	Year 1	Year 2	Year 3
2% (Current)	\$25,833,856.57	\$26,350,533.70	\$26,877,544.37
3%	\$26,087,129.67	\$26,869,743.56	\$27,675,835.87
Difference	\$253,273.10	\$519,209.86	\$798,291.50
FICA/RET	\$53,238.01	\$109,137.91	\$167,800.87
Total w/FICA/RET	\$306,511.11	\$628,347.78	\$966,092.37
One Time Cost w/ FICA/RET	\$48,311.58		