

Required Minimum Distribution  
(RMD)

Age of Employee	Distribution Period
70.....	27.4
71.....	26.5
72.....	25.6
73.....	24.7
74.....	23.8
75.....	22.9
76.....	22.0
77.....	21.2
78.....	20.3
79.....	19.5
80.....	18.7
81.....	17.9
82.....	17.1
83.....	16.3
84.....	15.5
85.....	14.8
86.....	14.1
87.....	13.4
88.....	12.7
89.....	12.0
90.....	11.4
91.....	10.8
92.....	10.2
93.....	9.6
94.....	9.1
95.....	8.6
96.....	8.1
97.....	7.6
98.....	7.1
99.....	6.7
100.....	6.3
101.....	5.9
102.....	5.5
103.....	5.2
104.....	4.9
105.....	4.5
106.....	4.2
107.....	3.9
108.....	3.7
109.....	3.4
110.....	3.1
111.....	2.9
112.....	2.6
113.....	2.4
114.....	2.1
115+.....	1.9