

Year	1	2	3	4	5
Estimated Annual Salary	50,000.00	52,375.00	54,862.81	57,468.80	60,198.56
Benefits attributed to:					
Prior Years	103,570.00	113,927.09	124,284.18	134,641.27	144,998.36
Current Year	10,357.09	10,357.09	10,357.09	10,357.09	10,357.09
Total Benefits	113,927.09	124,284.18	134,641.27	144,998.36	155,355.45
Opening PBO	77,394.23	90,241.67	104,352.18	119,831.09	136,791.79
Interest Cost	4,643.65	5,414.50	6,261.13	7,189.87	8,207.51
Current Service Cost	8,203.79	8,696.01	9,217.77	9,770.84	10,357.09
Closing PBO	90,241.67	104,352.18	119,831.09	136,791.79	155,356.39