

IDAPA 59 – PUBLIC EMPLOYEES RETIREMENT SYSTEM OF IDAHO

59.02.01 – RULES FOR THE JUDGES' RETIREMENT FUND

DOCKET NO. 59-0201-2301 (ZBR CHAPTER REWRITE)

NOTICE OF RULEMAKING – PROPOSED RULE

AUTHORITY: In compliance with Section 67-5221(1), Idaho Code, notice is hereby given that this agency has initiated proposed rulemaking procedures. The action is authorized pursuant to Sections, 59-1301, 59-1314, 59-1372, 59-1383 and 59-1392.

PUBLIC HEARING SCHEDULE: Public hearing(s) concerning this rulemaking will be scheduled if requested in writing by twenty-five (25) persons, a political subdivision, or an agency, not later than November 15, 2023.

DESCRIPTIVE SUMMARY: The following is a nontechnical explanation of the substance and purpose of the proposed rulemaking:

JRF Rule, IDAPA 59.02.01.02, 04, .05, .06, .07, and .11 are deleted as unnecessary. Rule 59.02.01.10.04 is deleted since this rule is not applicable to the JRF as there are not purchase options by statute. Rule 59.02.01.10.64 is deleted because this rule is not applicable because judges do not have purchase options. Rule 59.02.01.12 is amended to make specific reference to the JRF. New definition is added for “Inactive Member and “Retired Member”. The definition for “Member” is revised. The definition of “Normal Retirement Age” is deleted because the JRF plan makes no distinction between early and normal retirement. Rule 59.02.01.100.02.a is amended to define the commencement year when a member is required to take a minimum distribution as defined in the Internal Revenue Code section 401(a). This change is a result of Secure 2.0 Act 2022. Rule 59.02.01.100 new subsection .03 is added to add the enforcement mechanism for when PERSI has to issue payments under this section and to specify the retirement option that would be selected. Rule 59.02.01.100.03 becomes the new subsection .04 and is amended to simplify the language used and make it consistent with proper terms. Rule 59.02.01.100 subsection .05 and .06 are deleted since if any prior payments were made, the distribution would not be issued as payments would have continued. Rule 59.02.01.102 is deleted because there aren't any options for annual additions in the JRF plan. JRF doesn't have a purchase of service. Rule 59.02.01.103.01 deleted the last sentence because the only option for a forced distribution would be a lump-sum payment direct to the member or the initiation of monthly retirement benefits. There isn't an option for a forced distribution to be made as a rollover to another plan. Rule 59.02.01.103.03 is deleted because the JRF doesn't allow for post-tax contributions to be made to the plan, so this is unnecessary. Rule 59.02.01.252 is deleted because it refers to tables that are also being deleted. Rule 59.02.01.300 and .301 are deleted as the statute provides that PERSI Board sets the contribution rates, and the rates will be posted on the PERSI web page. Rule 59.02.01.352,.359, are amended to provide gender inclusive language. Rule 59.02.01.401 is deleted because COLAs are in statute (1- 2001(2)(a)(ii - iii). Rule 59.02.01.403 is amended by removing the last sentence as it is redundant. It is part of the Required Minimum Distribution section. Appendix A is deleted as it is not needed in the rules and the table will be available on the PERSI website.

FEE SUMMARY: The following is a specific description of the fee or charge imposed or increased: N/A

FISCAL IMPACT: The following is a specific description, if applicable, of any negative fiscal impact on the state General Fund greater than ten thousand dollars (\$10,000) during the fiscal year: The change in this rule will not have any fiscal impact on the state General Fund.

NEGOTIATED RULEMAKING: Pursuant to Section 67-5220(1), Idaho Code, negotiated rulemaking was conducted. The Notice of Intent to Promulgate Rules – Negotiated Rulemaking was published in the September 6, 2023, Idaho Administrative Bulletin, [23-9 pages 911-912](#).

INCORPORATION BY REFERENCE: Pursuant to Section 67-5229(2)(a), Idaho Code, the following is a brief synopsis of why the materials cited are being incorporated by reference into this rule: N/A

ASSISTANCE ON TECHNICAL QUESTIONS, SUBMISSION OF WRITTEN COMMENTS: For assistance on technical questions concerning the proposed rule(s), contact Cheryl George, (208) 287-9231.

Anyone may submit written comments regarding this proposed rulemaking. All written comments must be directed to the undersigned and must be delivered on or before November 22, 2023.

DATED this 6th day of October, 2023.

Don Drum
Executive Director
Public Employees Retirement System of Idaho
P.O. Box 83720, Boise, ID 83720-0078
Phone: (208) 287-9230 Fax: (208) 334-3804

THE FOLLOWING IS THE PROPOSED TEXT OF DOCKET NO. 59-0201-2301
(ZBR Chapter Rewrite)

59.02.01 – RULES FOR THE JUDGES' RETIREMENT FUND

SUBCHAPTER A – GENERAL PROVISIONS
Rules 001 through 099

000. LEGAL AUTHORITY (RULE 0).

~~The Rules for the Judges' Retirement Fund rules are adopted under the legal authority of~~ Section 1-2012, Idaho Code.
(3-31-22)()

001. TITLE AND SCOPE (RULE 1).

01. Title. The title of this chapter is IDAPA 59.02.01, "Rules for the Judges' Retirement Fund." ()

02. Scope. This chapter relates to retirement under the Judges' Retirement Fund. ()

~~**002. WRITTEN INTERPRETATIONS – AGENCY GUIDELINES (RULE 2).**~~

~~Written interpretations of these rules, to the extent they exist, are available from PERSI (Public Employee Retirement System of Idaho), at the locations listed in Rule 4 of these rules.~~ (3-31-22)

~~**003. ADMINISTRATIVE APPEAL (RULE 3).**~~

~~Administrative appeals are conducted pursuant to IDAPA 59.01.01, "Rules of Administrative Procedure," Rules 101 through 104 and 150 through 789.~~ (3-31-22)()

~~**004. OFFICE – OFFICE HOURS – MAILING ADDRESS AND STREET ADDRESS (RULE 4).**~~

~~Office hours are 8 a.m. to 5 p.m. Monday through Friday. PERSI's mailing and street addresses, telephone numbers, and fax numbers are as follows:~~ (3-31-22)

~~**005. PUBLIC RECORDS ACT COMPLIANCE (RULE 5).**~~

~~All rules required to be adopted by this chapter are public records.~~ (3-31-22)

~~**006. CITATION (RULE 6).**~~

~~The official citation of this chapter is IDAPA 59.02.01.000, et seq. For example, this section's citation is IDAPA 59.02.01.006. In documents submitted to the Board or issued by the Board these rules may be cited as Rules for the Judges' Retirement Fund and section number less leading zeros. For example, this rule may be cited as Rules for the Judges' Retirement Fund Rule 7.~~ (3-31-22)

~~**007. EFFECTIVE DATE (RULE 7).**~~

~~Unless otherwise indicated in the bracketed material following each rule, the effective date of every rule in this chapter is July 1, 2014.~~ (3-31-22)

~~0083~~. -- 009. (RESERVED)

010. DEFINITIONS (RULE 10).

The following definitions apply to this chapter: ()

01. Accrued Benefit. The actuarial value of the retirement benefit to which the Member is entitled under the Judges' Retirement Fund upon attainment of Normal Retirement Age. ()

02. Active Member. Each justice or judge who participates in the Judges' Retirement Fund as provided by Idaho Code. ()

03. Administrator. The Board. ()

~~**04. Annual Additions.** Annual additions are the total of all after-tax Member contributions in a year (not including rollovers) and forfeitures allocated to a Member's account under the Judges' Retirement Fund and all other qualified plans to which contributions are made based on the Member's service with the Employer. (3-31-22)~~

~~**054. Beneficiary.** The designated person (or, if none, the Member's estate) who is entitled to receive benefits under the Plan after the death of a Member. ()~~

~~**065. Board.** The retirement board established in Section 59-1304, Idaho Code. ()~~

~~**076. Code.** The Internal Revenue Code of 1986, as now in effect or as hereafter amended. All citations to Sections of the Code are to such Sections as they may from time to time be amended or renumbered. ()~~

~~**087. Compensation.** All cash compensation for services to the Employer, including salary, wages, fees, commissions, bonuses, and overtime pay, that is includible in the Member's gross income for the calendar year, plus amounts that would be cash compensation for services to the Employer includible in the Member's gross income for the calendar year but for a compensation reduction election under Sections 125, 132(f), 401(k), 403(b), or 457(b) of the Code. ()~~

~~**098. Contingent Annuitant.** The person designated by a Member under certain retirement options to receive payments upon the death of the Member. The person so designated must be born and living on the effective date of retirement. ()~~

~~**109. Designated Beneficiary.** The individual who is designated as the beneficiary under the Plan and is the designated beneficiary under Section 401(a)(9) of the Code and Section 1.401(a)(9)-4, Q&A-4, of the Treasury regulations. ()~~

~~**11. Differential Wage Payments.** Differential Wage Payments as defined in 26 U.S.C. 3401(h). A differential wage payment generally refers to an employer payment to an employee called to active duty in the uniformed services for more than thirty (30) days that represents all or a portion of the compensation he would have received from the employer if he were performing services for the employer. (3-31-22)~~

~~**120. Employer.** The common-law employer of a Member State of Idaho Judicial Branch. (3-31-22)()~~

~~**11. Inactive Member.** A former active member who is not receiving a retirement allowance or has not received a refund of contributions. ()~~

~~**132. Judges' Retirement Fund.** The Judges' Retirement Fund established under Title 1, Chapter 20, Idaho Code, and rules applicable to the Judges' Retirement Fund. The Judges' Retirement Fund is intended to satisfy Code Section 401(a) as applicable to governmental plans described in Code Section 414(d). It is maintained for the exclusive benefit of Members and their beneficiaries. ()~~

~~**143. Member.** An individual who is currently accruing benefits or who has previously accrued benefits~~

~~under the Plan and who has not received a distribution of his entire benefit under the Plan~~ active member, inactive member, or a retired member. (3-31-22)()

~~15. **Normal Retirement Age.** The age (or combination of age and years of service) at which a Member is entitled to an actuarially unreduced retirement benefit under the Plan. A Member will be fully vested upon attainment of Normal Retirement Age.~~ (3-31-22)

~~164.~~ **Plan.** The plan of benefits under the Judges' Retirement Fund. ()

~~175.~~ **Required Beginning Date.** The date specified in Rule 100 of these rules. ()

~~16.~~ **Retired Member.** A former active member receiving retirement compensation. ()

~~187.~~ **Severance from Employment.** The date that the Member dies, retires, or otherwise has a separation from employment with the Employer, as determined by the Administrator (and taking into account guidance issued under the Code). ()

011. -- 099. (RESERVED)

SUBCHAPTER B – DISTRIBUTIONS
Rules 100 through 250

100. REQUIRED MINIMUM DISTRIBUTIONS (RULE 100).

01. Default Application of Federal Requirements. With respect to distributions under the Judges' Retirement Fund, and except as provided in Subsection 100.06, the Judges' Retirement Fund will apply the minimum distribution requirements of Section 401(a)(9) of the Internal Revenue Code (Code) in accordance with a good faith interpretation of Section 401(a)(9), notwithstanding any provision of the Judges' Retirement Fund to the contrary. ()

02. Required Beginning Date. Except as otherwise provided in Subsections 100.03 through 100.06, distributions under the Judges' Retirement Fund shall begin not later than April 1 following the later of: ()

~~a. The calendar year (hereinafter referred to as the "Commencement Year") in which the member reaches age seventy and one half (70 ½); and~~ The commencement year, which is defined as the year in which a member reaches the applicable age, as defined in Internal Revenue Code Section 401(a) as now in effect and thereafter amended. (3-31-22)()

~~b. The year in which he~~ they retires. (3-31-22)()

~~03. **PERSI Selects Retirement Option.** Any member required to take minimum distributions, as required in this Section 100 and fails to complete and submit an approved retirement application and select either a regular or optional retirement allowance by April 1 following the later of the commencement year or the year the member separates from employment, the member shall be deemed to have made the following selection.~~ ()

~~a. If single, a regular retirement allowance an no other selectino shall be required or permitted.~~ ()

~~b. If married, a one hundred percent (100%) spousal option and no other selection shall be required or permitted unless proof is provided that the spouse has no community property interest in the benefit.~~ ()

~~034. **Lifetime Distributions.** Distribution shall be made over the life of the Member or the lives of the Member and their contingent annuitant his beneficiary; or over a period certain not extending beyond the life expectancy of the member or the joint life and last survivor expectancy of the member and his beneficiary.~~ (3-31-22)()

~~045.~~ **Timing of Required Distributions.** A required distribution shall be deemed to have been made

during the Commencement Year if actually made by the following April 1, but such delayed distribution shall not change the amount of such distribution, and the distribution otherwise required during the subsequent calendar year shall be calculated as if the first distribution had been made on the last day of the Commencement Year. ()

~~05. Adjustment of Required Distributions. Benefits paid prior to the Commencement Year shall reduce the aggregate amount subject to (but shall not otherwise negate) the minimum distribution requirements described herein. (3-31-22)~~

~~06. Annuity Benefits Payable on Death of a Member. All death benefits payable in the form of an annuity will begin to be paid as soon as administratively practicable after the member's death, but must in any event begin to be paid before the end of the calendar year following the calendar year in which the member died. (3-31-22)~~

~~07.~~ **Death Benefits.** All death benefits payable in a lump sum will be distributed as soon as administratively practicable after request, but must in any event be distributed within fifteen (15) months of the member's death, unless the identity of the beneficiary is not ascertainable. ()

101. MAXIMUM LIMITATIONS ON BENEFITS (RULE 101).

Beginning effective January 1, 2002, the "defined benefit dollar limitation" is one hundred sixty thousand dollars (\$160,000), as adjusted, effective January 1 of each year thereafter, under Section 415(d) of the Internal Revenue Code (Code) in such manner as the Secretary shall prescribe, and payable in the form of a straight life annuity. A limitation as adjusted under Section 415(d) will apply to limitation years ending with or within the calendar year for which the adjustment applies. The "maximum permissible benefit" is the defined benefit dollar limitation (adjusted where required, as provided in Subsection 101.01 and, if applicable, in Subsections 101.02 through 101.04). ()

01. Less Than Ten Years of Service. If the Member has fewer than ten (10) years of participation in the Judges' Retirement Fund, the defined benefit dollar limitation shall be multiplied by a fraction: ()

a. The numerator of which is the number of years (or part thereof) of participation in the Judges' Retirement Fund; and ()

b. The denominator of which is ten (10). ()

02. Benefit Begins Prior to Age Sixty-Two. If the benefit of a Member begins prior to age sixty-two (62), the defined benefit dollar limitation applicable to the Member at such earlier age is an annual benefit payable in the form of a straight life annuity beginning at the earlier age that is the actuarial equivalent of the defined benefit dollar limitation applicable to the Member at age sixty-two (62) (adjusted under Rule 101.01, if required). The defined benefit dollar limitation applicable at an age prior to age sixty-two (62) is determined as set forth in IRS regulation under Section 415(b)(2) of the Code. ()

03. Benefit Begins at Age Sixty-Five. If the benefit of a Member begins after the Member attains age sixty-five (65), the defined benefit dollar limitation applicable to the Member at the later age is the annual benefit payable in the form of a straight life annuity beginning at the later age that is actuarially equivalent to the defined benefit dollar limitation applicable to the Member at age sixty-five (65) (adjusted under Rule 101.01, if required.) The actuarial equivalent of the defined benefit dollar limitation applicable at an age after age sixty-five (65) is determined as set forth in IRS regulation under Section 415(b)(2) of the Code. ()

04. Transition. Benefit increases resulting from the increase in the limitations of Section 415(b) of the Code shall be provided to all current and former Members (with benefits limited by Section 415(b)) who have an accrued benefit under the Judges' Retirement Fund immediately prior to the effective date of this Rule (other than an accrued benefit resulting from a benefit increase solely as a result of the increases in limitations under Section 415(b).) ()

05. Aggregation. If any member participates in two (2) or more qualified defined benefit plans maintained by the employer (or a predecessor employer), the combined benefits from all such plans may not exceed the "maximum permissible benefit" described in this Rule 101. ()

~~102. MAXIMUM LIMITATION ON ANNUAL ADDITIONS (RULE 102).~~

~~01. **Annual Additions Limitation.** Effective January 1, 2002, annual additions shall not exceed the lesser of:~~ (3-31-22)

~~a. Forty thousand dollars (\$40,000); or~~ (3-31-22)

~~b. One hundred percent (100%) of the Member's compensation.~~ (3-31-22)

~~02. **Annual Adjustments.** As of January 1 of each calendar year on and after January 1, 2002, the dollar limitation in Subsection 102.01 of these rules, with respect to both active and retired members, shall be adjusted for increases in the cost of living, taking into consideration applicable guidelines.~~ (3-31-22)

~~03. **Other Qualified Plans.** To the extent that any Member of the Judges Retirement Plan is also a member of any other qualified plan, and annual additions to all plans covering the Member would otherwise exceed the limits set forth above, annual additions to such other qualified plan shall be reduced to the extent necessary to avoid exceeding the limitations on annual additions.~~ (3-31-22)

103.2. ROLLOVER DISTRIBUTIONS (RULE 103.2).

01. Direct Rollovers. A Member of the Judges' Retirement Fund or a beneficiary of a Member (including a Member's former spouse who is the alternate payee under an approved domestic relations order) who is entitled to an eligible rollover distribution may elect, at the time and in the manner prescribed by the Administrator, to have all or any portion of the distribution paid directly to an eligible retirement plan specified by the Member in a direct rollover. ~~Effective January 1, 2006, in the event of a mandatory distribution greater than one thousand dollars (\$1,000), if the Member does not elect to have such distribution paid directly to an eligible retirement plan specified by the Member in a direct rollover or to receive the distribution directly, then the plan administrator will pay the distribution in a direct rollover to an individual retirement plan designated by the plan administrator.~~ (3-31-22) ()

02. Eligible Rollover Distribution Defined. For purposes of this Rule, an eligible rollover distribution means any distribution of all or any portion of a Member's account balance, except that an eligible rollover distribution does not include (a) any installment payment for a period of ten (10) years or more, (b) any distribution made as a result of an unforeseeable emergency, or (c) for any other distribution, the portion, if any, of the distribution that is a required minimum distribution under Code Section 401(a)(9). In addition, an eligible retirement plan means an individual retirement account described in Section 408(a) of the Code, an individual retirement annuity described in Section 408(b) of the Code, a qualified trust described in Section 401(a) of the Code, an annuity plan described in Section 403(a) or 403(b) of the Code, or an eligible governmental plan described in Section 457(b) of the Code, that accepts the eligible rollover distribution. Effective January 1, 2008, an eligible retirement plan shall also mean a Roth IRA described in Section 408A of the Code. ()

~~03. **After-Tax Contributions.** For purposes of the direct rollover provisions in Rule 103.01, a portion of a distribution shall not fail to be an eligible rollover distribution merely because the portion consists of after tax employee contributions that are not includible in gross income. However, such portion may be transferred only to an individual retirement account or annuity described in section 408(a) or (b) of the Code, or to a qualified defined contribution plan described in section 401(a) or 403(a) of the Code that agrees to separately account for the amounts so transferred, including separately accounting for the portion of such distribution which is includible in gross income and the portion of such distribution which is not so includible.~~ (3-31-22)

04.3 Alternate Payees. A distributee includes an employee or former employee. In addition, the employee's or former employee's surviving spouse and the employee's or former employee's spouse or former spouse, who is the alternate payee under a domestic retirement order, approved as provided in Rule 402 are distributees with regard to the interest of the spouse or former spouse. ()

05.4 Transfers to Non-Spouse Beneficiaries. This Rule 103.05 applies to distributions made on or after July 1, 2008. Notwithstanding any provision of the Judges' Retirement Fund to the contrary that would otherwise limit the options of the Beneficiary of a deceased Member who is not the Member's spouse, the administrator shall, upon the request of such a Beneficiary transfer a lump sum distribution to the trustee of an individual retirement account established under Section 408 of the Code in accordance with the provisions of Code

Section 402(e)(11). ()

~~1043~~. -- 250. (RESERVED)

SUBCHAPTER C – ASSUMPTIONS
Rules 251 through 299

251. ACTUARIAL ASSUMPTIONS TO BE SPECIFIED (RULE 251).

Whenever the amount of any benefit is to be determined on the basis of actuarial assumptions, such assumptions will be specified in a manner that precludes employer discretion. ()

~~252. ACTUARIAL TABLES (RULE 252).~~

~~The actuarial tables used for determining optional retirement benefits are set forth in Appendix A, which is hereby incorporated by reference and made a part hereof. (3-31-22)~~

~~253~~. -- 299. (RESERVED)

SUBCHAPTER D – CONTRIBUTION RATES
Rules 300 through 349

~~300. EMPLOYER CONTRIBUTION RATE (RULE 300).~~

~~The employer contribution rate shall be fifty-five point twenty-eight percent (55.28%) of salaries until next determined by the Board. Beginning July 1, 2017, the employer contribution rate shall be sixty-two point fifty-three percent (62.53%) of salaries until next determined by the Board. (3-31-22)~~

~~301. EMPLOYEE CONTRIBUTION RATE (RULE 301).~~

~~The employee contribution rate shall be ten point twenty-three percent (10.23%) of salary until next determined by the Board. Beginning July 1, 2017, the employee contribution rate shall be eleven point fifty-seven percent (11.57%) of salaries until next determined by the Board. (3-31-22)~~

~~302~~. **VACATION AND CONTRACTUAL PAYMENTS SUBJECT TO CONTRIBUTIONS (RULE 302).**

Compensation paid for vacation is salary subject to employee and employer contributions. ()

~~303~~. **REPORTS (RULE 303).**

The Employer shall provide to the Board such reports, including compensation and contribution reports, as are required by the Board to verify contributions benefits required or provided and unless extended in writing by the executive director such reports shall be provided no later than five (5) business days after each pay date. ()

~~304~~. -- 349. (RESERVED)

SUBCHAPTER E – DISABILITY RETIREMENT
Rules 350 through 399

350. APPLYING FOR DISABILITY RETIREMENT (RULE 350).

Eligible members may apply for disability retirement, as provided for in Section 1-2001(4)(a), Idaho Code, by completing a required form available from any PERSI office. The application process may include an interview by a Board representative. Applicants must release all medical records and information to the Board or its agent. ()

351. INITIAL APPLICATION REVIEW (RULE 351).

Applications will first be reviewed to determine whether the applicant meets applicable eligibility requirements. If eligibility requirements are met, the application will proceed to disability assessment review. If all eligibility requirements are not met, the applicant will be notified in writing. ()

352. DISABILITY ASSESSMENT REVIEW (RULE 352).

An applicant will be assessed to determine whether ~~he qualifies~~ they qualify for disability retirement under the applicable standard. The assessment may include without limitation, records review, medical and psychological examinations, vocational assessments, or any combination thereof as determined by the Board. Failure to timely

comply with any request made by the Board during the assessment process shall result in automatic denial of disability retirement. At the conclusion of the assessment process, the Board will notify the applicant in writing whether or not ~~he qualifies~~ they qualify for disability retirement. (3-31-22)()

353. RECONSIDERATION OF DISABILITY ASSESSMENT DECISION (RULE 353).

Applicants, who are denied disability retirement as a result of an adverse disability assessment decision, and wish to contest that decision, are required to participate in a reconsideration process. A request for reconsideration must be made within thirty (30) days of the issuance of the disability assessment decision. Any additional information the applicant wishes to be considered must be submitted within thirty (30) days of the request for reconsideration. The additional information will be reviewed and a reconsideration decision will be issued in writing to the applicant. ()

354. ADMINISTRATIVE REVIEW OF THE RECONSIDERATION DECISION (RULE 354).

A reconsideration decision shall be considered a final decision, and may be appealed to the Board for review. In any related administrative hearing, the applicant shall be limited to presenting facts and evidence made available in the reconsideration process. No new or additional evidence may be presented at the hearing. If the applicant has additional facts or evidence that were not made available during the assessment or reconsideration process, the applicant must submit a new application for disability retirement, proceed again through the assessment process, and pay the costs associated with the second or subsequent assessment process. This rule is intended to promote the efficient use of fund resources by encouraging full and complete disclosure of information during the disability assessment process. ()

355. DELEGATION (RULE 355).

The Board may, by contract or otherwise, delegate all or part of these processes to third parties. Where such delegation has been made, the term "Board" includes those third parties. Where such delegation has been made, the term "Board" includes those third parties. ()

356. REASSESSMENT OF DISABILITY RETIREES (RULE 356).

A disability retiree is subject to reassessment of his disability at any time to determine whether he continues to be disabled under the standard in Section 1-2001(4)(a), Idaho Code. However, after two (2) years of continuous disability retirement, a disability retiree is not required to undergo medical examinations more often than every twelve (12) months. A disability retiree notified that he has been selected for reassessment is under the same obligation as applicants to supply information. ()

357. BURDEN ON APPLICANT (RULE 357).

Applicant must demonstrate that, on or before applicant's last day of employment, ~~he was~~ they were disabled under the disability standard. The last day of employment is the last day applicant earned compensation, including annual leave and sick leave. (3-31-22)()

358. STATUTORY STANDARD (RULE 358).

In applying the disability standard in Section 1-2001(4)(a), Idaho Code, the applicant is prevented from further performance of the duties of his office if the applicant is permanently prevented, due to bodily injury or disease, from performing every substantial and material duty of his office. ()

359. ATTORNEY'S FEES AND COSTS (RULE 359).

Attorney's fees and costs incurred by an applicant in ~~his~~ their efforts to obtain disability retirement are the sole responsibility of the applicant and shall not be paid by the Board except for fees related to judicial review for which applicant is found to be entitled under applicable law. (3-31-22)()

360. -- 399. (RESERVED)

SUBCHAPTER F – MISCELLANEOUS PROVISIONS
Rules 400 through 999

400. ADMINISTRATIVE PROCEDURE -- CROSS REFERENCE (RULE 400).

See IDAPA 59.01.01, "Rules of Administrative Procedure of PERSI," concerning rules for administrative procedure. ()

401. POST RETIREMENT ALLOWANCE ADJUSTMENTS (RULE 401).

01. Adjustments Under Section 59-1355, Idaho Code. For those retirees whose post retirement allowance adjustment is to be determined in accordance with Section 59-1355, Idaho Code, the Board shall annually consider the post retirement cost of living adjustment (COLA) pursuant to Section 59-1355, Idaho Code. The Board has the discretion afforded under Section 59-1355, Idaho Code, related to a discretionary and/or retro-active COLA. The Board shall annually consider the COLA no later than the December Board meeting of each year with an effective date of July 1 of the next year. (3-31-22)

02. Adjustments Under Section 1-2001(2)(a)(ii). For those retirees whose COLA is to be determined in accordance with Section 1-2001(2)(a)(ii), Idaho Code, the COLA, if any, shall have an effective date of July 1 of the applicable year. (3-31-22)

402. APPROVED DOMESTIC RETIREMENT ORDERS (RULE 402).

As permitted under Code Section 414(p)(11), the Plan shall recognize and give effect to domestic retirement orders that have been approved in accordance with Plan procedures. An order shall be approved only if it substantially meets the requirements for a qualified domestic relations order under Code Section 414(p), except for Subsection (9) thereof, as determined by the Administrator or its agent. Amounts segregated for the accounts of alternate payees pursuant to a Plan approved domestic retirement order shall be available for immediate distribution to the alternate payee. Distributions pursuant to a domestic retirement order to an alternate payee who is a spouse or former spouse of the Member shall be taxable to the alternate payee rather than the Member to the extent permitted under Code Section 414(p)(12). Distributions pursuant to a qualified domestic relations order to an alternate payee who is not a spouse or former spouse of the Member shall be taxable to the Member. ()

403. RETIREMENT APPLICATION AND SPOUSAL CONSENT (RULE 403).

A member is required to complete and submit a retirement application and select either a regular or optional retirement allowance. The member's signature must be notarized. The application for retirement indicating the election made by the retiring member shall also be signed by the spouse certifying he understands and consents to the election made by the member. The spouse's signature must be notarized. ~~If an inactive member reaches service retirement age, or an active member who has reached service retirement age separates from service, and has failed to complete and submit an approved retirement application and select either a regular or optional retirement allowance within ninety (90) days thereafter, the member shall be deemed to have selected a regular retirement allowance and no other selection shall be required or permitted.~~ (3-31-22)()

404. FORFEITURES (RULE 404).

Forfeitures will not be applied to increase the benefits any member would otherwise receive. ()

405. PRE-ERISA VESTING (RULE 405).

Upon any termination of the Plan or upon any complete discontinuance of contributions under the Plan, the rights of all Members to benefits accrued to the date of such termination or discontinuance, to the extent then funded, shall become one hundred percent (100%) vested. ()

406. EXCLUSIVE PURPOSE (RULE 406).

The Board shall hold the assets of the Judges' Retirement Fund in trust for the exclusive purpose of providing benefits to Members and Beneficiaries and paying reasonable expenses of administration. It shall be impossible by operation of the Judges' Retirement Fund, by termination, by power of revocation or amendment, by the happening of any contingency, by collateral arrangement or by other means, for any part of the corpus or income of the Judges' Retirement Fund, or any funds contributed thereto, to inure to the benefit of any Employer or otherwise be used for or diverted to purposes other than providing benefits to Members and Beneficiaries and defraying reasonable expenses of administering the Judges' Retirement Fund. ()

407. BENEFITS DURING MILITARY SERVICES (RULE 407).

01. Death Benefits. ()

a. This Subsection 407.01 applies to a member of the Judges' Retirement Fund who dies on or after

January 1, 2007, while performing qualified military service as defined in Chapter 43, Title 38 of the United States Code. ()

b. The period of military service that results in the member's death will be counted in the determination of whether the member qualifies for the death benefit described in Section 2009-1(b) to the extent required by Code Section 401(a)(37), ()

02. Determination of Return to Employment for Benefit Accrual Purposes. ()

a. This Subsection 407.02 applies to a member of the Judges' Retirement Fund who becomes disabled or dies on or after January 1, 2007, while performing qualified military service as defined in Chapter 43, Title 38 of the United States Code. ()

b. For benefit accrual purposes, a member of the Judges' Retirement Fund shall be treated as having returned to employment on the day before the death or disability and then terminated on the date of death or disability to the extent permitted by Code Section 414(u)(8). ()

03. Differential Wage Payments. ()

a. This Subsection 407.02 applies to a member of the Judges' Retirement Fund who, on or after January 1, 2009, receives differential wage payments from his or her Employer while performing qualified military service as defined in Chapter 43, Title 38 of the United States Code. ()

b. A member of the Judges' Retirement Fund shall be treated as employed by the Employer while performing qualified military service to the extent required by Code Section 3401(h). ()

408Z. -- 999. (RESERVED)

PUBLIC EMPLOYEES RETIREMENT SYSTEM OF IDAHO
Rules for the Judges' Retirement Fund

Docket No. 59-0201-2301
ZBR Proposed Rulemaking

APPENDIX A

Judges' Retirement Fund of the State of Idaho
100% Contingent Annuitant Factors for Spouses
Judges hired before July 1, 2012

Spouse																													
Judge	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57											
50	0.92242	0.92474	0.92710	0.92949	0.93192	0.93437	0.93685	0.93933	0.94182	0.94431	0.94678	0.94923	0.95166	0.95406	0.95641	0.95872	0.96097	0.96316											
51	0.91758	0.91995	0.92236	0.92482	0.92732	0.92985	0.93241	0.93500	0.93759	0.94019	0.94278	0.94536	0.94792	0.95045	0.95296	0.95541	0.95782	0.96016											
52	0.91243	0.91484	0.91731	0.91983	0.92240	0.92500	0.92765	0.93032	0.93302	0.93572	0.93843	0.94113	0.94382	0.94650	0.94915	0.95176	0.95432	0.95683											
53	0.90695	0.90940	0.91192	0.91449	0.91712	0.91979	0.92251	0.92527	0.92806	0.93087	0.93369	0.93651	0.93934	0.94215	0.94494	0.94771	0.95043	0.95310											
54	0.90114	0.90362	0.90618	0.90880	0.91148	0.91422	0.91701	0.91985	0.92273	0.92563	0.92856	0.93150	0.93445	0.93739	0.94033	0.94325	0.94613	0.94897											
55	0.89498	0.89750	0.90009	0.90275	0.90548	0.90827	0.91112	0.91404	0.91699	0.91999	0.92301	0.92606	0.92913	0.93221	0.93529	0.93836	0.94140	0.94440											
56	0.88851	0.89105	0.89366	0.89636	0.89913	0.90197	0.90488	0.90785	0.91088	0.91396	0.91708	0.92023	0.92341	0.92662	0.92983	0.93304	0.93624	0.93941											
57	0.88174	0.88429	0.88693	0.88965	0.89245	0.89533	0.89829	0.90132	0.90441	0.90756	0.91077	0.91401	0.91730	0.92062	0.92396	0.92731	0.93066	0.93400											
58	0.87468	0.87725	0.87990	0.88264	0.88546	0.88837	0.89137	0.89445	0.89760	0.90081	0.90409	0.90741	0.91080	0.91423	0.91769	0.92118	0.92467	0.92816											
59	0.86737	0.86994	0.87260	0.87535	0.87819	0.88112	0.88415	0.88727	0.89046	0.89373	0.89707	0.90047	0.90394	0.90747	0.91104	0.91465	0.91828	0.92192											
60	0.85979	0.86236	0.86501	0.86777	0.87062	0.87357	0.87662	0.87976	0.88300	0.88631	0.88970	0.89317	0.89671	0.90033	0.90400	0.90772	0.91147	0.91525											
61	0.85196	0.85451	0.85717	0.85992	0.86277	0.86573	0.86879	0.87196	0.87521	0.87856	0.88200	0.88552	0.88912	0.89281	0.89657	0.90039	0.90426	0.90816											
62	0.84393	0.84647	0.84911	0.85185	0.85470	0.85766	0.86072	0.86390	0.86717	0.87055	0.87401	0.87757	0.88123	0.88498	0.88881	0.89272	0.89669	0.90071											
63	0.83567	0.83819	0.84081	0.84354	0.84637	0.84932	0.85238	0.85556	0.85884	0.86223	0.86572	0.86930	0.87300	0.87680	0.88069	0.88467	0.88873	0.89285											
64	0.82725	0.82974	0.83233	0.83504	0.83786	0.84079	0.84384	0.84700	0.85028	0.85368	0.85718	0.86078	0.86450	0.86834	0.87228	0.87632	0.88045	0.88465											
65	0.81863	0.82108	0.82365	0.82632	0.82912	0.83202	0.83505	0.83820	0.84147	0.84486	0.84836	0.85197	0.85570	0.85956	0.86354	0.86762	0.87181	0.87608											
66	0.80982	0.81224	0.81477	0.81741	0.82016	0.82304	0.82604	0.82917	0.83242	0.83578	0.83927	0.84288	0.84662	0.85049	0.85448	0.85859	0.86282	0.86715											
67	0.80090	0.80328	0.80576	0.80837	0.81108	0.81392	0.81689	0.81998	0.82320	0.82654	0.83001	0.83360	0.83733	0.84120	0.84520	0.84932	0.85358	0.85794											
68	0.79182	0.79415	0.79659	0.79915	0.80182	0.80462	0.80754	0.81059	0.81377	0.81708	0.82051	0.82407	0.82778	0.83164	0.83563	0.83976	0.84402	0.84841											
69	0.78251	0.78479	0.78718	0.78968	0.79230	0.79504	0.79792	0.80092	0.80405	0.80732	0.81071	0.81423	0.81791	0.82173	0.82570	0.82981	0.83407	0.83846											
70	0.77303	0.77526	0.77759	0.78003	0.78260	0.78528	0.78810	0.79105	0.79412	0.79733	0.80067	0.80414	0.80777	0.81156	0.81549	0.81957	0.82381	0.82818											

Spouse																													
Judge	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75											
50	0.96529	0.96735	0.96933	0.97125	0.97308	0.97484	0.97653	0.97814	0.97967	0.98112	0.98251	0.98382	0.98506	0.98623	0.98733	0.98837	0.98934	0.99026											
51	0.96245	0.96466	0.96681	0.96887	0.97086	0.97277	0.97460	0.97635	0.97802	0.97960	0.98111	0.98254	0.98389	0.98517	0.98637	0.98750	0.98856	0.98956											
52	0.95927	0.96165	0.96396	0.96619	0.96835	0.97042	0.97240	0.97431	0.97612	0.97785	0.97950	0.98106	0.98254	0.98393	0.98525	0.98648	0.98764	0.98873											
53	0.95571	0.95827	0.96075	0.96316	0.96548	0.96773	0.96988	0.97195	0.97393	0.97582	0.97762	0.97933	0.98095	0.98247	0.98392	0.98527	0.98655	0.98774											
54	0.95176	0.95449	0.95715	0.95974	0.96225	0.96468	0.96702	0.96927	0.97143	0.97349	0.97545	0.97732	0.97910	0.98077	0.98236	0.98385	0.98525	0.98656											
55	0.94737	0.95028	0.95313	0.95591	0.95861	0.96123	0.96377	0.96621	0.96856	0.97081	0.97296	0.97501	0.97695	0.97880	0.98054	0.98218	0.98373	0.98517											
56	0.94255	0.94564	0.94868	0.95166	0.95456	0.95738	0.96012	0.96277	0.96532	0.96778	0.97012	0.97237	0.97450	0.97653	0.97845	0.98026	0.98196	0.98356											
57	0.93730	0.94058	0.94381	0.94698	0.95009	0.95313	0.95608	0.95894	0.96171	0.96438	0.96694	0.96939	0.97173	0.97395	0.97607	0.97806	0.97994	0.98171											
58	0.93164	0.93509	0.93851	0.94188	0.94520	0.94845	0.95162	0.95471	0.95770	0.96059	0.96338	0.96606	0.96862	0.97106	0.97338	0.97558	0.97766	0.97961											
59	0.92556	0.92918	0.93279	0.93636	0.93988	0.94335	0.94674	0.95006	0.95329	0.95642	0.95945	0.96236	0.96516	0.96783	0.97038	0.97280	0.97509	0.97725											
60	0.91904	0.92283	0.92662	0.93038	0.93411	0.93779	0.94141	0.94497	0.94844	0.95181	0.95509	0.95825	0.96130	0.96422	0.96701	0.96967	0.97219	0.97458											
61	0.91209	0.91605	0.92000	0.92395	0.92788	0.93177	0.93562	0.93941	0.94312	0.94675	0.95029	0.95371	0.95702	0.96021	0.96326	0.96618	0.96895	0.97158											
62	0.90477	0.90887	0.91298	0.91711	0.92123	0.92533	0.92940	0.93342	0.93738	0.94127	0.94506	0.94876	0.95235	0.95581	0.95914	0.96232	0.96537	0.96826											
63	0.89703	0.90125	0.90552	0.90981	0.91411	0.91841	0.92269	0.92695	0.93115	0.93529	0.93936	0.94333	0.94720	0.95095	0.95457	0.95805	0.96138	0.96455											
64	0.88893	0.89328	0.89768	0.90212	0.90659	0.91107	0.91556	0.92004	0.92448	0.92887	0.93321	0.93746	0.94162	0.94566	0.94959	0.95337	0.95700	0.96048											
65	0.88045	0.88489	0.88941	0.89399	0.89861	0.90327	0.90795	0.91263	0.91731	0.92195	0.92655	0.93108	0.93553	0.93988	0.94411	0.94821	0.95216	0.95596											
66	0.87158	0.87611	0.88073	0.88542	0.89018	0.89499	0.89985	0.90473	0.90962	0.91450	0.91936	0.92417	0.92891	0.93356	0.93841	0.94324	0.94833	0.95306											
67	0.86242	0.86702	0.87172	0.87651	0.88139	0.88634	0.89135	0.89641	0.90151	0.90661	0.91171	0.91679	0.92182	0.92677	0.93165	0.93640	0.94104	0.94551											
68	0.85292	0.85756	0.86232	0.86719	0.87217	0.87723	0.88239	0.88761	0.89289	0.89820	0.90353	0.90887	0.91417	0.91943	0.92462	0.92971	0.93469	0.93952											
69	0.84298	0.84765	0.85245	0.85738	0.86243	0.86759	0.87286	0.87822	0.88366	0.88916	0.89471	0.90028	0.90585	0.91139	0.91690	0.92232	0.92765	0.93285											
70	0.83270	0.83738	0.84220	0.84716	0.85226	0.85749	0.86285	0.86833	0.87390	0.87957	0.88530	0.89109	0.89691	0.90272	0.90853	0.91437	0.92022	0.92596											

PUBLIC EMPLOYEES RETIREMENT SYSTEM OF IDAHO
Rules for the Judges' Retirement Fund

Docket No. 59-0201-2301
ZBR Proposed Rulemaking

APPENDIX A

Judges' Retirement Fund of the State of Idaho
50% Contingent Annuitant Factors for Spouses
Judges hired on or after July 1, 2012

Spouse		40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57
Judge																			
50	0.96636	0.96745	0.96855	0.96966	0.97078	0.97190	0.97304	0.97417	0.97529	0.97641	0.97752	0.97861	0.97968	0.98074	0.98177	0.98278	0.98375	0.98470	
51	0.96407	0.96519	0.96633	0.96748	0.96865	0.96982	0.97101	0.97219	0.97338	0.97455	0.97572	0.97688	0.97802	0.97915	0.98025	0.98133	0.98238	0.98340	
52	0.96161	0.96277	0.96394	0.96514	0.96635	0.96757	0.96880	0.97004	0.97128	0.97252	0.97376	0.97498	0.97619	0.97739	0.97857	0.97973	0.98085	0.98195	
53	0.95896	0.96015	0.96136	0.96260	0.96385	0.96512	0.96640	0.96770	0.96899	0.97030	0.97159	0.97288	0.97417	0.97544	0.97669	0.97793	0.97914	0.98032	
54	0.95612	0.95734	0.95859	0.95986	0.96115	0.96247	0.96380	0.96515	0.96650	0.96786	0.96922	0.97058	0.97194	0.97329	0.97462	0.97593	0.97723	0.97849	
55	0.95306	0.95432	0.95560	0.95691	0.95824	0.95960	0.96098	0.96238	0.96379	0.96521	0.96664	0.96806	0.96949	0.97091	0.97233	0.97372	0.97510	0.97645	
56	0.94981	0.95109	0.95240	0.95375	0.95512	0.95652	0.95795	0.95940	0.96087	0.96234	0.96383	0.96532	0.96682	0.96832	0.96981	0.97129	0.97276	0.97420	
57	0.94635	0.94766	0.94901	0.95038	0.95180	0.95324	0.95471	0.95621	0.95772	0.95926	0.96081	0.96237	0.96394	0.96551	0.96708	0.96865	0.97020	0.97173	
58	0.94269	0.94403	0.94540	0.94681	0.94826	0.94974	0.95125	0.95280	0.95437	0.95596	0.95757	0.95919	0.96083	0.96247	0.96412	0.96577	0.96741	0.96904	
59	0.93884	0.94020	0.94160	0.94304	0.94452	0.94603	0.94759	0.94918	0.95080	0.95244	0.95411	0.95579	0.95749	0.95921	0.96094	0.96267	0.96440	0.96612	
60	0.93477	0.93615	0.93758	0.93905	0.94056	0.94211	0.94370	0.94533	0.94700	0.94869	0.95041	0.95216	0.95393	0.95572	0.95752	0.95933	0.96115	0.96296	
61	0.93049	0.93190	0.93335	0.93484	0.93638	0.93796	0.93959	0.94126	0.94297	0.94471	0.94649	0.94829	0.95012	0.95198	0.95386	0.95575	0.95765	0.95955	
62	0.92603	0.92745	0.92892	0.93043	0.93200	0.93361	0.93527	0.93698	0.93873	0.94052	0.94234	0.94420	0.94609	0.94801	0.94996	0.95193	0.95391	0.95590	
63	0.92134	0.92278	0.92427	0.92581	0.92739	0.92903	0.93073	0.93247	0.93425	0.93608	0.93795	0.93986	0.94181	0.94380	0.94581	0.94786	0.94992	0.95200	
64	0.91647	0.91792	0.91942	0.92098	0.92259	0.92426	0.92597	0.92775	0.92957	0.93144	0.93335	0.93530	0.93731	0.93935	0.94143	0.94355	0.94569	0.94785	
65	0.91138	0.91284	0.91436	0.91593	0.91756	0.91924	0.92099	0.92279	0.92464	0.92655	0.92850	0.93050	0.93255	0.93465	0.93679	0.93897	0.94118	0.94342	
66	0.90606	0.90753	0.90906	0.91065	0.91229	0.91400	0.91576	0.91759	0.91947	0.92141	0.92340	0.92543	0.92753	0.92968	0.93188	0.93412	0.93640	0.93872	
67	0.90056	0.90204	0.90358	0.90517	0.90683	0.90855	0.91034	0.91218	0.91409	0.91606	0.91808	0.92015	0.92229	0.92449	0.92674	0.92904	0.93138	0.93377	
68	0.89484	0.89632	0.89786	0.89947	0.90114	0.90287	0.90467	0.90653	0.90846	0.91045	0.91250	0.91461	0.91678	0.91902	0.92132	0.92367	0.92608	0.92853	
69	0.88882	0.89031	0.89185	0.89346	0.89514	0.89688	0.89869	0.90057	0.90252	0.90453	0.90660	0.90874	0.91095	0.91322	0.91556	0.91796	0.92042	0.92293	
70	0.88256	0.88404	0.88559	0.88720	0.88888	0.89063	0.89245	0.89434	0.89630	0.89833	0.90042	0.90258	0.90481	0.90712	0.90950	0.91194	0.91445	0.91701	
Spouse		58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75
Judge																			
50	0.98562	0.98650	0.98735	0.98816	0.98894	0.98968	0.99039	0.99106	0.99170	0.99230	0.99288	0.99342	0.99393	0.99441	0.99487	0.99529	0.99569	0.99606	
51	0.98439	0.98535	0.98627	0.98715	0.98799	0.98880	0.98958	0.99031	0.99101	0.99167	0.99230	0.99289	0.99345	0.99398	0.99447	0.99494	0.99537	0.99578	
52	0.98302	0.98405	0.98505	0.98600	0.98692	0.98781	0.98865	0.98945	0.99022	0.99094	0.99163	0.99228	0.99289	0.99347	0.99401	0.99452	0.99500	0.99544	
53	0.98146	0.98258	0.98366	0.98470	0.98570	0.98666	0.98758	0.98846	0.98929	0.99009	0.99084	0.99156	0.99223	0.99286	0.99346	0.99402	0.99455	0.99503	
54	0.97972	0.98093	0.98209	0.98322	0.98431	0.98535	0.98636	0.98732	0.98823	0.98911	0.98993	0.99072	0.99146	0.99216	0.99282	0.99343	0.99401	0.99455	
55	0.97778	0.97907	0.98033	0.98155	0.98273	0.98387	0.98496	0.98601	0.98702	0.98797	0.98888	0.98975	0.99056	0.99133	0.99206	0.99274	0.99338	0.99398	
56	0.97562	0.97701	0.97836	0.97968	0.98096	0.98220	0.98339	0.98453	0.98563	0.98668	0.98768	0.98863	0.98953	0.99039	0.99119	0.99194	0.99265	0.99331	
57	0.97324	0.97473	0.97619	0.97761	0.97899	0.98033	0.98162	0.98287	0.98407	0.98522	0.98632	0.98737	0.98836	0.98930	0.99019	0.99103	0.99181	0.99255	
58	0.97065	0.97223	0.97379	0.97532	0.97681	0.97826	0.97966	0.98102	0.98233	0.98359	0.98480	0.98595	0.98704	0.98808	0.98906	0.98999	0.99086	0.99167	
59	0.96783	0.96951	0.97118	0.97281	0.97441	0.97598	0.97750	0.97897	0.98040	0.98177	0.98309	0.98436	0.98556	0.98670	0.98779	0.98881	0.98978	0.99069	
60	0.96476	0.96655	0.96832	0.97007	0.97179	0.97347	0.97511	0.97670	0.97825	0.97975	0.98119	0.98257	0.98390	0.98516	0.98636	0.98749	0.98856	0.98957	
61	0.96145	0.96334	0.96522	0.96708	0.96891	0.97071	0.97248	0.97420	0.97588	0.97750	0.97907	0.98059	0.98204	0.98342	0.98474	0.98600	0.98718	0.98830	
62	0.95790	0.95989	0.96188	0.96385	0.96580	0.96772	0.96961	0.97147	0.97328	0.97504	0.97675	0.97840	0.97998	0.98150	0.98296	0.98434	0.98565	0.98689	
63	0.95408	0.95617	0.95826	0.96035	0.96242	0.96447	0.96649	0.96848	0.97042	0.97233	0.97418	0.97597	0.97770	0.97937	0.98096	0.98248	0.98393	0.98530	
64	0.95002	0.95221	0.95441	0.95660	0.95879	0.96096	0.96311	0.96523	0.96732	0.96937	0.97137	0.97332	0.97520	0.97702	0.97876	0.98043	0.98203	0.98354	
65	0.94569	0.94797	0.95026	0.95257	0.95487	0.95716	0.95945	0.96171	0.96394	0.96614	0.96829	0.97039	0.97243	0.97441	0.97632	0.97815	0.97990	0.98157	
66	0.94106	0.94344	0.94583	0.94824	0.95065	0.95307	0.95548	0.95788	0.96026	0.96260	0.96491	0.96718	0.96939	0.97153	0.97361	0.97561	0.97754	0.97937	
67	0.93619	0.93865	0.94113	0.94364	0.94617	0.94870	0.95124	0.95378	0.95630	0.95880	0.96127	0.96370	0.96608	0.96840	0.97065	0.97283	0.97494	0.97695	
68	0.93102	0.93356	0.93614	0.93874	0.94137	0.94402	0.94668	0.94935	0.95202	0.95467	0.95729	0.95989	0.96245	0.96495	0.96739	0.96976	0.97205	0.97425	
69	0.92550	0.92811	0.93077	0.93346	0.93619	0.93895	0.94174	0.94453	0.94734	0.95014	0.95293	0.95569	0.95842	0.96111	0.96375	0.96631	0.96880	0.97121	
70	0.91964	0.92232	0.92505	0.92783	0.93066	0.93352	0.93642	0.93934	0.94228	0.94523	0.94818	0.95111	0.95402	0.95690	0.95973	0.96249	0.96520	0.96781	

PUBLIC EMPLOYEES RETIREMENT SYSTEM OF IDAHO
Rules for the Judges' Retirement Fund

Docket No. 59-0201-2301
ZBR Proposed Rulemaking

APPENDIX A

Judges' Retirement Fund of the State of Idaho
100% Contingent Annuity Factors for Spouses
Judges hired on or after July 1, 2012

Judge	Spouse																		
	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	
50	0.89139	0.89464	0.89794	0.90129	0.90469	0.90812	0.91158	0.91507	0.91855	0.92203	0.92549	0.92892	0.93232	0.93568	0.93898	0.94221	0.94536	0.94843	
51	0.88461	0.88792	0.89131	0.89475	0.89825	0.90179	0.90538	0.90900	0.91263	0.91627	0.91989	0.92350	0.92709	0.93064	0.93414	0.93758	0.94095	0.94423	
52	0.87740	0.88078	0.88424	0.88776	0.89135	0.89501	0.89871	0.90245	0.90623	0.91001	0.91380	0.91758	0.92135	0.92510	0.92881	0.93246	0.93605	0.93956	
53	0.86973	0.87316	0.87668	0.88028	0.88396	0.88771	0.89152	0.89538	0.89929	0.90322	0.90717	0.91112	0.91507	0.91901	0.92292	0.92679	0.93060	0.93434	
54	0.86159	0.86507	0.86865	0.87232	0.87607	0.87991	0.88382	0.88779	0.89182	0.89589	0.89998	0.90409	0.90822	0.91235	0.91647	0.92055	0.92458	0.92856	
55	0.85297	0.85650	0.86012	0.86385	0.86767	0.87158	0.87557	0.87965	0.88379	0.88798	0.89222	0.89648	0.90078	0.90510	0.90941	0.91370	0.91796	0.92216	
56	0.84391	0.84747	0.85113	0.85490	0.85878	0.86275	0.86683	0.87099	0.87524	0.87955	0.88391	0.88832	0.89277	0.89726	0.90176	0.90626	0.91074	0.91518	
57	0.83443	0.83801	0.84170	0.84551	0.84943	0.85346	0.85760	0.86185	0.86618	0.87059	0.87507	0.87961	0.88421	0.88886	0.89354	0.89824	0.90293	0.90759	
58	0.82456	0.82815	0.83186	0.83569	0.83965	0.84372	0.84792	0.85223	0.85664	0.86114	0.86572	0.87038	0.87512	0.87992	0.88477	0.88965	0.89454	0.89942	
59	0.81432	0.81791	0.82164	0.82549	0.82947	0.83357	0.83781	0.84217	0.84665	0.85123	0.85590	0.86066	0.86552	0.87046	0.87546	0.88051	0.88559	0.89068	
60	0.80371	0.80730	0.81102	0.81488	0.81887	0.82300	0.82727	0.83167	0.83619	0.84084	0.84559	0.85044	0.85540	0.86046	0.86560	0.87080	0.87606	0.88135	
61	0.79275	0.79632	0.80003	0.80389	0.80788	0.81202	0.81631	0.82074	0.82530	0.82999	0.83480	0.83972	0.84477	0.84994	0.85520	0.86054	0.86596	0.87143	
62	0.78150	0.78506	0.78875	0.79259	0.79658	0.80072	0.80501	0.80946	0.81404	0.81876	0.82362	0.82860	0.83372	0.83897	0.84434	0.84981	0.85536	0.86099	
63	0.76994	0.77346	0.77713	0.78095	0.78492	0.78905	0.79333	0.79778	0.80237	0.80712	0.81200	0.81702	0.82220	0.82752	0.83297	0.83854	0.84422	0.84999	
64	0.75815	0.76163	0.76527	0.76905	0.77300	0.77710	0.78137	0.78581	0.79040	0.79515	0.80005	0.80509	0.81030	0.81568	0.82119	0.82685	0.83263	0.83851	
65	0.74608	0.74952	0.75311	0.75685	0.76076	0.76483	0.76907	0.77349	0.77806	0.78280	0.78770	0.79275	0.79799	0.80339	0.80896	0.81467	0.82053	0.82652	
66	0.73374	0.73713	0.74067	0.74437	0.74823	0.75226	0.75646	0.76084	0.76538	0.77010	0.77498	0.78003	0.78526	0.79068	0.79627	0.80203	0.80795	0.81401	
67	0.72126	0.72459	0.72807	0.73171	0.73552	0.73949	0.74365	0.74798	0.75248	0.75716	0.76201	0.76704	0.77226	0.77767	0.78327	0.78905	0.79501	0.80112	
68	0.70855	0.71181	0.71523	0.71881	0.72255	0.72646	0.73056	0.73483	0.73928	0.74391	0.74872	0.75370	0.75890	0.76429	0.76988	0.77566	0.78163	0.78777	
69	0.69551	0.69870	0.70205	0.70555	0.70922	0.71306	0.71708	0.72129	0.72568	0.73024	0.73499	0.73992	0.74507	0.75042	0.75598	0.76174	0.76769	0.77384	
70	0.68225	0.68536	0.68862	0.69205	0.69564	0.69940	0.70334	0.70747	0.71177	0.71627	0.72094	0.72580	0.73088	0.73618	0.74169	0.74740	0.75333	0.75945	

Judge	Spouse																		
	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	
50	0.95140	0.95429	0.95707	0.95974	0.96232	0.96478	0.96714	0.96939	0.97153	0.97357	0.97551	0.97735	0.97908	0.98072	0.98227	0.98372	0.98508	0.98636	
51	0.94743	0.95053	0.95353	0.95642	0.95921	0.96188	0.96444	0.96689	0.96922	0.97144	0.97356	0.97556	0.97745	0.97924	0.98092	0.98250	0.98399	0.98538	
52	0.94298	0.94631	0.94955	0.95267	0.95568	0.95858	0.96137	0.96403	0.96657	0.96899	0.97130	0.97348	0.97555	0.97750	0.97935	0.98108	0.98270	0.98422	
53	0.93800	0.94157	0.94505	0.94842	0.95168	0.95482	0.95784	0.96073	0.96351	0.96615	0.96867	0.97106	0.97332	0.97546	0.97748	0.97938	0.98116	0.98283	
54	0.93246	0.93628	0.94001	0.94363	0.94715	0.95055	0.95383	0.95698	0.96000	0.96288	0.96563	0.96825	0.97074	0.97308	0.97530	0.97739	0.97935	0.98119	
55	0.92631	0.93039	0.93438	0.93827	0.94205	0.94573	0.94927	0.95269	0.95598	0.95913	0.96214	0.96501	0.96773	0.97031	0.97276	0.97505	0.97722	0.97924	
56	0.91957	0.92390	0.92815	0.93232	0.93638	0.94034	0.94417	0.94788	0.95145	0.95489	0.95817	0.96131	0.96430	0.96714	0.96983	0.97236	0.97475	0.97698	
57	0.91223	0.91681	0.92133	0.92578	0.93013	0.93438	0.93851	0.94252	0.94640	0.95013	0.95371	0.95715	0.96042	0.96354	0.96649	0.96929	0.97192	0.97440	
58	0.90429	0.90913	0.91391	0.91864	0.92328	0.92783	0.93227	0.93659	0.94078	0.94483	0.94874	0.95248	0.95607	0.95948	0.96273	0.96581	0.96872	0.97146	
59	0.89578	0.90086	0.90590	0.91090	0.91584	0.92069	0.92544	0.93009	0.93461	0.93899	0.94323	0.94731	0.95122	0.95496	0.95853	0.96191	0.96512	0.96815	
60	0.88665	0.89197	0.89727	0.90254	0.90775	0.91291	0.91798	0.92295	0.92781	0.93254	0.93712	0.94155	0.94582	0.94991	0.95382	0.95754	0.96107	0.96441	
61	0.87693	0.88246	0.88800	0.89353	0.89903	0.90448	0.90987	0.91517	0.92037	0.92545	0.93040	0.93520	0.93983	0.94429	0.94857	0.95265	0.95653	0.96021	
62	0.86668	0.87241	0.87818	0.88395	0.88972	0.89546	0.90116	0.90679	0.91233	0.91777	0.92309	0.92827	0.93329	0.93813	0.94279	0.94725	0.95152	0.95556	
63	0.85584	0.86176	0.86773	0.87373	0.87976	0.88578	0.89177	0.89772	0.90361	0.90941	0.91510	0.92067	0.92608	0.93133	0.93640	0.94126	0.94593	0.95037	
64	0.84450	0.85059	0.85675	0.86297	0.86922	0.87550	0.88179	0.88805	0.89427	0.90042	0.90649	0.91245	0.91827	0.92393	0.92942	0.93471	0.93980	0.94467	
65	0.83263	0.83885	0.84517	0.85158	0.85805	0.86458	0.87113	0.87769	0.88423	0.89073	0.89716	0.90351	0.90974	0.91583	0.92176	0.92749	0.93303	0.93834	
66	0.82021	0.82655	0.83302	0.83959	0.84625	0.85299	0.85979	0.86662	0.87347	0.88031	0.88710	0.89384	0.90047	0.90699	0.91336	0.91955	0.92556	0.93134	
67	0.80739	0.81383	0.82040	0.82711	0.83394	0.84087	0.84789	0.85498	0.86211	0.86926	0.87640	0.88351	0.89055	0.89748	0.90431	0.91096	0.91745	0.92372	
68	0.79409	0.80059	0.80725	0.81407	0.82103	0.82813	0.83534	0.84265	0.85004	0.85748	0.86495	0.87241	0.87984	0.88720	0.89447	0.90159	0.90856	0.91533	
69	0.78018	0.78671	0.79343	0.80033	0.80740	0.81463	0.82200	0.82951	0.83712	0.84482	0.85259	0.86039	0.86819	0.87595	0.88365	0.89124	0.89871	0.90599	
70	0.76579	0.77233	0.77908	0.78603	0.79317	0.80049	0.80799	0.81566	0.82346	0.83139	0.83942	0.84753	0.85567	0.86381	0.87194	0.87998	0.88794	0.89574	

PUBLIC EMPLOYEES RETIREMENT SYSTEM OF IDAHO
Rules for the Judges' Retirement Fund

Docket No. 59-0201-2301
ZBR Proposed Rulemaking

APPENDIX A

Judges' Retirement Fund of the State of Idaho
50% Contingent Annuity Factors for Non-Spouses
For all Judges, irrespective of hire date

Non-Spouse		40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57
Judge																			
	50	0.91590	0.91862	0.92136	0.92414	0.92694	0.92976	0.93259	0.93541	0.93823	0.94102	0.94379	0.94651	0.94920	0.95184	0.95442	0.95694	0.95939	0.96175
	51	0.91017	0.91298	0.91583	0.91871	0.92162	0.92456	0.92752	0.93048	0.93344	0.93638	0.93931	0.94220	0.94506	0.94787	0.95063	0.95333	0.95596	0.95851
	52	0.90402	0.90692	0.90986	0.91284	0.91587	0.91892	0.92201	0.92511	0.92821	0.93131	0.93439	0.93745	0.94048	0.94348	0.94642	0.94931	0.95213	0.95488
	53	0.89740	0.90038	0.90341	0.90649	0.90962	0.91280	0.91601	0.91924	0.92249	0.92574	0.92898	0.93221	0.93542	0.93860	0.94174	0.94482	0.94784	0.95079
	54	0.89029	0.89335	0.89647	0.89965	0.90288	0.90617	0.90950	0.91287	0.91626	0.91966	0.92306	0.92646	0.92985	0.93321	0.93655	0.93983	0.94306	0.94623
	55	0.88266	0.88579	0.88900	0.89227	0.89561	0.89900	0.90246	0.90595	0.90948	0.91303	0.91659	0.92016	0.92373	0.92728	0.93081	0.93431	0.93775	0.94113
	56	0.87452	0.87773	0.88101	0.88437	0.88781	0.89131	0.89488	0.89850	0.90216	0.90586	0.90958	0.91331	0.91706	0.92080	0.92453	0.92824	0.93190	0.93550
	57	0.86588	0.86915	0.87251	0.87596	0.87949	0.88309	0.88677	0.89051	0.89431	0.89815	0.90202	0.90592	0.90984	0.91377	0.91770	0.92161	0.92550	0.92933
	58	0.85673	0.86007	0.86350	0.86703	0.87065	0.87435	0.87813	0.88199	0.88592	0.88989	0.89391	0.89797	0.90206	0.90618	0.91031	0.91443	0.91853	0.92260
	59	0.84709	0.85049	0.85399	0.85760	0.86129	0.86509	0.86897	0.87294	0.87699	0.88110	0.88526	0.88947	0.89374	0.89804	0.90236	0.90669	0.91101	0.91530
	60	0.83693	0.84038	0.84395	0.84762	0.85140	0.85527	0.85926	0.86333	0.86749	0.87173	0.87603	0.88039	0.88482	0.88929	0.89380	0.89834	0.90287	0.90740
	61	0.82624	0.82974	0.83337	0.83710	0.84095	0.84491	0.84898	0.85315	0.85742	0.86178	0.86621	0.87071	0.87530	0.87994	0.88464	0.88937	0.89412	0.89887
	62	0.81507	0.81862	0.82229	0.82609	0.83000	0.83403	0.83819	0.84245	0.84683	0.85130	0.85585	0.86049	0.86522	0.87003	0.87490	0.87983	0.88478	0.88976
	63	0.80336	0.80695	0.81067	0.81451	0.81849	0.82259	0.82682	0.83117	0.83564	0.84021	0.84489	0.84965	0.85452	0.85949	0.86453	0.86964	0.87480	0.87999
	64	0.79117	0.79480	0.79856	0.80245	0.80648	0.81064	0.81494	0.81937	0.82392	0.82860	0.83338	0.83826	0.84327	0.84838	0.85358	0.85886	0.86421	0.86961
	65	0.77844	0.78210	0.78589	0.78982	0.79390	0.79811	0.80247	0.80697	0.81161	0.81637	0.82125	0.82624	0.83137	0.83662	0.84198	0.84743	0.85296	0.85856
	66	0.76515	0.76883	0.77265	0.77662	0.78073	0.78499	0.78941	0.79397	0.79868	0.80352	0.80849	0.81358	0.81883	0.82420	0.82970	0.83530	0.84101	0.84680
	67	0.75140	0.75510	0.75894	0.76294	0.76708	0.77138	0.77584	0.78046	0.78523	0.79014	0.79519	0.80038	0.80572	0.81122	0.81684	0.82259	0.82846	0.83442
	68	0.73709	0.74080	0.74465	0.74867	0.75284	0.75717	0.76167	0.76634	0.77116	0.77613	0.78125	0.78652	0.79196	0.79755	0.80330	0.80918	0.81519	0.82132
	69	0.72206	0.72577	0.72964	0.73366	0.73785	0.74221	0.74674	0.75144	0.75630	0.76133	0.76651	0.77184	0.77736	0.78305	0.78890	0.79491	0.80105	0.80733
	70	0.70640	0.71011	0.71397	0.71800	0.72220	0.72657	0.73112	0.73585	0.74075	0.74582	0.75105	0.75644	0.76203	0.76780	0.77374	0.77985	0.78612	0.79253
Non-Spouse		58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75
Judge																			
	50	0.96404	0.96624	0.96836	0.97039	0.97234	0.97419	0.97596	0.97765	0.97925	0.98076	0.98220	0.98355	0.98483	0.98604	0.98717	0.98823	0.98923	0.99016
	51	0.96098	0.96337	0.96567	0.96787	0.96999	0.97201	0.97394	0.97578	0.97752	0.97918	0.98075	0.98223	0.98363	0.98494	0.98618	0.98734	0.98843	0.98945
	52	0.95754	0.96012	0.96261	0.96501	0.96731	0.96951	0.97162	0.97363	0.97554	0.97735	0.97907	0.98069	0.98223	0.98367	0.98503	0.98630	0.98749	0.98860
	53	0.95366	0.95645	0.95914	0.96175	0.96425	0.96665	0.96895	0.97114	0.97323	0.97522	0.97711	0.97889	0.98058	0.98216	0.98365	0.98505	0.98636	0.98758
	54	0.94931	0.95232	0.95523	0.95805	0.96077	0.96338	0.96589	0.96829	0.97058	0.97276	0.97484	0.97680	0.97865	0.98040	0.98204	0.98359	0.98503	0.98638
	55	0.94444	0.94767	0.95082	0.95387	0.95682	0.95967	0.96241	0.96503	0.96754	0.96993	0.97221	0.97437	0.97641	0.97834	0.98015	0.98186	0.98346	0.98495
	56	0.93905	0.94252	0.94590	0.94920	0.95240	0.95549	0.95847	0.96133	0.96408	0.96670	0.96920	0.97158	0.97383	0.97596	0.97797	0.97986	0.98163	0.98329
	57	0.93311	0.93683	0.94046	0.94402	0.94747	0.95082	0.95406	0.95719	0.96019	0.96306	0.96581	0.96842	0.97091	0.97326	0.97548	0.97757	0.97953	0.98137
	58	0.92662	0.93058	0.93448	0.93830	0.94202	0.94565	0.94916	0.95256	0.95583	0.95898	0.96199	0.96487	0.96760	0.97020	0.97265	0.97497	0.97715	0.97919
	59	0.91957	0.92379	0.92795	0.93203	0.93604	0.93994	0.94375	0.94744	0.95100	0.95444	0.95773	0.96089	0.96390	0.96676	0.96948	0.97204	0.97445	0.97672
	60	0.91191	0.91638	0.92081	0.92517	0.92946	0.93366	0.93777	0.94176	0.94563	0.94937	0.95298	0.95643	0.95974	0.96289	0.96589	0.96872	0.97140	0.97391
	61	0.90362	0.90835	0.91305	0.91769	0.92227	0.92678	0.93119	0.93550	0.93969	0.94376	0.94769	0.95147	0.95509	0.95856	0.96186	0.96499	0.96796	0.97075
	62	0.89475	0.89973	0.90469	0.90962	0.91449	0.91930	0.92404	0.92867	0.93320	0.93760	0.94187	0.94600	0.94996	0.95376	0.95740	0.96085	0.96413	0.96722
	63	0.88520	0.89044	0.89566	0.90087	0.90604	0.91116	0.91622	0.92119	0.92606	0.93082	0.93544	0.93993	0.94426	0.94842	0.95241	0.95621	0.95983	0.96325
	64	0.87505	0.88053	0.88601	0.89150	0.89696	0.90239	0.90777	0.91309	0.91831	0.92343	0.92843	0.93329	0.93800	0.94254	0.94691	0.95108	0.95507	0.95885
	65	0.86421	0.86992	0.87566	0.88141	0.88717	0.89291	0.89861	0.90427	0.90985	0.91534	0.92072	0.92598	0.93109	0.93603	0.94080	0.94538	0.94976	0.95393
	66	0.85266	0.85859	0.86457	0.87059	0.87663	0.88267	0.88870	0.89470	0.90064	0.90651	0.91229	0.91795	0.92347	0.92883	0.93403	0.93903	0.94384	0.94843
	67	0.84048	0.84662	0.85284	0.85911	0.86542	0.87176	0.87811	0.88444	0.89075	0.89699	0.90317	0.90924	0.91519	0.92099	0.92664	0.93208	0.93734	0.94237
	68	0.82756	0.83390	0.84034	0.84685	0.85343	0.86005	0.86671	0.87338	0.88004	0.88666	0.89324	0.89973	0.90611	0.91236	0.91847	0.92449	0.93012	0.93563
	69	0.81374	0.82027	0.82691	0.83365	0.84048	0.84738	0.85434	0.86133	0.86834	0.87534	0.88231	0.88923	0.89606	0.90277	0.90936	0.91577	0.92201	0.92802
	70	0.79909	0.80580	0.81263	0.81959	0.82665	0.83381	0.84105	0.84836	0.85571	0.86308	0.87044	0.87778	0.88506	0.89224	0.89932	0.90624	0.91299	0.91954

PUBLIC EMPLOYEES RETIREMENT SYSTEM OF IDAHO
Rules for the Judges' Retirement Fund

Docket No. 59-0201-2301
ZBR Proposed Rulemaking

APPENDIX A

Judges' Retirement Fund of the State of Idaho
100% Contingent Annuitant Factors for Non-Spouses
For all Judges, irrespective of hire date

Judge	Non-Spouse																
	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56
50	0.84485	0.84948	0.85420	0.85898	0.86384	0.86874	0.87369	0.87867	0.88365	0.88862	0.89356	0.89846	0.90332	0.90811	0.91282	0.91744	0.92194
51	NA	0.83989	0.84472	0.84964	0.85464	0.85970	0.86483	0.86999	0.87518	0.88038	0.88556	0.89071	0.89584	0.90091	0.90591	0.91083	0.91564
52	NA	NA	0.83462	0.83966	0.84479	0.85001	0.85530	0.86065	0.86604	0.87145	0.87686	0.88226	0.88765	0.89300	0.89830	0.90352	0.90864
53	NA	NA	NA	0.82898	0.83423	0.83958	0.84503	0.85055	0.85613	0.86174	0.86738	0.87302	0.87867	0.88430	0.88989	0.89541	0.90086
54	NA	NA	NA	NA	0.82296	0.82844	0.83402	0.83970	0.84545	0.85127	0.85712	0.86299	0.86889	0.87479	0.88067	0.88650	0.89226
55	NA	NA	NA	NA	NA	0.81654	0.82225	0.82807	0.83399	0.83998	0.84603	0.85212	0.85826	0.86442	0.87058	0.87671	0.88280
56	NA	NA	NA	NA	NA	NA	0.80976	0.81570	0.82177	0.82792	0.83416	0.84045	0.84682	0.85323	0.85966	0.86608	0.87248
57	NA	NA	NA	NA	NA	NA	NA	0.80264	0.80883	0.81513	0.82153	0.82801	0.83459	0.84124	0.84792	0.85463	0.86132
58	NA	NA	NA	NA	NA	NA	NA	NA	0.79520	0.80163	0.80818	0.81483	0.82160	0.82846	0.83538	0.84235	0.84934
59	NA	NA	NA	NA	NA	NA	NA	NA	0.78747	0.79415	0.80095	0.80789	0.81494	0.82209	0.82930	0.83656	0.84383
60	NA	NA	NA	NA	NA	NA	NA	NA	NA	0.77941	0.78634	0.79343	0.80065	0.80800	0.81543	0.82294	0.83050
61	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0.77103	0.77825	0.78562	0.79314	0.80078	0.80851	0.81632
62	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0.76246	0.76996	0.77763	0.78544	0.79338	0.80141
63	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0.75360	0.76139	0.76934	0.77746	0.78570
64	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0.74456	0.75264	0.76089	0.76931
65	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0.73525	0.74361	0.75217
66	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0.72564	0.73430
67	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0.71588
68	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
69	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
70	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Judge	Non-Spouse																
	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74
50	0.93058	0.93469	0.93867	0.94249	0.94617	0.94969	0.95306	0.95627	0.95933	0.96225	0.96501	0.96764	0.97012	0.97246	0.97466	0.97674	0.97869
51	0.92489	0.92932	0.93361	0.93774	0.94172	0.94554	0.94920	0.95270	0.95603	0.95921	0.96222	0.96508	0.96778	0.97034	0.97274	0.97500	0.97713
52	0.91855	0.92331	0.92792	0.93239	0.93669	0.94083	0.94481	0.94861	0.95224	0.95571	0.95900	0.96212	0.96507	0.96786	0.97050	0.97297	0.97529
53	0.91143	0.91653	0.92150	0.92631	0.93096	0.93545	0.93977	0.94391	0.94786	0.95164	0.95524	0.95866	0.96189	0.96495	0.96783	0.97054	0.97309
54	0.90351	0.90897	0.91430	0.91948	0.92450	0.92936	0.93404	0.93854	0.94285	0.94697	0.95091	0.95465	0.95819	0.96155	0.96472	0.96770	0.97050
55	0.89473	0.90055	0.90625	0.91181	0.91722	0.92246	0.92753	0.93242	0.93712	0.94162	0.94592	0.95001	0.95390	0.95759	0.96108	0.96436	0.96745
56	0.88510	0.89128	0.89736	0.90331	0.90912	0.91477	0.92025	0.92555	0.93065	0.93555	0.94025	0.94473	0.94900	0.95305	0.95689	0.96051	0.96392
57	0.87461	0.88116	0.88762	0.89397	0.90018	0.90625	0.91216	0.91789	0.92342	0.92875	0.93388	0.93878	0.94346	0.94791	0.95213	0.95612	0.95989
58	0.86327	0.87018	0.87702	0.88377	0.89040	0.89689	0.90324	0.90941	0.91540	0.92119	0.92676	0.93212	0.93724	0.94212	0.94676	0.95116	0.95531
59	0.85111	0.85837	0.86558	0.87272	0.87976	0.88669	0.89349	0.90012	0.90658	0.91284	0.91889	0.92472	0.93031	0.93566	0.94076	0.94559	0.95018
60	0.83808	0.84567	0.85324	0.86076	0.86822	0.87558	0.88283	0.88993	0.89687	0.90362	0.91018	0.91651	0.92260	0.92844	0.93403	0.93934	0.94439
61	0.82419	0.83209	0.84001	0.84790	0.85576	0.86355	0.87124	0.87882	0.88625	0.89351	0.90057	0.90743	0.91405	0.92041	0.92653	0.93235	0.93790
62	0.80954	0.81773	0.82597	0.83422	0.84246	0.85066	0.85880	0.86684	0.87476	0.88253	0.89013	0.89752	0.90469	0.91161	0.91828	0.92465	0.93074
63	0.79405	0.80251	0.81104	0.81962	0.82822	0.83682	0.84539	0.85389	0.86230	0.87059	0.87872	0.88667	0.89440	0.90189	0.90914	0.91609	0.92276
64	0.77786	0.78655	0.79535	0.80424	0.81318	0.82215	0.83112	0.84007	0.84896	0.85775	0.86642	0.87492	0.88324	0.89132	0.89917	0.90673	0.91401
65	0.76089	0.76978	0.77882	0.78797	0.79722	0.80654	0.81589	0.82526	0.83461	0.84390	0.85309	0.86216	0.87106	0.87975	0.88822	0.89641	0.90433
66	0.74316	0.75222	0.76145	0.77084	0.78036	0.78999	0.79970	0.80946	0.81924	0.82901	0.83872	0.84834	0.85782	0.86712	0.87623	0.88507	0.89366
67	0.72485	0.73404	0.74343	0.75302	0.76277	0.77267	0.78270	0.79283	0.80301	0.81323	0.82343	0.83358	0.84364	0.85355	0.86330	0.87281	0.88207
68	0.70584	0.71512	0.72464	0.73438	0.74433	0.75447	0.76477	0.77522	0.78577	0.79640	0.80707	0.81773	0.82834	0.83885	0.84924	0.85941	0.86938
69	NA	0.69530	0.70490	0.71476	0.72486	0.73518	0.74572	0.75644	0.76732	0.77832	0.78941	0.80055	0.81169	0.82278	0.83379	0.84463	0.85530
70	NA	NA	0.68440	0.69432	0.70452	0.71499	0.72571	0.73665	0.74781	0.75913	0.77061	0.78218	0.79382	0.80545	0.81706	0.82855	0.83991