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ESTADO DE MINAS GERAIS  
RELATÓRIO RESUMIDO DA EXECUÇÃO ORÇAMENTÁRIA  
DEMONSTRATIVO DA PROJEÇÃO ATUARIAL DO REGIME PRÓPRIO DE PREVIDÊNCIA DOS SERVIDORES E DAS PENSÕES E INATIVOS MILITARES  
ORÇAMENTO FISCAL  
2022 a 2096

RREO – ANEXO 10 (LRF, art. 53, § 1º, incit)

Em Reais

FUNDO EM CAPITALIZAÇÃO (PLANO PREVIDENCIÁRIO)				
EXERCÍCIO	RECEITAS PREVIDENCIÁRIAS (a)	DESPESAS PREVIDENCIÁRIAS (b)	RESULTADO PREVIDENCIÁRIO (c) = (a - b)	SALDO FINANCEIRO DO EXERCÍCIO (d) = ("d" exerc. Anterior) + (c)
FUNDO EM REPARTIÇÃO (PLANO FINANCEIRO)				
EXERCÍCIO	RECEITAS PREVIDENCIÁRIAS (a)	DESPESAS PREVIDENCIÁRIAS (b)	RESULTADO PREVIDENCIÁRIO (c) = (a - b)	SALDO FINANCEIRO DO EXERCÍCIO (d) = ("d" exerc. Anterior) + (c)
2022	8.517.979.237,52	18.587.919.780,55	(10.069.940.543,03)	(10.069.940.543,03)
2023	8.942.342.113,49	18.851.930.137,02	(9.909.588.023,52)	(9.909.588.023,52)
2024	8.014.255.415,98	21.129.363.704,12	(13.115.108.288,15)	(23.021.490.061,67)
2025	7.950.311.210,06	21.922.425.360,97	(13.972.114.150,91)	(36.993.604.212,58)
2026	7.873.303.267,18	21.958.708.566,95	(14.085.405.299,77)	(51.079.009.512,35)
2027	8.007.362.562,21	21.901.943.942,49	(13.894.581.380,27)	(64.973.590.892,63)
2028	8.079.154.309,08	21.944.170.431,75	(13.865.016.122,67)	(78.838.607.015,30)
2029	8.169.976.618,19	21.912.455.844,08	(13.742.479.225,89)	(92.581.086.241,19)
2030	8.181.993.538,44	22.009.111.916,54	(13.827.118.378,11)	(106.408.204.619,30)
2031	8.215.971.786,52	22.025.268.954,74	(13.809.297.168,22)	(120.217.501.787,52)
2032	8.158.111.014,75	22.190.080.055,11	(14.031.969.040,37)	(134.249.470.827,89)
2033	8.107.705.003,51	22.258.396.585,62	(14.150.691.582,11)	(148.400.162.409,99)
2034	7.953.315.859,24	22.532.294.942,19	(14.578.979.082,95)	(162.979.141.492,95)
2035	7.824.910.579,51	22.703.918.694,06	(14.879.008.114,55)	(177.858.149.607,50)
2036	7.620.369.731,57	22.979.757.594,12	(15.359.387.862,56)	(193.217.537.470,06)
2037	7.438.977.272,40	23.166.644.391,61	(15.727.667.119,22)	(208.945.204.589,27)
2038	7.177.950.625,62	23.463.777.113,66	(16.285.826.488,05)	(225.231.031.077,32)
2039	7.016.405.004,26	23.516.221.618,75	(16.499.816.614,49)	(241.730.847.691,80)
2040	6.817.532.085,70	23.594.836.408,47	(16.777.304.322,77)	(258.508.152.014,57)
2041	6.641.277.739,43	23.581.383.554,57	(16.940.105.815,14)	(275.448.257.829,71)
2042	6.407.883.753,05	23.633.704.731,69	(17.225.820.978,64)	(292.674.078.808,35)
2043	6.223.475.430,05	23.545.861.012,80	(17.322.385.582,75)	(309.996.464.391,10)
2044	5.808.347.005,62	23.853.908.477,56	(18.045.561.471,95)	(328.042.025.863,04)
2045	5.466.751.781,96	23.968.753.746,38	(18.502.001.964,42)	(346.544.027.827,46)
2046	5.033.820.322,42	24.208.703.383,26	(19.174.883.060,84)	(365.718.910.888,30)
2047	4.646.658.638,42	24.310.651.415,50	(19.663.992.777,08)	(385.382.903.665,38)
2048	4.172.534.815,14	24.530.373.717,22	(20.357.838.902,08)	(405.740.742.567,46)
2049	3.751.980.546,80	24.601.224.354,41	(20.849.243.807,61)	(426.589.986.375,07)
2050	3.337.977.740,09	24.615.937.146,41	(21.277.959.406,32)	(447.867.945.781,39)
2051	3.026.859.797,91	24.397.339.157,48	(21.370.479.359,57)	(469.238.425.140,96)
2052	2.778.555.145,15	24.028.146.278,95	(21.249.591.133,81)	(490.488.016.274,76)
2053	2.604.154.996,97	23.494.105.823,48	(20.889.950.826,52)	(511.377.967.101,28)
2054	2.470.211.376,38	22.862.985.188,62	(20.392.773.812,24)	(531.770.740.913,52)
2055	2.336.885.386,57	22.212.165.211,56	(19.875.279.824,99)	(551.646.020.738,51)
2056	2.225.494.818,22	21.505.802.505,62	(19.280.307.687,39)	(570.926.328.425,90)
2057	2.124.047.368,67	20.769.352.495,88	(18.645.305.127,21)	(589.571.633.553,12)
2058	2.025.211.166,20	20.019.016.002,14	(17.993.804.835,94)	(607.565.438.389,06)
2059	1.939.312.092,44	19.238.794.106,82	(17.299.482.014,38)	(624.864.920.403,44)
2060	1.859.630.270,63	18.443.461.897,62	(16.583.831.626,99)	(641.448.752.030,43)
2061	1.784.779.441,92	17.637.630.092,95	(15.852.850.651,03)	(657.301.602.681,46)
2062	1.710.881.453,82	16.829.964.343,98	(15.119.082.890,16)	(672.420.685.571,62)
2063	1.639.577.807,39	16.018.879.560,26	(14.379.301.752,87)	(686.799.987.324,49)
2064	1.567.841.996,60	15.210.898.684,44	(13.643.056.687,85)	(700.443.044.012,34)
2065	1.497.319.806,76	14.404.049.727,00	(12.906.729.920,24)	(713.349.773.932,58)
2066	1.427.665.308,52	13.599.915.714,08	(12.172.250.405,56)	(725.522.024.338,14)
2067	1.358.268.682,30	12.800.629.177,07	(11.442.360.494,77)	(736.964.384.832,91)
2068	1.288.284.898,55	12.008.889.069,92	(10.720.604.171,37)	(747.684.989.004,28)
2069	1.217.731.053,84	11.226.155.747,23	(10.008.424.693,39)	(757.693.413.697,67)
2070	1.146.776.236,56	10.453.998.220,59	(9.307.221.984,03)	(767.000.635.681,70)
2071	1.075.633.521,09	9.694.330.579,37	(8.618.697.058,28)	(775.619.332.739,98)
2072	1.004.563.023,75	8.949.415.982,17	(7.944.852.958,41)	(783.564.185.698,39)
2073	933.870.107,31	8.221.826.583,65	(7.287.956.476,34)	(790.852.142.174,73)
2074	863.900.032,76	7.514.374.295,99	(6.650.474.263,23)	(797.502.616.437,96)
2075	795.029.300,69	6.830.016.238,26	(6.034.986.937,57)	(803.537.603.375,53)
2076	727.654.138,12	6.171.742.660,35	(5.444.088.522,23)	(808.981.691.897,77)
2077	662.178.727,51	5.542.469.753,95	(4.880.291.026,44)	(813.861.982.924,21)
2078	599.001.888,54	4.944.927.295,51	(4.345.925.406,97)	(818.207.908.331,18)
2079	538.504.362,34	4.381.557.825,37	(3.843.053.463,04)	(822.050.961.794,21)
2080	481.034.891,09	3.854.413.549,81	(3.373.378.658,72)	(825.424.340.452,94)
2081	426.898.957,45	3.365.081.984,15	(2.938.183.026,70)	(828.362.523.479,64)
2082	376.349.443,41	2.914.632.843,43	(2.538.283.400,02)	(830.900.806.879,66)
2083	329.580.875,13	2.503.597.690,31	(2.174.016.815,19)	(833.074.823.694,84)
2084	286.723.778,28	2.131.952.219,08	(1.845.228.440,80)	(834.920.052.135,65)
2085	247.841.982,18	1.799.123.321,79	(1.551.281.339,60)	(836.471.333.475,25)
2086	212.931.851,17	1.504.010.949,88	(1.291.079.098,72)	(837.762.412.573,97)
2087	181.923.636,97	1.245.026.055,01	(1.063.102.418,04)	(838.825.514.992,01)
2088	154.686.794,58	1.020.156.846,04	(865.470.051,46)	(839.690.985.043,47)
2089	131.037.301,74	827.047.252,62	(696.009.950,88)	(840.386.994.994,35)
2090	110.746.694,75	663.083.523,06	(552.336.828,31)	(840.939.331.822,66)
2091	93.551.956,07	525.482.249,69	(431.930.293,62)	(841.371.262.116,28)
2092	79.166.197,48	411.380.002,29	(332.213.804,82)	(841.703.475.921,10)
2093	67.291.073,57	317.929.487,84	(250.638.414,26)	(841.954.114.335,36)
2094	57.626.285,38	242.370.087,29	(184.743.801,91)	(842.138.858.137,27)
2095	49.878.663,09	182.090.162,22	(132.211.499,12)	(842.271.069.636,39)
2096	43.769.778,37	134.676.202,57	(90.906.424,21)	(842.361.976.060,60)

**SISTEMA DE PROTEÇÃO SOCIAL DOS MILITARES - Inativos e Pensionistas**

EXERCÍCIO	RECEITAS	DESPESAS COM	RESULTADO	SALDO FINANCEIRO
	DE CONTRIBUIÇÕES DOS MILITARES	INAATIVOS E PENSIONISTAS	ASSOCIADO AS PENSÕES E	DO EXERCÍCIO
	(a)	(b)	(c) = (a - b)	(d) = ("d" exerc. Anterior) + (c)
2022	1.474.263.059,44	9.970.929.472,37	(8.496.666.412,93)	(8.496.666.412,93)
2023	1.272.404.301,03	8.798.916.828,34	(7.526.512.527,31)	(7.526.512.527,31)
2024	1.180.995.120,26	8.179.331.852,04	(6.998.336.731,78)	(14.524.849.259,09)
2025	1.100.750.416,92	7.605.435.473,27	(6.504.685.056,36)	(21.029.534.315,44)
2026	1.030.417.845,83	7.070.524.604,75	(6.040.106.758,92)	(27.069.641.074,36)
2027	965.064.121,36	6.572.362.999,12	(5.607.298.877,76)	(32.676.939.952,13)
2028	890.993.951,42	6.124.220.818,38	(5.233.226.866,96)	(37.910.166.819,09)
2029	834.670.621,14	5.694.126.356,84	(4.859.455.735,71)	(42.769.622.554,79)
2030	785.171.245,57	5.290.746.360,25	(4.505.575.114,68)	(47.275.197.669,48)
2031	727.556.289,18	4.932.018.158,02	(4.204.461.868,84)	(51.479.659.538,31)
2032	677.542.123,48	4.594.209.248,54	(3.916.667.125,06)	(55.396.326.663,37)
2033	625.998.894,34	4.289.069.217,52	(3.663.070.323,18)	(59.059.396.986,55)
2034	580.039.820,18	3.998.029.950,61	(3.417.990.130,43)	(62.477.387.116,99)
2035	536.348.268,96	3.725.792.291,65	(3.189.444.022,70)	(65.666.831.139,68)
2036	493.762.402,76	3.475.010.959,84	(2.981.248.557,08)	(68.648.079.696,76)
2037	452.062.663,33	3.246.083.001,51	(2.794.020.338,18)	(71.442.100.034,95)
2038	410.239.037,74	3.045.559.099,28	(2.635.320.061,54)	(74.077.420.096,48)
2039	376.708.723,95	2.833.746.705,86	(2.457.037.981,91)	(76.534.458.078,39)
2040	348.659.001,61	2.623.749.368,60	(2.275.090.366,99)	(78.809.548.445,38)
2041	328.939.232,44	2.425.424.933,78	(2.096.485.701,34)	(80.906.034.146,72)
2042	310.954.667,74	2.239.603.400,11	(1.928.648.732,37)	(82.834.682.879,09)
2043	287.861.822,25	2.075.229.617,91	(1.787.367.795,66)	(84.622.050.674,74)
2044	272.680.985,25	1.911.988.754,99	(1.639.307.769,75)	(86.261.358.444,49)
2045	255.957.159,85	1.762.085.817,61	(1.506.128.657,76)	(87.767.487.102,25)
2046	239.459.929,33	1.621.962.527,84	(1.382.502.598,51)	(89.149.989.700,76)
2047	225.906.907,97	1.488.725.440,50	(1.262.818.532,53)	(90.412.808.233,28)
2048	215.989.521,20	1.362.271.795,98	(1.146.282.274,79)	(91.559.090.508,07)
2049	205.537.678,55	1.244.600.978,25	(1.039.063.299,71)	(92.598.153.807,78)
2050	195.583.650,94	1.134.430.804,46	(938.847.153,52)	(93.537.000.961,30)
2051	186.472.669,52	1.031.369.873,83	(844.897.204,31)	(94.381.898.165,61)
2052	179.338.762,87	935.040.274,33	(755.701.511,46)	(95.137.599.677,07)
2053	173.371.349,98	845.149.397,74	(671.778.047,76)	(95.809.377.724,83)
2054	167.947.530,93	761.667.892,97	(593.720.362,04)	(96.403.098.086,87)
2055	163.044.301,35	684.446.982,73	(521.402.681,38)	(96.924.500.768,25)
2056	158.646.532,37	613.327.310,99	(454.680.778,62)	(97.379.181.546,87)
2057	154.698.216,53	547.783.733,29	(393.085.516,76)	(97.772.267.063,63)
2058	151.193.766,95	487.795.286,71	(336.601.519,76)	(98.108.868.583,39)
2059	148.110.693,93	433.300.084,45	(285.189.390,52)	(98.394.057.973,91)
2060	145.388.840,43	383.665.628,30	(238.276.787,86)	(98.632.334.761,78)
2061	143.023.134,74	339.113.656,11	(196.090.521,37)	(98.828.425.283,15)
2062	140.962.709,35	299.051.772,26	(158.089.062,91)	(98.986.514.346,06)
2063	139.181.921,59	263.275.343,91	(124.093.422,32)	(99.110.607.768,38)
2064	137.664.404,25	231.548.372,19	(93.883.967,94)	(99.204.491.736,33)
2065	136.349.581,85	203.368.980,79	(67.019.398,94)	(99.271.511.135,26)
2066	135.227.244,06	178.498.966,86	(43.271.722,80)	(99.314.782.858,06)
2067	134.265.191,23	156.332.707,04	(22.067.515,81)	(99.336.850.373,88)
2068	133.432.221,40	136.825.657,13	(3.393.435,73)	(99.340.243.809,61)
2069	132.727.171,25	120.007.898,63	12.719.272,63	(99.327.524.536,98)
2070	132.094.631,22	105.016.827,08	27.077.804,14	(99.300.446.732,85)
2071	131.538.137,27	92.214.552,64	39.323.584,63	(99.261.123.148,21)
2072	131.045.456,75	81.054.062,15	49.991.394,60	(99.211.131.753,62)
2073	130.577.437,94	71.096.653,00	59.480.784,95	(99.151.650.968,67)
2074	130.157.821,67	62.561.237,13	67.596.584,55	(99.084.054.384,12)
2075	129.737.118,75	54.663.358,57	75.073.760,18	(99.008.980.623,94)
2076	129.306.904,82	47.538.835,14	81.768.069,68	(98.927.212.554,26)
2077	128.886.276,52	40.974.932,58	87.911.343,93	(98.839.301.210,33)
2078	128.458.037,74	34.588.871,39	93.869.166,36	(98.745.432.043,97)
2079	128.080.000,58	29.303.164,72	98.776.835,86	(98.646.655.208,11)
2080	127.753.985,09	24.912.554,14	102.841.430,95	(98.543.813.777,15)
2081	127.457.878,69	21.150.357,51	106.307.521,18	(98.437.506.255,97)
2082	127.161.193,37	17.930.752,61	109.230.440,76	(98.328.275.815,21)
2083	126.892.906,51	14.916.570,20	111.976.336,31	(98.216.299.478,90)
2084	126.686.275,74	12.800.797,01	113.885.478,73	(98.102.414.000,17)
2085	126.512.599,06	11.046.176,74	115.466.422,32	(97.986.947.577,85)
2086	126.401.399,90	10.012.632,24	116.388.767,66	(97.870.558.810,19)
2087	126.351.639,96	9.603.522,54	116.748.117,42	(97.753.810.692,76)
2088	126.334.094,10	9.209.421,90	117.124.672,19	(97.636.686.020,57)
2089	126.326.691,63	8.618.022,71	117.708.668,92	(97.518.977.351,64)
2090	126.321.092,27	7.987.103,24	118.333.989,02	(97.400.643.362,62)
2091	126.317.359,42	7.284.256,89	119.033.102,53	(97.281.610.260,09)
2092	126.313.467,78	6.730.294,99	119.583.172,80	(97.162.027.087,29)
2093	126.310.116,94	6.041.163,32	120.268.953,61	(97.041.758.133,68)
2094	126.307.187,15	5.324.633,97	120.982.553,18	(96.920.775.580,50)
2095	126.304.723,67	4.615.24,18	125.843.199,48	(96.794.932.381,02)
2096	126.302.192,20	3.818.90,73	125.920.301,48	(96.669.012.079,54)

Fonte: Consolidação dos Demonstrativos Atuariais dos Institutos de Previdência data base 31/12/2022. Emissão 24/jan/2024 às 8:26:00

Notas dos Institutos:

IPSEMG

**Notas: (1) Projeção Atuarial constante da Avaliação Atuarial**

(2) Hipóteses e Parâmetros Básicos:

Geração: NÃO considerada

Receita Financeira:

Plano: NÃO considerado

Inflação Média Anual:

Tábua de Mortalidade Geral: AT-2000-Female Suavizada 20% / AT-2000-Male Suavizada 20%

Tábua de Mortalidade de Invalídios: IBGE 2021 - Female / IBGE 2021 - Male

Tábua de Entrada em Invalidez: Álvaro Vinc Crescimento PIB: zero Crescimento Vegetativo: zero

Crescimento Real de salários: 1,4932 % aa

Categoria	Massa Salarial	Frequência	Idade Média
Ativos	R\$1.029.461.384,53	164.950	45,8
Pensionistas	R\$1.219.149.048,95	240.156	71
Pensionistas	R\$210.265.265,77	38.940	70,7

**IPSM**

1) Este demonstrativo utiliza das seguintes hipóteses:

Hipóteses Financeiras:

6% a.a. 1% a.a. 0% a.a.

Taxa Real de Juros	6% a.a.
Crescimento Salarial	1% a.a.
Crescimento do Benefício	0% a.a.

**Hipóteses Biométricas:**

Rotatividade	0% a.a.
Mortalidade Geral	GKM-70