

(5) IF THE PARTICIPANT FUNDING RATIO FOR THE FISCAL YEAR PRECEDING THE EFFECTIVE DATE OF WITHDRAWAL OF THE PARTICIPATING GOVERNMENTAL UNIT IS 110% OR GREATER, THE ACTUARY SHALL MULTIPLY THE ACTUARIAL LIABILITY ALLOCABLE TO THE EMPLOYEES OF THE PARTICIPATING GOVERNMENTAL UNIT WHO ELECT TO WITHDRAW BY THE DIFFERENCE BETWEEN THE PARTICIPANT FUNDING RATIO AND 10%.

(6) ANY ASSETS COMPUTED UNDER PARAGRAPHS (3), (4), OR (5) OF THIS SUBSECTION SHALL BE REDUCED BY THE SUM OF:

(I) THE OUTSTANDING BALANCE OF THE DEFICIT ALLOCABLE TO THE PARTICIPATING GOVERNMENTAL UNIT AS OF THE EFFECTIVE DATE OF WITHDRAWAL;

(II) THE OUTSTANDING BALANCE OF THE SPECIAL ACCRUED LIABILITY CONTRIBUTION ALLOCABLE TO THE PARTICIPATING GOVERNMENTAL UNIT AS OF THE EFFECTIVE DATE OF WITHDRAWAL; AND

(III) ANY TRANSITION AMOUNT AS DETERMINED UNDER SUBSECTION (I) OF THIS SECTION.

(G) (1) THIS SUBSECTION APPLIES TO A NONCONTRIBUTORY PARTICIPATING GOVERNMENTAL UNIT.

(2) THE ASSETS THAT ARE ALLOCABLE TO THE EMPLOYEES OF A NONCONTRIBUTORY PARTICIPATING GOVERNMENTAL UNIT WHO ELECT TO WITHDRAW FROM THE EMPLOYEES' SYSTEMS SHALL BE COMPUTED BY THE ACTUARY AS PROVIDED IN THIS SUBSECTION.

(3) IF THE NONCONTRIBUTORY SYSTEM FUNDING RATIO FOR THE FISCAL YEAR PRECEDING THE EFFECTIVE DATE OF WITHDRAWAL OF THE NONCONTRIBUTORY PARTICIPATING GOVERNMENTAL UNIT IS ~~NOT~~ LESS THAN 100%, THE ACTUARY SHALL MULTIPLY THE NONCONTRIBUTORY SYSTEM FUNDING RATIO FOR THE FISCAL YEAR PRECEDING THE EFFECTIVE DATE OF WITHDRAWAL OF THE NONCONTRIBUTORY PARTICIPATING GOVERNMENTAL UNIT BY THE ACTUARIAL LIABILITY ALLOCABLE TO THE EMPLOYEES OF THE NONCONTRIBUTORY PARTICIPATING GOVERNMENTAL UNIT WHO ELECT TO WITHDRAW.

(4) IF THE NONCONTRIBUTORY SYSTEM FUNDING RATIO FOR THE FISCAL YEAR PRECEDING THE EFFECTIVE DATE OF WITHDRAWAL OF THE NONCONTRIBUTORY PARTICIPATING GOVERNMENTAL UNIT IS 100% OR GREATER AND LESS THAN 110%, THE ACTUARY SHALL MULTIPLY THE ACTUARIAL LIABILITY ALLOCABLE TO THE EMPLOYEES OF THE NONCONTRIBUTORY PARTICIPATING GOVERNMENTAL UNIT WHO ELECT TO WITHDRAW BY 100%.

(5) IF THE NONCONTRIBUTORY SYSTEM FUNDING RATIO FOR THE FISCAL YEAR PRECEDING THE EFFECTIVE DATE OF WITHDRAWAL OF THE NONCONTRIBUTORY PARTICIPATING GOVERNMENTAL UNIT IS 110% OR GREATER, THE ACTUARY SHALL MULTIPLY THE ACTUARIAL LIABILITY ALLOCABLE TO THE