

## Calculation Example

	Employer A	Employer B
Highest Annual Compensation at Agency	\$45,316	\$158,756
Final Compensation	\$158,452	\$158,452
Years of Service	13.076	12.407
Benefit Multiplier	2.70%	2.70%
Unadjusted Annual Benefit	\$55,942	\$53,080
Compensation Gap	\$113,440	
Average Annual pay Increase	10.63%	
Compensation Threshold Tests Met?	Yes	

## Calculation Example

	Employer A	Employer B
Compensation in Excess of Threshold	\$75,439	
Benefit Due to "Increased" Compensation	\$26,634	
Actuarial Liability for Benefit Due to Increased Compensation	\$364,883	
Liability Threshold Test Met?	Yes (\$27,905 / year of svc)	
Benefits Payable After Shift	\$29,308	\$79,714

## Calculation Example - Result

	Employer A	Employer B	Total Annual Benefit
Unadjusted Annual Benefit	\$55,942	\$53,080	\$109,022
Adjusted Annual Benefit	\$29,308	\$79,714	\$109,022
Annual Benefit Shift Due to "Increased" Compensation	(\$26,634)	\$26,634	