

**Retirement Board**

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**Memorandum**

To: Retirement Liaison Officers

From: Teresa Chalmers, Chief Administrative Analyst

Date: April 3, 2024

Re: Updated - New Purchase of Service Rates effective July 1, 2024

If you have five years of creditable service, you may purchase up to five years of additional service credit. Eligible members must pay the full actuarial cost associated with their age and average compensation at the time of purchase. The cost to purchase service is calculated using the purchase percentage corresponding to the tier (pre 2010, post 2010, and post 2015 membership effective date), age, and average compensation of the member at the time of purchase. The cost of purchase varies by the age of the member and the service credit they have accrued as of the time of purchase. **If enrolled on or after July 1, 2015, purchase of service does not count towards eligibility unless it is due to a family medical emergency.**

The cost and calculation used for PERS members to purchase retirement service credit is changing July 1, 2024. In addition to the age and average compensation, the **service credit** of the member at time of purchase will also be included in the actuarially determined purchase percentage. New tables from the Public Employees' Retirement System show the cost for purchase of service increasing in some cases and declining in others depending on age and other factors.

Tables showing the details of the current rates in effect through June 30, 2024 (Appendix A, C, E, G, I, and K), along with the new rates effective July 1, 2024 (Appendix B, D, F, H, J, and L), can be found in the attached appendices.

PERS Official Policy 6.6

Members must pay the full actuarial cost of service as determined by an actuary of the System other than purchases pursuant to Policy 6.5. The cost to purchase service is calculated using the purchase percentage corresponding to the age and average compensation of the member at time of purchase. The actuarially developed purchase percentage for regular members are as follows:

**Members Hired Prior to 1/1/2010:**

[See Appendix A](#)

**Members Hired Prior to 1/1/2010:**

[See Appendix B](#)

**Members Hired Between 1/1/2010 and 6/30/2015:**

[See Appendix C](#)

**Members Hired Between 1/1/2010 and 6/30/2015:**

[See Appendix D](#)

**Members Hired On or After 7/1/2015:**

[See Appendix E](#)

**Members Hired On or After 7/1/2015:**

[See Appendix F](#)

PERS Official Policy 11.23

The member must pay the full actuarial cost to purchase service as determined by an actuary of the System. The cost to purchase service is calculated using the purchase percentage corresponding to the age and average compensation of the member at time of purchase. The actuarially developed purchase percentages for police/fire members are as follows:

**Members Hired Prior to 1/1/2010:**

[See Appendix G](#)

**Members Hired Prior to 1/1/2010:**

[See Appendix H](#)

**Members Hired Between 1/1/2010 and 6/30/2015:**

[See Appendix I](#)

**Members Hired Between 1/1/2010 and 6/30/2015:**

[See Appendix J](#)

**Members Hired On or After 7/1/2015:**

[See Appendix K](#)

**Members Hired On or After 7/1/2015:**

[See Appendix L](#)

## **Appendix A**

### Public Employees' Retirement System of Nevada Service Purchase Factors for PERS Regular Members

#### **Members Hired Prior to 1/1/2010:**

<u>Age</u>	<u>Percent</u>	<u>Age</u>	<u>Percent</u>	<u>Age</u>	<u>Percent</u>
30	19.7	47	33.6	64	32.0
31	20.3	48	34.7	65	31.3
32	21.0	49	35.8	66	30.6
33	21.6	50	37.0	67	29.8
34	22.3	51	38.2	68	29.1
35	23.0	52	39.4	69	28.3
36	23.8	53	40.7	70	27.5
37	24.5	54	42.1	71	26.7
38	25.3	55	43.5	72	25.9
39	26.1	56	43.3	73	25.0
40	26.9	57	43.1	74	24.2
41	27.8	58	43.0	75	23.3
42	28.7	59	42.8	76	22.5
43	29.6	60	34.7	77	21.6
44	30.5	61	34.0	78	20.8
45	31.5	62	33.4	79	19.9
46	32.5	63	32.7	80	19.0

Effective until June 30, 2024.

**Public Employees' Retirement System of Nevada**  
**Service Purchase Factors for PERS Regular Members Hired Prior to 1/1/2010**  
**Based on Assumptions Recommended in July 1, 2021 Experience Study**

The factors below are the cost to purchase one year of service. They should be multiplied by a member's 36-month average salary (including the salary factor for Employer-Paid members).

**Appendix B**

Service at Purchase	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	
Age at Purchase	21	27.23%																			
	22	30.12%	27.27%																		
	23	33.23%	30.17%	27.39%																	
	24	36.45%	33.30%	30.32%	27.58%																
	25	39.38%	36.52%	33.46%	30.53%	27.81%															
	26	39.43%	39.45%	36.72%	33.70%	30.79%	28.08%														
	27	38.62%	39.52%	39.66%	36.98%	33.99%	31.08%	28.39%													
	28	37.50%	38.71%	39.71%	39.95%	37.30%	34.33%	31.44%	28.76%												
	29	35.78%	37.58%	38.90%	40.01%	40.31%	37.68%	34.73%	31.85%	29.20%											
	30	34.24%	35.85%	37.77%	39.18%	40.36%	40.72%	38.13%	35.20%	32.35%	29.69%										
	31	33.27%	34.31%	36.04%	38.04%	39.53%	40.78%	41.21%	38.65%	35.75%	32.94%	30.31%									
	32	32.89%	33.33%	34.49%	36.30%	38.38%	39.94%	41.26%	41.77%	39.26%	36.40%	33.59%	30.96%								
	33	32.20%	32.96%	33.51%	34.75%	36.63%	38.78%	40.41%	41.83%	42.40%	39.98%	37.14%	34.33%	31.67%							
	34	31.67%	32.26%	33.13%	33.76%	35.05%	37.00%	39.24%	40.97%	42.50%	43.19%	40.80%	37.96%	35.12%	32.43%						
	35	30.81%	31.73%	32.44%	33.36%	34.06%	35.42%	37.44%	39.78%	41.62%	43.28%	44.07%	41.70%	38.84%	35.97%	33.24%					
	36	28.62%	30.86%	31.90%	32.67%	33.67%	34.41%	35.84%	37.96%	40.42%	42.39%	44.13%	45.06%	42.68%	39.79%	36.87%	34.09%				
	37	26.64%	28.67%	31.02%	32.13%	32.96%	34.01%	34.83%	36.34%	38.57%	41.16%	43.22%	45.10%	46.12%	43.67%	40.79%	37.88%	35.05%			
	38	24.81%	26.65%	28.81%	31.24%	32.42%	33.30%	34.42%	35.31%	36.92%	39.29%	42.00%	44.18%	46.18%	47.26%	44.84%	41.91%	38.95%	36.01%		
	39	23.46%	24.85%	26.77%	29.01%	31.51%	32.74%	33.69%	34.89%	35.88%	37.59%	40.09%	42.94%	45.22%	47.31%	48.47%	46.08%	43.11%	40.01%	37.02%	
	40	22.68%	23.49%	24.96%	26.95%	29.25%	31.83%	33.13%	34.16%	35.46%	38.38%	40.99%	43.91%	46.34%	48.52%	49.87%	47.39%	44.27%	41.13%	38.08%	
	41	23.79%	22.71%	23.59%	25.12%	27.17%	29.54%	32.23%	33.58%	34.71%	36.11%	37.29%	39.24%	41.96%	44.99%	47.52%	49.92%	51.35%	48.67%	45.51%	42.29%
	42	24.35%	23.82%	22.80%	23.73%	25.32%	27.43%	29.88%	32.64%	34.12%	35.34%	36.86%	38.13%	40.17%	42.95%	46.14%	48.89%	51.40%	52.73%	50.02%	46.79%
	43	25.00%	24.37%	23.92%	22.94%	23.92%	25.56%	27.74%	30.28%	33.15%	34.75%	36.08%	37.68%	39.03%	41.11%	44.05%	47.48%	50.34%	52.78%	54.19%	51.42%
	44	25.43%	25.03%	24.48%	24.07%	23.12%	24.15%	25.84%	28.11%	30.75%	33.79%	35.45%	36.88%	38.57%	39.99%	42.17%	45.32%	48.89%	51.69%	54.24%	55.70%
	45	25.78%	25.48%	25.14%	24.65%	24.27%	23.34%	24.41%	26.18%	28.57%	31.30%	34.44%	36.24%	37.75%	39.52%	41.03%	43.38%	46.67%	50.20%	53.13%	55.76%
	46	26.02%	25.91%	25.68%	25.40%	24.94%	24.60%	23.59%	24.72%	26.55%	29.09%	31.95%	35.26%	37.11%	38.70%	40.56%	42.19%	45.20%	48.48%	52.17%	55.23%
	47	26.39%	26.25%	26.21%	26.04%	25.80%	25.35%	24.87%	23.90%	25.10%	27.06%	29.65%	32.67%	36.07%	38.07%	39.72%	41.73%	44.38%	47.41%	50.88%	54.76%
	48	26.86%	26.70%	26.63%	26.66%	26.52%	26.29%	25.64%	25.20%	24.28%	25.54%	27.61%	30.32%	33.46%	37.00%	39.08%	40.88%	44.23%	46.92%	50.15%	53.83%
	49	27.34%	27.24%	27.16%	27.14%	27.20%	27.08%	26.59%	25.98%	25.59%	24.71%	26.06%	28.22%	31.04%	34.30%	38.00%	40.23%	43.59%	47.03%	49.93%	53.40%
	50	27.84%	27.78%	27.79%	27.72%	27.74%	27.82%	27.40%	26.95%	26.39%	26.04%	25.16%	26.61%	28.88%	31.82%	35.22%	39.15%	42.67%	46.11%	49.78%	52.88%
	51	28.16%	28.16%	28.22%	28.23%	28.20%	28.24%	28.14%	27.75%	27.37%	26.85%	26.55%	25.74%	27.28%	29.64%	32.70%	36.29%	41.23%	44.87%	48.53%	52.43%
	52	28.46%	28.44%	28.50%	28.60%	28.65%	28.66%	28.56%	28.52%	28.18%	27.84%	27.38%	27.26%	26.49%	28.06%	30.54%	33.78%	37.97%	43.09%	46.94%	50.81%
	53	28.82%	28.72%	28.77%	28.87%	29.01%	29.08%	28.98%	28.93%	28.95%	28.68%	28.39%	28.13%	28.04%	27.24%	28.91%	31.51%	35.62%	40.06%	45.44%	49.56%
	54	29.30%	29.11%	29.07%	29.17%	29.33%	29.45%	29.40%	29.35%	29.36%	29.44%	29.23%	29.17%	28.94%	28.86%	28.05%	29.84%	32.96%	37.26%	41.98%	47.68%
	55	29.77%	29.60%	29.46%	29.46%	29.59%	29.77%	29.79%	29.78%	29.77%	29.85%	30.01%	30.10%	30.07%	29.83%	29.77%	28.93%	30.87%	34.18%	38.76%	43.70%
	56	29.79%	30.05%	29.95%	29.85%	29.86%	29.99%	30.06%	30.13%	30.16%	30.25%	30.41%	31.02%	31.13%	31.10%	30.86%	30.83%	29.57%	31.65%	35.17%	40.03%
	57	30.02%	30.13%	30.45%	30.36%	30.27%	30.28%	30.24%	30.37%	30.52%	30.66%	30.79%	31.30%	31.97%	32.08%	32.06%	31.81%	31.60%	30.27%	32.51%	36.29%
	58	29.98%	30.24%	30.40%	30.74%	30.64%	30.53%	30.50%	30.52%	30.73%	30.95%	31.13%	31.56%	32.12%	32.84%	32.97%	32.98%	32.80%	32.51%	31.06%	33.51%
	59	29.75%	30.06%	30.36%	30.53%	30.86%	30.75%	30.70%	30.73%	30.82%	31.08%	31.39%	31.82%	32.28%	32.88%	33.66%	33.84%	33.74%	33.52%	33.22%	31.62%
	60	29.43%	29.80%	30.13%	30.43%	30.57%	30.88%	30.83%	30.85%	30.94%	31.12%	31.46%	31.88%	32.34%	32.81%	33.45%	34.33%	34.30%	34.14%	33.87%	33.50%
	61	29.62%	29.93%	30.16%	30.33%	30.44%	30.38%	30.35%	30.36%	30.45%	30.63%	30.90%	30.91%	31.27%	31.68%	32.14%	32.83%	33.25%	33.07%	32.75%	32.29%
	62	29.46%	29.62%	29.85%	29.98%	30.04%	30.01%	29.97%	29.99%	30.08%	30.25%	30.51%	30.86%	31.24%	31.75%	32.09%	32.52%	32.23%	31.78%		
	63	29.38%	29.44%	29.51%	29.66%	29.68%	29.60%	29.57%	29.58%	29.67%	29.84%	30.10%	30.13%	30.08%	29.94%	30.29%	30.72%	31.02%	31.39%	31.87%	31.46%
	64	29.26%	29.20%	29.19%	29.21%	29.34%	29.28%	29.21%	29.22%	29.32%	29.48%	29.74%	29.76%	29.71%	29.57%	29.32%	29.68%	29.90%	30.22%	30.68%	31.21%
	65	29.02%	28.91%	28.90%	28.89%	28.88%	28.95%	28.95%	28.96%	29.01%	29.18%	29.45%	29.46%	29.41%	29.27%	29.04%	28.67%	28.80%	29.03%	29.38%	29.87%
	66	28.32%	28.21%	28.15%	28.09%	28.13%	28.18%	28.18%	28.15%	28.23%	28.39%	28.67%	28.83%	28.81%	28.70%	28.49%	28.15%	27.98%	28.15%	28.47%	28.94%
	67	27.70%	27.55%	27.40%	27.39%	27.35%	27.41%	27.35%	27.39%	27.46%	27.62%	27.89%	28.05%	28.23%	28.17%	28.00%	27.69%	27.56%	27.28%	27.60%	28.04%
	68	27.07%	26.93%	26.82%	26.72%	26.68%	26.67%	26.62%	26.64%	26.73%	26.89%	27.15%	27.30%	27.46%	27.67%	27.56%	27.31%	27.23%	27.01%	26.70%	27.08%
	69	26.52%	26.38%	26.26%	26.16%	26.06%	26.01%	25.94%	25.94%	26.01%	26.22%	26.48%	26.58%	26.74%	26.93%	27.18%	27.04%	27.00%	26.87%	26.64%	26.21%
	70	26.04%	25.90%	25.80%	25.70%	25.58%	25.47%	25.35%	25.32%	25.35%	25.52%	25.84%	25.93%	26.11%	26.30%	26.51%	26.84%	26.90%	26.86%	26.71%	26.40%
	71	25.46%	25.34%	25.24%	25.16%	25.07%	24.96%	24.84%	24.76%	24.75%	24.86%	25.13%	25.20%	25.32%	25.45%	25.66%	25.93%	26.01%	26.02%	25.92%	25.66%
	72	24.97%	24.86%	24.79%	24.72%	24.65%	24.56%	24.47%	24.37%	24.31%	24.36%	24.55%	24.60%	24.65%	24.75%	24.88%	25.12%	25.20%	25.23%	25.20%	25.01%
	73	24.61%	24.52%	24.45%	24.41%	24.35%	24.29%	24.23%	24.15%	24.08%	24.06%	24.18%	24.20%	24.22%	24.24%	24.32%	24.48%	24.51%	24.54%	24.58%	24.49%
	74	24.38%	24.33%	24.29%	24.25%	24.23%	24.21%	24.16%	24.13%	24.08%	24.04%	24.07%	24.07%	24.08%	24.08%	24.16%	24.17%	24.18%	24.19%	24.20%	
	75	24.33%	24.33%	24.33%	24.33%	24.33%	24.33%	24.34%	24.33%	24.33%	24.33%	24.33%	24.33%	24.33%	24.33%	24.33%	24.33%	24.33%	24.33%	24.33%	

**Appendix B**

25 26 27 28 29 30 31 32 33 34 35

39.12%										
43.49%	40.23%									
48.11%	44.72%	41.38%								
52.86%	49.46%	46.00%	42.61%							
57.26%	54.36%	50.87%	47.31%	43.79%						
57.97%	55.25%	51.99%	48.06%	44.06%	40.10%					
57.97%	55.46%	52.30%	48.56%	44.14%	39.61%	39.61%				
57.93%	54.99%	51.94%	48.34%	44.10%	39.09%	39.09%	39.09%			
57.31%	54.57%	51.11%	47.57%	43.43%	38.56%	38.56%	38.56%	38.56%		
56.58%	54.04%	50.81%	46.79%	42.76%	38.07%	38.07%	38.07%	38.07%	38.07%	
55.73%	53.40%	50.39%	46.61%	42.09%	37.51%	37.51%	37.51%	37.51%	37.51%	37.51%
54.93%	52.62%	49.82%	46.32%	42.02%	36.94%	36.94%	36.94%	36.94%	36.94%	36.94%
53.76%	51.42%	48.62%	45.31%	41.25%	36.35%	36.35%	36.35%	36.35%	36.35%	36.35%
52.11%	50.33%	47.58%	44.27%	40.38%	35.75%	35.75%	35.75%	35.75%	35.75%	35.75%
49.83%	48.82%	46.66%	43.42%	39.59%	35.18%	35.18%	35.18%	35.18%	35.18%	35.18%
45.28%	46.62%	45.29%	42.68%	38.94%	34.56%	34.56%	34.56%	34.56%	34.56%	34.56%
41.49%	41.94%	43.08%	41.35%	38.25%	33.93%	33.93%	33.93%	33.93%	33.93%	33.93%
37.67%	38.00%	38.22%	39.19%	37.01%	33.30%	33.30%	33.30%	33.30%	33.30%	33.30%
34.31%	34.42%	34.54%	34.53%	35.36%	32.68%	32.68%	32.68%	32.68%	32.68%	32.68%
31.64%	31.60%	31.54%	31.50%	31.30%	32.08%	32.08%	32.08%	32.08%	32.08%	32.08%
31.72%	31.54%	31.55%	31.56%	31.59%	31.38%	31.38%	31.38%	31.38%	31.38%	31.38%
31.14%	30.96%	30.71%	30.71%	30.71%	30.71%	30.71%	30.71%	30.71%	30.71%	30.71%
30.84%	30.69%	30.47%	30.13%	30.13%	30.13%	30.13%	30.13%	30.13%	30.13%	30.13%
30.63%	30.52%	30.33%	30.04%	29.61%	29.61%	29.61%	29.61%	29.61%	29.61%	29.61%
30.53%	30.47%	30.33%	30.09%	29.71%	29.16%	29.16%	29.16%	29.16%	29.16%	29.16%
29.59%	29.68%	29.55%	29.31%	28.95%	28.41%	28.41%	28.41%	28.41%	28.41%	28.41%
28.62%	28.69%	28.77%	28.56%	28.20%	27.67%	27.67%	27.67%	27.67%	27.67%	27.67%
27.66%	27.71%	27.77%	27.82%	27.53%	27.01%	27.01%	27.01%	27.01%	27.01%	27.01%
26.72%	26.75%	26.81%	26.84%	26.84%	26.39%	26.39%	26.39%	26.39%	26.39%	26.39%
25.87%	25.87%	25.87%	25.87%	25.87%	25.87%	25.87%	25.87%	25.87%	25.87%	25.87%
25.18%	25.18%	25.18%	25.18%	25.18%	25.18%	25.18%	25.18%	25.18%	25.18%	25.18%
24.59%	24.59%	24.59%	24.59%	24.59%	24.59%	24.59%	24.59%	24.59%	24.59%	24.59%
24.18%	24.18%	24.18%	24.18%	24.18%	24.18%	24.18%	24.18%	24.18%	24.18%	24.18%
24.04%	24.04%	24.04%	24.04%	24.04%	24.04%	24.04%	24.04%	24.04%	24.04%	24.04%
24.33%	24.33%	24.33%	24.33%	24.33%	24.33%	24.33%	24.33%	24.33%	24.33%	24.33%

## **Appendix C**

### Public Employees' Retirement System of Nevada Service Purchase Factors for PERS Regular Members

#### **Members Hired Between 1/1/2010 and 6/30/2015:**

<u>Age</u>	<u>Percent</u>	<u>Age</u>	<u>Percent</u>	<u>Age</u>	<u>Percent</u>
30	18.4	47	31.5	64	30.0
31	19.0	48	32.5	65	29.3
32	19.7	49	33.5	66	28.7
33	20.2	50	34.6	67	27.9
34	20.9	51	35.8	68	27.2
35	21.5	52	36.9	69	26.5
36	22.3	53	38.1	70	25.7
37	22.9	54	39.4	71	25.0
38	23.7	55	40.7	72	24.3
39	24.4	56	40.5	73	23.4
40	25.2	57	40.4	74	22.7
41	26.0	58	40.3	75	21.8
42	26.9	59	40.1	76	21.1
43	27.7	60	32.5	77	20.2
44	28.6	61	31.8	78	19.5
45	29.5	62	31.3	79	18.6
46	30.4	63	30.6	80	17.8

Effective until June 30, 2024.

**Public Employees' Retirement System of Nevada**  
**Service Purchase Factors for PERS Regular Members Hired Between 1/1/2010 and 6/30/2015**  
**Based on Assumptions Recommended in July 1, 2021 Experience Study**

The factors below are the cost to purchase one year of service. They should be multiplied by a member's 36-month average salary (including the salary factor for Employer-Paid members).

**Appendix D**

**Service at Purchase**

Age at Purchase	Service at Purchase																				
	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	
21	25.05%																				
22	26.96%	25.09%																			
23	28.81%	27.01%	25.21%																		
24	30.56%	28.87%	27.13%	25.38%																	
25	32.24%	30.61%	29.01%	27.33%	25.58%																
26	32.23%	32.31%	30.81%	29.22%	27.56%	25.83%															
27	32.23%	32.30%	32.48%	31.04%	29.47%	27.83%	26.12%														
28	33.61%	32.30%	32.47%	32.73%	31.28%	29.77%	28.15%	26.47%													
29	34.79%	33.64%	32.47%	32.72%	33.02%	31.60%	30.12%	28.52%	26.88%												
30	35.81%	34.87%	33.82%	32.72%	33.02%	33.36%	31.97%	30.53%	28.97%	27.34%											
31	36.63%	35.89%	35.05%	34.11%	33.01%	33.36%	33.77%	32.42%	31.02%	29.49%	27.89%										
32	37.54%	36.71%	36.07%	35.32%	34.42%	33.35%	33.76%	34.24%	32.98%	31.58%	30.09%	28.49%									
33	36.54%	37.61%	36.89%	36.34%	35.62%	34.74%	33.76%	34.23%	34.81%	33.59%	32.23%	30.75%	29.15%								
34	35.36%	36.61%	37.80%	37.17%	36.66%	36.00%	34.49%	37.03%	36.43%	35.64%	34.78%	35.44%	36.19%	35.00%	33.71%	32.21%	30.59%				
35	34.47%	35.42%	36.79%	38.08%	37.49%	37.03%	36.43%	35.64%	34.78%	35.44%	36.19%	35.00%	33.71%	32.21%	30.59%						
36	33.38%	34.53%	35.60%	37.06%	38.40%	37.87%	37.47%	36.93%	36.22%	35.44%	36.18%	37.01%	35.83%	34.54%	33.02%	31.38%					
37	31.22%	33.43%	34.70%	35.85%	37.39%	38.80%	38.32%	38.00%	37.52%	36.89%	36.17%	36.99%	37.89%	36.71%	35.41%	33.90%	32.22%				
38	27.80%	31.26%	33.59%	34.95%	36.21%	37.76%	39.25%	38.85%	38.60%	38.22%	37.66%	36.99%	37.88%	38.83%	37.66%	36.35%	34.81%	33.12%			
39	25.10%	27.84%	31.41%	33.83%	35.24%	36.53%	38.20%	39.79%	39.48%	39.32%	39.01%	38.50%	37.87%	38.82%	39.83%	38.66%	37.35%	35.80%	34.07%		
40	22.17%	25.13%	27.96%	31.62%	34.11%	35.59%	36.96%	38.72%	40.42%	40.20%	40.13%	39.84%	39.42%	38.81%	39.82%	40.91%	39.74%	38.37%	36.83%	35.06%	
41	19.78%	22.20%	25.24%	28.15%	31.89%	34.45%	36.01%	37.46%	39.34%	41.16%	41.02%	40.12%	40.83%	40.39%	39.81%	40.90%	42.06%	40.88%	39.49%	37.92%	
42	18.75%	19.80%	22.29%	25.40%	28.39%	32.20%	34.85%	36.46%	38.05%	40.06%	42.01%	41.94%	41.99%	41.79%	41.44%	40.89%	42.03%	43.27%	42.09%	40.66%	
43	19.87%	18.77%	19.89%	22.44%	25.61%	28.66%	32.56%	35.31%	37.07%	38.75%	40.87%	42.94%	42.92%	42.98%	42.87%	42.55%	42.03%	43.26%	44.56%	43.34%	
44	20.62%	19.89%	18.85%	20.01%	22.62%	25.85%	29.01%	32.99%	35.86%	37.70%	39.54%	41.78%	43.94%	43.93%	44.08%	44.02%	43.74%	43.25%	44.54%	45.90%	
45	21.50%	20.65%	19.98%	18.98%	20.17%	22.82%	26.13%	29.36%	33.50%	36.51%	38.51%	40.41%	42.76%	45.02%	45.11%	45.27%	45.25%	45.00%	44.54%	45.89%	
46	22.25%	21.53%	20.74%	20.11%	19.13%	20.36%	23.08%	26.47%	29.84%	34.10%	37.24%	39.31%	41.36%	43.80%	46.17%	46.26%	46.52%	46.56%	46.34%	45.88%	
47	22.81%	22.25%	21.65%	20.88%	20.27%	19.30%	20.59%	23.37%	26.88%	30.34%	34.79%	38.06%	40.27%	42.37%	44.92%	47.40%	47.59%	47.86%	47.93%	47.73%	
48	23.02%	22.81%	22.35%	21.79%	21.05%	20.46%	19.52%	20.85%	23.73%	27.35%	30.95%	35.54%	38.94%	41.26%	43.44%	46.11%	48.70%	48.91%	49.27%	49.37%	
49	23.23%	23.07%	22.90%	22.49%	21.94%	21.27%	20.69%	19.78%	21.19%	24.14%	27.90%	31.62%	36.36%	39.88%	42.30%	44.60%	47.39%	50.10%	50.35%	50.75%	
50	23.37%	23.26%	23.14%	23.08%	22.67%	22.15%	21.51%	20.96%	20.08%	21.56%	24.61%	28.50%	32.38%	37.24%	40.89%	43.37%	45.83%	48.74%	51.58%	51.91%	
51	23.61%	23.39%	23.35%	23.32%	23.26%	22.89%	22.39%	21.79%	21.28%	20.43%	21.96%	25.14%	29.14%	33.11%	38.17%	41.97%	44.56%	47.13%	50.17%	53.11%	
52	23.73%	23.64%	23.49%	23.50%	23.51%	23.48%	23.14%	22.69%	22.09%	21.68%	20.83%	22.43%	25.72%	29.84%	33.98%	39.17%	43.12%	45.88%	48.51%	51.66%	
53	23.84%	24.08%	24.06%	23.97%	24.01%	24.04%	23.77%	23.47%	23.07%	22.51%	22.10%	21.53%	23.21%	26.62%	30.90%	35.18%	41.40%	45.60%	48.57%	51.41%	
54	24.09%	24.31%	24.63%	24.66%	24.59%	24.67%	24.35%	24.12%	23.89%	23.50%	22.99%	22.82%	22.25%	24.00%	27.55%	32.02%	37.09%	43.60%	48.06%	51.25%	
55	24.33%	24.66%	24.96%	25.32%	25.38%	25.34%	24.98%	24.70%	24.51%	24.35%	24.01%	23.81%	23.66%	23.10%	24.94%	28.65%	33.46%	38.78%	45.69%	50.40%	
56	24.76%	24.84%	25.25%	25.57%	25.97%	26.05%	25.66%	25.33%	25.11%	24.98%	24.83%	25.07%	24.89%	24.75%	24.18%	26.12%	29.55%	34.63%	40.24%	47.52%	
57	25.32%	25.29%	25.45%	25.89%	26.26%	26.68%	26.38%	26.01%	25.75%	25.57%	25.49%	25.86%	26.13%	25.96%	25.83%	25.26%	27.08%	30.71%	36.12%	42.13%	
58	25.55%	25.92%	25.95%	26.18%	26.61%	27.00%	26.99%	26.73%	26.42%	26.20%	26.07%	26.39%	26.84%	27.14%	26.97%	26.86%	26.66%	28.60%	32.59%	38.46%	
59	25.74%	26.13%	26.59%	26.64%	26.82%	27.29%	27.27%	27.33%	27.13%	26.86%	26.66%	27.03%	27.42%	27.88%	28.21%	28.05%	27.90%	27.67%	29.87%	34.19%	
60	26.13%	26.44%	26.87%	27.32%	27.37%	27.56%	27.54%	27.56%	27.69%	27.54%	27.31%	27.64%	27.98%	28.41%	28.93%	29.29%	29.21%	29.06%	28.84%	31.25%	
61	26.18%	26.52%	26.86%	27.30%	27.73%	27.75%	27.73%	27.75%	27.85%	28.04%	27.95%	27.94%	28.30%	28.71%	29.17%	29.75%	30.23%	30.13%	29.99%	29.66%	
62	26.09%	26.34%	26.68%	27.00%	27.40%	27.78%	27.75%	27.79%	27.87%	28.02%	28.33%	28.34%	28.36%	28.72%	29.16%	29.62%	30.08%	30.57%	30.47%	30.21%	
63	26.57%	26.63%	26.78%	26.98%	27.16%	27.41%	27.38%	27.40%	27.50%	27.67%	27.90%	27.93%	27.94%	27.84%	28.21%	28.68%	29.04%	29.52%	30.15%	29.91%	
64	26.94%	26.89%	26.90%	26.96%	27.03%	27.09%	27.06%	27.08%	27.17%	27.33%	27.58%	27.60%	27.57%	27.47%	27.29%	27.99%	28.40%	28.93%	29.66%		
65	27.02%	26.90%	26.82%	26.77%	26.81%	26.86%	26.79%	26.80%	26.89%	27.05%	27.30%	27.32%	27.28%	27.17%	26.99%	26.72%	26.95%	27.28%	27.77%	28.42%	
66	26.38%	26.22%	26.11%	26.10%	26.09%	26.08%	26.12%	26.20%	26.33%	26.58%	26.74%	26.72%	26.64%	26.48%	26.24%	26.15%	26.44%	26.89%	27.53%		
67	25.80%	25.64%	25.50%	25.44%	25.41%	25.41%	25.39%	25.40%	25.47%	25.62%	25.88%	26.02%	26.19%	26.14%	26.00%	25.77%	25.72%	25.60%	26.05%	26.63%	
68	25.24%	25.06%	24.96%	24.84%	24.78%	24.73%	24.71%	24.73%	24.80%	24.94%	25.19%	25.33%	25.49%	25.68%	25.59%	25.42%	25.38%	25.17%	25.76%		
69	24.75%	24.60%	24.48%	24.35%	24.23%	24.17%	24.10%	24.08%	24.16%	24.33%	24.55%	24.67%	24.83%	25.01%	25.23%	25.09%	25.10%	25.07%	25.00%	24.90%	
70	24.34%	24.19%	24.07%	23.96%	23.83%	23.69%	23.58%	23.54%	23.57%	23.72%	24.01%	24.10%	24.24%	24.41%	24.62%	24.90%	24.97%	25.00%	24.98%	24.90%	
71	23.81%	23.68%	23.57%	23.48%	23.38%	23.25%	23.15%	23.06%	23.05%	23.15%	23.39%	23.45%	23.54%	23.67%	23.85%	24.11%	24.18%	24.22%	24.19%	24.12%	
72	23.36%	23.25%	23.17%	23.10%	23.01%	22.95%	22.83%	22.73%	22.68%	22.72%	22.89%	22.93%	22.97%	23.05%	23.18%	23.38%	23.43%	23.49%	23.50%	23.46%	
73	23.03%	22.94%	22.88%	22.82%	22.77%	22.70%	22.64%	22.57%	22.49%	22.48%	22.58%	22.59%	22.61%	22.63%	22.84%	22.87%	22.90%	22.93%	22.91%		
74	22.86%	22.77%	22.74%	22.70%	22.68%	22.65%	22.61%	22.57%	22.56%	22.49%	22.51%	22.54%	22.5								

25	26	27	28	29	30	31	32	33	34	35
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36.03%										
39.02%	37.08%									
41.92%	40.17%	38.16%								
44.64%	43.12%	41.35%	39.27%							
47.30%	45.98%	44.39%	42.58%	40.42%						
47.27%	45.87%	44.20%	42.29%	40.10%	37.54%					
47.26%	45.77%	44.00%	42.00%	39.71%	37.08%	37.08%				
49.17%	45.67%	43.80%	41.72%	39.33%	36.64%	36.64%	36.64%			
50.85%	47.53%	43.61%	41.42%	38.93%	36.15%	36.15%	36.15%	36.15%		
52.27%	49.16%	45.48%	41.12%	38.53%	35.64%	35.64%	35.64%	35.64%	35.64%	
53.46%	50.57%	47.05%	42.89%	38.11%	35.13%	35.13%	35.13%	35.13%	35.13%	35.13%
54.69%	51.62%	48.38%	44.43%	39.83%	34.59%	34.59%	34.59%	34.59%	34.59%	34.59%
54.77%	51.11%	47.51%	43.73%	39.21%	34.04%	34.04%	34.04%	34.04%	34.04%	34.04%
54.27%	51.26%	47.10%	42.95%	38.60%	33.52%	33.52%	33.52%	33.52%	33.52%	33.52%
53.77%	50.83%	47.36%	42.59%	37.90%	32.94%	32.94%	32.94%	32.94%	32.94%	32.94%
52.48%	50.44%	47.06%	42.99%	37.66%	32.35%	32.35%	32.35%	32.35%	32.35%	32.35%
49.81%	48.90%	46.38%	42.48%	37.81%	31.78%	31.78%	31.78%	31.78%	31.78%	31.78%
44.95%	45.67%	44.32%	41.25%	36.60%	31.19%	31.19%	31.19%	31.19%	31.19%	31.19%
40.56%	41.06%	41.51%	39.71%	35.98%	30.60%	30.60%	30.60%	30.60%	30.60%	30.60%
36.15%	36.44%	36.68%	36.88%	34.54%	30.03%	30.03%	30.03%	30.03%	30.03%	30.03%
32.47%	32.34%	32.40%	32.40%	32.34%	29.39%	29.39%	29.39%	29.39%	29.39%	29.39%
29.84%	29.61%	29.27%	29.16%	28.99%	28.75%	28.75%	28.75%	28.75%	28.75%	28.75%
29.56%	29.37%	29.07%	28.62%	28.46%	28.21%	28.21%	28.21%	28.21%	28.21%	28.21%
29.37%	29.22%	28.96%	28.56%	27.96%	27.73%	27.73%	27.73%	27.73%	27.73%	27.73%
29.24%	29.18%	28.98%	28.63%	28.09%	27.31%	27.31%	27.31%	27.31%	27.31%	27.31%
28.38%	28.39%	28.24%	27.89%	27.37%	26.60%	26.60%	26.60%	26.60%	26.60%	26.60%
27.46%	27.50%	27.49%	27.17%	26.67%	25.91%	25.91%	25.91%	25.91%	25.91%	25.91%
26.53%	26.56%	26.55%	26.46%	26.02%	25.29%	25.29%	25.29%	25.29%	25.29%	25.29%
25.60%	25.66%	25.61%	25.56%	25.39%	24.68%	24.68%	24.68%	24.68%	24.68%	24.68%
24.75%	24.73%	24.75%	24.64%	24.48%	24.23%	24.23%	24.23%	24.23%	24.23%	24.23%
23.96%	23.99%	23.99%	23.93%	23.83%	23.57%	23.57%	23.57%	23.57%	23.57%	23.57%
23.32%	23.34%	23.36%	23.34%	23.24%	23.02%	23.02%	23.02%	23.02%	23.02%	23.02%
22.82%	22.83%	22.84%	22.86%	22.80%	22.63%	22.63%	22.63%	22.63%	22.63%	22.63%
22.58%	22.61%	22.59%	22.62%	22.60%	22.52%	22.52%	22.52%	22.52%	22.52%	22.52%
22.78%	22.78%	22.78%	22.78%	22.78%	22.78%	22.78%	22.78%	22.78%	22.78%	22.78%

## **Appendix E**

### Public Employees' Retirement System of Nevada Service Purchase Factors for PERS Regular Members

#### **Members Hired On or After 7/1/2015:**

<u>Age</u>	<u>Percent</u>	<u>Age</u>	<u>Percent</u>	<u>Age</u>	<u>Percent</u>
30	14.4	47	24.4	64	27.0
31	14.8	48	25.2	65	26.4
32	15.3	49	26.1	66	25.8
33	15.8	50	26.9	67	25.1
34	16.3	51	27.8	68	24.5
35	16.8	52	28.7	69	23.8
36	17.3	53	29.7	70	23.2
37	17.9	54	30.6	71	22.5
38	18.4	55	31.7	72	21.8
39	19.0	56	31.2	73	21.1
40	19.6	57	30.7	74	20.4
41	20.2	58	30.2	75	19.7
42	20.9	59	29.7	76	19.0
43	21.5	60	29.2	77	18.2
44	22.2	61	28.7	78	17.5
45	22.9	62	28.1	79	16.8
46	23.7	63	27.6	80	16.0

Effective until June 30, 2024.

**Public Employees' Retirement System of Nevada**  
**Service Purchase Factors for PERS Regular Members Hired on or After 7/1/2015**  
**Based on Assumptions Recommended in July 1, 2021 Experience Study**

The factors below are the cost to purchase one year of service. They should be multiplied by a member's 36-month average salary (including the salary factor for Employer-Paid members, and reflecting the salary limit if applicable).

Appendix F

Service at Purchase

Age at Purchase	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
21	15.09%																			
22	15.21%	15.13%																		
23	15.41%	15.23%	15.19%																	
24	15.70%	15.43%	15.29%	15.29%																
25	16.02%	15.71%	15.49%	15.39%	15.39%															
26	16.38%	16.03%	15.77%	15.59%	15.53%	15.55%														
27	16.80%	16.40%	16.09%	15.87%	15.73%	15.67%	15.71%													
28	16.98%	16.81%	16.47%	16.20%	15.99%	15.88%	15.84%	15.92%												
29	17.04%	17.00%	16.88%	16.57%	16.32%	16.14%	16.05%	16.05%	16.15%											
30	16.92%	17.05%	17.07%	16.99%	16.70%	16.47%	16.31%	16.25%	16.28%	16.43%										
31	16.58%	16.94%	17.11%	17.17%	17.12%	16.85%	16.65%	16.52%	16.49%	16.56%	16.75%									
32	16.25%	16.59%	17.00%	17.22%	17.30%	17.27%	17.03%	16.86%	16.77%	16.78%	16.89%	17.11%								
33	15.97%	16.26%	16.68%	17.10%	17.35%	17.47%	17.46%	17.24%	17.11%	17.06%	17.11%	17.25%	17.49%							
34	15.78%	15.99%	16.32%	16.76%	17.23%	17.51%	17.64%	17.68%	17.48%	17.40%	17.37%	17.45%	17.61%	17.88%						
35	15.64%	15.79%	16.05%	16.42%	16.88%	17.39%	17.70%	17.87%	17.94%	17.80%	17.74%	17.74%	17.86%	18.05%	18.31%					
36	15.60%	15.66%	15.84%	16.14%	16.54%	17.04%	17.60%	17.92%	18.14%	18.25%	18.15%	18.12%	18.16%	18.25%	18.46%	18.78%				
37	15.76%	15.61%	15.71%	15.95%	16.28%	16.69%	17.22%	17.81%	18.21%	18.44%	18.60%	18.53%	18.52%	18.58%	18.70%	18.96%	19.28%			
38	16.15%	15.77%	15.67%	15.79%	16.05%	16.43%	16.87%	17.46%	18.08%	18.49%	18.81%	18.99%	18.94%	18.95%	19.03%	19.20%	19.46%	19.83%		
39	16.57%	16.17%	15.83%	15.76%	15.93%	16.21%	16.60%	17.08%	17.71%	18.36%	18.86%	19.19%	19.42%	19.39%	19.41%	19.52%	19.70%	19.99%	20.39%	
40	16.97%	16.58%	16.23%	15.90%	15.86%	16.07%	16.38%	16.79%	17.35%	18.02%	18.72%	19.25%	19.87%	19.86%	19.91%	20.03%	20.24%	20.55%	20.97%	
41	17.31%	16.98%	16.64%	16.33%	16.04%	16.00%	16.24%	16.58%	17.03%	17.65%	18.36%	19.11%	19.68%	20.09%	20.36%	20.36%	20.43%	20.58%	20.81%	21.14%
42	17.62%	17.33%	17.06%	16.76%	16.45%	16.18%	16.19%	16.42%	16.80%	17.35%	17.98%	18.72%	19.56%	20.14%	20.57%	20.87%	20.90%	21.00%	21.16%	21.38%
43	17.93%	17.63%	17.38%	17.14%	16.87%	16.61%	16.35%	16.39%	16.68%	17.11%	17.67%	18.35%	19.14%	19.99%	20.62%	21.09%	21.42%	21.48%	21.59%	21.74%
44	18.28%	17.95%	17.69%	17.49%	17.27%	17.01%	16.77%	16.55%	16.63%	16.96%	17.44%	18.04%	18.77%	19.58%	20.47%	21.17%	21.65%	22.01%	22.08%	22.19%
45	18.63%	18.28%	18.01%	17.80%	17.62%	17.43%	17.19%	16.97%	16.82%	16.90%	17.28%	17.80%	18.45%	19.20%	20.08%	20.99%	21.71%	22.24%	22.62%	22.70%
46	19.03%	18.64%	18.35%	18.12%	17.93%	17.78%	17.61%	17.40%	17.22%	17.08%	17.23%	17.64%	18.20%	18.87%	19.64%	20.58%	21.55%	22.30%	22.87%	23.27%
47	19.41%	19.04%	18.68%	18.46%	18.26%	18.08%	17.97%	17.83%	17.66%	17.51%	17.40%	17.59%	18.04%	18.61%	19.33%	20.16%	21.12%	22.14%	22.92%	23.51%
48	19.73%	19.39%	19.11%	18.82%	18.62%	18.44%	18.27%	18.18%	18.08%	17.95%	17.84%	17.76%	17.97%	18.45%	19.06%	19.81%	20.68%	21.68%	22.75%	23.57%
49	20.05%	19.74%	19.50%	19.25%	18.98%	18.78%	18.63%	18.50%	18.45%	18.38%	18.21%	18.16%	18.39%	18.89%	19.55%	20.33%	21.25%	22.28%	23.42%	
50	20.42%	20.07%	19.80%	19.61%	19.40%	19.10%	18.98%	18.84%	18.77%	18.76%	18.74%	18.68%	18.62%	18.58%	18.83%	19.36%	20.05%	20.88%	21.84%	22.91%
51	20.83%	20.43%	20.17%	19.91%	19.76%	19.55%	19.33%	19.22%	19.14%	19.12%	19.15%	19.13%	19.09%	19.07%	19.03%	19.31%	19.87%	20.60%	21.44%	22.46%
52	21.21%	20.84%	20.54%	20.29%	20.09%	19.91%	19.78%	19.54%	19.48%	19.44%	19.46%	19.53%	19.55%	19.54%	19.51%	19.50%	19.82%	20.42%	21.17%	22.07%
53	21.57%	21.23%	20.93%	20.67%	20.44%	20.27%	20.17%	20.02%	19.86%	19.83%	19.84%	19.89%	19.98%	20.03%	20.03%	20.03%	20.05%	20.39%	21.02%	21.82%
54	21.92%	21.59%	21.30%	21.05%	20.83%	20.63%	20.51%	20.45%	20.37%	20.24%	20.24%	20.28%	20.36%	20.47%	20.57%	20.56%	20.59%	20.63%	21.00%	21.66%
55	22.22%	21.93%	21.68%	21.44%	21.22%	21.02%	20.87%	20.78%	20.77%	20.74%	20.63%	20.71%	20.78%	20.88%	20.99%	21.11%	21.16%	21.21%	21.25%	21.63%
56	22.45%	22.23%	22.05%	21.83%	21.63%	21.43%	21.25%	21.15%	21.12%	21.14%	21.15%	21.10%	21.19%	21.27%	21.40%	21.54%	21.68%	21.75%	21.81%	21.89%
57	22.58%	22.51%	22.38%	22.20%	22.04%	21.86%	21.67%	21.54%	21.47%	21.47%	21.55%	21.60%	21.57%	21.66%	21.77%	21.92%	22.12%	22.29%	22.38%	22.45%
58	22.45%	22.64%	22.64%	22.56%	22.43%	22.28%	22.09%	21.91%	21.81%	21.80%	21.86%	21.97%	22.05%	22.07%	22.20%	22.32%	22.51%	22.71%	22.90%	23.01%
59	22.43%	22.51%	22.78%	22.82%	22.78%	22.65%	22.46%	22.30%	22.19%	22.14%	22.18%	22.27%	22.42%	22.52%	22.57%	22.73%	22.87%	23.07%	23.29%	23.51%
60	22.55%	22.49%	22.64%	22.93%	23.05%	23.00%	22.84%	22.68%	22.57%	22.48%	22.50%	22.57%	22.70%	22.85%	22.98%	23.02%	23.14%	23.31%	23.57%	23.84%
61	22.86%	22.61%	22.58%	22.82%	23.19%	23.30%	23.14%	22.95%	22.86%	22.77%	22.78%	22.92%	23.05%	23.29%	23.45%	23.43%	23.58%	23.75%	24.02%	
62	23.14%	22.90%	22.70%	22.76%	23.01%	23.43%	23.24%	23.11%	23.03%	22.92%	22.90%	22.92%	22.98%	23.12%	23.31%	23.57%	23.55%	23.76%	23.97%	
63	23.36%	23.14%	22.97%	22.81%	22.90%	23.17%	23.05%	22.92%	22.80%	22.72%	22.69%	22.75%	22.84%	23.01%	23.26%	23.23%	23.23%	23.26%	23.49%	
64	23.51%	23.28%	23.15%	22.99%	22.89%	22.99%	22.84%	22.71%	22.65%	22.57%	22.52%	22.56%	22.64%	22.77%	22.99%	22.98%	22.98%	22.96%	22.98%	
65	23.49%	23.35%	23.19%	23.06%	22.96%	22.85%	22.71%	22.61%	22.49%	22.44%	22.45%	22.41%	22.44%	22.51%	22.62%	22.79%	22.76%	22.75%	22.77%	
66	22.97%	22.82%	22.66%	22.57%	22.46%	22.33%	22.18%	22.06%	21.96%	21.93%	21.88%	21.94%	21.96%	22.07%	22.22%	22.27%	22.26%	22.26%	22.27%	
67	22.51%	22.33%	22.15%	22.06%	21.97%	21.86%	21.72%	21.59%	21.49%	21.42%	21.39%	21.40%	21.44%	21.48%	21.55%	21.70%	21.73%	21.80%	21.81%	
68	22.03%	21.88%	21.73%	21.60%	21.51%	21.41%	21.28%	21.15%	21.04%	20.95%	20.92%	20.91%	20.95%	21.03%	21.10%	21.23%	21.25%	21.32%	21.42%	21.43%
69	21.61%	21.46%	21.34%	21.22%	21.09%	21.01%	20.88%	20.76%	20.65%	20.57%	20.51%	20.49%	20.52%	20.58%	20.70%	20.80%	20.81%	20.86%	20.95%	21.10%
70	21.22%	21.09%	20.99%	20.89%	20.78%	20.66%	20.54%	20.44%	20.33%	20.25%	20.18%	20.15%	20.20%	20.30%	20.45%	20.45%	20.48%	20.56%	20.69%	
71	20.82%	20.71%	20.62%	20.55%	20.45%	20.35%	20.24%	20.14%	20.05%	19.97%	19.91%	19.86%	19.84%	19.87%	19.95%	20.08%	20.06%	20.12%	20.23%	
72	20.49%	20.40%	20.33%	20.27%	20.20%	20.12%	20.03%	19.95%	19.87%	19.80%	19.74%	19.70%	19.66%	19.66%	19.71%	19.82%	19.80%	19.79%	19.81%	19.89%
73	20.29%	20.19%	20.15%	20.11%	20.07%	19.99%	19.95%	19.86%	19.82%	19.76%	19.70%	19.66%	19.64%	19.63%	19.70%	19.69%	19.67%	19.66%	19.71%	
74	20.14%	20.09%	20.08%	20.03%	20.03%	19.98%	19.97%	19.91%	19.88%	19.84%	19.82%	19.79%	19.76%	19.75%	19.79%	19.77%	19.77%	19.76%	19.76%	
75	20.13%	20.15%	20.12%	20.13%	20.12%	20.13%	20.13%	20.13%	20.13%	20.12%	20.13%	20.13%	20.13%	20.13%	20.13%	20.12%	20.13%	20.12%	20.12%	

Appendix F

25	26	27	28	29	30	31	32	33	34	35
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21.54%										
21.71%	22.16%									
21.99%	22.33%	22.79%								
22.38%	22.64%	22.97%	23.44%							
22.82%	23.02%	23.26%	23.65%	24.11%						
23.35%	23.47%	23.68%	23.95%	24.33%	24.83%					
23.92%	24.01%	24.15%	24.35%	24.64%	25.03%	26.21%				
24.18%	24.60%	24.69%	24.84%	25.04%	25.34%	26.32%	27.69%			
24.27%	24.86%	25.31%	25.40%	25.54%	25.77%	26.54%	27.70%	29.27%		
24.08%	24.92%	25.57%	26.03%	26.13%	26.28%	26.82%	27.73%	29.07%	30.90%	
23.58%	24.74%	25.64%	26.30%	26.78%	26.87%	27.18%	27.82%	28.89%	30.47%	30.47%
23.09%	24.25%	25.45%	26.37%	27.06%	27.55%	27.61%	27.98%	28.75%	30.02%	30.02%
22.75%	23.89%	25.11%	26.35%	27.35%	28.04%	28.10%	28.19%	28.63%	29.56%	29.56%
22.48%	23.51%	24.68%	25.95%	27.31%	28.29%	28.36%	28.44%	28.55%	29.09%	29.09%
22.32%	23.21%	24.28%	25.54%	26.87%	28.24%	28.30%	28.38%	28.48%	28.64%	28.64%
22.29%	23.02%	23.95%	25.07%	26.39%	27.75%	27.81%	27.93%	27.99%	28.12%	28.12%
22.53%	22.95%	23.73%	24.70%	25.90%	27.29%	27.35%	27.43%	27.53%	27.66%	27.66%
23.08%	23.16%	23.63%	24.46%	25.51%	26.79%	26.86%	26.94%	27.04%	27.16%	27.16%
23.63%	23.68%	23.76%	24.27%	25.16%	26.31%	26.37%	26.45%	26.55%	26.68%	26.68%
24.06%	24.12%	24.18%	24.27%	24.83%	25.84%	25.90%	25.96%	26.07%	26.19%	26.19%
24.33%	24.44%	24.50%	24.57%	24.67%	25.31%	25.36%	25.43%	25.52%	25.65%	25.65%
24.27%	24.37%	24.50%	24.56%	24.66%	24.78%	24.84%	24.91%	25.00%	25.12%	25.12%
23.78%	23.84%	23.97%	24.14%	24.22%	24.33%	24.39%	24.47%	24.55%	24.67%	24.67%
23.25%	23.34%	23.45%	23.61%	23.82%	23.92%	23.98%	24.05%	24.16%	24.25%	24.25%
22.79%	22.87%	22.97%	23.12%	23.32%	23.57%	23.65%	23.69%	23.81%	23.91%	23.91%
22.28%	22.31%	22.41%	22.55%	22.74%	22.98%	23.03%	23.09%	23.19%	23.31%	23.31%
21.82%	21.84%	21.89%	22.00%	22.17%	22.42%	22.46%	22.53%	22.61%	22.73%	22.73%
21.44%	21.45%	21.46%	21.51%	21.66%	21.89%	21.93%	21.99%	22.07%	22.18%	22.18%
21.10%	21.11%	21.14%	21.17%	21.23%	21.43%	21.45%	21.50%	21.59%	21.69%	21.69%
20.87%	20.87%	20.89%	20.91%	20.97%	21.04%	21.07%	21.12%	21.19%	21.31%	21.31%
20.40%	20.40%	20.40%	20.42%	20.47%	20.53%	20.54%	20.58%	20.65%	20.75%	20.75%
20.03%	20.03%	20.03%	20.04%	20.07%	20.12%	20.12%	20.15%	20.20%	20.29%	20.29%
19.81%	19.81%	19.81%	19.81%	19.84%	19.88%	19.88%	19.88%	19.90%	19.97%	19.97%
19.81%	19.81%	19.81%	19.81%	19.81%	19.85%	19.85%	19.85%	19.85%	19.88%	19.88%
20.12%	20.12%	20.12%	20.12%	20.12%	20.12%	20.12%	20.12%	20.12%	20.12%	20.12%

## **Appendix G**

### Public Employees' Retirement System of Nevada Service Purchase Factors for PERS Police/Fire Members

#### **Members Hired Prior to 1/1/2010:**

<u>Age</u>	<u>Percent</u>	<u>Age</u>	<u>Percent</u>	<u>Age</u>	<u>Percent</u>
30	32.2	47	52.4	64	34.0
31	33.1	48	53.9	65	33.3
32	34.1	49	55.5	66	32.6
33	35.1	50	57.2	67	31.9
34	36.1	51	56.8	68	31.1
35	37.1	52	56.5	69	30.4
36	38.2	53	56.1	70	29.6
37	39.3	54	55.7	71	28.8
38	40.4	55	39.2	72	28.0
39	41.6	56	38.7	73	27.2
40	42.8	57	38.2	74	26.4
41	44.0	58	37.6	75	25.5
42	45.3	59	37.1	76	24.7
43	46.6	60	36.5	77	23.8
44	48.0	61	35.9	78	22.9
45	49.4	62	35.3	79	22.0
46	50.9	63	34.6	80	21.1

Effective until June 30, 2024.

**Public Employees' Retirement System of Nevada**  
**Service Purchase Factors for PERS Police/Fire Members Hired Prior to 1/1/2010**  
**Based on Assumptions Recommended in July 1, 2021 Experience Study**

The factors below are the cost to purchase one year of service. They should be multiplied by a member's 36-month average salary (including the salary factor for Employer-Paid members).

**Appendix H**

**Service at Purchase**

	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24																																																																																																										
Age at Purchase	21	33.11%	22	33.71%	32.77%	23	34.68%	33.38%	32.55%	24	35.91%	34.34%	33.20%	32.41%	25	37.17%	35.57%	34.12%	33.02%	32.34%	26	38.16%	36.83%	35.35%	33.99%	33.00%	32.34%	27	39.17%	37.81%	36.65%	35.21%	33.93%	32.96%	32.38%	28	39.16%	38.81%	37.59%	36.51%	35.16%	33.95%	33.05%	32.50%	29	38.03%	38.79%	38.58%	37.46%	36.47%	35.18%	34.00%	33.15%	32.75%	30	36.15%	37.67%	38.52%	38.45%	37.42%	36.46%	35.25%	34.15%	33.45%	33.18%	31	34.03%	35.78%	37.45%	38.43%	38.40%	37.45%	36.55%	35.41%	34.43%	33.86%	33.77%	32	32.25%	33.71%	35.61%	37.32%	38.34%	38.44%	37.55%	36.71%	35.71%	34.90%	34.51%	34.47%	33	31.33%	31.95%	33.51%	35.48%	37.23%	38.41%	38.53%	39.59%	38.39%	37.71%	37.23%	35.23%	34	31.34%	31.04%	31.76%	33.39%	35.44%	37.30%	38.46%	38.72%	38.07%	37.55%	36.88%	36.29%	35.99%	36.06%	35	32.06%	31.04%	30.85%	31.64%	33.34%	35.46%	37.

25      26      27      28      29      30      31      32      33      34      35

## **Appendix I**

### Public Employees' Retirement System of Nevada Service Purchase Factors for PERS Police/Fire Members

#### **Members Hired Between 1/1/2010 and 6/30/2015:**

<u>Age</u>	<u>Percent</u>	<u>Age</u>	<u>Percent</u>	<u>Age</u>	<u>Percent</u>
30	30.1	47	49.1	64	31.8
31	31.0	48	50.5	65	31.2
32	31.9	49	52.0	66	30.5
33	32.9	50	53.6	67	29.9
34	33.8	51	53.2	68	29.1
35	34.7	52	52.9	69	28.5
36	35.8	53	52.5	70	27.7
37	36.8	54	52.2	71	27.0
38	37.8	55	36.7	72	26.2
39	39.0	56	36.2	73	25.5
40	40.1	57	35.8	74	24.7
41	41.2	58	35.2	75	23.9
42	42.4	59	34.7	76	23.1
43	43.6	60	34.2	77	22.3
44	44.9	61	33.6	78	21.4
45	46.3	62	33.1	79	20.6
46	47.7	63	32.4	80	19.8

Effective until June 30, 2024.

**Public Employees' Retirement System of Nevada**  
**Service Purchase Factors for PERS Police/Fire Members Hired Between 1/1/2010 and 6/30/2015**  
**Based on Assumptions Recommended in July 1, 2021 Experience Study**

The factors below are the cost to purchase one year of service. They should be multiplied by a member's 36-month average salary (including the salary factor for Employer-Paid members).

**Appendix J**

**Service at Purchase**

	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Age at Purchase	21	50.46%																		
22	54.97%	49.96%																		
23	57.38%	54.42%	49.62%																	
24	45.03%	56.81%	54.06%	49.41%																
25	34.03%	44.57%	56.44%	53.82%	49.30%															
26	24.40%	33.69%	44.28%	56.20%	53.72%	49.31%														
27	16.95%	24.17%	33.51%	44.09%	56.08%	53.72%	49.39%													
28	11.06%	16.80%	24.01%	33.33%	44.01%	56.08%	53.80%	49.58%												
29	11.88%	10.97%	16.67%	23.92%	33.27%	44.02%	56.17%	54.01%	49.96%											
30	13.58%	11.78%	10.92%	16.62%	23.88%	33.28%	44.09%	56.40%	54.44%	50.62%										
31	16.56%	13.46%	11.72%	10.88%	16.59%	23.89%	33.34%	44.22%	56.84%	55.16%	51.53%									
32	19.07%	16.42%	13.38%	11.69%	10.88%	16.61%	23.94%	33.48%	44.57%	57.59%	56.15%	52.60%								
33	21.64%	18.90%	16.33%	13.35%	11.69%	10.90%	16.65%	24.04%	33.79%	45.21%	58.64%	57.32%	53.78%							
34	24.08%	21.41%	18.79%	16.28%	13.34%	11.70%	10.94%	16.73%	24.24%	34.20%	45.98%	59.86%	58.61%	55.05%						
35	26.14%	23.83%	21.29%	18.73%	16.26%	13.36%	11.75%	11.00%	16.90%	24.58%	34.82%	46.94%	61.21%	59.92%	56.37%					
36	29.22%	25.90%	23.72%	21.22%	18.71%	16.28%	13.40%	11.80%	11.10%	17.12%	25.03%	35.56%	48.05%	62.64%	61.37%	57.67%				
37	32.07%	28.95%	25.74%	23.61%	21.22%	18.74%	16.33%	13.47%	11.92%	11.27%	17.44%	25.55%	36.36%	49.13%	64.16%	62.92%	59.06%			
38	34.73%	31.77%	28.78%	25.64%	23.61%	21.24%	18.79%	16.42%	13.61%	12.10%	11.49%	17.82%	26.15%	37.23%	50.32%	65.64%	64.37%	60.51%		
39	37.12%	34.39%	31.58%	28.68%	25.60%	23.60%	21.29%	18.88%	16.57%	13.81%	12.34%	11.76%	18.24%	26.77%	38.13%	51.55%	67.24%	65.96%	62.08%	
40	39.26%	36.78%	34.19%	31.46%	28.64%	25.63%	23.68%	21.37%	19.04%	16.80%	14.08%	12.62%	12.04%	18.68%	27.40%	39.06%	52.80%	68.89%	67.59%	63.65%
41	39.74%	38.88%	36.54%	34.06%	31.42%	28.66%	25.69%	23.76%	21.59%	19.32%	17.13%	14.39%	12.93%	12.35%	19.15%	28.10%	40.02%	54.10%	70.68%	69.31%
42	39.68%	39.36%	38.63%	36.41%	34.02%	31.44%	28.70%	25.77%	23.97%	21.86%	19.69%	17.52%	14.75%	13.26%	12.67%	19.63%	28.77%	41.01%	55.45%	72.39%
43	39.03%	39.29%	39.11%	38.48%	36.36%	34.03%	31.52%	28.83%	25.99%	24.30%	22.28%	20.70%	18.48%	15.65%	14.12%	13.50%	20.10%	29.53%	42.16%	57.09%
44	37.79%	38.64%	39.04%	38.95%	38.43%	36.38%	34.11%	31.67%	29.12%	26.35%	24.77%	23.87%	22.25%	19.96%	17.03%	15.41%	19.90%	27.29%	37.92%	52.08%
45	36.08%	37.42%	38.38%	38.88%	38.45%	36.46%	34.27%	31.93%	29.52%	26.88%	26.88%	25.94%	24.25%	21.84%	18.75%	20.95%	26.06%	34.44%	46.50%	
46	31.88%	35.72%	37.16%	38.22%	38.81%	38.85%	38.54%	36.62%	34.57%	32.39%	30.08%	29.06%	29.08%	28.12%	26.30%	23.74%	23.75%	26.31%	32.11%	41.73%
47	28.31%	31.55%	35.48%	37.01%	38.15%	38.81%	38.98%	38.70%	36.94%	35.04%	32.99%	32.26%	31.27%	30.22%	28.29%	28.32%	28.37%	31.28%	38.01%	
48	25.24%	28.02%	31.34%	35.33%	36.94%	38.16%	38.89%	39.15%	39.03%	37.45%	35.70%	35.06%	34.34%	33.32%	33.31%	32.13%	32.26%	32.30%	32.37%	35.75%
49	22.53%	24.98%	27.84%	31.20%	35.25%	36.94%	38.23%	39.06%	39.42%	39.57%	38.16%	37.56%	36.90%	36.17%	35.16%	35.04%	35.24%	35.32%	35.33%	
50	20.14%	22.31%	24.81%	27.71%	31.14%	35.26%	37.01%	38.39%	39.37%	40.01%	40.30%	39.78%	39.15%	38.46%	37.68%	36.61%	36.77%	36.85%	36.85%	36.75%
51	20.75%	21.65%	23.87%	26.43%	29.42%	32.94%	35.72%	37.60%	39.18%	40.41%	41.26%	39.92%	39.08%	38.16%	37.17%	36.12%	36.36%	36.47%	36.47%	36.42%
52	21.37%	22.25%	23.21%	25.50%	28.09%	31.16%	33.33%	36.27%	38.35%	40.19%	41.68%	40.79%	39.16%	38.06%	36.88%	35.64%	35.87%	36.03%	36.05%	35.93%
53	22.20%	23.05%	23.99%	24.97%	27.30%	29.99%	31.51%	33.82%	37.01%	39.38%	41.51%	40.88%	39.92%	37.96%	36.61%	35.16%	35.36%	35.49%	35.45%	
54	23.34%	24.13%	25.04%	26.00%	27.00%	29.35%	30.30%	31.95%	34.49%	38.04%	40.73%	40.40%	37.67%	36.37%	34.69%	34.85%	34.99%	35.02%	34.98%	
55	24.83%	25.55%	26.34%	27.26%	28.24%	29.25%	29.60%	30.67%	32.54%	35.42%	39.36%	39.82%	39.61%	38.69%	36.94%	34.28%	34.41%	34.48%	34.40%	
56	25.00%	26.45%	27.14%	27.93%	28.79%	29.71%	29.49%	29.95%	31.23%	33.45%	36.77%	37.60%	37.82%	37.31%	36.02%	33.80%	33.87%	33.94%	33.94%	33.86%
57	25.05%	26.44%	27.91%	28.56%	29.29%	30.09%	29.88%	29.70%	30.32%	31.87%	34.50%	35.16%	35.83%	35.82%	35.03%	33.34%	33.41%	33.42%	33.46%	33.38%
58	24.94%	26.34%	27.72%	29.11%	29.69%	30.36%	30.16%	29.99%	29.91%	30.76%	32.62%	33.12%	33.69%	34.21%	34.00%	32.91%	33.03%	33.04%	32.98%	32.90%
59	24.65%	25.97%	27.33%	28.65%	29.98%	30.46%	30.28%	30.13%	30.07%	30.14%	31.21%	31.59%	31.99%	32.43%	32.96%	32.52%	32.62%	32.68%	32.63%	32.49%
60	24.10%	25.40%	26.66%	27.91%	29.15%	30.38%	30.23%	30.11%	30.07%	30.14%	30.39%	30.68%	30.98%	31.38%	31.79%	32.22%	32.37%	32.42%	32.40%	32.28%
61	24.79%	25.69%	26.74%	27.76%	28.76%	29.74%	29.62%	29.55%	29.49%	29.83%	30.07%	30.37%	30.71%	31.08%	31.58%	31.64%	31.73%	31.71%	31.59%	
62	25.39%	25.98%	26.70%	27.54%	28.34%	29.12%	28.98%	28.94%	29.04%	29.27%	29.53%	29.76%	30.08%	30.45%	30.87%	30.97%	31.01%	31.03%	30.92%	
63	25.92%	26.28%	26.76%	27.30%	27.94%	28.56%	28.43%	28.33%	28.40%	28.53%	28.81%	29.03%	29.25%	29.49%	29.83%	30.25%	30.35%	30.40%	30.38%	30.28%
64	26.38%	26.57%	26.83%	27.17%	27.55%	28.10%	27.93%	27.83%	28.06%	28.33%	28.60%	28.82%	29.03%	29.29%	29.68%	29.78%	29.83%	29.82%	29.72%	
65	26.82%	26.82%	26.96%	27.15%	27.39%	27.74%	27.50%	27.36%	27.35%	27.54%	27.93%	28.24%	28.44%	28.67%	28.94%	29.23%	29.34%	29.41%	29.41%	29.34%
66	26.53%	26.49%	26.51%	26.69%	26.92%	27.22%	27.01%	26.81%	26.72%	26.83%	27.20%	27.44%	27.65%	27.84%	28.09%	28.36%	28.47%	28.55%	28.58%	28.50%
67	26.36%	26.29%	26.21%	26.28%	26.48%	26.76%	26.60%	26.39%	26.22%	26.26%	26.53%	26.70%	26.87%	27.05%	27.24%	27.49%	27.58%	27.67%	27.72%	27.66%
68	26.20%	26.16%	26.11%	26.03%	26.13%	26.38%	26.29%	26.13%	25.96%	25.88%	26.02%	26.13%	26.22%	26.33%	26.47%	26.68%	26.74%	26.80%	26.87%	26.86%
69	26.12%	26.06%	26.06%	25.99%	25.99%	26.10%	26.06%	25.98%	25.91%	25.79%	25.83%	25.87%	25.94%	25.95%	26.09%	26.12%	26.15%	26.17%	26.23%	
70	26.03%	26.03%	26.03%	26.02%	26.02%	26.05%	26.05%	26.05%	26.05%	26.02%	26.05%	26.05%	26.05%	26.05%	26.05%	26.05%	26.02%	26.06%	26.02%	26.02%
71	25.13%	25.10%	25.10%	25.10%	25.10%	25.10%	25.13%	25.10%	25.09%	25.09%	25.13%	25.10%	25.13%	25.13%	25.13%	25.13%	25.13%	25.13%	25.12%	
72	24.19%	24.19%	24.18%	24.18%	24.19%	24.19%	24.19%	24.19%	24.19%	24.19%	24.19%	24.19%	24.19%	24.19%	24.19%	24.19%	24.19%	24.19%	24.19%	
73	23.24%	23.24%	23.24%	23.25%	23.24%	23.24%	23.24%	23.24%	23.25%	23.24%	23.24%	23.24%	23.24%	23.24%	23.24%	23.25%	23.24%	23.24%	23.24%	
74	22.28%	22.29%	22.31%	22.28%	22.29%	22.31%	22.31%	22.29%	22.29%	22.29%	22.29%	22.29%	22.29%	22.29%	22.29%	22.29%	22.29%	22.29%	22.29%	
75	21.36%	21.33%	21.36%	21.33%	21.36%	21.36%	21.35%	21.36%	21.36%	21.36%	21.36%	21.36%	21.35%	21.35%	21.35%	21.35%	21.35%	21.35%	21.35%	

**Appendix J**

25	26	27	28	29	30	31	32	33	34	35
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65.19%										
71.06%	66.83%									
74.58%	72.27%	67.87%								
68.95%	67.76%	64.42%	58.75%							
62.61%	62.37%	60.33%	55.95%	48.76%						
55.51%	56.28%	55.50%	52.56%	46.89%	37.89%					
49.08%	49.57%	50.06%	48.67%	44.73%	37.48%	37.48%				
43.53%	43.80%	44.06%	44.27%	42.24%	37.13%	37.13%	37.13%			
39.26%	39.36%	39.43%	39.47%	39.49%	36.77%	36.77%	36.77%	36.77%		
36.73%	36.73%	36.71%	36.65%	36.57%	36.43%	36.43%	36.43%	36.43%	36.43%	
36.22%	36.21%	36.19%	36.14%	36.04%	35.90%	35.90%	35.90%	35.90%	35.90%	35.90%
35.71%	35.70%	35.68%	35.61%	35.53%	35.38%	35.38%	35.38%	35.38%	35.38%	35.38%
35.20%	35.19%	35.17%	35.11%	35.01%	34.86%	34.86%	34.86%	34.86%	34.86%	34.86%
34.71%	34.71%	34.68%	34.61%	34.51%	34.36%	34.36%	34.36%	34.36%	34.36%	34.36%
34.24%	34.24%	34.22%	34.16%	34.06%	33.90%	33.90%	33.90%	33.90%	33.90%	33.90%
33.73%	33.72%	33.69%	33.64%	33.53%	33.37%	33.37%	33.37%	33.37%	33.37%	33.37%
33.21%	33.20%	33.16%	33.10%	33.01%	32.85%	32.85%	32.85%	32.85%	32.85%	32.85%
32.74%	32.73%	32.70%	32.61%	32.52%	32.36%	32.36%	32.36%	32.36%	32.36%	32.36%
32.33%	32.34%	32.31%	32.25%	32.11%	31.97%	31.97%	31.97%	31.97%	31.97%	31.97%
32.04%	32.05%	32.04%	31.99%	31.88%	31.68%	31.68%	31.68%	31.68%	31.68%	31.68%
31.36%	31.34%	31.33%	31.29%	31.17%	31.01%	31.01%	31.01%	31.01%	31.01%	31.01%
30.68%	30.68%	30.65%	30.60%	30.50%	30.30%	30.30%	30.30%	30.30%	30.30%	30.30%
30.06%	30.07%	30.05%	29.97%	29.87%	29.69%	29.69%	29.69%	29.69%	29.69%	29.69%
29.52%	29.54%	29.54%	29.48%	29.34%	29.17%	29.17%	29.17%	29.17%	29.17%	29.17%
29.17%	29.20%	29.20%	29.17%	29.06%	28.81%	28.81%	28.81%	28.81%	28.81%	28.81%
28.32%	28.35%	28.37%	28.35%	28.24%	28.04%	28.04%	28.04%	28.04%	28.04%	28.04%
27.49%	27.51%	27.55%	27.54%	27.46%	27.22%	27.22%	27.22%	27.22%	27.22%	27.22%
26.72%	26.74%	26.75%	26.77%	26.73%	26.54%	26.54%	26.54%	26.54%	26.54%	26.54%
26.13%	26.14%	26.15%	26.19%	26.20%	26.08%	26.08%	26.08%	26.08%	26.08%	26.08%
26.02%	26.02%	26.02%	26.02%	26.02%	26.02%	26.02%	26.02%	26.02%	26.02%	26.02%
25.12%	25.12%	25.12%	25.12%	25.12%	25.12%	25.12%	25.12%	25.12%	25.12%	25.12%
24.19%	24.19%	24.19%	24.19%	24.19%	24.19%	24.19%	24.19%	24.19%	24.19%	24.19%
23.24%	23.24%	23.24%	23.24%	23.24%	23.24%	23.24%	23.24%	23.24%	23.24%	23.24%
22.29%	22.29%	22.29%	22.29%	22.29%	22.29%	22.29%	22.29%	22.29%	22.29%	22.29%
21.35%	21.35%	21.35%	21.35%	21.35%	21.35%	21.35%	21.35%	21.35%	21.35%	21.35%

## **Appendix K**

### Public Employees' Retirement System of Nevada Service Purchase Factors for PERS Police/Fire Members

#### **Members Hired On or After 7/1/2015:**

<u>Age</u>	<u>Percent</u>	<u>Age</u>	<u>Percent</u>	<u>Age</u>	<u>Percent</u>
30	21.9	47	35.6	64	31.8
31	22.5	48	36.7	65	31.2
32	23.2	49	37.8	66	30.5
33	23.9	50	38.9	67	29.9
34	24.5	51	38.5	68	29.1
35	25.3	52	38.1	69	28.5
36	26.0	53	37.6	70	27.7
37	26.7	54	37.2	71	27.0
38	27.5	55	36.7	72	26.2
39	28.3	56	36.2	73	25.5
40	29.1	57	35.8	74	24.7
41	30.0	58	35.2	75	23.9
42	30.8	59	34.7	76	23.1
43	31.7	60	34.2	77	22.3
44	32.7	61	33.6	78	21.4
45	33.6	62	33.1	79	20.6
46	34.6	63	32.4	80	19.8

Effective until June 30, 2024.

**Public Employees' Retirement System of Nevada**  
**Service Purchase Factors for PERS Police/Fire Members Hired on or After 7/1/2015**  
**Based on Assumptions Recommended in July 1, 2021 Experience Study**

The factors below are the cost to purchase one year of service. They should be multiplied by a member's 36-month average salary (including the salary factor for Employer-Paid members, and reflecting the salary limit if applicable).

Appendix L

Service at Purchase		5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Age at Purchase		21	22.35%	23.02%	22.85%	22.75%	22.59%	22.75%	22.49%	22.70%	22.43%	22.69%	22.42%	22.42%	22.72%	22.46%	22.81%	22.54%	22.97%	23.27%	23.69%
	21	22.98%	23.02%																		
	22	22.97%	22.75%	22.85%																	
	23	23.57%	22.74%	22.59%	22.75%																
	24	24.24%	23.32%	22.58%	22.49%	22.70%															
	25	25.03%	23.99%	23.16%	22.47%	22.43%	22.69%														
	26	25.72%	24.74%	23.82%	23.05%	22.42%	22.42%	22.72%													
	27	26.36%	25.45%	24.57%	23.71%	23.00%	22.41%	22.46%	22.81%												
	28	26.92%	26.09%	25.28%	24.46%	23.66%	22.99%	22.44%	22.54%	22.97%											
	29	27.37%	26.64%	25.90%	25.16%	24.43%	23.65%	23.02%	22.53%	22.71%	23.27%										
	30	27.82%	27.05%	26.45%	25.79%	25.07%	24.40%	23.68%	23.11%	22.70%	23.00%	23.69%									
	31	28.18%	27.53%	26.90%	26.33%	25.73%	25.10%	24.43%	23.80%	23.29%	22.99%	23.41%	24.17%								
	32	28.53%	27.89%	27.31%	26.77%	26.27%	25.72%	25.13%	24.55%	23.95%	23.58%	23.39%	23.89%	24.70%							
	33	28.82%	28.23%	27.69%	27.21%	26.71%	26.26%	25.76%	25.22%	24.70%	24.29%	24.00%	23.88%	24.42%	25.28%						
	34	29.01%	28.52%	28.03%	27.57%	27.15%	26.70%	26.30%	25.85%	25.41%	25.02%	24.69%	24.49%	24.41%	24.99%	25.88%					
	35	28.22%	28.71%	28.32%	27.90%	27.50%	27.14%	26.71%	26.40%	26.05%	25.74%	25.49%	25.19%	25.03%	24.98%	25.58%	26.49%				
	36	27.68%	27.92%	28.51%	28.19%	27.83%	27.50%	27.18%	26.80%	26.56%	26.35%	26.17%	25.99%	25.75%	25.65%	25.57%	26.19%	27.12%			
	37	27.20%	27.40%	27.73%	28.37%	28.12%	27.82%	27.53%	27.24%	27.00%	26.90%	26.85%	26.71%	26.57%	26.35%	26.23%	26.18%	26.81%	27.78%		
	38	26.78%	26.91%	27.20%	27.60%	28.31%	28.11%	27.85%	27.62%	27.45%	27.35%	27.41%	27.40%	27.33%	27.18%	26.98%	26.86%	26.81%	27.47%	28.47%	
	39	26.45%	26.50%	26.72%	27.07%	27.53%	28.30%	28.15%	27.95%	27.83%	27.86%	27.97%	27.80%	27.93%	27.62%	27.49%	27.46%	28.13%	29.17%		
	40	25.89%	26.17%	26.31%	26.59%	27.00%	27.52%	28.33%	28.25%	28.16%	28.19%	28.32%	28.43%	28.59%	28.65%	28.59%	28.49%	28.28%	28.16%	28.12%	28.84%
	41	25.56%	25.65%	25.98%	26.18%	26.52%	26.99%	27.54%	28.43%	28.45%	28.52%	28.68%	28.90%	29.06%	29.25%	29.33%	29.30%	29.17%	28.97%	28.85%	28.83%
	42	25.40%	25.29%	25.46%	25.85%	26.11%	26.51%	27.02%	27.64%	28.64%	28.83%	29.03%	29.27%	29.54%	29.73%	29.94%	30.03%	30.01%	29.92%	29.72%	29.61%
	43	25.42%	25.13%	25.10%	25.33%	25.79%	26.10%	26.54%	27.10%	27.84%	29.00%	29.32%	29.62%	29.92%	30.22%	30.40%	30.62%	30.79%	30.82%	30.74%	30.53%
	44	25.63%	25.15%	24.94%	24.97%	25.26%	25.77%	26.12%	26.66%	27.34%	28.20%	29.52%	29.93%	30.27%	30.61%	30.94%	31.16%	31.44%	31.62%	31.67%	31.59%
	45	26.15%	25.36%	24.97%	24.82%	24.91%	25.25%	25.79%	26.21%	26.82%	27.68%	28.70%	30.11%	30.58%	30.97%	31.34%	31.67%	31.95%	32.30%	32.47%	32.57%
	46	26.69%	25.87%	25.17%	24.84%	24.74%	24.89%	25.27%	25.91%	26.39%	27.16%	29.27%	30.77%	31.28%	31.70%	32.07%	32.43%	32.74%	33.11%	33.35%	
	47	27.26%	26.41%	25.68%	25.04%	24.78%	24.74%	24.92%	25.36%	26.09%	26.76%	27.63%	28.70%	29.92%	31.49%	32.02%	32.46%	32.77%	33.16%	33.50%	33.92%
	48	27.82%	26.96%	26.22%	25.55%	24.98%	24.76%	24.75%	24.99%	25.54%	26.43%	27.22%	28.19%	29.34%	30.61%	32.23%	32.79%	33.07%	33.41%	33.84%	34.22%
	49	28.38%	27.52%	26.77%	26.09%	25.49%	24.96%	24.79%	24.84%	25.18%	25.83%	26.88%	27.77%	28.81%	30.00%	31.32%	32.99%	33.24%	33.56%	33.95%	34.43%
	50	28.50%	28.07%	27.32%	26.64%	26.01%	25.47%	25.19%	25.06%	25.21%	25.70%	26.53%	27.67%	28.62%	29.79%	31.02%	32.41%	32.59%	32.91%	33.30%	33.78%
	51	28.55%	28.20%	27.87%	27.22%	26.57%	26.00%	25.67%	25.43%	25.41%	25.70%	26.33%	27.27%	28.48%	29.56%	30.78%	32.08%	32.24%	32.46%	32.84%	33.31%
	52	28.54%	28.24%	27.99%	27.74%	27.15%	26.55%	26.21%	25.93%	25.78%	25.89%	26.32%	27.05%	28.08%	29.41%	30.54%	31.82%	31.93%	32.13%	32.43%	32.85%
	53	28.39%	28.24%	28.03%	27.85%	27.67%	27.14%	26.75%	26.45%	26.26%	26.24%	26.49%	27.01%	27.84%	28.95%	30.39%	31.59%	31.71%	31.85%	32.13%	32.45%
	54	28.16%	28.10%	28.00%	27.91%	27.79%	27.66%	27.29%	27.00%	26.76%	26.71%	26.81%	27.15%	27.75%	28.66%	29.87%	31.41%	31.48%	31.68%	31.89%	32.18%
	55	27.87%	28.25%	28.29%	28.28%	28.25%	28.16%	27.85%	27.52%	27.27%	27.20%	27.25%	27.45%	27.86%	28.56%	29.57%	30.92%	31.06%	31.20%	31.40%	31.68%
	56	27.63%	27.92%	28.41%	28.52%	28.55%	28.61%	28.26%	28.02%	27.73%	27.62%	27.65%	27.81%	28.06%	28.54%	29.34%	30.47%	30.59%	30.77%	30.95%	31.20%
	57	27.43%	27.64%	28.05%	28.61%	28.79%	28.92%	28.61%	28.33%	28.10%	28.00%	28.01%	28.12%	28.31%	28.63%	29.19%	30.07%	30.17%	30.33%	30.56%	30.80%
	58	27.33%	27.42%	27.71%	28.20%	28.85%	29.09%	28.80%	28.49%	28.29%	28.23%	28.21%	28.33%	28.50%	28.77%	29.12%	29.75%	29.83%	29.96%	30.16%	30.46%
	59	27.33%	27.26%	27.43%	27.81%	28.37%	29.11%	28.83%	28.53%	28.37%	28.30%	28.32%	28.41%	28.53%	28.78%	29.08%	29.51%	29.57%	29.69%	29.86%	30.12%
	60	27.33%	27.50%	27.24%	27.25%	27.49%	27.95%	28.61%	28.31%	28.03%	27.78%	27.69%	27.77%	27.92%	28.04%	28.24%	28.54%	28.91%	28.98%	29.08%	29.23%
	61	27.20%	27.38%	27.19%	27.28%	27.60%	28.14%	27.85%	27.56%	27.32%	27.17%	27.17%	27.19%	27.35%	27.55%	27.75%	28.02%	28.39%	28.41%	28.51%	28.65%
	62	27.09%	27.47%	27.30%	27.17%	27.32%	27.72%	27.42%	27.13%	26.87%	26.73%	26.71%	26.84%	27.01%	27.35%	27.58%	27.88%	27.91%	27.99%	28.15%	28.34%
	63	27.09%	27.47%	27.30%	27.17%	27.32%	27.72%	27.42%	27.13%	26.87%	26.73%	26.71%	26.84%	27.01%	27.35%	27.58%	27.88%	27.91%	27.99%	28.15%	28.34%
	64	27.09%	27.65%	27.46%	27.32%	27.20%	27.12%	27.34%	27.09%	26.83%	26.58%	26.41%	26.36%	26.42%	26.55%	26.85%	27.22%	27.22%	27.56%	27.61%	27.70%
	65	27.09%	27.55%	27.33%	27.22%	27.13%	27.06%	27.02%	26.81%	26.57%	26.35%	26.19%	26.11%	26.23%	26.42%	26.77%	27.27%	27.32%	27.41%	27.57%	
	66	26.96%	26.80%	26.68%	26.61%	26.56%	26.53%	26.33%	26.11%	25.90%	25.75%	25.62%	25.58%	25.66%	25.84%	26.15%	26.59%	26.58%	26.60%	26.68%	26.83%
	67	26.48%	26.31%	26.22%	26.15%	26.12%	26.08%	25.95%	25.72%	25.55%	25.38%	25.32%	25.24%	25.25%	25.32%	25.56%	25.99%	26.01%	25.97%	26.01%	26.14%
	68	26.04%	25.93%	25.84%	25.79%	25.72%	25.74%	25.64%	25.49%	25.32%	25.19%	25.12%	25.07%	25.08%	25.04%	25.21%	25.52%	25.51%	25.50%	25.55%	25.58%
	69	25.70%	25.64%	25.58%	25.54%	25.50%	25.50%	25.46%	25.39%	25.29%	25.19%	25.14%	25.11%	25.10%	25.08%	25.08%	25.29%	25.27%	25.27%	25.27%	25.27%
	70	25.43%	25.43%	25.44%	25.43%	25.43%	25.44%	25.43%	25.43%	25.43%	25.43%	25.43%	25.43%	25.43%	25.44%	25.44%	25.44%	25.44%	25.43%	25.43%	25.43%
	71	24.55%	24.58%	24.55%	24.55%	24.55%	24.55%	24.55%	24.55%	24.55%	24.55%	24.55%	24.55%	24.55%	24.55%	24.55%	24.55%	24.55%	24.55%	24.55%	24.55%
	72	23.69%	23.69%	23.69%	23.69%	23.69%	23.69%	23.69%	23.69%	23.69%	23.69%	23.69%	23.69%	23.69%	23.69%	23.70%	23.70%	23.70%	23.69%	23.70%	23.70%
	73	22.77%	22.79%	22.79%	22.80%	22.79%	22.77%</														

25	26	27	28	29	30	31	32	33	34	35
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29.90%										
29.56%	30.64%									
29.59%	30.34%	31.46%								
30.43%	30.94%	31.80%	33.09%							
31.39%	31.66%	32.25%	33.25%	34.75%						
32.45%	32.48%	32.80%	33.50%	34.69%	36.47%					
33.41%	33.45%	33.46%	33.83%	34.68%	36.09%	36.09%				
34.16%	34.20%	34.24%	34.29%	34.72%	35.73%	35.73%	35.73%			
34.67%	34.70%	34.74%	34.75%	34.86%	35.38%	35.38%	35.38%	35.38%		
34.85%	34.87%	34.92%	34.96%	35.02%	35.11%	35.11%	35.11%	35.11%	35.11%	
34.36%	34.39%	34.42%	34.48%	34.54%	34.63%	34.63%	34.63%	34.63%	34.63%	34.63%
33.88%	33.90%	33.94%	33.98%	34.05%	34.13%	34.13%	34.13%	34.13%	34.13%	34.13%
33.44%	33.43%	33.46%	33.54%	33.56%	33.65%	33.65%	33.65%	33.65%	33.65%	33.65%
32.94%	32.96%	33.00%	33.08%	33.15%	33.22%	33.22%	33.22%	33.22%	33.22%	33.22%
32.56%	32.58%	32.57%	32.61%	32.71%	32.79%	32.79%	32.79%	32.79%	32.79%	32.79%
32.04%	32.06%	32.10%	32.13%	32.19%	32.27%	32.27%	32.27%	32.27%	32.27%	32.27%
31.55%	31.57%	31.61%	31.64%	31.70%	31.77%	31.77%	31.77%	31.77%	31.77%	31.77%
31.12%	31.13%	31.16%	31.22%	31.26%	31.33%	31.33%	31.33%	31.33%	31.33%	31.33%
30.75%	30.76%	30.80%	30.84%	30.90%	30.97%	30.97%	30.97%	30.97%	30.97%	30.97%
30.50%	30.51%	30.53%	30.56%	30.61%	30.70%	30.70%	30.70%	30.70%	30.70%	30.70%
29.84%	29.85%	29.87%	29.91%	29.96%	30.05%	30.05%	30.05%	30.05%	30.05%	30.05%
29.22%	29.23%	29.26%	29.28%	29.34%	29.41%	29.41%	29.41%	29.41%	29.41%	29.41%
28.65%	28.66%	28.68%	28.73%	28.77%	28.84%	28.84%	28.84%	28.84%	28.84%	28.84%
28.18%	28.19%	28.20%	28.23%	28.30%	28.36%	28.36%	28.36%	28.36%	28.36%	28.36%
27.86%	27.86%	27.87%	27.89%	27.94%	28.04%	28.04%	28.04%	28.04%	28.04%	28.04%
27.11%	27.11%	27.12%	27.14%	27.18%	27.27%	27.27%	27.27%	27.27%	27.27%	27.27%
26.40%	26.40%	26.40%	26.41%	26.45%	26.54%	26.54%	26.54%	26.54%	26.54%	26.54%
25.80%	25.80%	25.80%	25.80%	25.82%	25.89%	25.89%	25.89%	25.89%	25.89%	25.89%
25.40%	25.40%	25.40%	25.40%	25.40%	25.44%	25.44%	25.44%	25.44%	25.44%	25.44%
25.43%	25.43%	25.43%	25.43%	25.43%	25.43%	25.43%	25.43%	25.43%	25.43%	25.43%
24.55%	24.55%	24.55%	24.55%	24.55%	24.55%	24.55%	24.55%	24.55%	24.55%	24.55%
23.70%	23.70%	23.70%	23.70%	23.70%	23.70%	23.70%	23.70%	23.70%	23.70%	23.70%
22.79%	22.79%	22.79%	22.79%	22.79%	22.79%	22.79%	22.79%	22.79%	22.79%	22.79%
21.89%	21.89%	21.89%	21.89%	21.89%	21.89%	21.89%	21.89%	21.89%	21.89%	21.89%
21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%