

Table 1: U.S.- Base Case

Last Year of Work	Replacement Rate	SSW	Accrual	Accrual Rate	Tax/ Subsidy
61	0.403	104275	-1019		
62	0.440	104701	426	0.004	-0.028
63	0.476	10476	65	0.001	-0.005
64	0.703	104335	-432	-0.004	0.031
65	0.749	101882	-2452	-0.024	0.188
66	0.798	99109	-2773	-0.027	0.225
67	0.845	95964	-3145	-0.032	0.269
68	0.872	91131	-4833	-0.050	0.439
69	0.898	86412	-4718	-0.052	0.455

Table 2: Additional U.S. Incentive Calculations

Last Year Of Work	<u>Single Worker</u>		<u>10<sup>th</sup> Percentile Earner</u>		<u>90<sup>th</sup> Percentile Earner</u>	
	Replacement Rate	Tax/subsidy	Replacement Rate	Tax/Subsidy	Replacement Rate	Tax/Subsidy
61	0.430		0.530		0.247	
62	0.465	0.083	0.577	-0.064	0.267	0.024
63	0.503	0.143	0.627	-0.080	0.290	0.015
64	0.540	0.177	0.926	-0.035	0.432	0.028
65	0.568	0.327	0.990	0.187	0.465	0.117
66	0.598	0.352	1.056	0.238	0.501	0.140
67	0.627	0.385	1.119	0.445	0.536	0.165
68	0.657	0.412	1.156	0.673	0.559	0.272
69	0.687	0.442	1.193	0.660	0.583	0.281