

**APPENDIX D2  
METHOD AND ACTUARIAL ASSUMPTIONS USED  
BY DALHOUSIE UNIVERSITY**

Dalhousie University will use the actuarial assumptions contained in the Actuarial Report on the Dalhousie University Staff Pension Plan.

**Method of Evaluation of Liability**

The projected accrued benefit actuarial cost method (projected unit credit method), will be used to evaluate the actuarial liability. Under this method, the actuarial liability in respect of a given year corresponds to the actuarial value of all future benefits considered to accrue in respect of that year, with pensionable earnings projected to retirement.

**Amendment to Assumptions**

Each time a new Actuarial Report for the Plan is completed, the assumptions contained in that new report will be used effective the 1st day of the third month following the submission of that report to the Canada Revenue Agency. The amendment, however, shall not affect any transfer in respect of which a Request for Transfer has been signed prior to the effective date.