

No significant fiscal impact. Any additional expense will be at the option of the employing unit and/or the individual. The amount of cost to the employing unit depends on: 1) the age of the individual involved; 2) the age of the surviving beneficiary (if any); 3) the salary of the employee; and 4) the number of years of service.

Individual and Business Impact

Any additional expense will be at the option of the employing unit and/or the individual. The amount of cost and resulting benefit depends on: 1) the age of the individual involved; 2) the age of the surviving beneficiary (if any); 3) the salary of the employee; and 4) the number of years of service.
