

UNIFORM LIFETIME TABLE

Effective Jan. 1, 2022	
Age of Employee	Distribution Period
72	27.4
73	26.5
74	25.5
75	24.6
76	23.7
77	22.9
78	22
79	21.1
80	20.2
81	19.4
82	18.5
83	17.7
84	16.8
85	16
86	15.2
87	14.4
88	13.7
89	12.9
90	12.2
91	11.5
92	10.8
93	10.1
94	9.5
95	8.9
96	8.4
97	7.8
98	7.3
99	6.8
100	6.4

Prior to Jan. 1, 2022	
Age of Employee	Distribution Period
72	25.6
73	24.7
74	23.8
75	22.9
76	22
77	21.2
78	20.3
79	19.5
80	18.7
81	17.9
82	17.1
83	16.3
84	15.5
85	14.8
86	14.1
87	13.4
88	12.7
89	12
90	11.4
91	10.8
92	10.2
93	9.6
94	9.1
95	8.6
96	8.1
97	7.6
98	7.1
99	6.7
100	6.3