

Example 1: Firefighter Sam—Pension and Social Security Benefit	Example 2: Teacher Pat—Public Pension and WEP
<ul style="list-style-type: none"> • 90% of the first \$1,174 of \$5,000 AIME = \$1,056.60 	<ul style="list-style-type: none"> • 40% of the first \$1,174 of \$5,000 AIME = \$469.60
<ul style="list-style-type: none"> • 32% of the remaining \$3,826 of AIME = \$1,224.32 	<ul style="list-style-type: none"> • 32% of the remaining \$3,826 of AIME = \$1,224.32
<ul style="list-style-type: none"> • Social Security total: \$2,280.92 (rounded down to \$2,280.90) 	<ul style="list-style-type: none"> • Social Security total: \$1,693.92 (rounded down to \$1,693.90)