.247	5.833	5.445	5.083	4.745	4.428	4.132	3.856	3.597	3.356	3.130	2.919	2.722	2.538
43	7.205	6.727	6.281	5.864	5.474	5.110	4.769	4.450	4.152	3.874	3.614	3.371	3.143	2.931	2.732
44	7.763	7.248	6.768	6.318	5.898	5.505	5.138	4.795	4.474	4.174	3.893	3.631	3.386	3.157	2.944
45	8.368	7.814	7.295	6.811	6.358	5.934	5.538	5.168	4.822	4.499	4.196	3.914	3.650	3.403	3.173
46	9.025	8.427	7.868	7.345	6.857	6.400	5.973	5.573	5.200	4.852	4.525	4.221	3.936	3.670	3.421
47	9.739	9.094	8.490	7.926	7.399	6.906	6.445	6.014	5.611	5.235	4.883	4.554	4.247	3.960	3.691
48	10.516	9.819	9.167	8.558	7.989	7.456	6.959	6.493	6.058	5.652	5.272	4.917	4.585	4.275	3.985
49	11.362	10.609	9.905	9.247	8.631	8.056	7.518	7.015	6.545	6.106	5.695	5.312	4.953	4.618	4.305

*age of spouse at date of benefit commencement

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 22: Conversion to Monthly Spouse Benefit at Commencement Date
(Factor Multiplied by Benefit to Spouse at Later of Death or Early Retirement Age)

Spouse Age*	Age of Spouse at Later of Member's Date of Death or Earliest Early Retirement Age														
	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44
15	0.355	0.331	0.309	0.288	0.268	0.250	0.233	0.217	0.202	0.188	0.175	0.163	0.151	0.141	0.131
16	0.380	0.354	0.330	0.308	0.287	0.267	0.249	0.232	0.216	0.201	0.187	0.174	0.162	0.150	0.140
17	0.407	0.379	0.354	0.330	0.307	0.286	0.267	0.248	0.231	0.215	0.200	0.186	0.173	0.161	0.150
18	0.436	0.406	0.379	0.353	0.329	0.306	0.285	0.266	0.247	0.230	0.214	0.199	0.185	0.172	0.160
19	0.467	0.435	0.406	0.378	0.352	0.328	0.306	0.285	0.265	0.247	0.229	0.213	0.199	0.185	0.172
20	0.500	0.466	0.434	0.405	0.377	0.351	0.327	0.305	0.284	0.264	0.246	0.229	0.213	0.198	0.184
21	0.535	0.499	0.465	0.434	0.404	0.376	0.351	0.326	0.304	0.283	0.263	0.245	0.228	0.212	0.197
22	0.574	0.535	0.498	0.464	0.433	0.403	0.375	0.350	0.325	0.303	0.282	0.262	0.244	0.227	0.211
23	0.614	0.573	0.534	0.498	0.464	0.432	0.402	0.375	0.349	0.324	0.302	0.281	0.261	0.243	0.226
24	0.658	0.614	0.572	0.533	0.497	0.463	0.431	0.401	0.374	0.348	0.323	0.301	0.280	0.260	0.242
25	0.706	0.658	0.613	0.571	0.532	0.496	0.462	0.430	0.400	0.372	0.347	0.322	0.300	0.279	0.259
26	0.756	0.705	0.657	0.612	0.571	0.531	0.495	0.461	0.429	0.399	0.371	0.345	0.321	0.299	0.277
27	0.811	0.756	0.704	0.656	0.612	0.570	0.531	0.494	0.460	0.428	0.398	0.370	0.344	0.320	0.297
28	0.869	0.810	0.755	0.704	0.656	0.611	0.569	0.530	0.493	0.459	0.427	0.397	0.369	0.343	0.319
29	0.932	0.869	0.810	0.755	0.703	0.655	0.610	0.568	0.529	0.492	0.457	0.425	0.396	0.368	0.342
30	1.000	0.932	0.869	0.809	0.754	0.702	0.654	0.609	0.567	0.527	0.491	0.456	0.424	0.394	0.366
31	1.073	1.000	0.932	0.868	0.809	0.753	0.702	0.653	0.608	0.566	0.526	0.489	0.455	0.423	0.393
32	1.151	1.073	1.000	0.932	0.868	0.808	0.753	0.701	0.652	0.607	0.565	0.525	0.488	0.454	0.421
33	1.236	1.152	1.073	1.000	0.932	0.868	0.808	0.752	0.700	0.651	0.606	0.563	0.524	0.487	0.452
34	1.326	1.236	1.152	1.073	1.000	0.931	0.867	0.807	0.751	0.699	0.650	0.605	0.562	0.522	0.485
35	1.424	1.328	1.237	1.153	1.074	1.000	0.931	0.867	0.807	0.750	0.698	0.649	0.603	0.561	0.521
36	1.530	1.426	1.329	1.238	1.153	1.074	1.000	0.931	0.866	0.806	0.750	0.697	0.648	0.602	0.559
37	1.644	1.532	1.428	1.330	1.239	1.154	1.074	1.000	0.931	0.866	0.805	0.749	0.696	0.647	0.601
38	1.767	1.646	1.534	1.429	1.331	1.240	1.154	1.075	1.000	0.930	0.865	0.804	0.748	0.695	0.645
39	1.899	1.770	1.649	1.537	1.431	1.333	1.241	1.155	1.075	1.000	0.930	0.865	0.804	0.747	0.693
40	2.043	1.904	1.774	1.653	1.539	1.433	1.335	1.242	1.156	1.075	1.000	0.930	0.864	0.803	0.746
41	2.198	2.048	1.908	1.778	1.656	1.542	1.436	1.336	1.243	1.157	1.076	1.000	0.929	0.863	0.802
42	2.365	2.204	2.054	1.914	1.782	1.660	1.545	1.438	1.338	1.245	1.157	1.076	1.000	0.929	0.863
43	2.547	2.374	2.212	2.060	1.919	1.787	1.663	1.548	1.441	1.340	1.246	1.158	1.076	1.000	0.929
44	2.744	2.557	2.382	2.219	2.067	1.925	1.792	1.668	1.552	1.443	1.342	1.248	1.159	1.077	1.000
45	2.957	2.756	2.568	2.392	2.228	2.074	1.931	1.797	1.672	1.555	1.446	1.344	1.249	1.160	1.077
46	3.189	2.972	2.769	2.579	2.402	2.236	2.082	1.937	1.803	1.677	1.559	1.449	1.347	1.251	1.161
47	3.440	3.206	2.987	2.782	2.591	2.413	2.246	2.090	1.945	1.809	1.682	1.563	1.452	1.349	1.253
48	3.714	3.461	3.225	3.004	2.797	2.604	2.424	2.256	2.099	1.952	1.815	1.687	1.567	1.456	1.352
49	4.012	3.739	3.483	3.245	3.022	2.813	2.619	2.437	2.267	2.108	1.960	1.822	1.693	1.572	1.460

*age of spouse at date of benefit commencement

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 22: Conversion to Monthly Spouse Benefit at Commencement Date
(Factor Multiplied by Benefit to Spouse at Later of Death or Early Retirement Age)

Spouse Age*	Age of Spouse at Later of Member's Date of Death or Earliest Early Retirement Age														
	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59
15	0.121	0.113	0.105	0.097	0.090	0.084	0.077	0.072	0.066	0.061	0.057	0.052	0.048	0.045	0.041
16	0.130	0.121	0.112	0.104	0.096	0.089	0.083	0.077	0.071	0.066	0.061	0.056	0.052	0.048	0.044
17	0.139	0.129	0.120	0.111	0.103	0.096	0.089	0.082	0.076	0.070	0.065	0.060	0.055	0.051	0.047
18	0.149	0.138	0.128	0.119	0.110	0.102	0.095	0.088	0.081	0.075	0.070	0.064	0.059	0.055	0.050
19	0.159	0.148	0.137	0.127	0.118	0.110	0.102	0.094	0.087	0.081	0.074	0.069	0.064	0.059	0.054
20	0.171	0.158	0.147	0.136	0.127	0.117	0.109	0.101	0.093	0.086	0.080	0.074	0.068	0.063	0.058
21	0.183	0.170	0.157	0.146	0.135	0.126	0.116	0.108	0.100	0.092	0.085	0.079	0.073	0.067	0.062
22	0.196	0.182	0.169	0.156	0.145	0.134	0.125	0.115	0.107	0.099	0.091	0.084	0.078	0.072	0.066
23	0.210	0.195	0.181	0.168	0.155	0.144	0.133	0.123	0.114	0.106	0.098	0.090	0.083	0.077	0.071
24	0.224	0.208	0.193	0.179	0.166	0.154	0.143	0.132	0.122	0.113	0.105	0.097	0.089	0.082	0.076
25	0.240	0.223	0.207	0.192	0.178	0.165	0.153	0.142	0.131	0.121	0.112	0.103	0.096	0.088	0.081
26	0.258	0.239	0.222	0.206	0.191	0.177	0.164	0.152	0.140	0.130	0.120	0.111	0.102	0.094	0.087
27	0.276	0.256	0.238	0.221	0.205	0.190	0.176	0.163	0.150	0.139	0.129	0.119	0.110	0.101	0.093
28	0.296	0.275	0.255	0.236	0.219	0.203	0.188	0.174	0.161	0.149	0.138	0.127	0.117	0.108	0.100
29	0.317	0.294	0.273	0.253	0.235	0.218	0.202	0.187	0.173	0.160	0.148	0.136	0.126	0.116	0.107
30	0.340	0.316	0.293	0.272	0.252	0.233	0.216	0.200	0.185	0.171	0.158	0.146	0.135	0.124	0.114
31	0.365	0.339	0.314	0.291	0.270	0.250	0.232	0.214	0.198	0.183	0.169	0.156	0.144	0.133	0.123
32	0.391	0.363	0.337	0.313	0.290	0.268	0.249	0.230	0.213	0.197	0.182	0.168	0.155	0.143	0.131
33	0.420	0.390	0.361	0.335	0.311	0.288	0.267	0.247	0.228	0.211	0.195	0.180	0.166	0.153	0.141
34	0.450	0.418	0.388	0.360	0.333	0.309	0.286	0.265	0.245	0.226	0.209	0.193	0.178	0.164	0.151
35	0.484	0.449	0.416	0.386	0.358	0.331	0.307	0.284	0.263	0.243	0.224	0.207	0.191	0.176	0.162
36	0.519	0.482	0.447	0.414	0.384	0.356	0.329	0.305	0.282	0.261	0.241	0.222	0.205	0.189	0.174
37	0.558	0.517	0.480	0.445	0.413	0.382	0.354	0.327	0.303	0.280	0.258	0.238	0.220	0.203	0.187
38	0.599	0.556	0.516	0.478	0.443	0.410	0.380	0.352	0.325	0.300	0.277	0.256	0.236	0.218	0.200
39	0.644	0.597	0.554	0.514	0.476	0.441	0.408	0.378	0.349	0.323	0.298	0.275	0.254	0.234	0.215
40	0.692	0.642	0.596	0.552	0.512	0.474	0.439	0.406	0.375	0.347	0.320	0.295	0.272	0.251	0.231
41	0.744	0.691	0.641	0.594	0.550	0.510	0.472	0.436	0.403	0.373	0.344	0.318	0.293	0.270	0.248
42	0.801	0.743	0.689	0.639	0.592	0.548	0.507	0.469	0.434	0.401	0.370	0.341	0.315	0.290	0.267
43	0.862	0.800	0.742	0.688	0.637	0.590	0.546	0.505	0.467	0.431	0.398	0.367	0.339	0.312	0.287
44	0.928	0.861	0.799	0.740	0.686	0.635	0.588	0.544	0.502	0.464	0.428	0.395	0.364	0.336	0.309
45	1.000	0.928	0.860	0.797	0.739	0.684	0.633	0.585	0.541	0.500	0.461	0.426	0.392	0.361	0.333
46	1.078	1.000	0.927	0.859	0.796	0.737	0.682	0.631	0.583	0.538	0.497	0.458	0.423	0.389	0.358
47	1.163	1.078	1.000	0.927	0.859	0.795	0.735	0.680	0.629	0.580	0.536	0.494	0.455	0.419	0.386
48	1.254	1.164	1.079	1.000	0.926	0.857	0.793	0.734	0.678	0.626	0.578	0.533	0.491	0.452	0.416
49	1.355	1.257	1.165	1.080	1.000	0.926	0.856	0.792	0.732	0.676	0.624	0.575	0.530	0.488	0.449

*age of spouse at date of benefit commencement

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 22: Conversion to Monthly Spouse Benefit at Commencement Date
(Factor Multiplied by Benefit to Spouse at Later of Death or Early Retirement Age)

Spouse Age*	Age of Spouse at Later of Member's Date of Death or Earliest Early Retirement Age														
	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74
15	0.038	0.035	0.032	0.030	0.027	0.025	0.023	0.021	0.019	0.017	0.016	0.014	0.013	0.012	0.011
16	0.041	0.037	0.034	0.032	0.029	0.027	0.024	0.022	0.020	0.019	0.017	0.015	0.014	0.013	0.011
17	0.043	0.040	0.037	0.034	0.031	0.028	0.026	0.024	0.022	0.020	0.018	0.016	0.015	0.013	0.012
18	0.047	0.043	0.039	0.036	0.033	0.030	0.028	0.025	0.023	0.021	0.019	0.018	0.016	0.014	0.013
19	0.050	0.046	0.042	0.039	0.036	0.033	0.030	0.027	0.025	0.023	0.021	0.019	0.017	0.015	0.014
20	0.053	0.049	0.045	0.041	0.038	0.035	0.032	0.029	0.027	0.024	0.022	0.020	0.018	0.016	0.015
21	0.057	0.052	0.048	0.044	0.041	0.037	0.034	0.031	0.028	0.026	0.024	0.021	0.019	0.018	0.016
22	0.061	0.056	0.052	0.047	0.043	0.040	0.036	0.033	0.030	0.028	0.025	0.023	0.021	0.019	0.017
23	0.065	0.060	0.055	0.051	0.046	0.043	0.039	0.036	0.033	0.030	0.027	0.024	0.022	0.020	0.018
24	0.070	0.064	0.059	0.054	0.050	0.046	0.042	0.038	0.035	0.032	0.029	0.026	0.024	0.021	0.019
25	0.075	0.069	0.063	0.058	0.053	0.049	0.045	0.041	0.037	0.034	0.031	0.028	0.025	0.023	0.021
26	0.080	0.074	0.068	0.062	0.057	0.052	0.048	0.044	0.040	0.036	0.033	0.030	0.027	0.024	0.022
27	0.086	0.079	0.072	0.067	0.061	0.056	0.051	0.047	0.043	0.039	0.035	0.032	0.029	0.026	0.024
28	0.092	0.084	0.078	0.071	0.065	0.060	0.055	0.050	0.046	0.042	0.038	0.034	0.031	0.028	0.025
29	0.098	0.090	0.083	0.076	0.070	0.064	0.059	0.054	0.049	0.044	0.040	0.037	0.033	0.030	0.027
30	0.105	0.097	0.089	0.082	0.075	0.069	0.063	0.057	0.052	0.048	0.043	0.039	0.035	0.032	0.029
31	0.113	0.104	0.095	0.088	0.080	0.073	0.067	0.061	0.056	0.051	0.046	0.042	0.038	0.034	0.031
32	0.121	0.111	0.102	0.094	0.086	0.079	0.072	0.066	0.060	0.055	0.050	0.045	0.041	0.037	0.033
33	0.130	0.119	0.110	0.101	0.092	0.084	0.077	0.070	0.064	0.058	0.053	0.048	0.043	0.039	0.035
34	0.139	0.128	0.117	0.108	0.099	0.090	0.083	0.075	0.069	0.063	0.057	0.051	0.047	0.042	0.038
35	0.149	0.137	0.126	0.116	0.106	0.097	0.089	0.081	0.074	0.067	0.061	0.055	0.050	0.045	0.040
36	0.160	0.147	0.135	0.124	0.114	0.104	0.095	0.087	0.079	0.072	0.065	0.059	0.053	0.048	0.043
37	0.172	0.158	0.145	0.133	0.122	0.111	0.102	0.093	0.085	0.077	0.070	0.063	0.057	0.052	0.046
38	0.184	0.169	0.156	0.143	0.131	0.120	0.109	0.100	0.091	0.083	0.075	0.068	0.061	0.055	0.050
39	0.198	0.182	0.167	0.153	0.140	0.128	0.117	0.107	0.097	0.089	0.080	0.073	0.066	0.059	0.053
40	0.213	0.195	0.179	0.164	0.151	0.138	0.126	0.115	0.105	0.095	0.086	0.078	0.071	0.064	0.057
41	0.228	0.210	0.193	0.177	0.162	0.148	0.135	0.123	0.112	0.102	0.093	0.084	0.076	0.068	0.061
42	0.246	0.226	0.207	0.190	0.174	0.159	0.145	0.132	0.121	0.110	0.099	0.090	0.081	0.073	0.066
43	0.264	0.243	0.223	0.204	0.187	0.171	0.156	0.142	0.130	0.118	0.107	0.097	0.087	0.079	0.071
44	0.284	0.261	0.239	0.220	0.201	0.184	0.168	0.153	0.139	0.127	0.115	0.104	0.094	0.084	0.076
45	0.306	0.281	0.258	0.236	0.216	0.198	0.181	0.165	0.150	0.136	0.123	0.112	0.101	0.091	0.082
46	0.329	0.302	0.277	0.254	0.233	0.213	0.194	0.177	0.161	0.146	0.133	0.120	0.108	0.098	0.088
47	0.355	0.326	0.299	0.274	0.251	0.229	0.209	0.191	0.173	0.158	0.143	0.129	0.117	0.105	0.094
48	0.382	0.351	0.322	0.295	0.270	0.247	0.225	0.205	0.187	0.170	0.154	0.139	0.126	0.113	0.101
49	0.413	0.379	0.348	0.318	0.291	0.266	0.243	0.221	0.201	0.183	0.166	0.150	0.135	0.122	0.109

*age of spouse at date of benefit commencement

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 22: Conversion to Monthly Spouse Benefit at Commencement Date
(Factor Multiplied by Benefit to Spouse at Later of Death or Early Retirement Age)

Spouse Age*	Age of Spouse at Later of Member's Date of Death or Earliest Early Retirement Age														
	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89
15	0.010	0.009	0.008	0.007	0.006	0.005	0.005	0.004	0.004	0.003	0.003	0.002	0.002	0.002	0.001
16	0.010	0.009	0.008	0.007	0.007	0.006	0.005	0.004	0.004	0.003	0.003	0.002	0.002	0.002	0.001
17	0.011	0.010	0.009	0.008	0.007	0.006	0.005	0.005	0.004	0.004	0.003	0.003	0.002	0.002	0.002
18	0.012	0.010	0.009	0.008	0.007	0.007	0.006	0.005	0.004	0.004	0.003	0.003	0.002	0.002	0.002
19	0.012	0.011	0.010	0.009	0.008	0.007	0.006	0.005	0.005	0.004	0.003	0.003	0.003	0.002	0.002
20	0.013	0.012	0.011	0.010	0.008	0.007	0.007	0.006	0.005	0.004	0.004	0.003	0.003	0.002	0.002
21	0.014	0.013	0.011	0.010	0.009	0.008	0.007	0.006	0.005	0.005	0.004	0.003	0.003	0.002	0.002
22	0.015	0.014	0.012	0.011	0.010	0.009	0.007	0.007	0.006	0.005	0.004	0.004	0.003	0.003	0.002
23	0.016	0.015	0.013	0.012	0.010	0.009	0.008	0.007	0.006	0.005	0.004	0.004	0.003	0.003	0.002
24	0.017	0.016	0.014	0.012	0.011	0.010	0.009	0.007	0.006	0.006	0.005	0.004	0.003	0.003	0.002
25	0.019	0.017	0.015	0.013	0.012	0.010	0.009	0.008	0.007	0.006	0.005	0.004	0.004	0.003	0.003
26	0.020	0.018	0.016	0.014	0.013	0.011	0.010	0.008	0.007	0.006	0.005	0.005	0.004	0.003	0.003
27	0.021	0.019	0.017	0.015	0.013	0.012	0.010	0.009	0.008	0.007	0.006	0.005	0.004	0.003	0.003
28	0.023	0.020	0.018	0.016	0.014	0.013	0.011	0.010	0.008	0.007	0.006	0.005	0.004	0.004	0.003
29	0.024	0.022	0.019	0.017	0.015	0.013	0.012	0.010	0.009	0.008	0.007	0.006	0.005	0.004	0.003
30	0.026	0.023	0.021	0.018	0.016	0.014	0.013	0.011	0.010	0.008	0.007	0.006	0.005	0.004	0.003
31	0.028	0.025	0.022	0.020	0.017	0.015	0.013	0.012	0.010	0.009	0.008	0.006	0.005	0.004	0.004
32	0.030	0.027	0.024	0.021	0.019	0.016	0.014	0.013	0.011	0.009	0.008	0.007	0.006	0.005	0.004
33	0.032	0.028	0.025	0.022	0.020	0.018	0.015	0.013	0.012	0.010	0.009	0.007	0.006	0.005	0.004
34	0.034	0.030	0.027	0.024	0.021	0.019	0.016	0.014	0.012	0.011	0.009	0.008	0.006	0.005	0.004
35	0.036	0.032	0.029	0.026	0.023	0.020	0.018	0.015	0.013	0.011	0.010	0.008	0.007	0.006	0.005
36	0.039	0.035	0.031	0.028	0.024	0.021	0.019	0.016	0.014	0.012	0.010	0.009	0.007	0.006	0.005
37	0.042	0.037	0.033	0.029	0.026	0.023	0.020	0.017	0.015	0.013	0.011	0.009	0.008	0.007	0.005
38	0.045	0.040	0.036	0.032	0.028	0.025	0.021	0.019	0.016	0.014	0.012	0.010	0.008	0.007	0.006
39	0.048	0.043	0.038	0.034	0.030	0.026	0.023	0.020	0.017	0.015	0.013	0.011	0.009	0.007	0.006
40	0.051	0.046	0.041	0.036	0.032	0.028	0.025	0.021	0.019	0.016	0.014	0.011	0.010	0.008	0.006
41	0.055	0.049	0.044	0.039	0.034	0.030	0.026	0.023	0.020	0.017	0.014	0.012	0.010	0.008	0.007
42	0.059	0.053	0.047	0.042	0.037	0.032	0.028	0.025	0.021	0.018	0.015	0.013	0.011	0.009	0.007
43	0.063	0.057	0.050	0.045	0.039	0.035	0.030	0.026	0.023	0.019	0.017	0.014	0.012	0.010	0.008
44	0.068	0.061	0.054	0.048	0.042	0.037	0.032	0.028	0.024	0.021	0.018	0.015	0.013	0.010	0.008
45	0.073	0.065	0.058	0.051	0.045	0.040	0.035	0.030	0.026	0.022	0.019	0.016	0.013	0.011	0.009
46	0.078	0.070	0.062	0.055	0.049	0.043	0.037	0.032	0.028	0.024	0.020	0.017	0.014	0.012	0.010
47	0.084	0.075	0.067	0.059	0.052	0.046	0.040	0.035	0.030	0.026	0.022	0.018	0.015	0.013	0.010
48	0.091	0.081	0.072	0.064	0.056	0.049	0.043	0.037	0.032	0.028	0.023	0.020	0.016	0.014	0.011
49	0.098	0.087	0.077	0.069	0.060	0.053	0.046	0.040	0.035	0.030	0.025	0.021	0.018	0.015	0.012

*age of spouse at date of benefit commencement

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 22: Conversion to Monthly Spouse Benefit at Commencement Date
(Factor Multiplied by Benefit to Spouse at Later of Death or Early Retirement Age)

Spouse Age*	Age of Spouse at Later of Member's Date of Death or Earliest Early Retirement Age										
	90	91	92	93	94	95	96	97	98	99	100
15	0.001	0.001	0.001	0.001	0.000	0.000	0.000	0.000	0.000	0.000	0.000
16	0.001	0.001	0.001	0.001	0.000	0.000	0.000	0.000	0.000	0.000	0.000
17	0.001	0.001	0.001	0.001	0.000	0.000	0.000	0.000	0.000	0.000	0.000
18	0.001	0.001	0.001	0.001	0.001	0.000	0.000	0.000	0.000	0.000	0.000
19	0.001	0.001	0.001	0.001	0.001	0.000	0.000	0.000	0.000	0.000	0.000
20	0.001	0.001	0.001	0.001	0.001	0.000	0.000	0.000	0.000	0.000	0.000
21	0.002	0.001	0.001	0.001	0.001	0.000	0.000	0.000	0.000	0.000	0.000
22	0.002	0.001	0.001	0.001	0.001	0.000	0.000	0.000	0.000	0.000	0.000
23	0.002	0.001	0.001	0.001	0.001	0.001	0.000	0.000	0.000	0.000	0.000
24	0.002	0.002	0.001	0.001	0.001	0.001	0.000	0.000	0.000	0.000	0.000
25	0.002	0.002	0.001	0.001	0.001	0.001	0.000	0.000	0.000	0.000	0.000
26	0.002	0.002	0.001	0.001	0.001	0.001	0.000	0.000	0.000	0.000	0.000
27	0.002	0.002	0.001	0.001	0.001	0.001	0.000	0.000	0.000	0.000	0.000
28	0.002	0.002	0.002	0.001	0.001	0.001	0.001	0.000	0.000	0.000	0.000
29	0.003	0.002	0.002	0.001	0.001	0.001	0.001	0.000	0.000	0.000	0.000
30	0.003	0.002	0.002	0.001	0.001	0.001	0.001	0.000	0.000	0.000	0.000
31	0.003	0.002	0.002	0.001	0.001	0.001	0.001	0.000	0.000	0.000	0.000
32	0.003	0.003	0.002	0.002	0.001	0.001	0.001	0.000	0.000	0.000	0.000
33	0.003	0.003	0.002	0.002	0.001	0.001	0.001	0.000	0.000	0.000	0.000
34	0.004	0.003	0.002	0.002	0.001	0.001	0.001	0.001	0.000	0.000	0.000
35	0.004	0.003	0.002	0.002	0.001	0.001	0.001	0.001	0.000	0.000	0.000
36	0.004	0.003	0.003	0.002	0.002	0.001	0.001	0.001	0.000	0.000	0.000
37	0.004	0.003	0.003	0.002	0.002	0.001	0.001	0.001	0.000	0.000	0.000
38	0.005	0.004	0.003	0.002	0.002	0.001	0.001	0.001	0.000	0.000	0.000
39	0.005	0.004	0.003	0.002	0.002	0.001	0.001	0.001	0.000	0.000	0.000
40	0.005	0.004	0.003	0.003	0.002	0.001	0.001	0.001	0.001	0.000	0.000
41	0.006	0.004	0.004	0.003	0.002	0.002	0.001	0.001	0.001	0.000	0.000
42	0.006	0.005	0.004	0.003	0.002	0.002	0.001	0.001	0.001	0.000	0.000
43	0.006	0.005	0.004	0.003	0.002	0.002	0.001	0.001	0.001	0.000	0.000
44	0.007	0.005	0.004	0.003	0.002	0.002	0.001	0.001	0.001	0.000	0.000
45	0.007	0.006	0.005	0.003	0.003	0.002	0.001	0.001	0.001	0.000	0.000
46	0.008	0.006	0.005	0.004	0.003	0.002	0.002	0.001	0.001	0.001	0.000
47	0.008	0.007	0.005	0.004	0.003	0.002	0.002	0.001	0.001	0.001	0.000
48	0.009	0.007	0.006	0.004	0.003	0.002	0.002	0.001	0.001	0.001	0.000
49	0.010	0.008	0.006	0.005	0.003	0.003	0.002	0.001	0.001	0.001	0.000

*age of spouse at date of benefit commencement

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 22: Conversion to Monthly Spouse Benefit at Commencement Date
(Factor Multiplied by Benefit to Spouse at Later of Death or Early Retirement Age)

Spouse Age*	Age of Spouse at Later of Member's Date of Death or Earliest Early Retirement Age														
	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
50	12.284	11.470	10.709	9.997	9.331	8.709	8.128	7.584	7.076	6.601	6.157	5.742	5.355	4.992	4.654
51	13.291	12.410	11.586	10.816	10.096	9.423	8.793	8.205	7.655	7.141	6.661	6.212	5.793	5.400	5.034
52	14.390	13.436	12.544	11.710	10.930	10.201	9.520	8.883	8.288	7.731	7.211	6.725	6.271	5.846	5.449
53	15.592	14.558	13.591	12.688	11.843	11.053	10.314	9.624	8.979	8.376	7.812	7.286	6.793	6.333	5.904
54	16.907	15.786	14.738	13.758	12.841	11.985	11.184	10.435	9.736	9.082	8.471	7.899	7.366	6.867	6.400
55	18.349	17.132	15.994	14.930	13.936	13.006	12.137	11.324	10.565	9.855	9.192	8.572	7.992	7.451	6.945
56	19.931	18.609	17.373	16.217	15.137	14.127	13.183	12.300	11.475	10.704	9.983	9.310	8.680	8.092	7.543
57	21.671	20.233	18.889	17.632	16.457	15.359	14.332	13.373	12.476	11.637	10.853	10.121	9.437	8.797	8.199
58	23.586	22.021	20.558	19.190	17.911	16.715	15.598	14.553	13.577	12.664	11.811	11.014	10.269	9.573	8.923
59	25.699	23.993	22.399	20.908	19.514	18.212	16.994	15.856	14.792	13.797	12.868	11.999	11.187	10.429	9.720
60	28.033	26.172	24.433	22.807	21.286	19.865	18.536	17.295	16.134	15.049	14.035	13.087	12.202	11.374	10.601
61	30.618	28.585	26.685	24.909	23.248	21.696	20.244	18.888	17.620	16.435	15.327	14.292	13.325	12.421	11.576
62	33.486	31.263	29.184	27.241	25.425	23.727	22.139	20.656	19.269	17.973	16.761	15.629	14.571	13.582	12.658
63	36.676	34.241	31.964	29.835	27.846	25.986	24.247	22.622	21.103	19.683	18.356	17.116	15.957	14.874	13.862
64	40.233	37.561	35.063	32.728	30.545	28.504	26.596	24.813	23.147	21.589	20.133	18.773	17.501	16.313	15.203
65	44.209	41.273	38.528	35.961	33.562	31.320	29.223	27.264	25.432	23.720	22.121	20.626	19.228	17.923	16.703
66	48.668	45.435	42.412	39.587	36.945	34.476	32.168	30.011	27.994	26.110	24.349	22.703	21.164	19.727	18.384
67	53.682	50.116	46.782	43.665	40.751	38.027	35.481	33.101	30.876	28.797	26.854	25.038	23.341	21.756	20.274
68	59.342	55.399	51.713	48.267	45.045	42.034	39.219	36.588	34.128	31.830	29.682	27.674	25.798	24.045	22.407
69	65.753	61.383	57.298	53.479	49.909	46.572	43.452	40.537	37.812	35.265	32.884	30.660	28.581	26.638	24.823
70	73.042	68.187	63.649	59.406	55.440	51.732	48.266	45.027	41.999	39.170	36.525	34.054	31.744	29.586	27.570
71	81.365	75.957	70.900	66.173	61.754	57.624	53.763	50.154	46.781	43.628	40.682	37.929	35.356	32.952	30.705
72	90.912	84.868	79.217	73.935	68.997	64.381	60.066	56.034	52.265	48.742	45.450	42.373	39.498	36.811	34.301
73	101.914	95.137	88.802	82.880	77.343	72.168	67.331	62.810	58.584	54.634	50.943	47.494	44.271	41.259	38.444
74	114.659	107.034	99.905	93.241	87.012	81.189	75.746	70.659	65.904	61.460	57.307	53.426	49.799	46.410	43.244
75	129.506	120.892	112.839	105.312	98.274	91.697	85.548	79.801	74.430	69.410	64.719	60.335	56.238	52.410	48.833
76	146.904	137.132	127.996	119.456	111.472	104.010	97.034	90.515	84.421	78.726	73.404	68.431	63.783	59.440	55.383
77	167.424	156.285	145.872	136.137	127.037	118.531	110.580	103.149	96.204	89.713	83.647	77.978	72.681	67.731	63.106
78	191.793	179.031	167.100	155.947	145.521	135.776	126.667	118.153	110.196	102.759	95.809	89.315	83.246	77.575	72.276
79	220.950	206.246	192.499	179.649	167.636	156.408	145.913	136.103	126.935	118.367	110.360	102.877	95.885	89.351	83.246
80	256.119	239.071	223.135	208.236	194.310	181.292	169.125	157.753	147.125	137.192	127.909	119.234	111.128	103.554	96.477
81	298.910	279.011	260.409	243.019	226.764	211.569	197.367	184.094	171.688	160.094	149.259	139.134	129.673	120.832	112.572
82	351.467	328.066	306.190	285.739	266.623	248.754	232.053	216.444	201.855	188.221	175.479	163.573	152.447	142.051	132.337
83	416.675	388.927	362.988	338.741	316.074	294.888	275.085	256.577	239.280	223.114	208.008	193.890	180.699	168.373	156.856
84	498.459	465.260	434.225	405.214	378.095	352.746	329.054	306.911	286.216	266.875	248.801	231.911	216.129	201.382	187.603

*age of spouse at date of benefit commencement

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 22: Conversion to Monthly Spouse Benefit at Commencement Date
(Factor Multiplied by Benefit to Spouse at Later of Death or Early Retirement Age)

Spouse Age*	Age of Spouse at Later of Member's Date of Death or Earliest Early Retirement Age														
	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44
50	4.337	4.041	3.765	3.507	3.266	3.041	2.830	2.634	2.450	2.279	2.118	1.969	1.829	1.699	1.577
51	4.692	4.372	4.073	3.794	3.533	3.289	3.061	2.849	2.650	2.464	2.291	2.129	1.978	1.837	1.706
52	5.079	4.732	4.409	4.106	3.824	3.560	3.313	3.083	2.868	2.667	2.479	2.304	2.141	1.988	1.846
53	5.502	5.127	4.776	4.448	4.142	3.856	3.589	3.339	3.106	2.889	2.685	2.496	2.318	2.153	1.998
54	5.965	5.558	5.178	4.822	4.490	4.180	3.890	3.620	3.367	3.131	2.911	2.705	2.513	2.333	2.166
55	6.472	6.030	5.618	5.232	4.872	4.535	4.221	3.927	3.653	3.397	3.157	2.934	2.726	2.531	2.349
56	7.029	6.549	6.101	5.682	5.290	4.925	4.583	4.264	3.966	3.688	3.428	3.186	2.959	2.748	2.550
57	7.641	7.119	6.632	6.176	5.751	5.353	4.982	4.635	4.311	4.008	3.726	3.462	3.216	2.986	2.771
58	8.315	7.747	7.216	6.720	6.257	5.824	5.420	5.043	4.690	4.361	4.053	3.766	3.498	3.248	3.014
59	9.058	8.439	7.860	7.320	6.815	6.344	5.904	5.492	5.108	4.749	4.414	4.101	3.809	3.537	3.282
60	9.878	9.203	8.572	7.983	7.432	6.918	6.438	5.989	5.570	5.178	4.813	4.472	4.153	3.856	3.578
61	10.787	10.050	9.361	8.717	8.115	7.554	7.029	6.539	6.081	5.654	5.254	4.882	4.534	4.209	3.906
62	11.795	10.989	10.235	9.531	8.873	8.259	7.685	7.149	6.648	6.181	5.744	5.336	4.956	4.600	4.269
63	12.916	12.033	11.207	10.436	9.716	9.043	8.414	7.827	7.278	6.766	6.288	5.842	5.425	5.036	4.673
64	14.166	13.197	12.291	11.445	10.655	9.916	9.227	8.583	7.981	7.419	6.895	6.405	5.948	5.521	5.123
65	15.563	14.498	13.502	12.573	11.704	10.893	10.135	9.427	8.766	8.149	7.573	7.034	6.532	6.063	5.625
66	17.129	15.956	14.860	13.837	12.881	11.988	11.153	10.374	9.646	8.967	8.332	7.740	7.187	6.670	6.189
67	18.890	17.596	16.387	15.258	14.204	13.218	12.298	11.439	10.636	9.886	9.186	8.533	7.923	7.353	6.822
68	20.877	19.447	18.111	16.862	15.696	14.607	13.590	12.640	11.752	10.924	10.150	9.428	8.753	8.124	7.536
69	23.127	21.542	20.062	18.679	17.387	16.180	15.053	14.000	13.016	12.098	11.241	10.441	9.693	8.996	8.345
70	25.685	23.925	22.280	20.744	19.308	17.968	16.715	15.546	14.453	13.433	12.481	11.592	10.762	9.987	9.264
71	28.606	26.645	24.813	23.101	21.502	20.008	18.613	17.310	16.094	14.957	13.896	12.906	11.981	11.118	10.313
72	31.955	29.764	27.717	25.804	24.017	22.348	20.789	19.334	17.974	16.704	15.519	14.412	13.379	12.415	11.515
73	35.815	33.358	31.063	28.918	26.915	25.044	23.297	21.665	20.140	18.717	17.388	16.148	14.990	13.909	12.900
74	40.285	37.521	34.938	32.525	30.272	28.167	26.200	24.364	22.649	21.048	19.553	18.157	16.854	15.638	14.503
75	45.491	42.369	39.451	36.726	34.181	31.803	29.582	27.508	25.571	23.762	22.074	20.497	19.025	17.652	16.370
76	51.591	48.049	44.740	41.648	38.760	36.063	33.544	31.191	28.993	26.942	25.026	23.238	21.569	20.011	18.557
77	58.784	54.747	50.975	47.452	44.160	41.086	38.214	35.533	33.029	30.690	28.507	26.469	24.567	22.791	21.134
78	67.325	62.700	58.379	54.342	50.571	47.049	43.760	40.688	37.819	35.140	32.639	30.305	28.125	26.091	24.193
79	77.543	72.214	67.235	62.585	58.240	54.183	50.393	46.854	43.549	40.463	37.581	34.892	32.381	30.038	27.851
80	89.864	83.687	77.915	72.524	67.488	62.784	58.391	54.289	50.457	46.880	43.540	40.422	37.512	34.796	32.262
81	104.854	97.644	90.908	84.615	78.738	73.248	68.120	63.332	58.860	54.685	50.787	47.149	43.752	40.583	37.625
82	123.262	114.783	106.862	99.463	92.551	86.096	80.066	74.436	69.178	64.269	59.685	55.407	51.413	47.686	44.208
83	146.096	136.043	126.652	117.879	109.685	102.031	94.883	88.208	81.974	76.154	70.720	65.648	60.913	56.495	52.372
84	174.730	162.703	151.468	140.973	131.169	122.013	113.461	105.475	98.018	91.055	84.555	78.487	72.823	67.538	62.606

*age of spouse at date of benefit commencement

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 22: Conversion to Monthly Spouse Benefit at Commencement Date
(Factor Multiplied by Benefit to Spouse at Later of Death or Early Retirement Age)

Spouse Age*	Age of Spouse at Later of Member's Date of Death or Earliest Early Retirement Age														
	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59
50	1.464	1.358	1.259	1.166	1.080	1.000	0.925	0.855	0.790	0.730	0.673	0.621	0.572	0.527	0.485
51	1.583	1.468	1.361	1.261	1.168	1.081	1.000	0.925	0.854	0.789	0.728	0.671	0.618	0.569	0.524
52	1.712	1.588	1.472	1.364	1.263	1.169	1.082	1.000	0.924	0.853	0.787	0.726	0.669	0.615	0.566
53	1.854	1.720	1.594	1.477	1.368	1.266	1.171	1.082	1.000	0.923	0.852	0.785	0.723	0.666	0.612
54	2.010	1.864	1.728	1.601	1.482	1.372	1.269	1.173	1.083	1.000	0.923	0.850	0.783	0.721	0.663
55	2.180	2.021	1.873	1.736	1.607	1.487	1.375	1.271	1.174	1.084	1.000	0.922	0.849	0.781	0.718
56	2.366	2.194	2.034	1.884	1.744	1.614	1.493	1.380	1.274	1.176	1.085	1.000	0.921	0.848	0.779
57	2.571	2.384	2.209	2.047	1.895	1.753	1.621	1.498	1.384	1.277	1.178	1.086	1.000	0.920	0.846
58	2.796	2.593	2.403	2.226	2.061	1.907	1.763	1.629	1.505	1.389	1.281	1.180	1.087	1.000	0.919
59	3.045	2.823	2.616	2.423	2.243	2.075	1.919	1.773	1.638	1.511	1.394	1.284	1.183	1.088	1.000
60	3.319	3.077	2.852	2.641	2.445	2.262	2.091	1.932	1.784	1.647	1.518	1.399	1.288	1.185	1.089
61	3.623	3.359	3.112	2.883	2.668	2.468	2.282	2.108	1.947	1.796	1.656	1.526	1.405	1.292	1.188
62	3.959	3.671	3.401	3.150	2.916	2.697	2.493	2.303	2.127	1.962	1.809	1.667	1.534	1.411	1.297
63	4.334	4.018	3.722	3.447	3.190	2.951	2.728	2.520	2.327	2.146	1.979	1.823	1.678	1.543	1.418
64	4.751	4.404	4.080	3.778	3.497	3.234	2.989	2.761	2.549	2.352	2.168	1.997	1.838	1.690	1.553
65	5.217	4.836	4.480	4.148	3.839	3.550	3.281	3.031	2.798	2.581	2.379	2.191	2.017	1.854	1.704
66	5.739	5.319	4.928	4.563	4.222	3.905	3.609	3.333	3.076	2.838	2.616	2.409	2.217	2.038	1.872
67	6.326	5.863	5.431	5.029	4.653	4.303	3.976	3.672	3.389	3.126	2.881	2.653	2.441	2.245	2.062
68	6.988	6.477	5.999	5.554	5.139	4.752	4.391	4.055	3.742	3.451	3.181	2.929	2.695	2.477	2.275
69	7.738	7.171	6.642	6.149	5.689	5.260	4.860	4.488	4.142	3.819	3.519	3.241	2.981	2.740	2.516
70	8.589	7.960	7.372	6.825	6.314	5.837	5.393	4.980	4.595	4.237	3.904	3.595	3.307	3.039	2.791
71	9.561	8.860	8.206	7.596	7.027	6.496	6.002	5.541	5.113	4.714	4.343	3.998	3.678	3.380	3.103
72	10.675	9.892	9.161	8.479	7.844	7.251	6.699	6.184	5.706	5.260	4.846	4.461	4.103	3.770	3.461
73	11.959	11.080	10.261	9.497	8.785	8.120	7.501	6.925	6.388	5.889	5.425	4.993	4.592	4.219	3.873
74	13.444	12.456	11.535	10.675	9.874	9.126	8.430	7.781	7.178	6.617	6.095	5.609	5.158	4.739	4.350
75	15.174	14.058	13.017	12.047	11.141	10.297	9.511	8.779	8.097	7.464	6.874	6.326	5.817	5.344	4.904
76	17.200	15.934	14.754	13.653	12.626	11.669	10.777	9.946	9.174	8.455	7.786	7.165	6.588	6.051	5.553
77	19.588	18.146	16.800	15.545	14.375	13.285	12.268	11.322	10.442	9.623	8.861	8.153	7.495	6.884	6.317
78	22.422	20.770	19.229	17.792	16.452	15.202	14.038	12.954	11.946	11.008	10.136	9.326	8.572	7.872	7.223
79	25.811	23.908	22.133	20.477	18.934	17.495	16.154	14.906	13.744	12.664	11.660	10.727	9.859	9.053	8.305
80	29.897	27.691	25.633	23.714	21.925	20.257	18.703	17.257	15.911	14.660	13.496	12.414	11.409	10.476	9.609
81	34.865	32.291	29.890	27.650	25.563	23.616	21.803	20.115	18.545	17.085	15.727	14.465	13.293	12.204	11.193
82	40.964	37.937	35.114	32.481	30.027	27.739	25.607	23.622	21.777	20.060	18.465	16.982	15.604	14.324	13.135
83	48.526	44.938	41.591	38.470	35.561	32.849	30.322	27.970	25.782	23.748	21.857	20.100	18.467	16.950	15.542
84	58.005	53.713	49.710	45.977	42.497	39.253	36.230	33.417	30.801	28.369	26.107	24.006	22.053	20.240	18.557

*age of spouse at date of benefit commencement

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 22: Conversion to Monthly Spouse Benefit at Commencement Date
(Factor Multiplied by Benefit to Spouse at Later of Death or Early Retirement Age)

Spouse Age*	Age of Spouse at Later of Member's Date of Death or Earliest Early Retirement Age														
	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74
50	0.445	0.409	0.375	0.344	0.314	0.287	0.262	0.239	0.217	0.197	0.179	0.162	0.146	0.131	0.118
51	0.481	0.442	0.405	0.371	0.339	0.310	0.283	0.258	0.234	0.213	0.193	0.174	0.157	0.141	0.127
52	0.520	0.477	0.438	0.401	0.367	0.335	0.306	0.278	0.253	0.230	0.208	0.188	0.170	0.153	0.137
53	0.563	0.516	0.474	0.434	0.397	0.362	0.331	0.301	0.274	0.248	0.225	0.203	0.183	0.165	0.148
54	0.609	0.559	0.513	0.469	0.429	0.392	0.358	0.326	0.296	0.269	0.243	0.220	0.198	0.178	0.160
55	0.660	0.606	0.555	0.508	0.465	0.425	0.387	0.353	0.320	0.291	0.263	0.238	0.214	0.193	0.173
56	0.716	0.657	0.602	0.551	0.504	0.460	0.420	0.382	0.347	0.315	0.285	0.257	0.232	0.208	0.187
57	0.777	0.713	0.653	0.598	0.547	0.499	0.455	0.414	0.376	0.341	0.309	0.279	0.251	0.226	0.202
58	0.844	0.774	0.710	0.650	0.594	0.542	0.494	0.450	0.409	0.371	0.335	0.303	0.273	0.245	0.219
59	0.918	0.842	0.772	0.706	0.646	0.589	0.537	0.489	0.444	0.403	0.364	0.329	0.296	0.266	0.238
60	1.000	0.917	0.840	0.769	0.703	0.642	0.585	0.532	0.483	0.438	0.396	0.358	0.322	0.289	0.259
61	1.090	1.000	0.916	0.838	0.766	0.699	0.637	0.579	0.526	0.477	0.431	0.389	0.350	0.315	0.282
62	1.190	1.092	1.000	0.915	0.836	0.763	0.695	0.632	0.574	0.520	0.470	0.424	0.382	0.343	0.307
63	1.302	1.193	1.093	1.000	0.914	0.834	0.759	0.691	0.627	0.568	0.514	0.463	0.417	0.374	0.335
64	1.425	1.307	1.197	1.095	1.000	0.912	0.831	0.755	0.686	0.621	0.562	0.506	0.456	0.409	0.366
65	1.563	1.433	1.312	1.200	1.096	1.000	0.911	0.828	0.751	0.681	0.615	0.555	0.499	0.448	0.400
66	1.718	1.575	1.442	1.319	1.204	1.098	1.000	0.909	0.825	0.747	0.675	0.609	0.547	0.491	0.439
67	1.892	1.734	1.587	1.451	1.325	1.208	1.100	1.000	0.907	0.821	0.742	0.669	0.602	0.539	0.482
68	2.087	1.913	1.751	1.601	1.462	1.333	1.213	1.102	1.000	0.905	0.818	0.737	0.663	0.594	0.531
69	2.309	2.115	1.936	1.770	1.616	1.473	1.341	1.218	1.105	1.000	0.903	0.814	0.731	0.656	0.586
70	2.560	2.345	2.146	1.962	1.791	1.632	1.485	1.349	1.224	1.107	1.000	0.901	0.809	0.725	0.648
71	2.846	2.607	2.386	2.181	1.990	1.814	1.650	1.499	1.359	1.230	1.110	1.000	0.898	0.805	0.719
72	3.174	2.908	2.660	2.431	2.218	2.022	1.839	1.670	1.514	1.370	1.236	1.113	1.000	0.896	0.800
73	3.551	3.253	2.976	2.719	2.481	2.260	2.056	1.867	1.692	1.531	1.381	1.244	1.117	1.000	0.893
74	3.988	3.652	3.341	3.052	2.785	2.537	2.307	2.095	1.898	1.716	1.549	1.394	1.252	1.120	1.000
75	4.496	4.117	3.765	3.440	3.138	2.858	2.599	2.359	2.137	1.932	1.743	1.569	1.408	1.260	1.125
76	5.090	4.660	4.262	3.893	3.550	3.233	2.940	2.668	2.417	2.185	1.971	1.773	1.591	1.424	1.270
77	5.790	5.300	4.847	4.426	4.036	3.675	3.341	3.032	2.746	2.482	2.238	2.013	1.806	1.616	1.441
78	6.619	6.059	5.540	5.058	4.612	4.199	3.817	3.463	3.136	2.834	2.555	2.298	2.061	1.843	1.643
79	7.610	6.966	6.368	5.814	5.300	4.825	4.384	3.977	3.601	3.253	2.933	2.637	2.365	2.114	1.885
80	8.804	8.057	7.365	6.723	6.128	5.577	5.068	4.596	4.161	3.758	3.387	3.045	2.730	2.441	2.175
81	10.254	9.383	8.576	7.827	7.134	6.492	5.898	5.348	4.840	4.371	3.939	3.540	3.173	2.836	2.526
82	12.033	11.009	10.061	9.181	8.367	7.612	6.914	6.269	5.673	5.122	4.614	4.146	3.716	3.320	2.957
83	14.236	13.023	11.899	10.858	9.893	9.000	8.173	7.409	6.703	6.051	5.450	4.896	4.387	3.919	3.489
84	16.994	15.545	14.202	12.957	11.804	10.736	9.749	8.836	7.992	7.214	6.496	5.834	5.226	4.667	4.154

*age of spouse at date of benefit commencement

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 22: Conversion to Monthly Spouse Benefit at Commencement Date
(Factor Multiplied by Benefit to Spouse at Later of Death or Early Retirement Age)

Spouse Age*	Age of Spouse at Later of Member's Date of Death or Earliest Early Retirement Age														
	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89
50	0.105	0.094	0.083	0.074	0.065	0.057	0.050	0.043	0.037	0.032	0.027	0.023	0.019	0.016	0.013
51	0.113	0.101	0.090	0.079	0.070	0.061	0.054	0.046	0.040	0.034	0.029	0.024	0.020	0.017	0.014
52	0.122	0.109	0.097	0.086	0.075	0.066	0.058	0.050	0.043	0.037	0.031	0.026	0.022	0.018	0.015
53	0.132	0.118	0.105	0.092	0.081	0.071	0.062	0.054	0.046	0.040	0.034	0.028	0.023	0.019	0.016
54	0.143	0.127	0.113	0.100	0.088	0.077	0.067	0.058	0.050	0.043	0.036	0.030	0.025	0.021	0.017
55	0.154	0.137	0.122	0.108	0.095	0.083	0.072	0.063	0.054	0.046	0.039	0.033	0.027	0.022	0.018
56	0.167	0.149	0.132	0.117	0.102	0.090	0.078	0.068	0.058	0.050	0.042	0.035	0.029	0.024	0.020
57	0.181	0.161	0.143	0.126	0.111	0.097	0.084	0.073	0.063	0.054	0.045	0.038	0.032	0.026	0.021
58	0.196	0.174	0.155	0.137	0.120	0.105	0.091	0.079	0.068	0.058	0.049	0.041	0.034	0.028	0.023
59	0.213	0.189	0.168	0.148	0.130	0.114	0.099	0.086	0.074	0.063	0.053	0.044	0.037	0.030	0.024
60	0.231	0.206	0.182	0.161	0.141	0.123	0.107	0.093	0.080	0.068	0.057	0.048	0.040	0.033	0.026
61	0.251	0.224	0.198	0.175	0.153	0.134	0.117	0.101	0.086	0.074	0.062	0.052	0.043	0.035	0.029
62	0.274	0.243	0.216	0.190	0.167	0.146	0.127	0.109	0.094	0.080	0.068	0.056	0.047	0.038	0.031
63	0.299	0.265	0.235	0.207	0.182	0.159	0.138	0.119	0.102	0.087	0.073	0.061	0.051	0.042	0.034
64	0.326	0.290	0.257	0.226	0.198	0.173	0.150	0.130	0.111	0.095	0.080	0.067	0.055	0.045	0.037
65	0.357	0.317	0.281	0.247	0.217	0.189	0.164	0.142	0.121	0.103	0.087	0.073	0.060	0.049	0.040
66	0.391	0.347	0.307	0.271	0.238	0.207	0.180	0.155	0.133	0.113	0.095	0.079	0.066	0.054	0.043
67	0.430	0.382	0.337	0.297	0.261	0.227	0.197	0.170	0.145	0.124	0.104	0.087	0.072	0.059	0.047
68	0.473	0.420	0.371	0.327	0.286	0.250	0.217	0.187	0.160	0.136	0.114	0.095	0.079	0.064	0.052
69	0.522	0.463	0.409	0.360	0.316	0.275	0.238	0.205	0.176	0.149	0.125	0.105	0.086	0.070	0.057
70	0.577	0.512	0.452	0.398	0.349	0.304	0.263	0.227	0.194	0.164	0.138	0.115	0.095	0.078	0.062
71	0.640	0.568	0.501	0.441	0.386	0.336	0.291	0.251	0.214	0.182	0.153	0.127	0.105	0.086	0.069
72	0.712	0.631	0.557	0.490	0.429	0.373	0.323	0.278	0.238	0.201	0.169	0.141	0.116	0.095	0.076
73	0.794	0.704	0.622	0.546	0.478	0.416	0.360	0.310	0.264	0.224	0.188	0.157	0.129	0.105	0.085
74	0.889	0.788	0.696	0.611	0.535	0.465	0.402	0.346	0.295	0.250	0.210	0.175	0.144	0.117	0.094
75	1.000	0.886	0.782	0.687	0.600	0.522	0.452	0.388	0.331	0.280	0.235	0.195	0.161	0.131	0.105
76	1.129	1.000	0.882	0.775	0.677	0.589	0.509	0.437	0.373	0.315	0.264	0.220	0.181	0.147	0.118
77	1.281	1.134	1.000	0.878	0.767	0.667	0.576	0.494	0.421	0.356	0.299	0.248	0.204	0.166	0.133
78	1.460	1.292	1.139	1.000	0.873	0.759	0.655	0.562	0.479	0.405	0.339	0.282	0.231	0.188	0.151
79	1.674	1.481	1.306	1.145	1.000	0.868	0.750	0.643	0.548	0.463	0.387	0.321	0.264	0.214	0.172
80	1.931	1.708	1.505	1.320	1.152	1.000	0.863	0.740	0.630	0.532	0.445	0.369	0.303	0.246	0.197
81	2.243	1.983	1.747	1.532	1.336	1.159	1.000	0.857	0.729	0.615	0.515	0.427	0.350	0.284	0.227
82	2.624	2.320	2.043	1.790	1.561	1.354	1.167	1.000	0.850	0.717	0.600	0.497	0.407	0.330	0.264
83	3.096	2.736	2.408	2.110	1.839	1.595	1.374	1.177	1.000	0.843	0.705	0.583	0.478	0.387	0.309
84	3.685	3.256	2.864	2.509	2.186	1.895	1.632	1.397	1.187	1.000	0.835	0.691	0.566	0.458	0.366

*age of spouse at date of benefit commencement

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 22: Conversion to Monthly Spouse Benefit at Commencement Date
(Factor Multiplied by Benefit to Spouse at Later of Death or Early Retirement Age)

Age of Spouse at Later of Member's Date of Death or Earliest Early Retirement Age											
Spouse Age*	90	91	92	93	94	95	96	97	98	99	100
50	0.010	0.008	0.006	0.005	0.004	0.003	0.002	0.001	0.001	0.001	0.000
51	0.011	0.009	0.007	0.005	0.004	0.003	0.002	0.001	0.001	0.001	0.000
52	0.012	0.009	0.007	0.006	0.004	0.003	0.002	0.002	0.001	0.001	0.001
53	0.013	0.010	0.008	0.006	0.004	0.003	0.002	0.002	0.001	0.001	0.001
54	0.014	0.011	0.008	0.006	0.005	0.004	0.003	0.002	0.001	0.001	0.001
55	0.015	0.012	0.009	0.007	0.005	0.004	0.003	0.002	0.001	0.001	0.001
56	0.016	0.012	0.010	0.007	0.006	0.004	0.003	0.002	0.001	0.001	0.001
57	0.017	0.013	0.010	0.008	0.006	0.004	0.003	0.002	0.002	0.001	0.001
58	0.018	0.014	0.011	0.009	0.006	0.005	0.003	0.002	0.002	0.001	0.001
59	0.020	0.015	0.012	0.009	0.007	0.005	0.004	0.003	0.002	0.001	0.001
60	0.021	0.017	0.013	0.010	0.007	0.005	0.004	0.003	0.002	0.001	0.001
61	0.023	0.018	0.014	0.011	0.008	0.006	0.004	0.003	0.002	0.001	0.001
62	0.025	0.020	0.015	0.012	0.009	0.006	0.005	0.003	0.002	0.001	0.001
63	0.027	0.021	0.016	0.012	0.009	0.007	0.005	0.003	0.002	0.002	0.001
64	0.029	0.023	0.018	0.014	0.010	0.007	0.005	0.004	0.003	0.002	0.001
65	0.032	0.025	0.019	0.015	0.011	0.008	0.006	0.004	0.003	0.002	0.001
66	0.035	0.027	0.021	0.016	0.012	0.009	0.006	0.004	0.003	0.002	0.001
67	0.038	0.030	0.023	0.017	0.013	0.009	0.007	0.005	0.003	0.002	0.001
68	0.041	0.032	0.025	0.019	0.014	0.010	0.007	0.005	0.004	0.002	0.002
69	0.045	0.035	0.027	0.021	0.015	0.011	0.008	0.006	0.004	0.003	0.002
70	0.050	0.039	0.030	0.023	0.017	0.012	0.009	0.006	0.004	0.003	0.002
71	0.055	0.043	0.033	0.025	0.019	0.014	0.010	0.007	0.005	0.003	0.002
72	0.060	0.047	0.036	0.028	0.021	0.015	0.011	0.007	0.005	0.003	0.002
73	0.067	0.052	0.040	0.031	0.023	0.017	0.012	0.008	0.006	0.004	0.002
74	0.075	0.058	0.045	0.034	0.025	0.018	0.013	0.009	0.006	0.004	0.003
75	0.083	0.065	0.050	0.038	0.028	0.020	0.015	0.010	0.007	0.005	0.003
76	0.093	0.073	0.056	0.042	0.031	0.023	0.016	0.011	0.008	0.005	0.003
77	0.105	0.082	0.063	0.048	0.035	0.026	0.018	0.013	0.009	0.006	0.004
78	0.119	0.093	0.071	0.054	0.040	0.029	0.021	0.014	0.010	0.006	0.004
79	0.136	0.106	0.081	0.061	0.045	0.033	0.023	0.016	0.011	0.007	0.005
80	0.155	0.121	0.093	0.070	0.052	0.037	0.027	0.018	0.013	0.008	0.005
81	0.179	0.139	0.107	0.080	0.059	0.043	0.030	0.021	0.014	0.010	0.006
82	0.208	0.162	0.124	0.093	0.069	0.050	0.035	0.024	0.017	0.011	0.007
83	0.244	0.189	0.145	0.109	0.080	0.058	0.041	0.028	0.019	0.013	0.008
84	0.288	0.224	0.171	0.128	0.095	0.068	0.048	0.033	0.023	0.015	0.010

*age of spouse at date of benefit commencement

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 22: Conversion to Monthly Spouse Benefit at Commencement Date
(Factor Multiplied by Benefit to Spouse at Later of Death or Early Retirement Age)

Spouse Age*	Age of Spouse at Later of Member's Date of Death or Earliest Early Retirement Age														
	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
85	602.233	562.116	524.614	489.558	456.788	426.158	397.530	370.773	345.766	322.396	300.557	280.149	261.079	243.260	226.612
86	735.558	686.553	640.742	597.918	557.888	520.472	485.501	452.816	422.269	393.722	367.045	342.116	318.822	297.056	276.720
87	909.154	848.573	791.942	739.003	689.519	643.266	600.036	559.632	521.871	486.583	453.606	422.790	393.995	367.090	341.952
88	1138.440	1062.569	991.644	925.345	863.372	805.446	751.305	700.705	653.416	609.222	567.924	529.332	493.272	459.578	428.097
89	1445.943	1349.563	1259.467	1175.247	1096.522	1022.940	954.166	889.890	829.820	773.683	721.223	672.202	626.396	583.598	543.610
90	1865.092	1740.754	1624.523	1515.872	1414.312	1319.386	1230.664	1147.745	1070.252	997.833	930.158	866.920	807.830	752.619	701.035
91	2446.285	2283.175	2130.700	1988.169	1854.942	1730.418	1614.033	1505.261	1403.606	1308.608	1219.834	1136.881	1059.370	986.947	919.281
92	3266.715	3048.864	2845.220	2654.859	2476.924	2310.613	2155.174	2009.902	1874.138	1747.264	1628.703	1517.917	1414.399	1317.677	1227.309
93	4446.694	4150.104	3872.856	3613.695	3371.450	3145.033	2933.418	2735.645	2550.817	2378.094	2216.689	2065.867	1924.942	1793.270	1670.248
94	6177.419	5765.323	5380.104	5020.016	4683.436	4368.846	4074.826	3800.041	3543.241	3303.261	3079.008	2869.460	2673.663	2490.723	2319.803
95	8768.902	8183.831	7636.920	7125.691	6647.839	6201.212	5783.788	5393.674	5029.098	4688.401	4370.033	4072.544	3794.579	3534.866	3292.220
96	12734.474	11884.672	11090.300	10347.760	9653.703	9005.000	8398.719	7832.106	7302.587	6807.754	6345.354	5913.282	5509.567	5132.365	4779.952
97	18943.358	17679.006	16497.133	15392.380	14359.765	13394.635	12492.622	11649.633	10861.835	10125.645	9437.712	8794.902	8194.283	7633.112	7108.822
98	28902.396	26973.010	25169.496	23483.674	21907.940	20435.195	19058.771	17772.421	16570.296	15446.928	14397.201	13416.334	12499.852	11643.567	10843.564
99	45287.861	42264.140	39437.698	36795.716	34326.275	32018.247	29861.183	27845.290	25961.399	24200.940	22555.896	21018.771	19582.552	18240.676	16987.005
100	72974.676	68101.552	63546.395	59288.540	55308.778	51589.169	48112.873	44864.105	41828.085	38991.000	36339.926	33862.785	31548.270	29385.804	27365.494

*age of spouse at date of benefit commencement

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 22: Conversion to Monthly Spouse Benefit at Commencement Date
(Factor Multiplied by Benefit to Spouse at Later of Death or Early Retirement Age)

Spouse Age*	Age of Spouse at Later of Member's Date of Death or Earliest Early Retirement Age														
	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44
85	211.057	196.525	182.950	170.268	158.423	147.360	137.028	127.378	118.368	109.956	102.102	94.771	87.928	81.543	75.584
86	257.720	239.969	223.387	207.898	193.429	179.916	167.295	155.510	144.505	134.230	124.637	115.683	107.325	99.526	92.249
87	318.466	296.525	276.028	256.881	238.997	222.293	206.694	192.126	178.523	165.823	153.966	142.898	132.569	122.929	113.935
88	398.686	371.208	345.540	321.563	299.167	278.250	258.715	240.472	223.438	207.534	192.687	178.828	165.894	153.823	142.561
89	506.250	471.348	438.744	408.288	379.841	353.272	328.460	305.289	283.653	263.453	244.595	226.993	210.565	195.235	180.931
90	652.841	607.818	565.759	526.472	489.776	455.504	423.497	393.608	365.699	339.643	315.319	292.614	271.424	251.650	233.201
91	856.064	797.006	741.837	690.303	642.170	597.215	555.232	516.027	479.421	445.244	413.339	383.559	355.766	329.831	305.634
92	1142.883	1064.011	990.333	921.512	857.231	797.196	741.130	688.775	639.890	594.250	551.645	511.877	474.763	440.131	407.820
93	1555.315	1447.945	1347.646	1253.959	1166.453	1084.727	1008.406	937.136	870.591	808.464	750.468	696.336	645.816	598.676	554.695
94	2160.122	2010.948	1871.600	1741.438	1619.866	1506.325	1400.292	1301.279	1208.831	1122.521	1041.951	966.749	896.567	831.080	769.984
95	3065.530	2853.758	2655.936	2471.157	2298.573	2137.390	1986.868	1846.312	1715.076	1592.555	1478.184	1371.434	1271.811	1178.855	1092.132
96	4450.714	4143.146	3855.840	3587.478	3336.829	3102.740	2884.135	2680.007	2489.416	2311.483	2145.387	1990.360	1845.687	1710.696	1584.760
97	6619.014	6161.447	5734.024	5334.789	4961.907	4613.664	4288.458	3984.791	3701.264	3436.570	3189.488	2958.876	2743.667	2542.865	2355.533
98	10096.180	9397.995	8745.812	8136.641	7567.686	7036.330	6540.128	6076.794	5644.194	5240.334	4863.349	4511.497	4183.151	3876.789	3590.985
99	15815.800	14721.700	13699.694	12745.097	11853.526	11020.881	10243.329	9517.288	8839.413	8206.578	7615.862	7064.535	6550.048	6070.015	5622.200
100	25478.090	23714.952	22068.004	20529.695	19092.962	17751.196	16498.218	15328.258	14235.924	13216.178	12264.313	11375.930	10546.920	9773.438	9051.881

*age of spouse at date of benefit commencement

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 22: Conversion to Monthly Spouse Benefit at Commencement Date
(Factor Multiplied by Benefit to Spouse at Later of Death or Early Retirement Age)

Spouse Age*	Age of Spouse at Later of Member's Date of Death or Earliest Early Retirement Age														
	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59
85	70.025	64.840	60.004	55.495	51.290	47.372	43.721	40.323	37.163	34.225	31.494	28.956	26.598	24.408	22.376
86	85.460	79.127	73.221	67.714	62.580	57.794	53.336	49.187	45.328	41.741	38.406	35.308	32.429	29.756	27.275
87	105.544	97.717	90.418	83.612	77.267	71.353	65.843	60.716	55.948	51.516	47.396	43.568	40.012	36.710	33.645
88	132.055	122.255	113.116	104.594	96.650	89.245	82.348	75.929	69.961	64.412	59.255	54.463	50.013	45.881	42.045
89	167.587	155.141	143.534	132.712	122.624	113.221	104.462	96.312	88.733	81.688	75.140	69.057	63.407	58.162	53.293
90	215.990	199.937	184.967	171.010	157.998	145.872	134.576	124.066	114.293	105.208	96.766	88.923	81.639	74.877	68.601
91	283.061	262.008	242.375	224.070	207.007	191.104	176.291	162.509	149.694	137.783	126.715	116.432	106.883	98.019	89.793
92	377.679	349.566	323.352	298.910	276.127	254.894	235.118	216.718	199.611	183.710	168.935	155.211	142.466	130.635	119.657
93	513.669	475.405	439.725	406.459	375.451	346.553	319.639	294.598	271.319	249.682	229.578	210.905	193.565	177.470	162.536
94	712.993	659.841	610.278	564.070	520.999	480.861	443.478	408.700	376.369	346.322	318.405	292.475	268.399	246.053	225.320
95	1011.237	935.793	865.445	799.860	738.729	681.762	628.708	579.352	533.472	490.834	451.222	414.432	380.274	348.572	319.160
96	1467.289	1357.735	1255.583	1160.350	1071.588	988.872	911.841	840.183	773.574	711.676	654.174	600.771	551.192	505.181	462.496
97	2180.799	2017.843	1865.900	1724.253	1592.232	1469.209	1354.643	1248.073	1149.018	1056.974	971.471	892.069	818.357	749.952	686.499
98	3324.403	3075.797	2843.996	2627.908	2426.510	2238.842	2064.082	1901.528	1750.442	1610.059	1479.660	1358.572	1246.168	1141.864	1045.116
99	5204.513	4814.997	4451.819	4113.267	3797.738	3503.729	3229.950	2975.304	2738.638	2518.749	2314.509	2124.865	1948.833	1785.497	1634.002
100	8378.881	7751.284	7166.137	6620.679	6112.325	5638.658	5197.596	4787.378	4406.144	4051.955	3722.993	3417.558	3134.065	2871.035	2627.092

*age of spouse at date of benefit commencement

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 22: Conversion to Monthly Spouse Benefit at Commencement Date
(Factor Multiplied by Benefit to Spouse at Later of Death or Early Retirement Age)

Spouse Age*	Age of Spouse at Later of Member's Date of Death or Earliest Early Retirement Age														
	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74
85	20.490	18.740	17.118	15.615	14.224	12.935	11.743	10.641	9.624	8.684	7.818	7.021	6.287	5.613	4.995
86	24.973	22.838	20.859	19.025	17.326	15.754	14.300	12.956	11.715	10.569	9.513	8.541	7.646	6.825	6.072
87	30.801	28.164	25.720	23.455	21.358	19.417	17.622	15.962	14.430	13.016	11.713	10.513	9.410	8.397	7.468
88	38.487	35.187	32.129	29.295	26.671	24.244	21.998	19.923	18.007	16.240	14.611	13.111	11.732	10.466	9.306
89	48.777	44.589	40.708	37.112	33.783	30.703	27.854	25.222	22.792	20.551	18.485	16.584	14.836	13.231	11.761
90	62.780	57.382	52.379	47.746	43.456	39.487	35.817	32.427	29.297	26.410	23.750	21.302	19.051	16.986	15.094
91	82.162	0.000	68.532	62.460	56.839	51.639	46.831	42.390	38.291	34.510	31.027	27.822	24.877	22.174	19.698
92	109.475	100.035	91.288	83.187	75.688	68.752	62.340	56.417	50.951	45.910	41.267	36.995	33.070	29.469	26.171
93	148.686	135.846	123.950	112.933	102.737	93.305	84.588	76.537	69.106	62.256	55.946	50.143	44.811	39.920	35.442
94	206.092	188.269	171.756	156.466	142.316	129.229	117.134	105.963	95.656	86.155	77.405	69.358	61.966	55.187	48.981
95	291.886	266.606	243.187	221.503	201.438	182.882	165.734	149.899	135.290	121.824	109.426	98.025	87.554	77.954	69.167
96	422.916	386.233	352.253	320.794	291.685	264.768	239.897	216.933	195.749	176.226	158.253	141.728	126.555	112.646	99.917
97	627.664	573.140	522.637	475.885	432.630	392.637	355.686	321.573	290.108	261.114	234.427	209.894	187.372	166.729	147.843
98	955.417	872.297	795.312	724.051	658.126	597.179	540.874	488.900	440.967	396.805	356.162	318.806	284.518	253.098	224.357
99	1493.556	1363.420	1242.900	1131.350	1028.163	932.777	844.666	763.342	688.351	619.269	555.703	497.286	443.679	394.564	349.648
100	2400.955	2191.433	1997.412	1817.845	1651.758	1498.241	1356.449	1225.595	1104.947	993.822	891.586	797.649	711.461	632.511	560.327

*age of spouse at date of benefit commencement

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 22: Conversion to Monthly Spouse Benefit at Commencement Date
(Factor Multiplied by Benefit to Spouse at Later of Death or Early Retirement Age)

Spouse Age*	Age of Spouse at Later of Member's Date of Death or Earliest Early Retirement Age														
	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89
85	4.429	3.912	3.441	3.013	2.624	2.273	1.957	1.674	1.422	1.198	1.000	0.827	0.677	0.547	0.437
86	5.382	4.752	4.178	3.657	3.184	2.757	2.373	2.029	1.722	1.450	1.210	1.000	0.818	0.661	0.527
87	6.618	5.842	5.135	4.492	3.910	3.384	2.912	2.488	2.111	1.776	1.481	1.224	1.000	0.808	0.644
88	8.244	7.275	6.392	5.590	4.864	4.208	3.618	3.091	2.621	2.204	1.837	1.517	1.239	1.000	0.797
89	10.416	9.188	8.070	7.055	6.136	5.307	4.561	3.894	3.300	2.774	2.311	1.907	1.556	1.256	1.000
90	13.364	11.785	10.347	9.042	7.861	6.796	5.838	4.982	4.220	3.546	2.952	2.434	1.986	1.601	1.274
91	17.435	15.369	13.490	11.784	10.240	8.849	7.599	6.481	5.487	4.607	3.834	3.160	2.576	2.076	1.651
92	23.156	20.406	17.904	15.634	13.581	11.730	10.068	8.583	7.263	6.095	5.070	4.176	3.402	2.739	2.177
93	31.349	27.617	24.222	21.142	18.358	15.849	13.597	11.586	9.799	8.219	6.832	5.624	4.579	3.685	2.927
94	43.311	38.142	33.441	29.178	25.324	21.853	18.740	15.960	13.490	11.310	9.396	7.729	6.290	5.058	4.015
95	61.140	53.824	47.172	41.142	35.693	30.787	26.388	22.463	18.977	15.900	13.202	10.854	8.827	7.093	5.626
96	88.292	77.699	68.072	59.347	51.465	44.371	38.013	32.341	27.308	22.867	18.976	15.591	12.671	10.176	8.066
97	130.598	114.889	100.616	87.683	76.005	65.498	56.085	47.692	40.248	33.685	27.936	22.939	18.631	14.952	11.844
98	198.122	174.228	152.524	132.865	115.119	99.159	84.866	72.129	60.837	50.887	42.178	34.612	28.093	22.531	17.835
99	308.656	271.333	237.440	206.751	179.057	154.160	131.874	112.022	94.433	78.943	65.393	53.628	43.500	34.864	27.578
100	494.466	434.516	380.090	330.826	286.384	246.447	210.714	178.898	150.725	125.928	104.249	85.441	69.260	55.471	43.848

*age of spouse at date of benefit commencement

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 22: Conversion to Monthly Spouse Benefit at Commencement Date
(Factor Multiplied by Benefit to Spouse at Later of Death or Early Retirement Age)

Spouse Age*	Age of Spouse at Later of Member's Date of Death or Earliest Early Retirement Age										
	90	91	92	93	94	95	96	97	98	99	100
85	0.344	0.267	0.204	0.153	0.112	0.081	0.057	0.040	0.027	0.018	0.011
86	0.415	0.322	0.245	0.184	0.135	0.098	0.069	0.048	0.032	0.021	0.014
87	0.507	0.392	0.299	0.224	0.165	0.119	0.084	0.058	0.039	0.026	0.017
88	0.626	0.485	0.369	0.276	0.203	0.146	0.103	0.071	0.048	0.032	0.020
89	0.785	0.607	0.462	0.346	0.254	0.183	0.129	0.089	0.060	0.039	0.025
90	1.000	0.773	0.588	0.439	0.322	0.232	0.163	0.112	0.076	0.050	0.032
91	1.295	1.000	0.760	0.567	0.416	0.299	0.210	0.145	0.097	0.064	0.041
92	1.706	1.317	1.000	0.746	0.546	0.392	0.276	0.190	0.127	0.084	0.053
93	2.292	1.768	1.341	1.000	0.732	0.525	0.369	0.253	0.170	0.112	0.071
94	3.142	2.422	1.836	1.368	1.000	0.717	0.503	0.345	0.232	0.152	0.097
95	4.400	3.389	2.567	1.911	1.396	1.000	0.701	0.481	0.322	0.211	0.134
96	6.304	4.851	3.673	2.732	1.994	1.427	1.000	0.685	0.459	0.300	0.191
97	9.250	7.113	5.381	3.999	2.917	2.086	1.460	1.000	0.669	0.437	0.278
98	13.918	10.696	8.085	6.004	4.376	3.126	2.187	1.496	1.000	0.652	0.415
99	21.506	16.514	12.473	9.256	6.741	4.812	3.363	2.299	1.535	1.000	0.635
100	34.169	26.218	19.787	14.672	10.676	7.615	5.318	3.632	2.423	1.577	1.000

*age of spouse at date of benefit commencement

Mortality Table: Blended Beneficiary Mortality
Interest Rate: 6.90%, with 1.60% COLA

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 23: Present Value of Member's Immediate Benefit - Healthy Members (OPSRP only)
(Factor Multiplied by Member's Monthly Retirement Benefit at or after Early Retirement Age)

<u>Age</u>	<u>Months of Member's Attained Age at Retirement</u>											
	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>
50	196.49605	196.33312	196.17019	196.00726	195.84432	195.68139	195.51846	195.35553	195.19260	195.02967	194.86673	194.70380
51	194.54087	194.37472	194.20857	194.04242	193.87627	193.71012	193.54397	193.37781	193.21166	193.04551	192.87936	192.71321
52	192.54706	192.37325	192.19943	192.02562	191.85180	191.67799	191.50417	191.33036	191.15654	190.98273	190.80891	190.63510
53	190.46128	190.27970	190.09812	189.91653	189.73495	189.55337	189.37179	189.19020	189.00862	188.82704	188.64546	188.46387
54	188.28229	188.09250	187.90271	187.71291	187.52312	187.33333	187.14354	186.95374	186.76395	186.57416	186.38437	186.19457
55	186.00478	185.80989	185.61500	185.42010	185.22521	185.03032	184.83543	184.64053	184.44564	184.25075	184.05586	183.86096
56	183.66607	183.46278	183.25948	183.05619	182.85289	182.64960	182.44630	182.24301	182.03971	181.83642	181.63312	181.42983
57	181.22653	181.01443	180.80233	180.59023	180.37813	180.16603	179.95393	179.74183	179.52973	179.31763	179.10553	178.89343
58	178.68133	178.46028	178.23923	178.01818	177.79712	177.57607	177.35502	177.13397	176.91292	176.69187	176.47081	176.24976
59	176.02871	175.79833	175.56796	175.33758	175.10720	174.87682	174.64645	174.41607	174.18569	173.95531	173.72494	173.49456
60	173.26418	173.02425	172.78432	172.54439	172.30446	172.06453	171.82460	171.58466	171.34473	171.10480	170.86487	170.62494
61	170.38501	170.13510	169.88519	169.63529	169.38538	169.13547	168.88556	168.63565	168.38574	168.13584	167.88593	167.63602
62	167.38611	167.12583	166.86555	166.60528	166.34500	166.08472	165.82444	165.56416	165.30388	165.04361	164.78333	164.52305
63	164.26277	163.99178	163.72079	163.44981	163.17882	162.90783	162.63684	162.36585	162.09486	161.82388	161.55289	161.28190
64	161.01091	160.72891	160.44692	160.16492	159.88293	159.60093	159.31894	159.03694	158.75494	158.47295	158.19095	157.90896
65	157.62696	157.33401	157.04107	156.74812	156.45517	156.16222	155.86928	155.57633	155.28338	154.99043	154.69749	154.40454
66	154.11159	153.80785	153.50411	153.20037	152.89663	152.59289	152.28916	151.98542	151.68168	151.37794	151.07420	150.77046
67	150.46672	150.15240	149.83809	149.52377	149.20946	148.89514	148.58083	148.26651	147.95219	147.63788	147.32356	147.00925
68	146.69493	146.37050	146.04606	145.72163	145.39719	145.07276	144.74833	144.42389	144.09946	143.77502	143.45059	143.12615
69	142.80172	142.46767	142.13362	141.79957	141.46552	141.13147	140.79742	140.46336	140.12931	139.79526	139.46121	139.12716
70	138.79311	138.45004	138.10696	137.76389	137.42081	137.07774	136.73467	136.39159	136.04852	135.70544	135.36237	135.01929
71	134.67622	134.32477	133.97332	133.62187	133.27041	132.91896	132.56751	132.21606	131.86461	131.51316	131.16170	130.81025
72	130.45880	130.09967	129.74054	129.38141	129.02228	128.66315	128.30402	127.94488	127.58575	127.22662	126.86749	126.50836
73	126.14923	125.78319	125.41714	125.05110	124.68506	124.31901	123.95297	123.58693	123.22088	122.85484	122.48880	122.12275
74	121.75671	121.38450	121.01229	120.64008	120.26786	119.89565	119.52344	119.15123	118.77902	118.40681	118.03459	117.66238
75	117.29017	116.91295	116.53574	116.15852	115.78130	115.40409	115.02687	114.64965	114.27244	113.89522	113.51800	113.14079
76	112.76357	112.38243	112.00129	111.62015	111.23901	110.85787	110.47674	110.09560	109.71446	109.33332	108.95218	108.57104
77	108.18990	107.80572	107.42155	107.03737	106.65319	106.26901	105.88484	105.50066	105.11648	104.73230	104.34813	103.96395
78	103.57977	103.19357	102.80738	102.42118	102.03498	101.64878	101.26259	100.87639	100.49019	100.10399	99.71780	99.33160
79	98.94540	98.55844	98.17148	97.78452	97.39756	97.01060	96.62364	96.23668	95.84972	95.46276	95.07580	94.68884

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 23: Present Value of Member's Immediate Benefit - Healthy Members (OPSRP only)
(Factor Multiplied by Member's Monthly Retirement Benefit at or after Early Retirement Age)

<u>Age</u>	<u>Months of Member's Attained Age at Retirement</u>											
	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>
80	94.30188	93.91575	93.52962	93.14349	92.75736	92.37123	91.98511	91.59898	91.21285	90.82672	90.44059	90.05446
81	89.66833	89.28482	88.90130	88.51779	88.13427	87.75076	87.36725	86.98373	86.60022	86.21670	85.83319	85.44967
82	85.06616	84.68728	84.30840	83.92952	83.55064	83.17176	82.79288	82.41400	82.03512	81.65624	81.27736	80.89848
83	80.51960	80.14730	79.77500	79.40270	79.03039	78.65809	78.28579	77.91349	77.54119	77.16889	76.79658	76.42428
84	76.05198	75.68837	75.32476	74.96115	74.59753	74.23392	73.87031	73.50670	73.14309	72.77948	72.41586	72.05225
85	71.68864	71.33511	70.98158	70.62805	70.27452	69.92099	69.56747	69.21394	68.86041	68.50688	68.15335	67.79982
86	67.44629	67.10435	66.76242	66.42048	66.07855	65.73661	65.39468	65.05274	64.71080	64.36887	64.02693	63.68500
87	63.34306	63.01378	62.68449	62.35521	62.02593	61.69664	61.36736	61.03808	60.70879	60.37951	60.05023	59.72094
88	59.39166	59.07622	58.76078	58.44535	58.12991	57.81447	57.49903	57.18359	56.86815	56.55272	56.23728	55.92184
89	55.60640	55.30590	55.00540	54.70489	54.40439	54.10389	53.80339	53.50288	53.20238	52.90188	52.60138	52.30087
90	52.00037	51.71631	51.43225	51.14818	50.86412	50.58006	50.29600	50.01193	49.72787	49.44381	49.15975	48.87568
91	48.59162	48.32524	48.05886	47.79248	47.52610	47.25972	46.99334	46.72696	46.46058	46.19420	45.92782	45.66144
92	45.39506	45.14675	44.89844	44.65013	44.40182	44.15351	43.90520	43.65689	43.40858	43.16027	42.91196	42.66365
93	42.41534	42.18502	41.95470	41.72438	41.49405	41.26373	41.03341	40.80309	40.57277	40.34245	40.11212	39.88180
94	39.65148	39.43888	39.22628	39.01368	38.80108	38.58848	38.37588	38.16327	37.95067	37.73807	37.52547	37.31287
95	37.10027	36.90458	36.70890	36.51321	36.31753	36.12184	35.92616	35.73047	35.53478	35.33910	35.14341	34.94773
96	34.75204	34.57223	34.39242	34.21261	34.03280	33.85299	33.67319	33.49338	33.31357	33.13376	32.95395	32.77414
97	32.59433	32.42937	32.26441	32.09944	31.93448	31.76952	31.60456	31.43959	31.27463	31.10967	30.94471	30.77974
98	30.61478	30.46356	30.31234	30.16111	30.00989	29.85867	29.70745	29.55622	29.40500	29.25378	29.10256	28.95133
99	28.80011	28.66141	28.52271	28.38402	28.24532	28.10662	27.96792	27.82922	27.69052	27.55183	27.41313	27.27443
100	27.13573											

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 24: Present Value of Alternate Payee Immediate Benefit (OPSRP only)
(Factor Multiplied by Alternate Payee Monthly Benefit at Alternate Payee's Commencement Date)

<u>Age</u>	Months of Alternate Payee's Attained Age at Date Benefit Payments Begin											
	0	1	2	3	4	5	6	7	8	9	10	11
15	229.46984	229.43830	229.40677	229.37523	229.34369	229.31215	229.28062	229.24908	229.21754	229.18600	229.15447	229.12293
16	229.09139	229.05809	229.02479	228.99149	228.95819	228.92489	228.89159	228.85829	228.82499	228.79169	228.75839	228.72509
17	228.69179	228.65680	228.62181	228.58682	228.55183	228.51684	228.48185	228.44686	228.41187	228.37688	228.34189	228.30690
18	228.27191	228.23552	228.19914	228.16275	228.12637	228.08998	228.05360	228.01721	227.98082	227.94444	227.90805	227.87167
19	227.83528	227.79734	227.75940	227.72146	227.68352	227.64558	227.60764	227.56970	227.53176	227.49382	227.45588	227.41794
20	227.38000	227.34043	227.30085	227.26128	227.22170	227.18213	227.14255	227.10298	227.06340	227.02383	226.98425	226.94468
21	226.90510	226.86362	226.82214	226.78066	226.73918	226.69770	226.65623	226.61475	226.57327	226.53179	226.49031	226.44883
22	226.40735	226.36393	226.32052	226.27710	226.23368	226.19027	226.14685	226.10343	226.06002	226.01660	225.97318	225.92977
23	225.88635	225.84080	225.79526	225.74971	225.70416	225.65862	225.61307	225.56752	225.52198	225.47643	225.43088	225.38534
24	225.33979	225.29207	225.24436	225.19664	225.14892	225.10120	225.05349	225.00577	224.95805	224.91033	224.86262	224.81490
25	224.76718	224.71717	224.66715	224.61714	224.56712	224.51711	224.46709	224.41708	224.36706	224.31705	224.26703	224.21702
26	224.16700	224.11445	224.06191	224.00936	223.95681	223.90426	223.85172	223.79917	223.74662	223.69407	223.64153	223.58898
27	223.53643	223.48120	223.42597	223.37074	223.31551	223.26028	223.20505	223.14981	223.09458	223.03935	222.98412	222.92889
28	222.87366	222.81548	222.75730	222.69912	222.64093	222.58275	222.52457	222.46639	222.40821	222.35003	222.29184	222.23366
29	222.17548	222.11416	222.05284	221.99152	221.93020	221.86888	221.80757	221.74625	221.68493	221.62361	221.56229	221.50097
30	221.43965	221.37509	221.31052	221.24596	221.18139	221.11683	221.05227	220.98770	220.92314	220.85857	220.79401	220.72944
31	220.66488	220.59679	220.52870	220.46061	220.39252	220.32443	220.25634	220.18825	220.12016	220.05207	219.98398	219.91589
32	219.84780	219.77606	219.70432	219.63257	219.56083	219.48909	219.41735	219.34560	219.27386	219.20212	219.13038	219.05863
33	218.98689	218.91119	218.83548	218.75978	218.68407	218.60837	218.53267	218.45696	218.38126	218.30555	218.22985	218.15414
34	218.07844	217.99854	217.91864	217.83873	217.75883	217.67893	217.59903	217.51912	217.43922	217.35932	217.27942	217.19951
35	217.11961	217.03536	216.95112	216.86687	216.78262	216.69837	216.61413	216.52988	216.44563	216.36138	216.27714	216.19289
36	216.10864	216.01989	215.93115	215.84240	215.75366	215.66491	215.57617	215.48742	215.39867	215.30993	215.22118	215.13244
37	215.04369	214.95025	214.85680	214.76336	214.66992	214.57647	214.48303	214.38959	214.29614	214.20270	214.10926	214.01581
38	213.92237	213.82396	213.72555	213.62714	213.52873	213.43032	213.33191	213.23349	213.13508	213.03667	212.93826	212.83985
39	212.74144	212.63784	212.53424	212.43064	212.32704	212.22344	212.11984	212.01624	211.91264	211.80904	211.70544	211.60184
40	211.49824	211.38923	211.28023	211.17122	211.06222	210.95321	210.84421	210.73520	210.62619	210.51719	210.40818	210.29918
41	210.19017	210.07561	209.96104	209.84648	209.73192	209.61735	209.50279	209.38823	209.27366	209.15910	209.04454	208.92997
42	208.81541	208.69489	208.57437	208.45385	208.33333	208.21281	208.09230	207.97178	207.85126	207.73074	207.61022	207.48970
43	207.36918	207.24244	207.11571	206.98897	206.86223	206.73549	206.60876	206.48202	206.35528	206.22854	206.10181	205.97507
44	205.84833	205.71518	205.58202	205.44887	205.31571	205.18256	205.04941	204.91625	204.78310	204.64994	204.51679	204.38363

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 24: Present Value of Alternate Payee Immediate Benefit (OPSRP only)
(Factor Multiplied by Alternate Payee Monthly Benefit at Alternate Payee's Commencement Date)

<u>Age</u>	Months of Alternate Payee's Attained Age at Date Benefit Payments Begin											
	0	1	2	3	4	5	6	7	8	9	10	11
45	204.25048	204.11055	203.97062	203.83069	203.69076	203.55083	203.41090	203.27097	203.13104	202.99111	202.85118	202.71125
46	202.57132	202.42429	202.27727	202.13024	201.98322	201.83619	201.68917	201.54214	201.39511	201.24809	201.10106	200.95404
47	200.80701	200.65262	200.49823	200.34384	200.18944	200.03505	199.88066	199.72627	199.57188	199.41749	199.26309	199.10870
48	198.95431	198.79212	198.62994	198.46775	198.30557	198.14338	197.98120	197.81901	197.65682	197.49464	197.33245	197.17027
49	197.00808	196.83781	196.66754	196.49727	196.32700	196.15673	195.98647	195.81620	195.64593	195.47566	195.30539	195.13512
50	194.96485	194.79722	194.62959	194.46197	194.29434	194.12671	193.95908	193.79145	193.62382	193.45620	193.28857	193.12094
51	192.95331	192.78866	192.62401	192.45936	192.29471	192.13006	191.96541	191.80076	191.63611	191.47146	191.30681	191.14216
52	190.97751	190.80566	190.63381	190.46195	190.29010	190.11825	189.94640	189.77454	189.60269	189.43084	189.25899	189.08713
53	188.91528	188.73614	188.55700	188.37786	188.19871	188.01957	187.84043	187.66129	187.48215	187.30301	187.12386	186.94472
54	186.76558	186.57890	186.39222	186.20554	186.01886	185.83218	185.64550	185.45881	185.27213	185.08545	184.89877	184.71209
55	184.52541	184.33098	184.13655	183.94213	183.74770	183.55327	183.35884	183.16441	182.96998	182.77556	182.58113	182.38670
56	182.19227	181.98979	181.78731	181.58483	181.38235	181.17987	180.97740	180.77492	180.57244	180.36996	180.16748	179.96500
57	179.76252	179.55164	179.34077	179.12989	178.91901	178.70813	178.49726	178.28638	178.07550	177.86462	177.65375	177.44287
58	177.23199	177.01256	176.79313	176.57369	176.35426	176.13483	175.91540	175.69596	175.47653	175.25710	175.03767	174.81823
59	174.59880	174.37060	174.14241	173.91421	173.68601	173.45781	173.22962	173.00142	172.77322	172.54502	172.31683	172.08863
60	171.86043	171.62316	171.38588	171.14861	170.91133	170.67406	170.43678	170.19951	169.96223	169.72496	169.48768	169.25041
61	169.01313	168.76631	168.51949	168.27266	168.02584	167.77902	167.53220	167.28537	167.03855	166.79173	166.54491	166.29808
62	166.05126	165.79438	165.53750	165.28063	165.02375	164.76687	164.50999	164.25311	163.99623	163.73936	163.48248	163.22560
63	162.96872	162.70133	162.43395	162.16656	161.89917	161.63178	161.36440	161.09701	160.82962	160.56223	160.29485	160.02746
64	159.76007	159.48175	159.20344	158.92512	158.64680	158.36849	158.09017	157.81185	157.53354	157.25522	156.97690	156.69859
65	156.42027	156.13096	155.84166	155.55235	155.26304	154.97373	154.68443	154.39512	154.10581	153.81650	153.52720	153.23789
66	152.94858	152.64836	152.34815	152.04793	151.74771	151.44750	151.14728	150.84706	150.54685	150.24663	149.94641	149.64620
67	149.34598	149.03514	148.72430	148.41346	148.10261	147.79177	147.48093	147.17009	146.85925	146.54841	146.23756	145.92672
68	145.61588	145.29473	144.97358	144.65243	144.33128	144.01013	143.68898	143.36782	143.04667	142.72552	142.40437	142.08322
69	141.76207	141.43124	141.10041	140.76958	140.43875	140.10792	139.77709	139.44625	139.11542	138.78459	138.45376	138.12293
70	137.79210	137.45203	137.11197	136.77190	136.43183	136.09177	135.75170	135.41163	135.07157	134.73150	134.39143	134.05137
71	133.71130	133.36267	133.01404	132.66541	132.31678	131.96815	131.61952	131.27088	130.92225	130.57362	130.22499	129.87636
72	129.52773	129.17130	128.81488	128.45845	128.10203	127.74560	127.38918	127.03275	126.67632	126.31990	125.96347	125.60705
73	125.25062	124.88725	124.52388	124.16051	123.79714	123.43377	123.07040	122.70703	122.34366	121.98029	121.61692	121.25355
74	120.89018	120.52071	120.15124	119.78176	119.41229	119.04282	118.67335	118.30387	117.93440	117.56493	117.19546	116.82598

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 24: Present Value of Alternate Payee Immediate Benefit (OPSRP only)
(Factor Multiplied by Alternate Payee Monthly Benefit at Alternate Payee's Commencement Date)

<u>Age</u>	Months of Alternate Payee's Attained Age at Date Benefit Payments Begin											
	0	1	2	3	4	5	6	7	8	9	10	11
75	116.45651	116.08211	115.70772	115.33332	114.95892	114.58453	114.21013	113.83573	113.46134	113.08694	112.71254	112.33815
76	111.96375	111.58566	111.20758	110.82949	110.45140	110.07331	109.69523	109.31714	108.93905	108.56096	108.18288	107.80479
77	107.42670	107.04597	106.66523	106.28450	105.90376	105.52303	105.14230	104.76156	104.38083	104.00009	103.61936	103.23862
78	102.85789	102.47533	102.09276	101.71020	101.32763	100.94507	100.56251	100.17994	99.79738	99.41481	99.03225	98.64968
79	98.26712	97.88395	97.50079	97.11762	96.73446	96.35129	95.96813	95.58496	95.20179	94.81863	94.43546	94.05230
80	93.66913	93.28674	92.90436	92.52197	92.13958	91.75720	91.37481	90.99242	90.61004	90.22765	89.84526	89.46288
81	89.08049	88.70057	88.32066	87.94074	87.56082	87.18091	86.80099	86.42107	86.04116	85.66124	85.28132	84.90141
82	84.52149	84.14587	83.77025	83.39463	83.01901	82.64339	82.26777	81.89215	81.51653	81.14091	80.76529	80.38967
83	80.01405	79.64460	79.27515	78.90570	78.53625	78.16680	77.79735	77.42789	77.05844	76.68899	76.31954	75.95009
84	75.58064	75.21928	74.85792	74.49656	74.13520	73.77384	73.41248	73.05112	72.68976	72.32840	71.96704	71.60568
85	71.24432	70.89275	70.54117	70.18960	69.83802	69.48645	69.13488	68.78330	68.43173	68.08015	67.72858	67.37700
86	67.02543	66.68500	66.34457	66.00413	65.66370	65.32327	64.98284	64.64240	64.30197	63.96154	63.62111	63.28067
87	62.94024	62.61258	62.28492	61.95726	61.62960	61.30194	60.97428	60.64662	60.31896	59.99130	59.66364	59.33598
88	59.00832	58.69484	58.38135	58.06787	57.75438	57.44090	57.12742	56.81393	56.50045	56.18696	55.87348	55.55999
89	55.24651	54.94876	54.65100	54.35325	54.05549	53.75774	53.45998	53.16223	52.86447	52.56672	52.26896	51.97121
90	51.67345	51.39299	51.11253	50.83207	50.55161	50.27115	49.99069	49.71022	49.42976	49.14930	48.86884	48.58838
91	48.30792	48.04606	47.78419	47.52233	47.26046	46.99860	46.73673	46.47487	46.21300	45.95114	45.68927	45.42741
92	45.16554	44.92224	44.67894	44.43564	44.19234	43.94904	43.70575	43.46245	43.21915	42.97585	42.73255	42.48925
93	42.24595	42.02052	41.79508	41.56965	41.34421	41.11878	40.89335	40.66791	40.44248	40.21704	39.99161	39.76617
94	39.54074	39.33232	39.12390	38.91548	38.70705	38.49863	38.29021	38.08179	37.87337	37.66495	37.45652	37.24810
95	37.03968	36.84726	36.65483	36.46241	36.26998	36.07756	35.88513	35.69271	35.50028	35.30786	35.11543	34.92301
96	34.73058	34.55289	34.37520	34.19751	34.01982	33.84213	33.66444	33.48674	33.30905	33.13136	32.95367	32.77598
97	32.59829	32.43432	32.27035	32.10639	31.94242	31.77845	31.61448	31.45051	31.28654	31.12258	30.95861	30.79464
98	30.63067	30.47953	30.32839	30.17725	30.02611	29.87497	29.72383	29.57269	29.42155	29.27041	29.11927	28.96813
99	28.81699	28.67785	28.53870	28.39956	28.26042	28.12127	27.98213	27.84299	27.70384	27.56470	27.42556	27.28641
100	27.14727											

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 25a: Present Value of Single Life Immediate Annuity with COLA - Healthy Members
(Present value of amount of \$1 monthly overpayment)

Age	Months of Attained Age at Retirement											
	0	1	2	3	4	5	6	7	8	9	10	11
15	229.77	229.74	229.71	229.68	229.65	229.62	229.59	229.56	229.53	229.50	229.47	229.44
16	229.41	229.38	229.34	229.31	229.28	229.25	229.22	229.18	229.15	229.12	229.09	229.06
17	229.03	228.99	228.96	228.93	228.89	228.86	228.83	228.79	228.76	228.73	228.69	228.66
18	228.63	228.59	228.56	228.52	228.49	228.45	228.42	228.39	228.35	228.32	228.28	228.25
19	228.21	228.18	228.14	228.10	228.07	228.03	228.00	227.96	227.92	227.89	227.85	227.81
20	227.78	227.74	227.70	227.66	227.63	227.59	227.55	227.51	227.48	227.44	227.40	227.36
21	227.32	227.28	227.24	227.20	227.16	227.12	227.08	227.04	227.01	226.97	226.93	226.89
22	226.85	226.80	226.76	226.72	226.68	226.64	226.60	226.55	226.51	226.47	226.43	226.39
23	226.34	226.30	226.26	226.21	226.17	226.12	226.08	226.04	225.99	225.95	225.91	225.86
24	225.82	225.77	225.72	225.68	225.63	225.59	225.54	225.49	225.45	225.40	225.36	225.31
25	225.26	225.21	225.17	225.12	225.07	225.02	224.97	224.92	224.87	224.83	224.78	224.73
26	224.68	224.63	224.58	224.53	224.48	224.43	224.37	224.32	224.27	224.22	224.17	224.12
27	224.07	224.01	223.96	223.91	223.85	223.80	223.75	223.69	223.64	223.58	223.53	223.48
28	223.42	223.37	223.31	223.25	223.20	223.14	223.08	223.03	222.97	222.91	222.86	222.80
29	222.74	222.69	222.63	222.57	222.51	222.45	222.39	222.33	222.27	222.21	222.15	222.09
30	222.03	221.97	221.90	221.84	221.78	221.72	221.65	221.59	221.53	221.46	221.40	221.34
31	221.28	221.21	221.14	221.08	221.01	220.95	220.88	220.81	220.75	220.68	220.62	220.55
32	220.48	220.41	220.34	220.27	220.20	220.13	220.06	220.00	219.93	219.86	219.79	219.72
33	219.65	219.57	219.50	219.43	219.35	219.28	219.21	219.13	219.06	218.99	218.91	218.84
34	218.77	218.69	218.61	218.53	218.46	218.38	218.30	218.22	218.15	218.07	217.99	217.92
35	217.84	217.76	217.67	217.59	217.51	217.43	217.35	217.27	217.19	217.10	217.02	216.94
36	216.86	216.77	216.69	216.60	216.52	216.43	216.34	216.26	216.17	216.09	216.00	215.92
37	215.83	215.74	215.65	215.56	215.47	215.38	215.29	215.20	215.11	215.02	214.93	214.84
38	214.75	214.65	214.55	214.46	214.36	214.27	214.17	214.08	213.98	213.89	213.79	213.70
39	213.60	213.50	213.40	213.30	213.20	213.10	213.00	212.90	212.80	212.70	212.60	212.50
40	212.40	212.30	212.19	212.09	211.98	211.88	211.77	211.66	211.56	211.45	211.35	211.24
41	211.14	211.03	210.92	210.81	210.69	210.58	210.47	210.36	210.25	210.14	210.03	209.92
42	209.81	209.69	209.57	209.46	209.34	209.22	209.11	208.99	208.88	208.76	208.64	208.53
43	208.41	208.29	208.16	208.04	207.92	207.80	207.67	207.55	207.43	207.31	207.18	207.06
44	206.94	206.81	206.68	206.55	206.42	206.29	206.16	206.04	205.91	205.78	205.65	205.52

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 25a: Present Value of Single Life Immediate Annuity with COLA - Healthy Members
(Present value of amount of \$1 monthly overpayment)

Age	Months of Attained Age at Retirement											
	0	1	2	3	4	5	6	7	8	9	10	11
45	205.39	205.26	205.12	204.99	204.85	204.72	204.59	204.45	204.32	204.18	204.05	203.91
46	203.78	203.64	203.50	203.36	203.22	203.07	202.93	202.79	202.65	202.51	202.37	202.23
47	202.09	201.94	201.79	201.64	201.50	201.35	201.20	201.05	200.90	200.76	200.61	200.46
48	200.31	200.16	200.00	199.85	199.69	199.54	199.38	199.23	199.07	198.92	198.76	198.61
49	198.45	198.29	198.12	197.96	197.80	197.64	197.47	197.31	197.15	196.98	196.82	196.66
50	196.50	196.33	196.17	196.01	195.84	195.68	195.52	195.36	195.19	195.03	194.87	194.70
51	194.54	194.37	194.21	194.04	193.88	193.71	193.54	193.38	193.21	193.05	192.88	192.71
52	192.55	192.37	192.20	192.03	191.85	191.68	191.50	191.33	191.16	190.98	190.81	190.64
53	190.46	190.28	190.10	189.92	189.73	189.55	189.37	189.19	189.01	188.83	188.65	188.46
54	188.28	188.09	187.90	187.71	187.52	187.33	187.14	186.95	186.76	186.57	186.38	186.19
55	186.00	185.81	185.61	185.42	185.23	185.03	184.84	184.64	184.45	184.25	184.06	183.86
56	183.67	183.46	183.26	183.06	182.85	182.65	182.45	182.24	182.04	181.84	181.63	181.43
57	181.23	181.01	180.80	180.59	180.38	180.17	179.95	179.74	179.53	179.32	179.11	178.89
58	178.68	178.46	178.24	178.02	177.80	177.58	177.36	177.13	176.91	176.69	176.47	176.25
59	176.03	175.80	175.57	175.34	175.11	174.88	174.65	174.42	174.19	173.96	173.72	173.49
60	173.26	173.02	172.78	172.54	172.30	172.06	171.82	171.58	171.34	171.10	170.86	170.62
61	170.39	170.14	169.89	169.64	169.39	169.14	168.89	168.64	168.39	168.14	167.89	167.64
62	167.39	167.13	166.87	166.61	166.34	166.08	165.82	165.56	165.30	165.04	164.78	164.52
63	164.26	163.99	163.72	163.45	163.18	162.91	162.64	162.37	162.09	161.82	161.55	161.28
64	161.01	160.73	160.45	160.16	159.88	159.60	159.32	159.04	158.75	158.47	158.19	157.91
65	157.63	157.33	157.04	156.75	156.46	156.16	155.87	155.58	155.28	154.99	154.70	154.40
66	154.11	153.81	153.50	153.20	152.90	152.59	152.29	151.99	151.68	151.38	151.07	150.77
67	150.47	150.15	149.84	149.52	149.21	148.90	148.58	148.27	147.95	147.64	147.32	147.01
68	146.69	146.37	146.05	145.72	145.40	145.07	144.75	144.42	144.10	143.78	143.45	143.13
69	142.80	142.47	142.13	141.80	141.47	141.13	140.80	140.46	140.13	139.80	139.46	139.13
70	138.79	138.45	138.11	137.76	137.42	137.08	136.73	136.39	136.05	135.71	135.36	135.02
71	134.68	134.32	133.97	133.62	133.27	132.92	132.57	132.22	131.86	131.51	131.16	130.81
72	130.46	130.10	129.74	129.38	129.02	128.66	128.30	127.94	127.59	127.23	126.87	126.51
73	126.15	125.78	125.42	125.05	124.69	124.32	123.95	123.59	123.22	122.85	122.49	122.12
74	121.76	121.38	121.01	120.64	120.27	119.90	119.52	119.15	118.78	118.41	118.03	117.66

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 25a: Present Value of Single Life Immediate Annuity with COLA - Healthy Members
(Present value of amount of \$1 monthly overpayment)

Age	Months of Attained Age at Retirement											
	0	1	2	3	4	5	6	7	8	9	10	11
75	117.29	116.91	116.54	116.16	115.78	115.40	115.03	114.65	114.27	113.90	113.52	113.14
76	112.76	112.38	112.00	111.62	111.24	110.86	110.48	110.10	109.71	109.33	108.95	108.57
77	108.19	107.81	107.42	107.04	106.65	106.27	105.88	105.50	105.12	104.73	104.35	103.96
78	103.58	103.19	102.81	102.42	102.03	101.65	101.26	100.88	100.49	100.10	99.72	99.33
79	98.95	98.56	98.17	97.78	97.40	97.01	96.62	96.24	95.85	95.46	95.08	94.69
80	94.30	93.92	93.53	93.14	92.76	92.37	91.99	91.60	91.21	90.83	90.44	90.05
81	89.67	89.28	88.90	88.52	88.13	87.75	87.37	86.98	86.60	86.22	85.83	85.45
82	85.07	84.69	84.31	83.93	83.55	83.17	82.79	82.41	82.04	81.66	81.28	80.90
83	80.52	80.15	79.77	79.40	79.03	78.66	78.29	77.91	77.54	77.17	76.80	76.42
84	76.05	75.69	75.32	74.96	74.60	74.23	73.87	73.51	73.14	72.78	72.42	72.05
85	71.69	71.34	70.98	70.63	70.27	69.92	69.57	69.21	68.86	68.51	68.15	67.80
86	67.45	67.10	66.76	66.42	66.08	65.74	65.39	65.05	64.71	64.37	64.03	63.68
87	63.34	63.01	62.68	62.36	62.03	61.70	61.37	61.04	60.71	60.38	60.05	59.72
88	59.39	59.08	58.76	58.45	58.13	57.81	57.50	57.18	56.87	56.55	56.24	55.92
89	55.61	55.31	55.01	54.70	54.40	54.10	53.80	53.50	53.20	52.90	52.60	52.30
90	52.00	51.72	51.43	51.15	50.86	50.58	50.30	50.01	49.73	49.44	49.16	48.88
91	48.59	48.33	48.06	47.79	47.53	47.26	46.99	46.73	46.46	46.19	45.93	45.66
92	45.40	45.15	44.90	44.65	44.40	44.15	43.91	43.66	43.41	43.16	42.91	42.66
93	42.42	42.19	41.95	41.72	41.49	41.26	41.03	40.80	40.57	40.34	40.11	39.88
94	39.65	39.44	39.23	39.01	38.80	38.59	38.38	38.16	37.95	37.74	37.53	37.31
95	37.10	36.90	36.71	36.51	36.32	36.12	35.93	35.73	35.53	35.34	35.14	34.95
96	34.75	34.57	34.39	34.21	34.03	33.85	33.67	33.49	33.31	33.13	32.95	32.77
97	32.59	32.43	32.26	32.10	31.93	31.77	31.60	31.44	31.27	31.11	30.94	30.78
98	30.61	30.46	30.31	30.16	30.01	29.86	29.71	29.56	29.41	29.25	29.10	28.95
99	28.80	28.66	28.52	28.38	28.25	28.11	27.97	27.83	27.69	27.55	27.41	27.27
100	27.14											

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 25b: Present Value of Single Life Immediate Annuity with COLA - Disabled Members
(Present value of amount of \$1 monthly overpayment)

Age	Months of Attained Age at Retirement											
	0	1	2	3	4	5	6	7	8	9	10	11
15	220.64	220.57	220.50	220.42	220.35	220.27	220.20	220.12	220.05	219.97	219.90	219.83
16	219.75	219.67	219.59	219.51	219.44	219.36	219.28	219.20	219.12	219.04	218.96	218.89
17	218.81	218.72	218.64	218.56	218.48	218.39	218.31	218.23	218.15	218.06	217.98	217.90
18	217.82	217.75	217.68	217.61	217.54	217.47	217.40	217.33	217.26	217.19	217.12	217.05
19	216.98	216.91	216.84	216.77	216.70	216.63	216.56	216.49	216.42	216.35	216.28	216.21
20	216.14	216.07	216.00	215.93	215.86	215.79	215.72	215.65	215.58	215.51	215.44	215.37
21	215.30	215.23	215.15	215.08	215.01	214.94	214.87	214.80	214.73	214.66	214.59	214.52
22	214.45	214.38	214.31	214.23	214.16	214.09	214.02	213.95	213.88	213.81	213.73	213.66
23	213.59	213.52	213.44	213.37	213.30	213.23	213.15	213.08	213.01	212.93	212.86	212.79
24	212.71	212.64	212.56	212.49	212.41	212.34	212.26	212.19	212.11	212.04	211.96	211.89
25	211.81	211.73	211.65	211.58	211.50	211.42	211.34	211.26	211.18	211.10	211.03	210.95
26	210.87	210.79	210.70	210.62	210.54	210.46	210.37	210.29	210.21	210.12	210.04	209.96
27	209.88	209.79	209.70	209.61	209.53	209.44	209.35	209.26	209.17	209.09	209.00	208.91
28	208.82	208.73	208.64	208.55	208.46	208.36	208.27	208.18	208.09	207.99	207.90	207.81
29	207.72	207.62	207.52	207.42	207.33	207.23	207.13	207.03	206.94	206.84	206.74	206.64
30	206.55	206.44	206.34	206.24	206.14	206.03	205.93	205.83	205.72	205.62	205.52	205.42
31	205.31	205.21	205.10	204.99	204.88	204.77	204.67	204.56	204.45	204.34	204.23	204.13
32	204.02	203.91	203.79	203.68	203.57	203.45	203.34	203.23	203.11	203.00	202.89	202.77
33	202.66	202.54	202.42	202.30	202.18	202.07	201.95	201.83	201.71	201.59	201.47	201.35
34	201.23	201.11	200.99	200.86	200.74	200.61	200.49	200.36	200.24	200.12	199.99	199.87
35	199.74	199.61	199.48	199.35	199.22	199.09	198.97	198.84	198.71	198.58	198.45	198.32
36	198.19	198.05	197.92	197.78	197.65	197.51	197.38	197.24	197.11	196.97	196.84	196.70
37	196.57	196.42	196.28	196.14	196.00	195.86	195.72	195.58	195.44	195.30	195.16	195.02
38	194.88	194.73	194.58	194.44	194.29	194.14	194.00	193.85	193.70	193.56	193.41	193.26
39	193.12	192.97	192.81	192.66	192.51	192.36	192.21	192.05	191.90	191.75	191.60	191.44
40	191.29	191.13	190.98	190.82	190.66	190.50	190.35	190.19	190.03	189.87	189.71	189.56
41	189.40	189.24	189.07	188.91	188.74	188.58	188.42	188.25	188.09	187.93	187.76	187.60
42	187.44	187.27	187.10	186.93	186.76	186.59	186.42	186.26	186.09	185.92	185.75	185.58
43	185.41	185.24	185.06	184.89	184.71	184.54	184.37	184.19	184.02	183.84	183.67	183.50
44	183.32	183.14	182.96	182.79	182.61	182.43	182.25	182.07	181.89	181.71	181.53	181.35

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 25b: Present Value of Single Life Immediate Annuity with COLA - Disabled Members
(Present value of amount of \$1 monthly overpayment)

Age	Months of Attained Age at Retirement											
	0	1	2	3	4	5	6	7	8	9	10	11
45	181.17	180.99	180.81	180.62	180.44	180.26	180.07	179.89	179.71	179.52	179.34	179.15
46	178.97	178.78	178.60	178.41	178.22	178.03	177.84	177.65	177.47	177.28	177.09	176.90
47	176.71	176.52	176.33	176.14	175.94	175.75	175.56	175.37	175.18	174.98	174.79	174.60
48	174.41	174.21	174.01	173.82	173.62	173.43	173.23	173.03	172.84	172.64	172.44	172.25
49	172.05	171.85	171.65	171.45	171.25	171.05	170.85	170.65	170.45	170.25	170.05	169.85
50	169.65	169.45	169.25	169.05	168.84	168.64	168.44	168.23	168.03	167.83	167.62	167.42
51	167.22	167.01	166.81	166.60	166.39	166.19	165.98	165.78	165.57	165.36	165.16	164.95
52	164.74	164.54	164.33	164.12	163.91	163.70	163.49	163.29	163.08	162.87	162.66	162.45
53	162.24	162.03	161.83	161.62	161.41	161.20	160.99	160.78	160.57	160.36	160.15	159.94
54	159.73	159.52	159.30	159.09	158.88	158.67	158.46	158.25	158.04	157.83	157.62	157.41
55	157.20	156.99	156.78	156.56	156.35	156.14	155.93	155.72	155.51	155.30	155.09	154.88
56	154.67	154.46	154.25	154.04	153.82	153.61	153.40	153.19	152.98	152.77	152.56	152.35
57	152.14	151.93	151.72	151.51	151.30	151.10	150.89	150.68	150.47	150.26	150.05	149.84
58	149.63	149.42	149.22	149.01	148.80	148.60	148.39	148.18	147.98	147.77	147.56	147.35
59	147.15	146.94	146.74	146.54	146.33	146.13	145.92	145.72	145.52	145.31	145.11	144.91
60	144.70	144.50	144.30	144.10	143.90	143.70	143.50	143.30	143.11	142.91	142.71	142.51
61	142.31	142.10	141.90	141.69	141.48	141.28	141.07	140.87	140.66	140.45	140.25	140.04
62	139.83	139.62	139.41	139.19	138.98	138.76	138.55	138.33	138.12	137.90	137.69	137.47
63	137.26	137.04	136.81	136.59	136.36	136.14	135.91	135.69	135.46	135.24	135.01	134.79
64	134.56	134.33	134.09	133.86	133.62	133.38	133.15	132.91	132.68	132.44	132.20	131.97
65	131.73	131.48	131.23	130.98	130.74	130.49	130.24	129.99	129.74	129.49	129.24	129.00
66	128.75	128.49	128.22	127.96	127.70	127.44	127.18	126.92	126.66	126.40	126.13	125.87
67	125.61	125.34	125.06	124.79	124.51	124.24	123.96	123.69	123.41	123.14	122.87	122.59
68	122.32	122.03	121.74	121.46	121.17	120.88	120.60	120.31	120.02	119.73	119.45	119.16
69	118.87	118.57	118.28	117.98	117.68	117.38	117.08	116.78	116.48	116.18	115.89	115.59
70	115.29	114.98	114.67	114.36	114.05	113.74	113.44	113.13	112.82	112.51	112.20	111.89
71	111.58	111.27	110.95	110.63	110.31	110.00	109.68	109.36	109.05	108.73	108.41	108.10
72	107.78	107.46	107.13	106.81	106.49	106.16	105.84	105.52	105.20	104.87	104.55	104.23
73	103.90	103.58	103.25	102.92	102.60	102.27	101.94	101.62	101.29	100.96	100.64	100.31
74	99.98	99.65	99.32	99.00	98.67	98.34	98.01	97.68	97.35	97.02	96.70	96.37

Oregon Public Employees Retirement System (Tier One / Tier Two) and Oregon Public Service Retirement Plan (OPSRP)
Actuarial Equivalency Factors Effective January 1, 2026

Table 25b: Present Value of Single Life Immediate Annuity with COLA - Disabled Members
(Present value of amount of \$1 monthly overpayment)

Age	Months of Attained Age at Retirement											
	0	1	2	3	4	5	6	7	8	9	10	11
75	96.04	95.71	95.38	95.06	94.73	94.40	94.08	93.75	93.42	93.09	92.77	92.44
76	92.11	91.79	91.46	91.14	90.81	90.49	90.17	89.84	89.52	89.20	88.87	88.55
77	88.22	87.90	87.58	87.26	86.95	86.63	86.31	85.99	85.67	85.35	85.03	84.71
78	84.39	84.08	83.76	83.45	83.13	82.82	82.51	82.19	81.88	81.57	81.25	80.94
79	80.62	80.32	80.01	79.70	79.39	79.08	78.77	78.47	78.16	77.85	77.54	77.23
80	76.93	76.62	76.32	76.02	75.71	75.41	75.11	74.81	74.50	74.20	73.90	73.59
81	73.29	72.99	72.69	72.39	72.10	71.80	71.50	71.20	70.90	70.60	70.30	70.00
82	69.70	69.41	69.11	68.81	68.52	68.22	67.93	67.63	67.33	67.04	66.74	66.44
83	66.15	65.86	65.56	65.27	64.97	64.68	64.39	64.09	63.80	63.51	63.21	62.92
84	62.63	62.34	62.05	61.76	61.47	61.18	60.89	60.60	60.31	60.02	59.73	59.45
85	59.16	58.87	58.59	58.31	58.02	57.74	57.46	57.17	56.89	56.61	56.33	56.04
86	55.76	55.49	55.22	54.94	54.67	54.40	54.13	53.85	53.58	53.31	53.04	52.77
87	52.49	52.23	51.97	51.71	51.45	51.19	50.93	50.67	50.41	50.15	49.89	49.63
88	49.37	49.13	48.88	48.63	48.39	48.14	47.89	47.64	47.40	47.15	46.90	46.65
89	46.41	46.17	45.94	45.70	45.47	45.23	45.00	44.76	44.53	44.30	44.06	43.83
90	43.59	43.37	43.15	42.93	42.70	42.48	42.26	42.04	41.82	41.60	41.37	41.15
91	40.93	40.72	40.51	40.30	40.10	39.89	39.68	39.47	39.26	39.05	38.84	38.63
92	38.42	38.22	38.03	37.83	37.63	37.44	37.24	37.04	36.84	36.65	36.45	36.25
93	36.05	35.87	35.68	35.50	35.31	35.12	34.94	34.75	34.57	34.38	34.19	34.01
94	33.82	33.65	33.47	33.30	33.12	32.95	32.77	32.59	32.42	32.24	32.07	31.89
95	31.72	31.55	31.39	31.22	31.06	30.89	30.73	30.57	30.40	30.24	30.07	29.91
96	29.74	29.59	29.43	29.28	29.12	28.97	28.81	28.66	28.50	28.35	28.19	28.04
97	27.88	27.74	27.59	27.45	27.30	27.16	27.01	26.87	26.72	26.58	26.43	26.29
98	26.14	26.01	25.87	25.74	25.60	25.47	25.33	25.20	25.06	24.93	24.79	24.66
99	24.52	24.40	24.27	24.15	24.02	23.90	23.77	23.65	23.52	23.40	23.27	23.15
100	23.02											