

- Novos Entrandos (FINANPREV): Grupo fechado;
- Tábua de Mortalidade de Válido (evento gerador morte): RP-2000 masculina;
- Tábua de Mortalidade de Inválido: Experiência IBGE-2021 unisex;
- Tábua de Entrada em invalidez: Álvaro Vindas;
- Composição Familiar: Esposa 3 anos mais nova e dois filhos, com diferença de idade de 22 e 24 anos em relação ao servidor;
- Hipótese de geração futura: Grupo de ativos de tamanho constante. As adesões de novos servidores serão todas no Plano Previdenciário.

- b) Hipóteses para cálculo dos Benefícios:
- Para os Civis foram utilizadas as regras constantes na emenda constitucional do Estado do Pará nº 77 de 23/12/2019;
 - Para os Militares foram utilizadas as regras constantes na Lei Complementar nº 142/2021.

4.2 Resultados Atuariais do Finanprev, Funprev e SPSM.

O resultado da reavaliação atuarial do FINANPREV CIVIL apresenta um déficit atuarial de R\$ 81.207.207.704,86, cujo valor será equacionado com aportes do Governo do Estado, de forma a complementar as despesas previdenciárias até a extinção da massa de servidores a ele vinculado.

A reavaliação atuarial do FUNPREV CIVIL, geração atual, apresenta resultado superavitário na ordem de R\$ 4.122.497.004,97, não necessitando até o presente momento de aportes do Ente.

Enquanto o Sistema de Proteção Social dos Militares - SPSM apresenta déficit de R\$ 19.978.910.909,50 o qual será equacionado com aportes do Governo do Estado.

PLANO PREVIDENCIÁRIO				
EXERCÍCIO	RECEITAS PREVIDENCIÁRIAS (a)	DESPESAS PREVIDENCIÁRIAS (b)	RESULTADO PREVIDENCIÁRIO (c) = (a - b)	SALDO FINANCEIRO DO EXERCÍCIO (d) = ("d" exerc. Anterior) + (c)
2021	295.120.435,11	98.136.889,95	196.983.545,16	4.176.722.201,75
2022	385.395.021,33	194.284.981,10	191.110.040,23	4.367.832.241,98
2023	684.599.200,88	7.162.432,17	657.436.768,71	5.025.269.010,69
2024	723.285.794,75	9.031.445,36	714.254.339,39	5.739.523.350,08
2025	784.858.141,99	11.074.137,26	773.784.004,73	6.513.307.354,81
2026	842.422.155,54	13.507.394,45	828.914.761,09	7.342.222.115,90
2027	895.830.659,82	15.915.373,97	879.915.285,85	8.222.137.401,75
2028	950.384.113,63	19.186.897,96	931.197.215,68	9.154.004.617,43
2029	1.014.412.544,14	21.402.009,26	993.010.534,88	10.147.015.152,31
2030	1.082.077.160,42	24.585.507,53	1.057.491.652,89	11.204.506.805,20
2031	1.145.916.441,87	28.183.842,10	1.117.732.599,77	12.322.239.404,97
2032	1.216.664.903,12	32.025.710,22	1.184.639.192,90	13.506.879.137,87
2033	1.293.011.431,62	36.619.197,31	1.256.392.234,31	14.763.271.372,18
2034	1.379.477.438,67	41.742.321,92	1.337.735.116,75	16.115.006.285,94
2035	1.490.149.429,58	47.134.947,67	1.443.014.481,91	17.558.020.767,09
2036	1.594.190.013,05	52.889.055,80	1.541.300.957,25	19.099.321.724,34
2037	1.703.277.295,06	59.506.134,00	1.643.771.161,06	20.743.092.885,40
2038	1.817.919.629,31	66.710.839,76	1.751.208.789,55	22.494.301.674,95
2039	1.980.578.214,69	81.069.221,76	1.900.508.992,93	24.402.810.567,88
2040	2.120.966.842,23	93.333.484,44	2.027.633.357,79	26.430.443.925,67
2041	2.242.760.020,62	105.504.444,00	2.137.255.576,62	28.568.153.502,29
2042	2.369.096.433,65	118.756.269,94	2.250.340.163,71	30.818.493.666,00
2043	2.508.149.974,98	136.273.239,01	2.371.876.735,97	33.190.370.491,97
2044	2.637.424.032,82	158.196.352,94	2.479.227.679,88	35.669.598.081,85
2045	2.755.004.638,65	200.207.225,88	2.554.097.412,77	38.223.695.494,62
2046	2.866.639.851,35	228.203.474,69	2.638.436.376,66	40.862.331.871,28
2047	2.979.446.199,49	250.302.482,97	2.729.143.716,52	43.591.305.587,80
2048	3.083.699.055,28	299.424.495,30	2.784.274.559,98	46.375.660.147,78
2049	3.184.305.774,95	351.263.602,19	2.833.042.172,76	49.208.702.320,54
2050	3.288.769.351,69	422.103.844,25	2.866.665.507,44	52.076.367.827,98
2051	3.399.299.002,30	461.032.739,36	2.938.266.262,94	55.014.634.090,82
2052	3.504.010.190,20	493.743.623,35	3.004.266.566,95	58.024.900.657,77
2053	3.575.718.743,17	1.350.491.291,16	2.225.227.452,01	60.248.128.109,78
2054	3.610.566.223,52	1.446.596.121,37	2.163.970.102,15	62.414.098.211,93
2055	3.685.474.784,42	1.543.074.113,86	2.142.400.670,56	64.556.498.882,49
2056	3.759.025.053,69	1.625.274.507,01	2.133.750.546,68	66.690.249.425,17
2057	3.831.424.853,11	1.699.220.328,14	2.132.204.524,97	68.822.453.954,14
2058	3.888.189.365,56	2.459.311.246,27	1.428.878.119,29	70.251.332.073,43
2059	3.863.107.257,44	2.596.666.386,66	1.266.440.870,78	71.517.772.944,21
2060	3.903.118.992,92	2.793.576.254,51	1.167.142.738,41	72.684.915.682,62
2061	3.940.261.450,10	2.849.175.432,35	1.091.086.017,75	73.776.001.700,37
2062	3.977.305.480,02	2.950.005.875,76	1.018.299.604,26	74.794.301.304,63
2063	4.012.878.154,04	3.075.948.583,28	936.929.570,76	75.733.230.875,39
2064	4.044.470.212,06	3.249.957.684,50	794.512.527,56	76.527.743.402,95
2065	4.067.449.498,78	3.411.335.394,10	656.114.104,68	77.183.857.507,63
2066	4.086.883.983,31	3.568.296.890,15	518.587.093,16	77.702.444.600,79
2067	4.102.704.005,95	3.736.361.942,30	366.337.094,65	78.068.781.695,44
2068	4.112.408.931,11	3.913.586.442,59	198.822.488,52	78.267.604.183,96
2069	4.112.765.394,92	4.251.755.696,11	-138.990.301,19	78.128.613.882,77
2070	4.093.241.762,02	4.468.589.748,62	-375.347.986,60	77.753.265.896,17
2071	4.074.827.924,16	4.660.255.818,26	-585.427.894,10	77.167.838.002,07
2072	4.050.852.947,80	4.854.287.991,52	-803.435.043,72	76.364.402.958,15
2073	4.019.321.799,65	5.069.697.970,42	-1.050.376.230,57	75.314.027.725,58
2074	3.977.006.943,16	5.364.988.670,74	-1.387.981.727,58	73.926.045.000,00
2075	3.915.720.875,04	5.550.507.573,04	-1.634.786.698,00	72.291.258.302,00
2076	3.859.683.031,96	5.666.521.057,83	-1.806.838.025,87	70.484.420.276,13
2077	3.804.051.141,11	5.768.077.998,40	-1.964.026.857,29	68.520.393.418,84
2078	3.742.645.875,75	5.892.452.819,41	-2.149.806.943,66	66.371.586.475,18
2079	3.675.720.117.070,91	6.035.813.208,17	-2.360.092.754,45	64.020.489.720,73
2080	3.606.311.471,39	6.065.129.439,95	-2.458.817.968,56	61.611.675.752,17
2081	3.533.401.834,23	6.084.576.778,99	-2.551.174.944,76	59.060.500.807,41
2082	3.463.921.678,18	6.065.214.410,50	-2.601.292.732,32	56.459.208.075,09
2083	3.394.764.161,37	6.072.220.943,18	-2.677.456.781,76	53.781.751.287,33
2084	3.313.819.857,62	6.424.982.813,08	-3.111.162.955,46	50.670.588.381,87
2085	3.206.411.714,68	6.419.254.525,26	-3.212.842.810,58	47.457.745.521,29
2086	3.116.224.251,41	6.377.862.289,11	-3.261.638.037,70	44.196.107.483,59
2087	3.028.084.771,39	6.303.813.208,17	-3.275.728.470,70	40.920.379.012,89
2088	2.940.175.392,41	6.239.646.941,62	-3.297.471.549,21	37.622.407.463,68
2089	2.841.654.392,59	6.775.590.442,53	-3.933.935.049,94	33.687.062.414,74
2090	2.677.142.442,21	6.718.659.668,71	-4.041.517.226,50	29.645.545.187,24
2091	2.563.674.298,82	6.658.894.065,45	-4.095.219.766,63	25.550.325.420,61
2092	2.448.979.530,18	6.579.294.651,21	-4.130.315.124,03	21.420.010.296,58
2093	2.336.621.765,73	6.494.513.247,66	-4.157.891.481,93	17.260.118.814,65
2094	2.214.769.205,80	6.404.632.394,12	-4.189.863.188,32	12.810.255.626,13
2095	2.061.161.044,13	6.636.228.730,51	-4.575.067.686,38	8.235.187.939,75

F O N T E : Vesting Consultoria Financeira e Atuarial - Cálculos Atuariais por Recorrência, UG Responsável IGPREV, Data de emissão 20/01/2023 e Hora de emissão 15h.

EXERCÍCIO	PLANO FINANCEIRO			SALDO FINANCEIRO DO EXERCÍCIO (d) = ("d" exerc. Anterior) + (c)
	RECEITAS PREVIDENCIÁRIAS (a)	DESPESAS PREVIDENCIÁRIAS (b)	RESULTADO PREVIDENCIÁRIO (c) = (a - b)	
2021	2.148.068.735,54	3.192.835.293,17	(1.044.766.557,63)	(1.078.671.380,67)
2022	2.800.216.298,58	3.913.827.489,46	(1.113.611.190,88)	(2.192.282.571,55)
2023	1.736.178.775,33	5.846.866.690,41	(3.622.687.915,10)	(5.814.970.486,65)
2024	1.660.061.278,04	5.392.197.560,56	(3.732.136.282,52)	(9.547.106.769,17)
2025	1.609.628.277,90	5.418.737.063,30	(3.809.108.785,40)	(13.356.215.554,57)
2026	1.568.996.693,28	5.414.253.406,84	(3.845.256.713,56)	(17.201.472.268,13)
2027	1.538.216.278,16	5.371.810.146,02	(3.833.593.867,86)	(21.035.066.735,99)
2028	1.505.572.176,38	5.323.319.069,89	(3.817.746.943,61)	(24.852.813.079,57)
2029	1.458.429.675,25	5.285.569.148,01	(3.827.139.472,76)	(28.679.956.152,33)
2030	1.407.158.089,72	5.223.183.324,27	(3.816.024.634,57)	(32.495.980.786,90)
2031	1.365.150.026,51	5.142.290.787,86	(3.777.140.761,35)	(36.273.121.548,25)
2032	1.314.939.738,79	5.057.967.476,90	(3.742.967.738,11)	(40.016.089.025,21)
2033	1.257.981.852,45	4.979.061.419,79	(3.721.079.567,34)	(43.737.168.592,55)
2034	1.157.481.280,67	4.961.010.815,13	(3.803.529.538,46)	(47.540.698.131,01)
2035	1.068.439.703,03	4.907.747.081,41	(3.832.307.378,38)	(51.373.005.509,39)
2036	989.175.324,48	4.826.921.887,56	(3.837.756.563,08)	(55.210.762.072,47)
2037	900.920.408,39	4.750.480.142,12	(3.858.559.685,73)	(59.069.321.758,20)
2038	813.178.260,45	4.683.896.981,23	(3.870.718.720,78)	(62.940.040.478,98)
2039	644.605.205,43	4.739.950.208,95	(4.095.345.003,52)	(67.035.385.482,50)
2040	558.218.249,90	4.646.326.911,94	(4.088.108.662,04)	(71.123.494.144,54)
2041	484.085.439,81	4.530.930.989,88	(4.046.845.550,07)	(75.170.339.694,61)
2042	407.534.218,80	4.416.377.103,92	(4.008.842.885,12)	(79.179.182.579,73)
2043	322.321.611,81	4.318.421.803,62	(3.996.100.191,81)	(83.175.282.771,54)
2044	253.267.023,68	4.191.022.613,68	(3.937.755.590,00)	(87.113.038.370,54)
2045	208.493.436,70	4.021.182.441,81	(3.812.689.005,11)	(90.925.727.357,84)
2046	172.970.963,62	3.840.409.198,54	(3.667.078.234,92)	(94.592.805.592,76)
2047	140.338.114,84	3.656.799.553,29	(3.516.461.438,45)	(98.109.267.031,21)
2048	113.427.174,99	3.470.482.067,44	(3.357.054.892,45)	(101.466.321.923,66)
2049	86.330.287,06	3.288.496.867,06	(3.202.166.579,99)	(104.668.901.503,65)
2050	70.650.053,24	3.094.138.794,30	(3.023.488.741,06)	(107.691.977.244,11)
2051	56.764.775,04	2.904.452.058,52	(2.847.687.283,48)	(110.539.664.527,59)
2052	43.310.038,58	2.721.131.374,85	(2.677.861.336,27)	(113.217.525.863,86)
2053	37.248.570,22	2.535.079.159,05	(2.497.830.579,80)	(115.715.094.573,66)
2054	30.626.851,82	2.358.144.565,65	(2.327.517.713,83)	(118.042.612.235,68)
2055	25.630.801,57	2.187.384.117,77	(2.161.753.316,20)	(120.204.365.551,88)
2056	21.863.214,01	2.023.136.517,97	(2.001.273.303,96)	(122.205.638.854,84)
2057	18.187.705,35	1.867.117.383,91	(1.848.929.678,56)	(124.054.568.531,40)
2058	15.315.945,86	1.718.092.786,51	(1.702.776.840,65)	(125.757.345.375,05)
2059	13.020.456,39	1.566.062.548,39	(1.563.042.092,35)	(127.320.387.467,40)
2060	11.030.665,17	1.471.413.905,88	(1.430.733.240,71)	(128.750.500.708,11)
2061	9.219.355,69	1.319.072.233,26	(1.309.752.877,57)	(130.054.254.072,68)
2062	7.860.050,27	1.183.793.823,03	(1.131.238.048.508,71)	(131.238.048.508,71)
2063	6.622.896,94	1.076.673.384,69	(1.070.050.487,75)	(132.308.098.996,46)
2064	5.580.940,16	967.897.859,67	(962.316.919,51)	(133.270.515.915,97)
2065	4.707.434,98	865.350.910,38	(860.643.475,40)	(134.131.169.391,37)
2066	3.937.173,94	759.265.692,92	(755.328.488,98)	(134.896.639.880,35)
2067	3.369.302,72	678.188.162,55	(675.818.859,83)	(135.572.458.740,18)
2068	2.863.488,38	595.341.379,98	(592.477.891,50)	(136.164.936.631,68)
2069	2.444.025,04	526.405.086,26	(523.948.073,22)	(136.692.814.708,90)
2070	2.094.273,48	446.553.392,17	(444.459.118,68)	(137.124.734.823,58)
2071	1.801.175,16	384.162.850,60	(379.841.675,44)	(137.504.585.499,02)
2072	1.552.739,03	324.674.828,18	(323.126.085,85)	(137.826.660.584,87)
2073	1.340.551,61	270.519.243,06	(269.266.681,21)	(138.095.917.266,08)
2074	1.157.424,00	222.019.894,10	(223.107.470,10)	(138.318.424.741,18)
2075	994.694,28	183.743.155,62	(182.748.857,34)	(138.501.173.598,52)
2076	852.023,23	148.792.137,69	(147.940.114,45)	(138.649.113.712,97)
2077	726.654,00	119.327.021,43	(118.597.367,29)	(138.767.481.080,20)
2078	615.217,23	94.088.772,26	(93.873.555,03)	(138.860.914.635,23)
2079	514.634,30	73.144.062,81	(72.629.428,51)	(138.933.041.063,74)
2080	426.650,32	56.565.594,04	(56.138.943,76)	(138.989.953.007,50)
2081	341.246,05	42.804.155,51	(42.462.909,46)	(139.032.865.916,96)
2082	275.530,44	32.256.685,70	(31.981.155,26)	(139.064.930.072,22)
2083	219.961,94	23.949.504,84	(23.729.542,90)	(139.088.665.615,12)
2084	173.375,61	17.816.824,05	(17.643.448,44)	(139.105.677.063,56)
2085	124.115,00	12.768.721,88	(12.644.606,88)	(139.118.311.670,44)
2086	101.464,83	9.158.179,76	(9.056.714,93)	(139.127.388.385,37)
2087	76.361,98	6.558.499,92	(6.482.137,94)	(139.133.870.523,31)
2088	56.378,21	4.661.543,45	(4.605.165,19)	(139.138.475.688,50)
2089	40.756,04	3.294.294,68	(3.253.538,64)	(139.141.739.227,14)
2090	29.291,80	2.348.653,08	(2.319.361,28)	(139.144.058.588,42)
2091	20.749,21	1.678.086,36	(1.657.337,15)	(139.145.715.940,57)
2092	15.425,45	1.207.038,99	(1.192.808,64)	(139.146.908.747,21)
2093	9.531.088,74	3.042.000,00	(6.489.078,74)	(139.147.733.056,27)
2094	6.451,11	64.048,74	(63.597,63)	(139.148.411.703,90)
2095	4.318,53	482.763,92	(478.445,39)	(139.148.890.149,29)