

FTSE Pension Liability Index

The FTSE Pension Liability Index (formerly Citigroup Pension Liability Index) is the single rate equivalent to discounting a set of hypothetical pension plan cash flows at the FTSE Pension Discount Curve rate applicable to each cash flow. This is a benchmark that can be used in evaluating discount rates for pension and retiree medical plan accounting liabilities. A plan's projected cash flows would be applied to the FTSE Pension Discount Curve to determine the appropriate discount rate.

Date	2024	2023	2022	2021	2020
December 31		4.83%	5.02%	2.83%	2.52%
November 30		5.31%	4.96%	2.75%	2.50%
October 31		6.01%	5.51%	2.77%	2.78%
September 30		5.65%	5.17%	2.87%	2.65%
August 31		5.18%	4.48%	2.75%	2.66%
July 31		5.00%	4.13%	2.71%	2.31%
June 30		4.92%	4.48%	2.84%	2.70%
May 31		4.98%	4.22%	3.08%	2.78%
April 30		4.76%	4.21%	3.09%	2.80%
March 31		4.80%	3.54%	3.22%	3.12%
February 28		5.04%	3.35%	3.00%	2.76%
January 31	5.01%	4.69%	3.15%	2.74%	2.91%

