

*2005 COST FACTORS FOR THE CSRS AND FERS*

<i>CSRS</i>	
CATEGORY	COST FACTOR (%)
Regular	25.0
Regular Offset	19.5
Law Enforcement Officers	40.3
Law Enforcement Officers - Offset	35.7
Air Traffic Controllers	33.5
Air Traffic Controllers – Offset	28.7
Members of Congress	28.4
Members of Congress – Offset	26.1
Congressional Employees	33.9
Congressional Employees – Offset	28.7

<i>FERS</i>	
CATEGORY	COST FACTOR (%)
Regular	12.0
Law Enforcement Officers	25.1
Air Traffic Controllers	24.4
Members of Congress	17.7
Congressional Employees	17.9
Military Reserve Technicians	14.7