TABLE III.—FUNDING OF ACCRUED BENEFITS IN A REPRESENTATIVE PENSION PLAN UPON TERMINATION DURING 1ST 15 YEARS

[Under 2 common cost methods; rapid and minimum funding methods]

Year	Accrued liability	Value of benefit for retired	Entry age normal								Unit credit							
			Minimum funding				20-year funding				Minimum funding				20-year funding			
			Total assets	Remaining assets	Percent funded		Total assets	Remaining assets	Percent funded		Total assets	Remaining assets	Percent funded		Total assets	Remaining assets	Percent funded	
					Total	Active			Total	Active			Total	Active			Total	Active
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
1	$469,752	0	$44,311	$44,311	9.4	9.4	$7,200	$70,200	14.9	14.9	$37,829	$37,829	8.1	8.1	$54,737	$54,737	11.7	11.7
2	508,686	$9,543	88,869	79,326	17.5	15.9	141,293	131,750	27.8	26.4	76,762	67,219	15.1	13.5	111,002	101,459	21.8	20.3
3	548,193	23,236	133,249	110,013	24.3	21.0	212,876	189,637	38.8	36.1	116,269	93,033	21.2	17.7	168,273	145,037	30.7	27.6
4	588,019	39,103	177,259	138,156	30.1	25.2	284,763	245,660	48.4	44.8	156,094	116,991	26.5	21.3	226,307	187,204	38.5	34.1
5	627,702	58,267	220,542	162,275	35.1	28.5	356,623	298,356	56.8	52.4	195,777	137,510	31.2	24.1	284,655	226,388	45.3	39.8
6	666,631	78,000	262,576	184,576	39.4	31.4	427,949	349,949	64.2	59.5	234,707	156,707	35.2	26.6	342,715	264,715	51.4	45.0
7	704,776	100,000	303,406	203,406	43.0	33.6	498,803	398,803	70.8	65.9	272,852	172,852	38.7	28.6	400,469	300,469	56.8	49.7
8	742,034	125,000	343,002	218,002	46.2	35.3	569,173	444,173	76.7	72.0	310,111	185,111	41.8	30.0	457,826	332,826	61.7	53.9
9	778,150	152,100	381,164	229,064	49.0	36.6	638,878	486,778	82.1	77.8	346,228	194,128	44.5	31.0	514,544	362,444	66.1	57.9
10	812,486	178,161	417,303	239,142	51.4	37.7	707,348	529,187	87.1	83.4	380,564	202,403	46.8	31.9	569,997	391,836	70.2	61.8
11	845,091	203,000	451,495	248,495	53.4	38.7	774,681	571,681	91.7	89.0	413,169	210,169	48.9	32.7	624,247	421,247	73.9	65.6
12	876,022	226,000	483,826	257,826	55.2	39.7	840,981	614,981	96.0	94.6	444,101	218,101	50.7	33.6	677,364	451,364	77.3	69.4
13	905,595	248,000	514,607	266,607	56.8	40.5	906,581	658,581	100.1	100.1	473,674	225,674	52.3	34.3	729,677	481,677	80.6	73.2
14	933,689	269,000	543,716	274,716	58.2	41.3	971,379	702,379	104.0	105.7	501,768	232,768	53.7	35.0	781,080	512,080	83.7	77.0
15	960,000	288,992	570,864	281,872	59.5	42.0	1,035,108	746,116	107.8	111.2	528,079	239,087	55.0	35.6	831,283	542,291	86.6	80.8

Note: (2) accrued liability on unit credit cost method. (5), (9), (13), and (17) assets remaining after allowing for benefits for retired employees. (6), (10), (14), and (18) total assets expressed as percentage of total liabilities. (7), (11), (15), and (19) remaining assets expressed as a percentage of the total liabilities for active employees.