



INSTITUTO DE PREVIDÊNCIA MUNICIPAL DE SÃO PAULO
RELATÓRIO RESUMIDO DA EXECUÇÃO ORÇAMENTÁRIA
DEMONSTRATIVO DA PROJEÇÃO ATUARIAL DO REGIME PRÓPRIO DE PREVIDÊNCIA DOS SERVIDORES
ORÇAMENTO DA SEGURIDADE SOCIAL
2022 A 2098

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

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)
2022	4.741.025.989,70	7.407.506.853,44	-2.666.480.863,74	722.019.361,36
2023	6.614.280.653,74	6.343.472.913,36	270.807.740,38	1.113.909.232,87
2024	5.998.704.870,23	6.377.368.162,89	-378.663.292,66	735.245.940,21
2025	6.650.910.240,41	6.276.116.756,56	374.793.483,85	1.110.039.424,06
2026	5.841.524.278,57	6.155.411.328,59	-313.887.050,01	796.152.374,05
2027	5.957.969.632,12	6.022.796.676,14	-64.827.044,03	731.325.330,02
2028	6.229.842.297,25	5.885.993.127,66	343.849.169,59	1.075.174.499,61
2029	6.413.099.820,64	5.716.447.881,97	696.651.938,66	1.771.826.438,27
2030	6.609.181.085,53	5.529.249.672,00	1.079.931.413,54	2.851.757.851,81
2031	6.814.534.689,97	5.326.464.306,53	1.488.070.383,44	4.339.828.235,25
2032	7.042.238.981,83	5.112.494.713,76	1.929.744.268,07	6.269.572.503,32
2033	7.289.562.483,48	4.882.911.136,10	2.406.651.347,38	8.676.223.850,70
2034	7.564.824.785,98	4.640.717.446,54	2.924.107.339,44	11.600.331.190,14
2035	7.868.315.349,72	4.386.017.312,83	3.482.298.036,89	15.082.629.227,03
2036	8.197.659.245,53	4.118.817.205,52	4.078.842.040,01	19.161.471.267,04
2037	8.554.113.517,34	3.843.756.461,27	4.710.357.056,06	23.871.828.323,10
2038	8.941.530.692,43	3.559.777.912,17	5.381.752.780,26	29.253.581.103,36
2039	9.352.577.315,68	3.271.454.550,56	6.081.122.765,12	35.334.703.868,48
2040	9.801.453.867,94	2.982.230.685,23	6.819.223.182,70	42.153.927.051,18
2041	10.273.523.127,15	2.695.695.693,89	7.577.827.433,26	49.731.754.484,44
2042	10.753.235.155,76	2.418.704.215,25	8.334.530.940,51	58.066.285.424,95
2043	11.247.743.972,07	2.152.314.727,44	9.095.429.244,63	67.161.714.669,58
2044	11.752.614.264,51	1.908.609.016,95	9.844.005.247,56	77.005.719.917,14
2045	12.262.416.192,48	1.688.726.671,26	10.573.689.521,22	87.579.409.438,36
2046	12.783.729.437,50	1.493.479.504,53	11.290.249.932,97	98.869.659.371,33
2047	13.313.247.313,98	1.319.810.466,37	11.993.436.847,61	110.863.096.218,94
2048	13.851.431.953,71	1.166.027.628,28	12.685.404.325,43	123.548.500.544,37
2049	14.406.056.189,53	1.035.681.250,09	13.370.374.939,45	136.918.875.483,82
2050	14.985.910.317,60	926.378.052,50	14.059.532.265,10	150.978.407.748,92
2051	15.623.623.482,21	960.257.761,46	14.663.365.720,75	165.641.773.469,67
2052	16.314.418.542,53	1.229.748.389,27	15.084.670.153,26	180.726.443.622,93
2053	16.951.764.487,63	1.315.696.829,07	15.636.067.658,55	196.362.511.281,48
2054	17.638.913.373,38	1.448.624.814,89	16.190.288.558,49	212.552.799.839,97
2055	18.345.361.796,85	1.590.476.646,79	16.754.885.150,07	229.307.684.990,04
2056	15.677.351.751,31	1.760.214.337,60	13.917.137.413,71	243.224.822.403,75
2057	16.339.983.275,99	1.923.376.861,36	14.416.606.414,63	257.641.428.818,38
2058	17.025.015.640,41	2.090.409.140,86	14.934.606.499,55	272.576.035.317,93
2059	17.731.214.820,63	2.263.858.191,86	15.467.356.628,78	288.043.391.946,71
2060	18.478.196.826,51	2.621.399.253,12	15.856.797.573,39	303.900.189.520,10
2061	19.213.372.104,97	2.875.731.259,47	16.337.640.845,50	320.237.830.365,60
2062	19.984.196.849,87	3.152.808.703,13	16.831.388.146,75	337.069.218.512,35
2063	20.778.225.699,69	3.442.638.079,55	17.335.587.620,15	354.404.806.132,50
2064	21.607.390.079,59	3.845.019.416,69	17.762.370.662,90	372.167.176.795,40
2065	22.436.411.680,40	4.182.005.415,89	18.254.406.264,50	390.421.583.059,90
2066	23.298.878.657,83	4.536.925.292,81	18.761.953.365,02	409.183.536.424,92
2067	24.184.116.506,84	4.884.065.324,96	19.300.051.181,88	428.483.587.606,80
2068	25.095.903.636,06	5.235.020.258,01	19.860.883.378,06	448.344.470.984,86
2069	26.034.651.125,55	5.585.100.097,02	20.449.551.028,52	468.794.022.013,38
2070	26.998.497.178,64	5.907.758.336,49	21.090.738.842,15	489.884.760.855,53
2071	27.993.415.541,72	6.220.164.763,28	21.773.250.778,44	511.658.011.633,97
2072	29.017.758.121,25	6.508.462.741,32	22.509.295.379,93	534.167.307.013,90
2073	30.074.896.737,35	6.758.319.059,45	23.316.577.677,90	557.483.884.691,80
2074	31.168.108.119,43	6.981.990.241,15	24.186.117.878,28	581.670.002.570,08
2075	32.296.581.905,67	7.160.749.063,76	25.135.832.841,91	606.805.835.411,99
2076	33.466.841.326,38	7.306.594.716,95	26.160.246.609,43	632.966.082.021,42
2077	34.681.564.327,63	7.425.536.765,47	27.256.027.562,16	660.222.109.583,58
2078	35.943.269.750,89	7.518.336.305,29	28.424.933.445,59	688.647.043.029,17
2079	37.264.540.042,41	7.668.630.280,66	29.595.909.761,75	718.242.952.790,92
2080	38.621.943.204,85	7.734.705.778,25	30.887.237.426,60	749.130.190.217,52
2081	40.065.050.866,48	8.027.147.732,28	32.037.903.134,20	781.168.093.351,72
2082	41.533.451.533,22	8.185.713.190,92	33.347.738.342,30	814.515.831.694,02
2083	43.064.427.934,84	8.281.529.050,14	34.782.898.884,70	849.298.730.578,72
2084	44.670.654.553,32	8.420.532.930,40	36.250.121.622,92	885.548.852.201,64
2085	46.336.272.301,25	8.503.977.972,32	37.832.294.328,94	923.381.146.530,58
2086	48.076.721.936,42	8.567.764.462,07	39.508.957.474,36	962.890.104.004,94
2087	49.891.613.511,93	8.618.952.996,01	41.272.660.515,93	1.004.162.764.520,87
2088	51.784.696.543,57	8.646.136.787,97	43.138.559.755,60	1.047.301.324.276,47
2089	53.766.349.477,51	8.691.561.470,00	45.074.788.007,52	1.092.376.112.283,99
2090	55.831.065.728,91	8.716.163.219,36	47.114.902.509,55	1.139.491.014.793,54
2091	57.989.982.594,96	8.737.089.374,12	49.252.893.220,84	1.188.743.908.014,38
2092	60.246.879.366,30	8.760.943.595,90	51.485.935.770,40	1.240.229.843.784,78
2093	62.614.438.343,38	8.867.759.806,27	53.746.678.537,11	1.293.976.522.321,89
2094	65.070.979.806,35	8.926.521.408,80	56.144.458.397,55	1.350.120.980.719,44
2095	67.643.811.243,14	8.990.345.163,81	58.653.466.079,33	1.408.774.446.798,77
2096	70.330.052.833,47	9.039.717.838,82	61.290.334.994,65	1.470.064.781.793,42
2097	73.151.951.488,50	9.205.964.098,15	63.945.987.390,34	1.534.010.769.183,76
2098	76.074.742.458,17	9.289.022.878,50	66.785.719.579,67	1.600.796.488.763,43

(Continua 1/2)

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	4.677.011.917,81	4.576.266.845,96	100.745.071,85	312.349.159,94
2023	6.669.636.374,23	6.515.515.617,87	154.120.756,36	507.718.098,71
2024	6.100.718.054,93	7.374.500.606,20	-1.273.782.551,27	-766.064.452,56
2025	6.093.998.484,78	7.550.422.368,76	-1.456.423.883,98	-2.222.488.336,54
2026	5.350.625.624,54	7.758.346.787,53	-2.407.721.162,99	-4.630.209.499,53
2027	5.371.438.608,35	7.942.210.531,72	-2.570.771.923,37	-7.200.981.422,90
2028	5.317.746.395,58	8.385.902.014,70	-3.068.155.619,12	-10.269.137.042,02
2029	5.293.526.266,03	8.663.571.642,50	-3.370.045.376,47	-13.639.182.418,49
2030	5.266.263.231,78	8.936.086.152,55	-3.669.822.920,78	-17.309.005.339,27
2031	5.237.777.641,09	9.185.861.245,49	-3.948.083.604,39	-21.257.088.943,66
2032	5.193.992.127,89	9.441.585.458,42	-4.247.593.330,53	-25.504.682.274,19
2033	5.139.387.606,42	9.697.992.774,56	-4.558.605.168,14	-30.063.287.442,33
2034	5.062.450.550,93	9.962.467.695,64	-4.900.017.144,71	-34.963.304.587,04
2035	4.964.127.191,18	10.237.021.302,82	-5.272.894.111,65	-40.236.198.698,69
2036	4.850.049.483,00	10.493.648.083,99	-5.643.598.600,99	-45.879.797.299,68
2037	4.713.748.946,65	10.751.585.315,63	-6.037.836.368,98	-51.917.633.668,66
2038	4.555.803.023,55	10.999.954.719,49	-6.444.151.695,94	-58.361.785.364,60
2039	4.384.407.204,53	11.230.834.964,87	-6.846.427.760,34	-65.208.213.124,94
2040	4.182.179.546,29	11.466.548.228,14	-7.284.368.681,86	-72.492.581.806,80
2041	3.965.732.727,78	11.681.802.191,98	-7.716.074.294,20	-80.208.565.101,00
2042	3.758.843.853,02	11.834.184.619,03	-8.075.340.766,00	-88.283.996.867,00
2043	3.550.154.843,24	11.943.514.662,27	-8.393.359.819,03	-96.677.356.686,03
2044	3.347.360.740,82	11.992.232.127,52	-8.644.871.386,71	-105.322.228.072,74
2045	3.159.590.085,46	11.971.574.655,19	-8.811.984.569,73	-114.134.212.642,47
2046	2.971.934.726,38	11.898.992.491,79	-8.927.057.765,41	-123.061.270.407,88
2047	2.803.800.801,47	11.747.200.144,59	-8.943.399.343,12	-132.004.669.751,00
2048	2.643.693.147,14	11.527.534.682,91	-8.883.841.535,77	-140.888.511.286,77
2049	2.491.161.600,32	11.247.948.956,19	-8.756.787.355,88	-149.645.298.642,65
2050	2.348.867.791,25	10.912.675.274,52	-8.563.807.483,27	-158.209.106.125,92
2051	2.207.874.511,34	10.541.496.813,38	-8.333.622.302,05	-166.542.728.427,97
2052	2.078.111.930,51	10.122.624.023,87	-8.044.512.093,36	-174.587.240.521,33
2053	1.951.055.820,24	9.675.865.693,16	-7.724.809.872,92	-182.312.050.394,25
2054	1.834.433.088,91	9.200.207.677,06	-7.365.774.588,15	-189.677.824.982,40
2055	1.724.852.537,43	8.708.697.490,91	-6.983.844.953,48	-196.661.669.935,88
2056	1.618.034.626,20	8.211.657.779,22	-6.593.623.153,02	-203.255.293.088,90
2057	1.513.966.387,86	7.716.116.152,97	-6.202.149.765,11	-209.457.442.854,01
2058	1.412.060.063,63	7.229.334.619,75	-5.817.274.556,13	-215.274.717.410,14
2059	1.316.137.987,16	6.750.768.198,04	-5.434.630.210,89	-220.709.347.621,03
2060	1.225.083.043,76	6.285.430.304,01	-5.060.347.260,25	-225.769.694.881,28
2061	1.138.317.577,44	5.836.671.130,26	-4.698.353.552,82	-230.468.048.434,10
2062	1.054.133.399,65	5.408.237.103,65	-4.354.103.704,00	-234.822.152.138,10
2063	973.979.973,96	4.999.138.166,60	-4.025.158.192,64	-238.847.310.330,74
2064	897.826.198,32	4.609.566.625,40	-3.711.740.427,08	-242.559.050.757,82
2065	825.860.151,38	4.238.841.006,17	-3.412.980.854,79	-245.972.031.612,61
2066	757.281.385,64	3.886.987.522,75	-3.129.706.137,11	-249.101.737.749,72
2067	691.646.380,23	3.553.287.003,97	-2.861.640.623,74	-251.963.378.373,46
2068	629.079.496,72	3.236.300.377,61	-2.607.220.880,89	-254.570.599.254,35
2069	569.437.867,65	2.935.104.997,98	-2.365.667.130,32	-256.936.266.384,67
2070	512.641.525,83	2.648.955.118,61	-2.136.313.592,78	-259.072.579.977,45
2071	458.683.510,92	2.377.307.040,44	-1.918.623.529,52	-260.991.203.506,97
2072	407.601.718,51	2.119.970.699,31	-1.712.368.980,80	-262.703.572.487,77
2073	359.465.605,09	1.877.030.742,81	-1.517.565.137,72	-264.221.137.625,49
2074	314.376.239,54	1.648.830.895,50	-1.334.454.655,96	-265.555.592.281,45
2075	272.444.055,05	1.435.861.286,37	-1.163.417.231,32	-266.719.009.512,77
2076	233.775.438,36	1.238.655.692,55	-1.004.880.254,19	-267.723.889.766,96
2077	198.464.226,69	1.057.730.667,78	-859.266.441,09	-268.583.156.208,05
2078	166.576.655,68	893.505.541,32	-726.928.885,64	-269.310.085.093,69
2079	138.129.918,31	746.164.074,52	-608.034.156,21	-269.918.119.249,90
2080	113.089.450,99	615.647.915,91	-502.558.464,91	-270.420.677.714,81
2081	91.353.797,14	501.564.935,91	-410.211.138,77	-270.830.888.853,58
2082	72.766.049,33	403.246.117,87	-330.480.068,54	-271.161.368.922,12
2083	57.118.505,98	319.764.185,77	-262.645.679,79	-271.424.014.601,91
2084	44.156.345,65	249.944.071,56	-205.787.725,91	-271.629.802.327,82
2085	33.599.110,55	192.471.455,83	-158.872.345,27	-271.788.674.673,09
2086	25.147.771,39	145.923.494,98	-120.775.723,59	-271.909.450.396,68
2087	18.502.774,88	108.857.987,24	-90.355.212,36	-271.999.805.609,04
2088	13.372.109,35	79.844.981,04	-66.472.871,69	-272.066.278.480,73
2089	9.484.403,18	57.533.811,23	-48.049.408,05	-272.114.327.888,78
2090	6.595.591,96	40.690.493,51	-34.094.901,55	-272.148.422.790,33
2091	4.492.646,14	28.219.946,90	-23.727.300,76	-272.172.150.091,09
2092	2.994.209,67	19.173.402,05	-16.179.192,37	-272.188.329.283,46
2093	1.950.753,45	12.754.300,81	-10.803.547,36	-272.199.132.830,82
2094	1.241.201,55	8.301.904,37	-7.060.702,82	-272.206.193.533,64
2095	770.503,38	5.285.197,33	-4.514.693,94	-272.210.708.227,58
2096	466.237,03	3.290.020,86	-2.823.783,83	-272.213.532.011,41
2097	274.771,77	2.002.260,64	-1.727.488,87	-272.215.259.500,28
2098	157.649,41	1.191.578,29	-1.033.928,88	-272.216.293.429,16

FONTE: Relatório elaborado pela Fundação Instituto de Administração (FIA) em 24/01/2024.

NOTAS:

- 1 - Projeção atuarial elaborada em 31/12/2023 e oficialmente enviada para o Ministério da Previdência Social (MPS);
- 2 - Este demonstrativo utiliza as seguintes hipóteses: a) tábua de mortalidade geral: BR-EMSSb-v.2010; b) tábua de mortalidade de inválidos: IBGE-2022; c) tábua de entrada em invalidez: Light Forte suavizada em 78%; d. crescimento real de salários 2,82% a.a. para o FUNPREV e 2,71% a.a. para o FUNFIN; e) crescimento real de benefícios: 0% a.a.; f) taxa real de juros: 4,58% a.a. para o FUNPREV e 4,82% a.a. para o FUNFIN; g) hipótese sobre geração futura: a quantidade de servidores ativos se manterá constante ao longo do período de projeção; h) taxa de crescimento real do teto do RGPS e do salário mínimo: 0% a.a.; i) hipótese de família média: cônjuge 2,5 anos mais jovem para homens e 2,25 anos mais velho para mulheres; j) fator de capacidade salarial e de benefícios: 0,9842; k) inflação anual estimada: 3,55%; l) taxa de rotatividade: 0% a.a.;
- 3 - Massa salarial mensal: RS 82.764.995,37 para o FUNPREV e RS 794.602.593,53 para o FUNFIN.