

**Wayne County Hybrid Retirement Plan**  
**Actuarial Cost of Service Purchases for Transfers From Plan 4 to Plan 5**  
**1.25%/1.50% Multipliers - First 90 Days of Transfer**

Cost of Service Years Purchased *										
Age at Time of Purchase	1 year	2 years	3 years	4 years	5 years	6 years	7 years	8 years	9 years	10 years
20	3.00%	6.70%	10.55%	13.90%						
21	3.30%	7.00%	11.05%	14.95%	18.55%					
22	3.50%	7.50%	11.80%	15.75%	19.65%	23.05%				
23	3.60%	7.85%	12.50%	16.75%	20.90%	24.45%	27.80%			
24	3.95%	8.40%	13.20%	17.70%	22.00%	25.80%	29.50%	33.10%		
25	4.05%	8.90%	13.85%	18.75%	23.50%	27.50%	31.45%	34.95%	38.60%	
26	4.35%	9.25%	14.85%	20.15%	24.80%	29.10%	33.30%	37.20%	41.05%	44.60%
27	4.55%	10.00%	15.75%	21.15%	26.40%	30.90%	35.40%	39.70%	43.65%	47.55%
28	4.80%	10.45%	16.55%	22.35%	27.75%	32.80%	37.45%	42.00%	46.35%	50.40%
29	4.90%	11.00%	17.20%	23.40%	29.30%	34.55%	39.55%	44.45%	49.00%	53.35%
30	5.10%	11.40%	18.05%	24.70%	30.85%	36.40%	41.75%	46.80%	51.75%	56.40%
31	5.35%	11.75%	18.85%	25.90%	32.55%	38.25%	43.90%	49.20%	54.40%	59.40%
32	5.55%	12.25%	19.60%	26.90%	33.80%	40.00%	45.95%	51.55%	57.20%	62.35%
33	5.45%	12.45%	20.30%	28.15%	35.35%	41.95%	48.15%	54.15%	59.90%	65.45%
34	5.45%	12.65%	20.75%	29.15%	36.90%	43.50%	50.15%	56.45%	62.60%	68.45%
35	5.45%	12.80%	21.10%	29.60%	38.15%	45.35%	52.05%	58.65%	65.05%	71.40%
36	5.70%	12.85%	21.20%	30.10%	38.90%	46.90%	54.05%	60.90%	67.55%	74.20%
37	5.85%	13.00%	21.35%	30.40%	39.25%	47.65%	55.90%	62.95%	70.10%	76.90%
38	5.80%	13.25%	21.45%	30.60%	39.85%	47.95%	56.35%	65.05%	72.45%	79.55%
39	6.00%	13.45%	22.10%	30.80%	40.30%	48.40%	57.10%	65.65%	74.55%	81.95%
40	6.05%	13.55%	22.40%	31.55%	40.60%	48.90%	57.55%	66.00%	75.00%	84.15%
41	6.05%	13.80%	22.70%	31.90%	41.35%	49.05%	57.65%	66.30%	75.55%	84.70%
42	5.95%	14.05%	23.05%	32.55%	42.15%	50.10%	58.05%	66.55%	75.85%	84.85%
43	6.10%	14.05%	23.30%	32.95%	42.80%	50.85%	59.00%	66.80%	75.95%	85.05%
44	6.05%	13.95%	23.20%	33.40%	43.35%	51.60%	59.95%	67.95%	76.15%	85.10%
45	5.90%	13.90%	23.20%	33.20%	43.80%	52.25%	60.80%	69.15%	77.40%	85.15%

\* As a % of Salary at Time of Purchase

Service purchase calculations are done on the same basis as the September 30, 2005 actuarial valuation.

Assumptions included an investment return of 8% per year, 4% wage inflation.

**Wayne County Hybrid Retirement Plan**  
**Actuarial Cost of Service Purchases for Transfers From Plan 4 to Plan 5**  
**1.25%/1.50% Multipliers - First 90 Days of Transfer**

Age at Time of Purchase	Cost of Service Years Purchased *									
	1 year	2 years	3 years	4 years	5 years	6 years	7 years	8 years	9 years	10 years
46	5.80%	13.60%	23.05%	33.05%	43.60%	52.90%	61.35%	69.90%	78.40%	86.60%
47	5.95%	13.35%	22.70%	32.75%	43.30%	52.60%	62.00%	70.75%	79.55%	87.90%
48	5.95%	13.60%	22.35%	32.35%	43.05%	52.35%	61.65%	71.45%	80.45%	88.75%
49	5.90%	13.55%	22.35%	31.80%	42.75%	51.85%	61.45%	71.15%	81.05%	89.75%
50	6.10%	13.65%	22.50%	32.20%	41.85%	51.35%	61.10%	70.85%	80.90%	90.70%
51	5.95%	13.75%	22.80%	32.10%	42.00%	50.60%	60.40%	70.35%	80.80%	90.40%
52	5.95%	13.85%	22.80%	32.30%	42.40%	50.95%	59.65%	69.65%	80.05%	89.90%
53	5.90%	13.85%	22.95%	32.75%	42.70%	51.10%	59.80%	68.45%	79.25%	89.25%
54	6.10%	14.00%	23.10%	32.75%	42.85%	51.50%	60.30%	69.10%	78.15%	88.35%
55	6.30%	14.05%	23.20%	32.85%	43.15%	51.85%	60.70%	69.60%	78.65%	86.80%
56	6.15%	14.10%	23.30%	33.20%	43.20%	52.15%	61.10%	70.10%	79.30%	87.45%
57	6.15%	14.10%	23.35%	33.45%	43.50%	52.55%	61.65%	70.70%	80.10%	88.35%
58	6.30%	14.20%	23.50%	33.45%	43.75%	52.95%	62.05%	71.30%	80.85%	89.10%
59	6.15%	14.50%	23.70%	33.50%	43.95%	53.10%	62.55%	71.95%	81.75%	90.00%
60	6.10%	14.20%	24.05%	33.95%	44.05%	53.45%	63.00%	72.55%	82.45%	91.10%
61	6.00%	13.90%	23.50%	34.35%	44.50%	53.65%	63.20%	73.05%	83.25%	92.00%
62	5.85%	13.70%	23.00%	33.70%	45.00%	54.15%	63.65%	73.50%	83.85%	92.80%
63	5.85%	13.45%	22.60%	33.00%	44.10%	54.85%	64.40%	73.90%	84.70%	93.90%
64	5.60%	13.35%	22.40%	32.40%	43.30%	53.90%	65.30%	75.05%	85.20%	94.65%
65	5.55%	13.00%	22.35%	31.85%	42.75%	52.95%	63.95%	73.75%	83.75%	93.10%
66	5.45%	12.70%	21.70%	31.90%	41.95%	52.20%	62.90%	72.55%	82.65%	91.80%
67	5.20%	12.35%	21.10%	30.95%	41.85%	51.45%	62.25%	71.65%	81.75%	90.90%
68	5.00%	12.00%	20.55%	30.20%	40.50%	51.45%	61.30%	70.15%	80.15%	89.30%
69	4.75%	11.45%	19.85%	29.50%	39.60%	49.90%	61.50%	70.35%	79.30%	88.35%
70	4.55%	11.05%	19.10%	28.40%	38.65%	48.80%	59.80%	68.40%	77.20%	85.95%

\* As a % of Salary at Time of Purchase

Service purchase calculations are done on the same basis as the September 30, 2005 actuarial valuation.

Assumptions included an investment return of 8% per year, 4% wage inflation.

**Wayne County Hybrid Retirement Plan**  
**Actuarial Cost of Service Purchases for Transfers From Plan 4 to Plan 5**  
**1.25%/1.50% Multipliers - First 90 Days of Transfer**

Cost of Service Years Purchased *										
Age at Time of Purchase	1 year	2 years	3 years	4 years	5 years	6 years	7 years	8 years	9 years	10 years
71	4.40%	10.50%	18.35%	27.30%	37.25%	47.25%	58.00%	66.40%	74.90%	83.50%
72	4.25%	10.10%	17.60%	26.25%	35.85%	45.65%	56.30%	64.40%	72.65%	81.00%
73	4.05%	9.65%	16.90%	25.15%	34.50%	44.05%	54.50%	62.40%	70.35%	78.40%
74	3.85%	9.25%	16.10%	24.05%	33.05%	42.40%	52.75%	60.35%	68.15%	75.85%
75	3.65%	8.75%	15.35%	22.95%	31.60%	40.80%	50.95%	58.30%	65.80%	73.30%
76	3.45%	8.35%	14.60%	21.90%	30.25%	39.15%	49.15%	56.25%	63.45%	70.70%
77	3.25%	7.95%	13.85%	20.85%	28.80%	37.50%	47.40%	54.20%	61.15%	68.15%
78	3.05%	7.45%	13.15%	19.75%	27.35%	35.95%	45.60%	52.25%	58.95%	65.65%
79		7.10%	12.50%	18.85%	26.10%	34.40%	43.85%	50.20%	56.65%	63.15%
80			11.80%	17.85%	24.70%	32.80%	42.20%	48.30%	54.50%	60.70%

\* As a % of Salary at Time of Purchase

Service purchase calculations are done on the same basis as the September 30, 2005 actuarial valuation.

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**Wayne County Hybrid Retirement Plan**  
**Actuarial Cost of Service Purchases for Transfers From Plan 4 to Plan 5**  
**1.25%/1.50% Multipliers - First 90 Days of Transfer**

Cost of Service Years Purchased *										
Age at Time of Purchase	11 years	12 years	13 years	14 years	15 years	16 years	17 years	18 years	19 years	20 years
20										
21										
22										
23										
24										
25										
26										
27	51.30%									
28	54.50%	58.50%								
29	57.60%	61.80%	66.05%							
30	60.95%	65.40%	69.90%	74.15%						
31	64.30%	69.15%	73.80%	78.40%	82.75%					
32	67.70%	72.75%	77.80%	82.55%	87.35%	92.10%				
33	70.95%	76.50%	81.80%	87.00%	92.05%	97.05%	102.00%			
34	74.20%	80.10%	85.65%	91.20%	96.50%	101.90%	107.10%	112.30%		
35	77.55%	83.65%	89.60%	95.55%	101.20%	106.85%	112.45%	117.70%	122.85%	
36	80.70%	86.95%	93.25%	99.50%	105.70%	111.55%	117.50%	123.05%	128.75%	134.20%
37	83.65%	90.35%	96.95%	103.55%	109.85%	116.35%	122.45%	128.45%	134.45%	140.15%
38	86.60%	93.65%	100.45%	107.30%	114.00%	120.85%	127.55%	133.90%	140.15%	146.25%
39	89.30%	96.60%	103.95%	110.95%	118.00%	125.15%	132.15%	138.85%	145.50%	151.90%
40	91.75%	99.40%	106.85%	114.45%	121.95%	129.35%	136.60%	143.85%	150.90%	157.50%
41	94.15%	102.10%	110.00%	117.70%	125.55%	133.20%	140.95%	148.45%	155.75%	162.85%
42	94.30%	104.40%	112.60%	120.65%	128.80%	136.80%	144.85%	152.80%	160.50%	168.15%
43	94.50%	104.60%	115.20%	123.65%	131.95%	140.25%	148.65%	156.90%	164.95%	172.80%
44	94.65%	104.55%	115.05%	126.30%	134.90%	143.60%	152.30%	161.05%	169.35%	177.70%
45	94.60%	104.60%	114.90%	125.95%	137.70%	146.55%	155.65%	164.75%	173.65%	182.15%

\* As a % of Salary at Time of Purchase

Service purchase calculations are done on the same basis as the September 30, 2005 actuarial valuation.

Assumptions included an investment return of 8% per year, 4% wage inflation.

**Wayne County Hybrid Retirement Plan**  
**Actuarial Cost of Service Purchases for Transfers From Plan 4 to Plan 5**  
**1.25%/1.50% Multipliers - First 90 Days of Transfer**

Cost of Service Years Purchased *										
Age at Time of Purchase	11 years	12 years	13 years	14 years	15 years	16 years	17 years	18 years	19 years	20 years
46	94.50%	104.35%	114.65%	125.65%	137.20%	149.60%	158.85%	168.15%	177.35%	186.45%
47	96.00%	104.30%	114.35%	125.30%	136.75%	148.80%	161.75%	171.40%	181.00%	190.50%
48	97.20%	105.70%	114.10%	124.90%	136.05%	148.10%	160.85%	174.65%	184.50%	194.30%
49	98.30%	107.10%	115.85%	124.40%	135.55%	147.45%	160.05%	173.40%	187.70%	197.90%
50	99.35%	108.30%	117.10%	126.00%	135.00%	146.70%	159.00%	172.35%	186.30%	201.30%
51	100.45%	109.50%	118.65%	127.70%	136.85%	146.15%	158.30%	171.35%	185.15%	199.80%
52	99.90%	110.55%	119.70%	129.00%	138.40%	148.00%	157.55%	170.35%	184.10%	198.50%
53	99.45%	109.95%	120.90%	130.45%	140.05%	149.75%	159.65%	169.50%	182.70%	197.05%
54	98.65%	109.35%	120.20%	131.60%	141.35%	151.40%	161.50%	171.65%	181.75%	195.60%
55	97.45%	108.35%	119.50%	130.80%	142.90%	152.90%	163.15%	173.55%	184.05%	194.35%
56	95.80%	107.05%	118.45%	130.10%	141.85%	154.40%	164.90%	175.55%	186.20%	196.85%
57	96.80%	105.40%	117.00%	128.90%	141.00%	153.30%	166.65%	177.30%	188.30%	199.20%
58	97.60%	106.20%	115.00%	127.20%	139.60%	152.35%	165.30%	179.25%	190.35%	201.45%
59	98.60%	107.20%	116.10%	125.05%	137.85%	150.85%	164.15%	177.85%	192.15%	203.60%
60	99.65%	108.30%	117.25%	126.15%	135.45%	148.85%	162.65%	176.80%	190.80%	202.05%
61	100.65%	109.65%	118.50%	127.40%	136.75%	146.25%	160.50%	174.95%	189.60%	200.90%
62	101.95%	110.90%	119.95%	129.10%	138.30%	147.80%	157.55%	172.65%	187.70%	199.00%
63	103.15%	112.30%	121.55%	130.85%	140.10%	149.65%	159.45%	169.60%	185.25%	196.25%
64	104.10%	113.60%	123.15%	132.55%	142.10%	151.65%	161.55%	171.55%	182.00%	192.90%
65	102.35%	111.85%	121.10%	130.50%	139.80%	149.25%	158.85%	168.75%	179.10%	189.80%
66	101.10%	110.35%	119.65%	128.90%	138.15%	147.45%	156.95%	166.55%	176.65%	187.30%
67	100.10%	109.55%	118.80%	128.00%	137.30%	146.55%	155.85%	165.30%	175.05%	185.70%
68	98.45%	107.60%	116.85%	125.90%	135.05%	144.10%	153.35%	162.60%	172.05%	182.45%
69	97.50%	106.70%	115.90%	125.10%	134.20%	143.35%	152.60%	161.75%	170.90%	180.80%
70	94.80%	103.75%	112.70%	121.60%	130.50%	139.45%	148.35%	157.30%	166.20%	175.85%

\* As a % of Salary at Time of Purchase

Service purchase calculations are done on the same basis as the September 30, 2005 actuarial valuation.

Assumptions included an investment return of 8% per year, 4% wage inflation.

**Wayne County Hybrid Retirement Plan**  
**Actuarial Cost of Service Purchases for Transfers From Plan 4 to Plan 5**  
**1.25%/1.50% Multipliers - First 90 Days of Transfer**

Cost of Service Years Purchased *										
Age at Time of Purchase	11 years	12 years	13 years	14 years	15 years	16 years	17 years	18 years	19 years	20 years
71	92.15%	100.80%	109.40%	118.10%	126.70%	135.40%	144.05%	152.75%	161.35%	170.80%
72	89.35%	97.80%	106.20%	114.55%	123.00%	131.30%	139.70%	148.10%	156.45%	165.60%
73	86.50%	94.70%	102.80%	110.95%	119.05%	127.25%	135.40%	143.50%	151.60%	160.40%
74	83.70%	91.55%	99.45%	107.30%	115.20%	123.00%	130.95%	138.80%	146.65%	155.20%
75	80.90%	88.55%	96.10%	103.70%	111.25%	118.85%	126.45%	134.05%	141.60%	149.90%
76	78.00%	85.40%	92.70%	100.10%	107.40%	114.70%	122.10%	129.40%	136.65%	144.60%
77	75.20%	82.30%	89.35%	96.40%	103.50%	110.55%	117.65%	124.70%	131.80%	139.45%
78	72.40%	79.25%	86.05%	92.80%	99.60%	106.40%	113.25%	120.05%	126.85%	134.30%
79	69.70%	76.30%	82.75%	89.30%	95.85%	102.40%	108.95%	115.55%	122.00%	129.10%
80	66.95%	73.25%	79.60%	85.85%	92.15%	98.45%	104.70%	111.00%	117.25%	124.15%

\* As a % of Salary at Time of Purchase

Service purchase calculations are done on the same basis as the September 30, 2005 actuarial valuation.

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**Wayne County Hybrid Retirement Plan**  
**Actuarial Cost of Service Purchases for Transfers From Plan 4 to Plan 5**  
**1.25%/1.50% Multipliers - First 90 Days of Transfer**

Cost of Service Years Purchased *										
Age at Time of Purchase	21 years	22 years	23 years	24 years	25 years	26 years	27 years	28 years	29 years	30 years
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										
37	145.85%									
38	152.10%	157.80%								
39	158.20%	164.30%	170.10%							
40	164.25%	170.65%	176.85%	182.80%						
41	169.95%	176.80%	183.30%	189.65%	195.60%					
42	175.45%	182.60%	189.60%	196.20%	202.55%	208.75%				
43	180.70%	188.35%	195.60%	202.70%	209.50%	215.90%	222.15%			
44	186.00%	193.95%	201.55%	208.85%	216.10%	223.00%	229.60%	236.15%		
45	190.55%	199.20%	207.35%	215.25%	222.75%	230.00%	236.95%	243.70%	250.45%	

\* As a % of Salary at Time of Purchase

Service purchase calculations are done on the same basis as the September 30, 2005 actuarial valuation.

Assumptions included an investment return of 8% per year, 4% wage inflation.

**Wayne County Hybrid Retirement Plan**  
**Actuarial Cost of Service Purchases for Transfers From Plan 4 to Plan 5**  
**1.25%/1.50% Multipliers - First 90 Days of Transfer**

Age at Time of Purchase	Cost of Service Years Purchased *									
	21 years	22 years	23 years	24 years	25 years	26 years	27 years	28 years	29 years	30 years
46	195.40%	204.10%	212.65%	220.90%	228.90%	236.70%	244.25%	251.40%	258.45%	265.45%
47	199.75%	208.95%	217.90%	226.55%	235.15%	243.15%	251.05%	258.55%	266.15%	273.45%
48	204.00%	213.70%	222.90%	231.95%	240.95%	249.55%	257.95%	265.85%	273.85%	281.55%
49	207.95%	218.00%	227.70%	237.35%	246.65%	255.80%	264.60%	273.10%	281.65%	289.90%
50	211.85%	222.20%	232.40%	242.35%	252.40%	261.90%	271.15%	280.20%	289.05%	297.85%
51	215.50%	226.30%	236.95%	247.45%	257.70%	267.75%	277.55%	287.10%	296.65%	305.90%
52	213.90%	230.40%	241.45%	252.25%	263.00%	273.50%	283.80%	294.05%	303.90%	313.90%
53	212.10%	228.30%	245.70%	256.95%	268.15%	279.25%	290.05%	300.60%	311.15%	321.60%
54	210.45%	226.40%	243.35%	261.25%	272.90%	284.45%	295.70%	306.90%	318.10%	329.05%
55	208.90%	224.50%	241.10%	258.75%	270.25%	281.75%	292.90%	304.05%	315.20%	326.10%
56	207.45%	222.65%	239.00%	256.25%	267.75%	279.15%	290.30%	301.45%	312.45%	323.35%
57	210.15%	221.10%	237.05%	253.85%	265.35%	276.70%	287.85%	299.05%	310.05%	320.90%
58	212.70%	224.05%	235.25%	251.80%	263.20%	274.50%	285.65%	296.80%	307.85%	318.80%
59	215.20%	226.75%	238.35%	249.80%	261.15%	272.60%	283.70%	294.90%	306.00%	316.95%
60	213.65%	225.10%	236.70%	248.30%	259.60%	271.00%	282.30%	293.45%	304.65%	315.80%
61	212.55%	224.05%	235.55%	247.15%	258.65%	270.05%	281.35%	292.60%	304.00%	315.20%
62	210.35%	222.00%	233.55%	245.00%	256.50%	267.80%	279.15%	290.55%	301.80%	313.05%
63	207.70%	219.05%	230.50%	241.90%	253.30%	264.60%	275.95%	287.10%	298.40%	309.70%
64	204.10%	215.35%	226.50%	237.75%	249.00%	260.15%	271.20%	282.40%	293.60%	304.70%
65	200.95%	211.95%	223.05%	234.25%	245.25%	256.35%	267.30%	278.30%	289.45%	300.45%
66	198.30%	209.40%	220.40%	231.35%	242.35%	253.25%	264.30%	275.25%	286.25%	297.20%
67	196.65%	207.60%	218.65%	229.55%	240.55%	251.50%	262.55%	273.55%	284.65%	295.80%
68	193.30%	204.10%	214.95%	225.80%	236.65%	247.45%	258.30%	269.25%	280.20%	291.25%
69	191.65%	202.55%	213.35%	224.30%	235.10%	245.90%	256.80%	267.75%	278.80%	289.85%
70	186.35%	197.00%	207.50%	218.10%	228.65%	239.20%	249.75%	260.40%	271.10%	281.90%

\* As a % of Salary at Time of Purchase

Service purchase calculations are done on the same basis as the September 30, 2005 actuarial valuation.

Assumptions included an investment return of 8% per year, 4% wage inflation.

**Wayne County Hybrid Retirement Plan**  
**Actuarial Cost of Service Purchases for Transfers From Plan 4 to Plan 5**  
**1.25%/1.50% Multipliers - First 90 Days of Transfer**

Age at Time of Purchase	Cost of Service Years Purchased *									
	21 years	22 years	23 years	24 years	25 years	26 years	27 years	28 years	29 years	30 years
71	181.00%	191.30%	201.60%	211.80%	222.05%	232.35%	242.55%	252.90%	263.35%	273.80%
72	175.60%	185.50%	195.50%	205.45%	215.40%	225.30%	235.25%	245.25%	255.40%	265.60%
73	170.05%	179.75%	189.30%	198.95%	208.60%	218.20%	227.85%	237.55%	247.40%	257.20%
74	164.45%	173.80%	183.15%	192.45%	201.75%	211.10%	220.40%	229.80%	239.25%	248.80%
75	158.90%	167.85%	176.90%	185.95%	194.90%	203.90%	212.95%	222.00%	231.10%	240.35%
76	153.35%	162.05%	170.70%	179.40%	188.10%	196.80%	205.45%	214.20%	223.05%	231.95%
77	147.80%	156.20%	164.55%	172.95%	181.30%	189.65%	198.05%	206.45%	215.00%	223.50%
78	142.35%	150.35%	158.45%	166.50%	174.60%	182.60%	190.65%	198.80%	207.00%	215.25%
79	136.90%	144.70%	152.40%	160.20%	167.95%	175.75%	183.45%	191.25%	199.15%	207.10%
80	131.60%	139.10%	146.55%	153.95%	161.40%	168.85%	176.35%	183.85%	191.40%	199.00%

\* As a % of Salary at Time of Purchase

Service purchase calculations are done on the same basis as the September 30, 2005 actuarial valuation.

Assumptions included an investment return of 8% per year, 4% wage inflation.

**Wayne County Hybrid Retirement Plan**  
**Actuarial Cost of Service Purchases for Transfers From Plan 4 to Plan 5**  
**1.25%/1.50% Multipliers - First 90 Days of Transfer**

Cost of Service Years Purchased *										
Age at Time of Purchase	31 years	32 years	33 years	34 years	35 years					
20										
21										
22										
23										
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45										

*\* As a % of Salary at Time of Purchase*

Service purchase calculations are done on the same basis as the September 30, 2005 actuarial valuation.

Assumptions included an investment return of 8% per year, 4% wage inflation.

**Wayne County Hybrid Retirement Plan**  
**Actuarial Cost of Service Purchases for Transfers From Plan 4 to Plan 5**  
**1.25%/1.50% Multipliers - First 90 Days of Transfer**

Cost of Service Years Purchased *										
Age at Time of Purchase	31 years	32 years	33 years	34 years	35 years					
46										
47	280.80%									
48	289.20%	296.80%								
49	297.80%	305.90%	314.00%							
50	306.40%	314.75%	323.35%	332.20%						
51	315.05%	323.95%	332.95%	342.25%	352.00%					
52	323.45%	332.90%	342.45%	352.30%	362.50%					
53	331.85%	342.00%	352.20%	362.70%	373.30%					
54	339.95%	350.60%	361.45%	372.60%	383.90%					
55	336.95%	347.50%	358.35%	369.35%	380.50%					
56	334.05%	344.70%	355.50%	366.40%	377.50%					
57	331.50%	342.15%	352.95%	363.75%	374.85%					
58	329.50%	340.05%	350.80%	361.60%	372.60%					
59	327.75%	338.40%	349.10%	360.00%	371.20%					
60	326.65%	337.45%	348.25%	359.25%	370.35%					
61	326.25%	337.20%	348.20%	359.40%	370.80%					
62	324.30%	335.30%	346.50%	357.70%	369.10%					
63	320.80%	331.85%	342.95%	354.15%	365.60%					
64	315.70%	326.70%	337.70%	348.80%	360.05%					
65	311.50%	322.30%	333.25%	344.40%	355.60%					
66	308.20%	319.15%	330.15%	341.30%	352.55%					
67	306.90%	317.95%	329.15%	340.45%	351.95%					
68	302.30%	313.20%	324.45%	335.70%	347.15%					
69	301.05%	312.15%	323.55%	335.10%	346.75%					
70	292.80%	303.60%	314.65%	325.85%	337.25%					

\* As a % of Salary at Time of Purchase

Service purchase calculations are done on the same basis as the September 30, 2005 actuarial valuation.

Assumptions included an investment return of 8% per year, 4% wage inflation.

**Wayne County Hybrid Retirement Plan**  
**Actuarial Cost of Service Purchases for Transfers From Plan 4 to Plan 5**  
**1.25%/1.50% Multipliers - First 90 Days of Transfer**

Cost of Service Years Purchased *										
Age at Time of Purchase	31 years	32 years	33 years	34 years	35 years					
71	284.35%	294.85%	305.60%	316.50%	327.50%					
72	275.75%	286.00%	296.35%	306.95%	317.65%					
73	267.10%	277.00%	287.10%	297.25%	307.65%					
74	258.40%	267.90%	277.70%	287.60%	297.60%					
75	249.55%	258.85%	268.25%	277.80%	287.50%					
76	240.80%	249.75%	258.85%	268.05%	277.45%					
77	232.15%	240.70%	249.50%	258.40%	267.40%					
78	223.55%	231.80%	240.20%	248.85%	257.50%					
79	215.05%	223.05%	231.15%	239.35%	247.70%					
80	206.70%	214.30%	222.15%	230.10%	238.10%					

\* As a % of Salary at Time of Purchase

Service purchase calculations are done on the same basis as the September 30, 2005 actuarial valuation.

Assumptions included an investment return of 8% per year, 4% wage inflation.