

**Sheriffs' Supplemental Pension Fund Retirement Chart
(Effective January 1, 2018)**

Latest Monthly Base Rate of Salary	=	_____	A
	x	_____ 0.75	
75% of Base Rate of Salary	=	_____	B
LGERS Monthly Retirement Benefit [.0185 x years of creditable service x average salary for highest 4 years, divided by 12]	minus	_____	C
SSPF Monthly Benefit	=	_____	D

**** IF YOU ARE RECEIVING A SPECIAL SEPARATION ALLOWANCE, THEN THE FOLLOWING CALCULATIONS APPLY****

Monthly Special Separation Allowance (SSA) (per N.C.G.S. 143-166.42) [.0085 x years of creditable service x annual base rate of pay, divided by 12]	=	_____	E
Add Lines C + E	=	_____	F
Subtract Line F from Line A Adjusted SSPF Monthly Benefit	=	_____	

NOTES: SSPF Monthly Benefit cannot exceed \$1,500 per month.

If your LGERS monthly benefit exceeds 75% of your salary at retirement, you are not eligible to receive SSPF benefits.

If your combined LGERS and SSA monthly benefits exceed 100% of your salary at retirement, you are not eligible to receive SSPF benefits. You may become eligible for a SSPF benefit at age 62 when the SSA benefit ends.