

**Memorandum of Understanding
Appendix A**

Shares by years of service

All Years of Service	Shares per year(s) of Service
0	0.1
1	0.15
2	0.15
3	0.2
4	0.2
5	0.3
6	0.3
7	0.4
8	0.4
9	0.5
10	0.5
11	0.6
12	0.6
13	0.7
14	0.7
15	0.8
16	0.8
17	0.9
18	0.9
19 and more	1