

KEYTLAW, L.L.C.

ATTORNEYS

RICHARD KEYT
Tel: (602) 906-4953, ext.101
Fax: (602) 297-6890
Email: rk@keytlaw.com

3001 East Camelback, Suite 130
Phoenix, Arizona 85016
(602) 906-4953
www.keytlaw.com

Estate Planning
Entity Formation
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JOINT AND LAST SURVIVOR TABLE

Use this **JOINT AND LAST SURVIVOR TABLE** to calculate lifetime distributions is to be used by all beneficiaries of inherited IRA accounts. Do not use this table for the creator of an IRA account. Instead, use the [Uniform Life Table](#). Never use this **JOINT AND LAST SURVIVOR TABLE** to compute required distributions for a person who created an IRA. The table is current as of May 25, 2008.

AGES	0	1	2	3	4	5	6	7	8	9
0	90.0	89.5	89.0	88.6	88.2	87.8	87.4	87.1	86.8	86.5
1	89.5	89.0	88.5	88.1	87.6	87.2	86.8	86.5	86.1	85.8
2	89.0	88.5	88.0	87.5	87.1	86.6	86.2	85.8	85.5	85.1
3	88.6	88.1	87.5	87.0	86.5	86.1	85.6	85.2	84.8	84.5
4	88.2	87.6	87.1	86.5	86.0	85.5	85.1	84.6	84.2	83.8
5	87.8	87.2	86.6	86.1	85.5	85.0	84.5	84.1	83.6	83.2
6	87.4	86.8	86.2	85.6	85.1	84.5	84.0	83.5	83.1	82.6
7	87.1	86.5	85.8	85.2	84.6	84.1	83.5	83.0	82.5	82.1
8	86.8	86.1	85.5	84.8	84.2	83.6	83.1	82.5	82.0	81.6
9	86.5	85.8	85.1	84.5	83.8	83.2	82.6	82.1	81.6	81.0
10	86.2	85.5	84.8	84.1	83.5	82.8	82.2	81.6	81.1	80.6
11	85.9	85.2	84.5	83.8	83.1	82.5	81.8	81.2	80.7	80.1
12	85.7	84.9	84.2	83.5	82.8	82.1	81.5	80.8	80.2	79.7
13	85.4	84.7	84.0	83.2	82.5	81.8	81.1	80.5	79.9	79.2
14	85.2	84.5	83.7	83.0	82.2	81.5	80.8	80.1	79.5	78.9
15	85.0	84.3	83.5	82.7	82.0	81.2	80.5	79.8	79.1	78.5
16	84.9	84.1	83.3	82.5	81.7	81.0	80.2	79.5	78.8	78.1
17	84.7	83.9	83.1	82.3	81.5	80.7	80.0	79.2	78.5	77.8
18	84.5	83.7	82.9	82.1	81.3	80.5	79.7	79.0	78.2	77.5
19	84.4	83.6	82.7	81.9	81.1	80.3	79.5	78.7	78.0	77.3
20	84.3	83.4	82.6	81.8	80.9	80.1	79.3	78.5	77.7	77.0
21	84.1	83.3	82.4	81.6	80.8	79.9	79.1	78.3	77.5	76.8
22	84.0	83.2	82.3	81.5	80.6	79.8	78.9	78.1	77.3	76.5

23 83.9 83.1 82.2 81.3 80.5 79.6 78.8 77.9 77.1 76.3
24 83.8 83.0 82.1 81.2 80.3 79.5 78.6 77.8 76.9 76.1
25 83.7 82.9 82.0 81.1 80.2 79.3 78.5 77.6 76.8 75.9
26 83.6 82.8 81.9 81.0 80.1 79.2 78.3 77.5 76.6 75.8
27 83.6 82.7 81.8 80.9 80.0 79.1 78.2 77.4 76.5 75.6
28 83.5 82.6 81.7 80.8 79.9 79.0 78.1 77.2 76.4 75.5
29 83.4 82.6 81.6 80.7 79.8 78.9 78.0 77.1 76.2 75.4
30 83.4 82.5 81.6 80.7 79.7 78.8 77.9 77.0 76.1 75.2
31 83.3 82.4 81.5 80.6 79.7 78.8 77.8 76.9 76.0 75.1
32 83.3 82.4 81.5 80.5 79.6 78.7 77.8 76.8 75.9 75.0
33 83.2 82.3 81.4 80.5 79.5 78.6 77.7 76.8 75.9 74.9
34 83.2 82.3 81.3 80.4 79.5 78.5 77.6 76.7 75.8 74.9
35 83.1 82.2 81.3 80.4 79.4 78.5 77.6 76.6 75.7 74.8
36 83.1 82.2 81.3 80.3 79.4 78.4 77.5 76.6 75.6 74.7
37 83.0 82.2 81.2 80.3 79.3 78.4 77.4 76.5 75.6 74.6
38 83.0 82.1 81.2 80.2 79.3 78.3 77.4 76.4 75.5 74.6
39 83.0 82.1 81.1 80.2 79.2 78.3 77.3 76.4 75.5 74.5
40 82.9 82.1 81.1 80.2 79.2 78.3 77.3 76.4 75.4 74.5
41 82.9 82.0 81.1 80.1 79.2 78.2 77.3 76.3 75.4 74.4
42 82.9 82.0 81.1 80.1 79.1 78.2 77.2 76.3 75.3 74.4
43 82.9 82.0 81.0 80.1 79.1 78.2 77.2 76.2 75.3 74.3
44 82.8 81.9 81.0 80.0 79.1 78.1 77.2 76.2 75.2 74.3
45 82.8 81.9 81.0 80.0 79.1 78.1 77.1 76.2 75.2 74.3
46 82.8 81.9 81.0 80.0 79.0 78.1 77.1 76.1 75.2 74.2
47 82.8 81.9 80.9 80.0 79.0 78.0 77.1 76.1 75.2 74.2
48 82.8 81.9 80.9 80.0 79.0 78.0 77.1 76.1 75.1 74.2
49 82.7 81.8 80.9 79.9 79.0 78.0 77.0 76.1 75.1 74.1
50 82.7 81.8 80.9 79.9 79.0 78.0 77.0 76.0 75.1 74.1
51 82.7 81.8 80.9 79.9 78.9 78.0 77.0 76.0 75.1 74.1
52 82.7 81.8 80.9 79.9 78.9 78.0 77.0 76.0 75.0 74.1
53 82.7 81.8 80.8 79.9 78.9 77.9 77.0 76.0 75.0 74.0
54 82.7 81.8 80.8 79.9 78.9 77.9 76.9 76.0 75.0 74.0
55 82.6 81.8 80.8 79.8 78.9 77.9 76.9 76.0 75.0 74.0
56 82.6 81.7 80.8 79.8 78.9 77.9 76.9 75.9 75.0 74.0
57 82.6 81.7 80.8 79.8 78.9 77.9 76.9 75.9 75.0 74.0
58 82.6 81.7 80.8 79.8 78.8 77.9 76.9 75.9 74.9 74.0
59 82.6 81.7 80.8 79.8 78.8 77.9 76.9 75.9 74.9 74.0

97 82.4 81.6 80.6 79.7 78.7 77.7 76.7 75.8 74.8 73.8
98 82.4 81.6 80.6 79.7 78.7 77.7 76.7 75.8 74.8 73.8
99 82.4 81.6 80.6 79.7 78.7 77.7 76.7 75.8 74.8 73.8
100 82.4 81.6 80.6 79.7 78.7 77.7 76.7 75.8 74.8 73.8
101 82.4 81.6 80.6 79.7 78.7 77.7 76.7 75.8 74.8 73.8
102 82.4 81.6 80.6 79.7 78.7 77.7 76.7 75.8 74.8 73.8
103 82.4 81.6 80.6 79.7 78.7 77.7 76.7 75.8 74.8 73.8
104 82.4 81.6 80.6 79.7 78.7 77.7 76.7 75.8 74.8 73.8
105 82.4 81.6 80.6 79.7 78.7 77.7 76.7 75.8 74.8 73.8
106 82.4 81.6 80.6 79.7 78.7 77.7 76.7 75.8 74.8 73.8
107 82.4 81.6 80.6 79.7 78.7 77.7 76.7 75.8 74.8 73.8
108 82.4 81.6 80.6 79.7 78.7 77.7 76.7 75.8 74.8 73.8
109 82.4 81.6 80.6 79.7 78.7 77.7 76.7 75.8 74.8 73.8
110 82.4 81.6 80.6 79.7 78.7 77.7 76.7 75.8 74.8 73.8
111 82.4 81.6 80.6 79.7 78.7 77.7 76.7 75.8 74.8 73.8
112 82.4 81.6 80.6 79.7 78.7 77.7 76.7 75.8 74.8 73.8
113 82.4 81.6 80.6 79.7 78.7 77.7 76.7 75.8 74.8 73.8
114 82.4 81.6 80.6 79.7 78.7 77.7 76.7 75.8 74.8 73.8
115+ 82.4 81.6 80.6 79.7 78.7 77.7 76.7 75.8 74.8 73.8

AGES 10 11 12 13 14 15 16 17 18 19

10 80.0 79.6 79.1 78.7 78.2 77.9 77.5 77.2 76.8 76.5
11 79.6 79.0 78.6 78.1 77.7 77.3 76.9 76.5 76.2 75.8
12 79.1 78.6 78.1 77.6 77.1 76.7 76.3 75.9 75.5 75.2
13 78.7 78.1 77.6 77.1 76.6 76.1 75.7 75.3 74.9 74.5
14 78.2 77.7 77.1 76.6 76.1 75.6 75.1 74.7 74.3 73.9
15 77.9 77.3 76.7 76.1 75.6 75.1 74.6 74.1 73.7 73.3
16 77.5 76.9 76.3 75.7 75.1 74.6 74.1 73.6 73.1 72.7
17 77.2 76.5 75.9 75.3 74.7 74.1 73.6 73.1 72.6 72.1
18 76.8 76.2 75.5 74.9 74.3 73.7 73.1 72.6 72.1 71.6
19 76.5 75.8 75.2 74.5 73.9 73.3 72.7 72.1 71.6 71.1
20 76.3 75.5 74.8 74.2 73.5 72.9 72.3 71.7 71.1 70.6
21 76.0 75.3 74.5 73.8 73.2 72.5 71.9 71.3 70.7 70.1
22 75.8 75.0 74.3 73.5 72.9 72.2 71.5 70.9 70.3 69.7
23 75.5 74.8 74.0 73.3 72.6 71.9 71.2 70.5 69.9 69.3
24 75.3 74.5 73.8 73.0 72.3 71.6 70.9 70.2 69.5 68.9

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27 74.8 74.0 73.1 72.3 71.6 70.8 70.0 69.3 68.6 67.9
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31 74.3 73.4 72.5 71.7 70.8 70.0 69.2 68.4 67.6 66.8
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33 74.0 73.2 72.3 71.4 70.5 69.7 68.8 68.0 67.2 66.4
34 73.9 73.0 72.2 71.3 70.4 69.5 68.7 67.8 67.0 66.2
35 73.9 73.0 72.1 71.2 70.3 69.4 68.5 67.7 66.8 66.0
36 73.8 72.9 72.0 71.1 70.2 69.3 68.4 67.6 66.7 65.9
37 73.7 72.8 71.9 71.0 70.1 69.2 68.3 67.4 66.6 65.7
38 73.6 72.7 71.8 70.9 70.0 69.1 68.2 67.3 66.4 65.6
39 73.6 72.7 71.7 70.8 69.9 69.0 68.1 67.2 66.3 65.4
40 73.5 72.6 71.7 70.7 69.8 68.9 68.0 67.1 66.2 65.3
41 73.5 72.5 71.6 70.7 69.7 68.8 67.9 67.0 66.1 65.2
42 73.4 72.5 71.5 70.6 69.7 68.8 67.8 66.9 66.0 65.1
43 73.4 72.4 71.5 70.6 69.6 68.7 67.8 66.8 65.9 65.0
44 73.3 72.4 71.4 70.5 69.6 68.6 67.7 66.8 65.9 64.9
45 73.3 72.3 71.4 70.5 69.5 68.6 67.6 66.7 65.8 64.9
46 73.3 72.3 71.4 70.4 69.5 68.5 67.6 66.6 65.7 64.8
47 73.2 72.3 71.3 70.4 69.4 68.5 67.5 66.6 65.7 64.7
48 73.2 72.2 71.3 70.3 69.4 68.4 67.5 66.5 65.6 64.7
49 73.2 72.2 71.2 70.3 69.3 68.4 67.4 66.5 65.6 64.6
50 73.1 72.2 71.2 70.3 69.3 68.4 67.4 66.5 65.5 64.6
51 73.1 72.2 71.2 70.2 69.3 68.3 67.4 66.4 65.5 64.5
52 73.1 72.1 71.2 70.2 69.2 68.3 67.3 66.4 65.4 64.5
53 73.1 72.1 71.1 70.2 69.2 68.3 67.3 66.3 65.4 64.4
54 73.1 72.1 71.1 70.2 69.2 68.2 67.3 66.3 65.4 64.4
55 73.0 72.1 71.1 70.1 69.2 68.2 67.2 66.3 65.3 64.4
56 73.0 72.1 71.1 70.1 69.1 68.2 67.2 66.3 65.3 64.3
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58 73.0 72.0 71.0 70.1 69.1 68.1 67.2 66.2 65.2 64.3
59 73.0 72.0 71.0 70.1 69.1 68.1 67.2 66.2 65.2 64.3
60 73.0 72.0 71.0 70.0 69.1 68.1 67.1 66.2 65.2 64.2
61 73.0 72.0 71.0 70.0 69.1 68.1 67.1 66.2 65.2 64.2

62 72.9 72.0 71.0 70.0 69.0 68.1 67.1 66.1 65.2 64.2
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83 72.8 71.8 70.9 69.9 68.9 67.9 67.0 66.0 65.0 64.0
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86 72.8 71.8 70.9 69.9 68.9 67.9 66.9 66.0 65.0 64.0
87 72.8 71.8 70.9 69.9 68.9 67.9 66.9 66.0 65.0 64.0
88 72.8 71.8 70.9 69.9 68.9 67.9 66.9 66.0 65.0 64.0
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97 72.8 71.8 70.8 69.9 68.9 67.9 66.9 66.0 65.0 64.0
98 72.8 71.8 70.8 69.9 68.9 67.9 66.9 66.0 65.0 64.0

99 72.8 71.8 70.8 69.9 68.9 67.9 66.9 66.0 65.0 64.0
100 72.8 71.8 70.8 69.9 68.9 67.9 66.9 66.0 65.0 64.0
101 72.8 71.8 70.8 69.9 68.9 67.9 66.9 66.0 65.0 64.0
102 72.8 71.8 70.8 69.9 68.9 67.9 66.9 66.0 65.0 64.0
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105 72.8 71.8 70.8 69.9 68.9 67.9 66.9 66.0 65.0 64.0
106 72.8 71.8 70.8 69.9 68.9 67.9 66.9 66.0 65.0 64.0
107 72.8 71.8 70.8 69.9 68.9 67.9 66.9 66.0 65.0 64.0
108 72.8 71.8 70.8 69.9 68.9 67.9 66.9 66.0 65.0 64.0
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112 72.8 71.8 70.8 69.9 68.9 67.9 66.9 66.0 65.0 64.0
113 72.8 71.8 70.8 69.9 68.9 67.9 66.9 66.0 65.0 64.0
114 72.8 71.8 70.8 69.9 68.9 67.9 66.9 66.0 65.0 64.0
115+ 72.8 71.8 70.8 69.9 68.9 67.9 66.9 66.0 65.0 64.0

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20 70.1 69.6 69.1 68.7 68.3 67.9 67.5 67.2 66.9 66.6
21 69.6 69.1 68.6 68.2 67.7 67.3 66.9 66.6 66.2 65.9
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23 68.7 68.2 67.6 67.1 66.6 66.2 65.7 65.3 64.9 64.6
24 68.3 67.7 67.2 66.6 66.1 65.6 65.2 64.7 64.3 63.9
25 67.9 67.3 66.7 66.2 65.6 65.1 64.6 64.2 63.7 63.3
26 67.5 66.9 66.3 65.7 65.2 64.6 64.1 63.6 63.2 62.8
27 67.2 66.6 65.9 65.3 64.7 64.2 63.6 63.1 62.7 62.2
28 66.9 66.2 65.6 64.9 64.3 63.7 63.2 62.7 62.1 61.7
29 66.6 65.9 65.2 64.6 63.9 63.3 62.8 62.2 61.7 61.2
30 66.3 65.6 64.9 64.2 63.6 62.9 62.3 61.8 61.2 60.7
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33 65.6 64.8 64.1 63.3 62.6 61.9 61.3 60.6 60.0 59.4
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37 64.9 64.0 63.2 62.4 61.6 60.9 60.1 59.4 58.7 58.0
38 64.7 63.9 63.0 62.2 61.4 60.6 59.9 59.1 58.4 57.7
39 64.6 63.7 62.9 62.1 61.2 60.4 59.6 58.9 58.1 57.4
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41 64.3 63.5 62.6 61.7 60.9 60.1 59.3 58.5 57.7 56.9
42 64.2 63.3 62.5 61.6 60.8 59.9 59.1 58.3 57.5 56.7
43 64.1 63.2 62.4 61.5 60.6 59.8 58.9 58.1 57.3 56.5
44 64.0 63.1 62.2 61.4 60.5 59.6 58.8 57.9 57.1 56.3
45 64.0 63.0 62.2 61.3 60.4 59.5 58.6 57.8 56.9 56.1
46 63.9 63.0 62.1 61.2 60.3 59.4 58.5 57.7 56.8 56.0
47 63.8 62.9 62.0 61.1 60.2 59.3 58.4 57.5 56.7 55.8
48 63.7 62.8 61.9 61.0 60.1 59.2 58.3 57.4 56.5 55.7
49 63.7 62.8 61.8 60.9 60.0 59.1 58.2 57.3 56.4 55.6
50 63.6 62.7 61.8 60.8 59.9 59.0 58.1 57.2 56.3 55.4
51 63.6 62.6 61.7 60.8 59.9 58.9 58.0 57.1 56.2 55.3
52 63.5 62.6 61.7 60.7 59.8 58.9 58.0 57.1 56.1 55.2
53 63.5 62.5 61.6 60.7 59.7 58.8 57.9 57.0 56.1 55.2
54 63.5 62.5 61.6 60.6 59.7 58.8 57.8 56.9 56.0 55.1
55 63.4 62.5 61.5 60.6 59.6 58.7 57.8 56.8 55.9 55.0
56 63.4 62.4 61.5 60.5 59.6 58.7 57.7 56.8 55.9 54.9
57 63.4 62.4 61.5 60.5 59.6 58.6 57.7 56.7 55.8 54.9
58 63.3 62.4 61.4 60.5 59.5 58.6 57.6 56.7 55.8 54.8
59 63.3 62.3 61.4 60.4 59.5 58.5 57.6 56.7 55.7 54.8
60 63.3 62.3 61.4 60.4 59.5 58.5 57.6 56.6 55.7 54.7
61 63.3 62.3 61.3 60.4 59.4 58.5 57.5 56.6 55.6 54.7
62 63.2 62.3 61.3 60.4 59.4 58.4 57.5 56.5 55.6 54.7
63 63.2 62.3 61.3 60.3 59.4 58.4 57.5 56.5 55.6 54.6
64 63.2 62.2 61.3 60.3 59.4 58.4 57.4 56.5 55.5 54.6
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64 29.2 28.6 28.1 27.6 27.1 26.7 26.3 25.9 25.5 25.2
65 28.8 28.3 27.7 27.2 26.7 26.2 25.8 25.4 25.0 24.6
66 28.5 27.9 27.3 26.8 26.3 25.8 25.3 24.9 24.5 24.1
67 28.2 27.6 27.0 26.4 25.9 25.4 24.9 24.4 24.0 23.6
68 27.9 27.3 26.7 26.1 25.5 25.0 24.5 24.0 23.5 23.1
69 27.6 27.0 26.4 25.7 25.2 24.6 24.1 23.6 23.1 22.6
70 27.4 26.7 26.1 25.4 24.8 24.3 23.7 23.2 22.7 22.2
71 27.2 26.5 25.8 25.2 24.5 23.9 23.4 22.8 22.3 21.8
72 27.0 26.3 25.6 24.9 24.3 23.7 23.1 22.5 22.0 21.4
73 26.8 26.1 25.4 24.7 24.0 23.4 22.8 22.2 21.6 21.1

74 26.6 25.9 25.2 24.5 23.8 23.1 22.5 21.9 21.3 20.8
75 26.5 25.7 25.0 24.3 23.6 22.9 22.3 21.6 21.0 20.5
76 26.3 25.6 24.8 24.1 23.4 22.7 22.0 21.4 20.8 20.2
77 26.2 25.4 24.7 23.9 23.2 22.5 21.8 21.2 20.6 19.9
78 26.1 25.3 24.6 23.8 23.1 22.4 21.7 21.0 20.3 19.7
79 26.0 25.2 24.4 23.7 22.9 22.2 21.5 20.8 20.1 19.5
80 25.9 25.1 24.3 23.6 22.8 22.1 21.3 20.6 20.0 19.3
81 25.8 25.0 24.2 23.4 22.7 21.9 21.2 20.5 19.8 19.1
82 25.8 24.9 24.1 23.4 22.6 21.8 21.1 20.4 19.7 19.0
83 25.7 24.9 24.1 23.3 22.5 21.7 21.0 20.2 19.5 18.8
84 25.6 24.8 24.0 23.2 22.4 21.6 20.9 20.1 19.4 18.7
85 25.6 24.8 23.9 23.1 22.3 21.6 20.8 20.1 19.3 18.6
86 25.5 24.7 23.9 23.1 22.3 21.5 20.7 20.0 19.2 18.5
87 25.5 24.7 23.8 23.0 22.2 21.4 20.7 19.9 19.2 18.4
88 25.5 24.6 23.8 23.0 22.2 21.4 20.6 19.8 19.1 18.3
89 25.4 24.6 23.8 22.9 22.1 21.3 20.5 19.8 19.0 18.3
90 25.4 24.6 23.7 22.9 22.1 21.3 20.5 19.7 19.0 18.2
91 25.4 24.5 23.7 22.9 22.1 21.3 20.5 19.7 18.9 18.2
92 25.4 24.5 23.7 22.9 22.0 21.2 20.4 19.6 18.9 18.1
93 25.4 24.5 23.7 22.8 22.0 21.2 20.4 19.6 18.8 18.1
94 25.3 24.5 23.6 22.8 22.0 21.2 20.4 19.6 18.8 18.0
95 25.3 24.5 23.6 22.8 22.0 21.1 20.3 19.6 18.8 18.0
96 25.3 24.5 23.6 22.8 21.9 21.1 20.3 19.5 18.8 18.0
97 25.3 24.5 23.6 22.8 21.9 21.1 20.3 19.5 18.7 18.0
98 25.3 24.4 23.6 22.8 21.9 21.1 20.3 19.5 18.7 17.9
99 25.3 24.4 23.6 22.7 21.9 21.1 20.3 19.5 18.7 17.9
100 25.3 24.4 23.6 22.7 21.9 21.1 20.3 19.5 18.7 17.9
101 25.3 24.4 23.6 22.7 21.9 21.1 20.2 19.4 18.7 17.9
102 25.3 24.4 23.6 22.7 21.9 21.1 20.2 19.4 18.6 17.9
103 25.3 24.4 23.6 22.7 21.9 21.0 20.2 19.4 18.6 17.9
104 25.3 24.4 23.5 22.7 21.9 21.0 20.2 19.4 18.6 17.8
105 25.3 24.4 23.5 22.7 21.9 21.0 20.2 19.4 18.6 17.8
106 25.3 24.4 23.5 22.7 21.9 21.0 20.2 19.4 18.6 17.8
107 25.2 24.4 23.5 22.7 21.8 21.0 20.2 19.4 18.6 17.8
108 25.2 24.4 23.5 22.7 21.8 21.0 20.2 19.4 18.6 17.8
109 25.2 24.4 23.5 22.7 21.8 21.0 20.2 19.4 18.6 17.8
110 25.2 24.4 23.5 22.7 21.8 21.0 20.2 19.4 18.6 17.8

111 25.2 24.4 23.5 22.7 21.8 21.0 20.2 19.4 18.6 17.8
112 25.2 24.4 23.5 22.7 21.8 21.0 20.2 19.4 18.6 17.8
113 25.2 24.4 23.5 22.7 21.8 21.0 20.2 19.4 18.6 17.8
114 25.2 24.4 23.5 22.7 21.8 21.0 20.2 19.4 18.6 17.8
115+ 25.2 24.4 23.5 22.7 21.8 21.0 20.2 19.4 18.6 17.8

AGES 70 71 72 73 74 75 76 77 78 79

70 21.8 21.3 20.9 20.6 20.2 19.9 19.6 19.4 19.1 18.9
71 21.3 20.9 20.5 20.1 19.7 19.4 19.1 18.8 18.5 18.3
72 20.9 20.5 20.0 19.6 19.3 18.9 18.6 18.3 18.0 17.7
73 20.6 20.1 19.6 19.2 18.8 18.4 18.1 17.8 17.5 17.2
74 20.2 19.7 19.3 18.8 18.4 18.0 17.6 17.3 17.0 16.7
75 19.9 19.4 18.9 18.4 18.0 17.6 17.2 16.8 16.5 16.2
76 19.6 19.1 18.6 18.1 17.6 17.2 16.8 16.4 16.0 15.7
77 19.4 18.8 18.3 17.8 17.3 16.8 16.4 16.0 15.6 15.3
78 19.1 18.5 18.0 17.5 17.0 16.5 16.0 15.6 15.2 14.9
79 18.9 18.3 17.7 17.2 16.7 16.2 15.7 15.3 14.9 14.5
80 18.7 18.1 17.5 16.9 16.4 15.9 15.4 15.0 14.5 14.1
81 18.5 17.9 17.3 16.7 16.2 15.6 15.1 14.7 14.2 13.8
82 18.3 17.7 17.1 16.5 15.9 15.4 14.9 14.4 13.9 13.5
83 18.2 17.5 16.9 16.3 15.7 15.2 14.7 14.2 13.7 13.2
84 18.0 17.4 16.7 16.1 15.5 15.0 14.4 13.9 13.4 13.0
85 17.9 17.3 16.6 16.0 15.4 14.8 14.3 13.7 13.2 12.8
86 17.8 17.1 16.5 15.8 15.2 14.6 14.1 13.5 13.0 12.5
87 17.7 17.0 16.4 15.7 15.1 14.5 13.9 13.4 12.9 12.4
88 17.6 16.9 16.3 15.6 15.0 14.4 13.8 13.2 12.7 12.2
89 17.6 16.9 16.2 15.5 14.9 14.3 13.7 13.1 12.6 12.0
90 17.5 16.8 16.1 15.4 14.8 14.2 13.6 13.0 12.4 11.9
91 17.4 16.7 16.0 15.4 14.7 14.1 13.5 12.9 12.3 11.8
92 17.4 16.7 16.0 15.3 14.6 14.0 13.4 12.8 12.2 11.7
93 17.3 16.6 15.9 15.2 14.6 13.9 13.3 12.7 12.1 11.6
94 17.3 16.6 15.9 15.2 14.5 13.9 13.2 12.6 12.0 11.5
95 17.3 16.5 15.8 15.1 14.5 13.8 13.2 12.6 12.0 11.4
96 17.2 16.5 15.8 15.1 14.4 13.8 13.1 12.5 11.9 11.3
97 17.2 16.5 15.8 15.1 14.4 13.7 13.1 12.5 11.9 11.3
98 17.2 16.4 15.7 15.0 14.3 13.7 13.0 12.4 11.8 11.2

99	17.2	16.4	15.7	15.0	14.3	13.6	13.0	12.4	11.8	11.2
100	17.1	16.4	15.7	15.0	14.3	13.6	12.9	12.3	11.7	11.1
101	17.1	16.4	15.6	14.9	14.2	13.6	12.9	12.3	11.7	11.1
102	17.1	16.4	15.6	14.9	14.2	13.5	12.9	12.2	11.6	11.0
103	17.1	16.3	15.6	14.9	14.2	13.5	12.9	12.2	11.6	11.0
104	17.1	16.3	15.6	14.9	14.2	13.5	12.8	12.2	11.6	11.0
105	17.1	16.3	15.6	14.9	14.2	13.5	12.8	12.2	11.5	10.9
106	17.1	16.3	15.6	14.8	14.1	13.5	12.8	12.2	11.5	10.9
107	17.0	16.3	15.6	14.8	14.1	13.4	12.8	12.1	11.5	10.9
108	17.0	16.3	15.5	14.8	14.1	13.4	12.8	12.1	11.5	10.9
109	17.0	16.3	15.5	14.8	14.1	13.4	12.8	12.1	11.5	10.9
110	17.0	16.3	15.5	14.8	14.1	13.4	12.7	12.1	11.5	10.9
111	17.0	16.3	15.5	14.8	14.1	13.4	12.7	12.1	11.5	10.8
112	17.0	16.3	15.5	14.8	14.1	13.4	12.7	12.1	11.5	10.8
113	17.0	16.3	15.5	14.8	14.1	13.4	12.7	12.1	11.4	10.8
114	17.0	16.3	15.5	14.8	14.1	13.4	12.7	12.1	11.4	10.8
115+	17.0	16.3	15.5	14.8	14.1	13.4	12.7	12.1	11.4	10.8

AGES 80 81 82 83 84 85 86 87 88 89

80	13.8	13.4	13.1	12.8	12.6	12.3	12.1	11.9	11.7	11.5
81	13.4	13.1	12.7	12.4	12.2	11.9	11.7	11.4	11.3	11.1
82	13.1	12.7	12.4	12.1	11.8	11.5	11.3	11.0	10.8	10.6
83	12.8	12.4	12.1	11.7	11.4	11.1	10.9	10.6	10.4	10.2
84	12.6	12.2	11.8	11.4	11.1	10.8	10.5	10.3	10.1	9.9
85	12.3	11.9	11.5	11.1	10.8	10.5	10.2	9.9	9.7	9.5
86	12.1	11.7	11.3	10.9	10.5	10.2	9.9	9.6	9.4	9.2
87	11.9	11.4	11.0	10.6	10.3	9.9	9.6	9.4	9.1	8.9
88	11.7	11.3	10.8	10.4	10.1	9.7	9.4	9.1	8.8	8.6
89	11.5	11.1	10.6	10.2	9.9	9.5	9.2	8.9	8.6	8.3
90	11.4	10.9	10.5	10.1	9.7	9.3	9.0	8.6	8.3	8.1
91	11.3	10.8	10.3	9.9	9.5	9.1	8.8	8.4	8.1	7.9
92	11.2	10.7	10.2	9.8	9.3	9.0	8.6	8.3	8.0	7.7
93	11.1	10.6	10.1	9.6	9.2	8.8	8.5	8.1	7.8	7.5
94	11.0	10.5	10.0	9.5	9.1	8.7	8.3	8.0	7.6	7.3
95	10.9	10.4	9.9	9.4	9.0	8.6	8.2	7.8	7.5	7.2
96	10.8	10.3	9.8	9.3	8.9	8.5	8.1	7.7	7.4	7.1

97	10.7	10.2	9.7	9.2	8.8	8.4	8.0	7.6	7.3	6.9
98	10.7	10.1	9.6	9.2	8.7	8.3	7.9	7.5	7.1	6.8
99	10.6	10.1	9.6	9.1	8.6	8.2	7.8	7.4	7.0	6.7
100	10.6	10.0	9.5	9.0	8.5	8.1	7.7	7.3	6.9	6.6
101	10.5	10.0	9.4	9.0	8.5	8.0	7.6	7.2	6.9	6.5
102	10.5	9.9	9.4	8.9	8.4	8.0	7.5	7.1	6.8	6.4
103	10.4	9.9	9.4	8.8	8.4	7.9	7.5	7.1	6.7	6.3
104	10.4	9.8	9.3	8.8	8.3	7.9	7.4	7.0	6.6	6.3
105	10.4	9.8	9.3	8.8	8.3	7.8	7.4	7.0	6.6	6.2
106	10.3	9.8	9.2	8.7	8.2	7.8	7.3	6.9	6.5	6.2
107	10.3	9.8	9.2	8.7	8.2	7.7	7.3	6.9	6.5	6.1
108	10.3	9.7	9.2	8.7	8.2	7.7	7.3	6.8	6.4	6.1
109	10.3	9.7	9.2	8.7	8.2	7.7	7.2	6.8	6.4	6.0
110	10.3	9.7	9.2	8.6	8.1	7.7	7.2	6.8	6.4	6.0
111	10.3	9.7	9.1	8.6	8.1	7.6	7.2	6.8	6.3	6.0
112	10.2	9.7	9.1	8.6	8.1	7.6	7.2	6.7	6.3	5.9
113	10.2	9.7	9.1	8.6	8.1	7.6	7.2	6.7	6.3	5.9
114	10.2	9.7	9.1	8.6	8.1	7.6	7.1	6.7	6.3	5.9
115+	10.2	9.7	9.1	8.6	8.1	7.6	7.1	6.7	6.3	5.9

AGES 90 91 92 93 94 95 96 97 98 99

90	7.8	7.6	7.4	7.2	7.1	6.9	6.8	6.6	6.5	6.4
91	7.6	7.4	7.2	7.0	6.8	6.7	6.5	6.4	6.3	6.1
92	7.4	7.2	7.0	6.8	6.6	6.4	6.3	6.1	6.0	5.9
93	7.2	7.0	6.8	6.6	6.4	6.2	6.1	5.9	5.8	5.6
94	7.1	6.8	6.6	6.4	6.2	6.0	5.9	5.7	5.6	5.4
95	6.9	6.7	6.4	6.2	6.0	5.8	5.7	5.5	5.4	5.2
96	6.8	6.5	6.3	6.1	5.9	5.7	5.5	5.3	5.2	5.0
97	6.6	6.4	6.1	5.9	5.7	5.5	5.3	5.2	5.0	4.9
98	6.5	6.3	6.0	5.8	5.6	5.4	5.2	5.0	4.8	4.7
99	6.4	6.1	5.9	5.6	5.4	5.2	5.0	4.9	4.7	4.5
100	6.3	6.0	5.8	5.5	5.3	5.1	4.9	4.7	4.5	4.4
101	6.2	5.9	5.6	5.4	5.2	5.0	4.8	4.6	4.4	4.2
102	6.1	5.8	5.5	5.3	5.1	4.8	4.6	4.4	4.3	4.1
103	6.0	5.7	5.4	5.2	5.0	4.7	4.5	4.3	4.1	4.0
104	5.9	5.6	5.4	5.1	4.9	4.6	4.4	4.2	4.0	3.8

105	5.9	5.6	5.3	5.0	4.8	4.5	4.3	4.1	3.9	3.7
106	5.8	5.5	5.2	4.9	4.7	4.5	4.2	4.0	3.8	3.6
107	5.8	5.4	5.1	4.9	4.6	4.4	4.2	3.9	3.7	3.5
108	5.7	5.4	5.1	4.8	4.6	4.3	4.1	3.9	3.7	3.5
109	5.7	5.3	5.0	4.8	4.5	4.3	4.0	3.8	3.6	3.4
110	5.6	5.3	5.0	4.7	4.5	4.2	4.0	3.8	3.5	3.3
111	5.6	5.3	5.0	4.7	4.4	4.2	3.9	3.7	3.5	3.3
112	5.6	5.3	4.9	4.7	4.4	4.1	3.9	3.7	3.5	3.2
113	5.6	5.2	4.9	4.6	4.4	4.1	3.9	3.6	3.4	3.2
114	5.6	5.2	4.9	4.6	4.3	4.1	3.9	3.6	3.4	3.2
115+	5.5	5.2	4.9	4.6	4.3	4.1	3.8	3.6	3.4	3.1

AGES 100 101 102 103 104 105 106 107 108 109

100	4.2	4.1	3.9	3.8	3.7	3.5	3.4	3.3	3.3	3.2
101	4.1	3.9	3.7	3.6	3.5	3.4	3.2	3.1	3.1	3.0
102	3.9	3.7	3.6	3.4	3.3	3.2	3.1	3.0	2.9	2.8
103	3.8	3.6	3.4	3.3	3.2	3.0	2.9	2.8	2.7	2.6
104	3.7	3.5	3.3	3.2	3.0	2.9	2.7	2.6	2.5	2.4
105	3.5	3.4	3.2	3.0	2.9	2.7	2.6	2.5	2.4	2.3
106	3.4	3.2	3.1	2.9	2.7	2.6	2.4	2.3	2.2	2.1
107	3.3	3.1	3.0	2.8	2.6	2.5	2.3	2.2	2.1	2.0
108	3.3	3.1	2.9	2.7	2.5	2.4	2.2	2.1	1.9	1.8
109	3.2	3.0	2.8	2.6	2.4	2.3	2.1	2.0	1.8	1.7
110	3.1	2.9	2.7	2.5	2.3	2.2	2.0	1.9	1.7	1.6
111	3.1	2.9	2.7	2.5	2.3	2.1	1.9	1.8	1.6	1.5
112	3.0	2.8	2.6	2.4	2.2	2.0	1.9	1.7	1.5	1.4
113	3.0	2.8	2.6	2.4	2.2	2.0	1.8	1.6	1.5	1.3
114	3.0	2.7	2.5	2.3	2.1	1.9	1.8	1.6	1.4	1.3
115+	2.9	2.7	2.5	2.3	2.1	1.9	1.7	1.5	1.4	1.2

AGES 110 111 112 113 114 115+

110	1.5	1.4	1.3	1.2	1.1	1.1
111	1.4	1.2	1.1	1.1	1.0	1.0
112	1.3	1.1	1.0	1.0	1.0	1.0
113	1.2	1.1	1.0	1.0	1.0	1.0
114	1.1	1.0	1.0	1.0	1.0	1.0

115+ 1.1 1.0 1.0 1.0 1.0 1.0