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. At the end of each month, F+ adjusts the total amount allocated to the UI reserve account to compensate for employer contributions.. The total amount of allocated funds to the account reflects the employer contribution, plus an estimate of the money needed to pay UI premiums. Total lifetime pension earnings: Under F+, total lifetime pension earnings (TLEPE) is defined as the total pension benefits a retiree will receive from the system, including survivor benefits.. Calculated by adding the amount of pension benefits payable during the retiree's lifetime.. The sum of the retirees' pension and survivor benefit, less the present value of their pension benefit, is the TLEPE.. The present value of the pension is based on two factors: the retirement age of the retiree and the average annual pension. The PPP is based on a discount rate of 5.5 percent. Retiree earnings in the calendar year prior to retirement: Under F+, the calculation of retiree earnings in the calendar year prior to retirement (prior year earnings) is based on calendar-year pension benefits and survivor benefits.. Includes earnings through the last pay period of the year prior to retirement.. Defined as total benefits earned plus survivor benefits.. Prior year earnings may include earnings from other than covered employment. Income replacement rates: Income replacement rates are the percentage of your total earnings from covered employment that is paid to you in order to replace a portion of your regular earnings.. Earnings replacement rates vary depending on the level of benefit.. Rates for retirees are based on lifetime average earnings of the recipient, and then a portion of that amount is replaced based on the level of pension benefit. Monthly pension amount: The monthly pension amount is the average monthly payment received by a retiree based on the pension benefit level.. Pension benefits are calculated on a monthly basis and are paid for the remainder of the retiree's life.. This amount is determined by the average of the monthly pension benefit.. The average monthly pension benefit is calculated by dividing the retirement benefit by 12. Variable benefit: Variable benefit is a portion of your pension benefit that adjusts based on the inflation rate.. The variable benefit is paid by the pension plan to help offset the effect of inflation.. For example, an 8 percent fixed-benefit pension plan for a retiree may pay less to the retiree because the amount of the pension is adjusted each year.



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