

CONTRA COSTA COUNTY EMPLOYEES' RETIREMENT ASSOCIATION

EMPLOYER CONTRIBUTION RATES EFFECTIVE FOR JULY 1, 2012 THROUGH JUNE 30, 2013 for Members with Membership Date before January 1, 2011

GENERAL TIERS - ENHANCED

Tier 1 BASIC Enhanced 2% @ 55

First \$350 monthly & in Social Security
Excess of \$350 monthly & in Social Security

All Eligible \$ if NOT in Social Security

Tier 1 COL Enhanced 2% @ 55

First \$350 monthly
Excess of \$350 monthly

All Eligible \$ if NOT in Social Security

Non-Refundability Factor

Cost Group #1		Cost Group #3		Cost Group #4		Cost Group #5	
County	Districts without POB	Central Contra Costa Sanitary District	Contra Costa Housing Authority	Contra Costa Fire Protection District	Contra Costa County Fire Protection District		
13.88%	17.34%	N/A	15.43%	12.62%			
20.82%	26.00%	N/A	23.15%	18.93%			
20.82%	26.00%	38.91%	N/A	18.93%			
4.49%	7.25%	N/A	7.73%	4.83%			
6.73%	10.87%	N/A	11.60%	7.25%			
6.73%	10.87%	15.78%	N/A	7.25%			
0.9552	0.9552	0.9558	0.9532	0.9561			

Cost Group #2	
County	Districts without POB
13.53%	16.98%
20.29%	25.47%
N/A	25.47%
4.46%	7.24%
6.68%	10.85%
N/A	10.85%
0.952	0.952

Cost Group	Employer Name
Cost Group #1	County General
	LAFCO
	CC Mosquito & Vector Control District
	Bethel Island Municipal Improvement District
	First 5 - Children and Families Commission
	Contra Costa County Employees' Retirement Association
	Superior Court
	East Contra Costa Fire Protection District
	Moraga-Orinda Fire Protection District
	Rodeo-Hercules Fire Protection District
	San Ramon Valley Fire Protection District
Cost Group #2	County General
	In-Home Supportive Services
	CC Mosquito & Vector Control District
	Superior Court
Cost Group #3	Central Contra Costa Sanitary District
Cost Group #4	Contra Costa Housing Authority
Cost Group #5	Contra Costa County Fire Protection District
Cost Group #6	Rodeo Sanitary District
	Byron Brentwood Cemetery District

Cost Group #6	
Districts without POB	
13.55%	
20.33%	
5.13%	
7.69%	
0.9544	

GENERAL TIER NON-ENHANCED

Tier 1 BASIC Non-Enhanced 1.67% @ 55

First \$350 monthly
Excess of \$350 monthly

Tier 1 COL Non-Enhanced 1.67% @ 55

First \$350 monthly
Excess of \$350 monthly

Non-Refundability Factor

CONTRA COSTA COUNTY EMPLOYEES' RETIREMENT ASSOCIATION

EMPLOYER CONTRIBUTION RATES EFFECTIVE FOR JULY 1, 2012 THROUGH JUNE 30, 2013 for Members with Membership Date on or after January 1, 2011

GENERAL TIERS - ENHANCED

Tier 1 BASIC Enhanced 2% @ 55First \$350 monthly & in Social Security
Excess of \$350 monthly & in Social Security

All Eligible \$ if NOT in Social Security

Tier 1 COL Enhanced 2% @ 55First \$350 monthly
Excess of \$350 monthly

All Eligible \$ if NOT in Social Security

Non-Refundability Factor

Cost Group #1		Cost Group #3	Cost Group #4	Cost Group #5
County	Districts without POB	Central Contra Costa Sanitary District	Contra Costa Housing Authority	Contra Costa County Fire Protection District
12.93%	16.39%	N/A	14.81%	11.87%
19.40%	24.58%	N/A	22.21%	17.50%
19.40%	24.58%	36.25%	N/A	17.50%
4.34%	7.10%	N/A	7.74%	4.68%
6.52%	10.66%	N/A	11.62%	7.04%
6.52%	10.66%	15.10%	N/A	7.04%
0.9552	0.9552	0.9558	0.9532	0.9561

Tier 3 BASIC Enhanced 2% @ 55First \$350 monthly
Excess of \$350 monthly

All Eligible \$ if NOT in Social Security

Tier 3 COL Enhanced 2% @ 55First \$350 monthly
Excess of \$350 monthly

All Eligible \$ if NOT in Social Security

Non-Refundability Factor

Cost Group #2	
County	Districts without POB
12.82%	16.27%
19.23%	24.41%
N/A	24.41%
4.32%	7.10%
6.48%	10.65%
N/A	10.65%
0.952	0.952

Cost Group	Employer Name
Cost Group #1	County General
	LAFCO
	CC Mosquito & Vector Control District
	Bethel Island Municipal Improvement District
	First 5 - Children and Families Commission
	Contra Costa County Employees' Retirement Association
	Superior Court
	East Contra Costa Fire Protection District
	Moraga-Orinda Fire Protection District
	Rodeo-Hercules Fire Protection District
	San Ramon Valley Fire Protection District
Cost Group #2	County General
	In-Home Supportive Services
	CC Mosquito & Vector Control District
	Superior Court
Cost Group #3	Central Contra Costa Sanitary District
Cost Group #4	Contra Costa Housing Authority
Cost Group #5	Contra Costa County Fire Protection District
Cost Group #6	Rodeo Sanitary District
	Byron Brentwood Cemetery District

GENERAL TIER NON-ENHANCED

Tier 1 BASIC NON-Enhanced 1.67% @ 55First \$350 monthly
Excess of \$350 monthlyTier 1 COL NON-Enhanced 1.67% @ 55First \$350 monthly
Excess of \$350 monthlyNon-Refundability Factor

Cost Group #6	
County	Districts without POB
12.46%	18.69%
4.91%	7.37%
0.9544	

**CONTRA COSTA COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
EMPLOYER CONTRIBUTION RATES EFFECTIVE FOR JULY 1, 2012 THROUGH JUNE 30, 2013 for Members with Membership Date before January 1, 2011**

SAFETY TIER A ENHANCED <u>Safety A BASIC Enhanced 3% @ 50</u> All eligible \$	Cost Group #7	Cost Group #8	Cost Group #10	Cost Group #11
	County	Contra Costa County Fire Protection District	East Contra Costa Fire Protection District	Moraga-Orinda Fire Protection District
	39.22%	29.48%	50.42%	43.58%
<u>Safety A COL Enhanced 3% @ 50</u> All eligible \$				
	19.65%	20.08%	36.04%	17.44%
	0.9703	0.9706	0.9706	0.9722
Non-Refundability Factor				
SAFETY TIER C ENHANCED <u>Safety C BASIC Enhanced 3% @ 50</u> All eligible \$	Cost Group #9	Cost Group	Employer Name	
	County (DSA only)	Cost Group # 7	County Safety	
	35.60%			
<u>Safety C COL Enhanced 3% @ 50</u> All eligible \$				
	16.43%	Cost Group # 8	Contra Costa County Fire Protection District	
			East Contra Costa Fire Protection District	
	0.9715	Cost Group # 9	County Safety - DSA hires since January 1, 2007	
Non-Refundability Factor				
SAFETY TIER NON-ENHANCED <u>Safety A BASIC NON-enhanced 2% @ 50</u> All eligible \$	Cost Group #12	Cost Group # 10	Employer Name	
	Rodeo-Hercules		Moraga-Orinda Fire Protection District	
	Fire Protection District	Cost Group # 11	San Ramon Valley Fire Protection District	
	39.57%	Cost Group # 12	Rodeo Hercules Fire Protection District	
<u>Safety A COL NON-Enhanced 2% @ 50</u> All eligible \$				
	18.47%			
	0.9735			
Non-Refundability Factor				

CONTRA COSTA COUNTY EMPLOYEES' RETIREMENT ASSOCIATION

EMPLOYER CONTRIBUTION RATES EFFECTIVE FOR JULY 1, 2012 THROUGH JUNE 30, 2013 for Members with Membership Date on or after January 1, 2011

SAFETY TIER A ENHANCED <u>Safety A BASIC Enhanced 3% @ 50</u> All eligible \$	Cost Group #7			
	County	Contra Costa County Fire Protection District	Cost Group #8 East Contra Costa Fire Protection District	Cost Group #10 Moraga-Orinda Fire Protection District
	36.54%	27.01%	47.95%	24.02%
				40.60%
<u>Safety A COL Enhanced 3% @ 50</u> All eligible \$	19.06%	19.56%	35.52%	16.59%
	0.9703	0.9706	0.9706	0.9722
				19.21%
				0.9717
Non-Refundability Factor				
SAFETY TIER C ENHANCED <u>Safety C BASIC Enhanced 3% @ 50</u> All eligible \$	Cost Group #9			
	County (DSA only)	Employer Name		
	34.77%	Cost Group # 7	County Safety	
		Cost Group # 8	Contra Costa County Fire Protection District East Contra Costa Fire Protection District	
<u>Safety C COL Enhanced 3% @ 50</u> All eligible \$	16.32%	Cost Group # 9	County Safety - DSA hires since January 1, 2007	
	0.9715	Cost Group # 10	Moraga-Orinda Fire Protection District	
		Cost Group # 11	San Ramon Valley Fire Protection District	
		Cost Group # 12	Rodeo Hercules Fire Protection District	
Non-Refundability Factor				
SAFETY TIER NON-ENHANCED <u>Safety A BASIC NON-enhanced 2% @ 50</u> All eligible \$	Cost Group #12			
	Rodeo-Hercules Fire Protection District	Moraga-Orinda Fire Protection District		
	37.80%			
<u>Safety A COL NON-Enhanced 2% @ 50</u> All eligible \$	18.10%	San Ramon Valley Fire Protection District		
	0.9735	Rodeo Hercules Fire Protection District		
Non-Refundability Factor				

CONTRA COSTA COUNTY EMPLOYEES' RETIREMENT ASSOCIATION (CCCERA)

EMPLOYER RATES FOR VARIOUS SUBVENTION LEVELS

The presentation of the following two Exhibits C and D, has changed from the prior year because we now have different rates for members with membership dates before January 1, 2011 and members with membership dates on or after January 1, 2011. The information is categorized by showing General Cost Groups on Exhibits C-1 (members with membership dates before January 1, 2011) and C-2 (members with membership dates on or after January 1, 2011) and Safety Cost Groups on Exhibit D-1 (members with membership dates before January 1, 2011) and D-2 (members with membership dates on or after January 1, 2011).

GENERAL INFORMATION

All rates are shown as a percent of payroll.

Employee contribution rates vary depending upon their age at entry. For this reason, subvention percents are AVERAGES for that coverage category.

To compute the exact subvention percent for each employee, do the following:

1. Find the employee's basic contribution rate on the attached charts using the coverage category and the employee's entry age. **Only the Basic rate can be subvented.**
2. Multiply this by your subvention percent (i.e. 50%, 75%, etc.).
3. Multiply this result by the non-refundability factor for the appropriate Cost Group (found on Exhibit A & B).

CAUTION – these rates are for employer **subvention**, NOT employer **pick-up** of employee contribution rates. When an employer **subvents**, the contribution subvented is not placed in the member's account and is therefore not available to the member as a refund. For this reason, the employer pays the contribution at a discount (i.e. "Non-Refundability Factor").

Employer **pick-ups** of employee contributions are those made under Section 414 (h)(2) of the Internal Revenue Code. These contributions are added to the member's account, are available to the member as a refund and are considered by CCCERA as part of the member's compensation for retirement purposes.

GENERAL - TIERS 1 AND 3

Exhibit C-1 - Various Subvention Levels

CONTRA COSTA COUNTY EMPLOYEES' RETIREMENT ASSOCIATION

EMPLOYER RATES AT VARIOUS SUBVENTION LEVELS EFFECTIVE FOR JULY 1, 2012 THROUGH JUNE 30, 2013

For Members with Membership Date before January 1, 2011

GENERAL TIERS - ENHANCED

Tier 1 BASIC Enhanced 2% @ 55 (AGGREGATE)

Basic	
COL	
Basic plus COL	
Subvention @ 50 %	
Subvention @ 75 %	
Subvention @ 100%	
Total Basic plus COL plus 50% Subvention	
Total Basic plus COL plus 75% Subvention	
Total Basic plus COL plus 100% Subvention	

Tier 3 BASIC Enhanced 2% @ 55 (AGGREGATE)

Basic	
COL	
Basic plus COL	
Subvention @ 50 %	
Subvention @ 75 %	
Subvention @ 100%	
Total Basic plus COL plus 50% Subvention	
Total Basic plus COL plus 75% Subvention	
Total Basic plus COL plus 100% Subvention	

GENERAL TIER NON-ENHANCED

Tier 1 BASIC NON-Enhanced 1.67% @ 55 (AGGREGATE)

Basic	
COL	
Basic plus COL	
Subvention @ 50 %	
Subvention @ 75 %	
Subvention @ 100%	
Total Basic plus COL plus 50% Subvention	
Total Basic plus COL plus 75% Subvention	
Total Basic plus COL plus 100% Subvention	

Subvention Levels All Cost Group 2012-13 Finals.xls

Cost Group #1		Cost Group #3		Cost Group #4		Cost Group #5	
County	Districts without POB	Central Contra Costa Sanitary District	Contra Costa Housing Authority	Contra Costa Fire Protection District	Contra Costa County Fire Protection District	Contra Costa County Fire Protection District	Contra Costa County Fire Protection District
20.49%	25.57%	38.35%	22.62%	18.60%	18.60%	18.60%	18.60%
6.63%	10.70%	15.56%	11.34%	7.11%	7.11%	7.11%	7.11%
27.12%	36.27%	53.91%	33.96%	25.71%	25.71%	25.71%	25.71%
2.81%	2.81%	2.99%	3.16%	2.90%	2.90%	2.90%	2.90%
4.22%	4.22%	4.49%	4.74%	4.35%	4.35%	4.35%	4.35%
5.62%	5.62%	5.98%	6.32%	5.80%	5.80%	5.80%	5.80%
29.93%	39.08%	56.90%	37.12%	28.61%	28.61%	28.61%	28.61%
31.34%	40.49%	58.40%	38.70%	30.06%	30.06%	30.06%	30.06%
32.74%	41.89%	59.89%	40.28%	31.51%	31.51%	31.51%	31.51%

Cost Group #2	
County	Districts without POB
19.89%	24.97%
6.55%	10.62%
26.44%	35.59%
3.10%	3.10%
4.65%	4.65%
6.20%	6.20%
29.54%	38.69%
31.09%	40.24%
32.64%	41.79%

Cost Group	Employer Name
Cost Group #1	County General
	LAFCO
	CC Mosquito & Vector Control District
	Bethel Island Municipal Improvement District
	First 5 - Children and Families Commission
	Contra Costa County Employees' Retirement Association
	Superior Court
	East Contra Costa Fire Protection District
	Moraga-Orinda Fire Protection District
	Rodeo-Hercules Fire Protection District
	San Ramon Valley Fire Protection District
Cost Group #2	County General
	In-Home Supportive Services
	CC Mosquito & Vector Control District
	Superior Court
Cost Group #3	Central Contra Costa Sanitary District
Cost Group #4	Contra Costa Housing Authority
Cost Group #5	Contra Costa County Fire Protection District
Cost Group #6	Rodeo Sanitary District
	Byron Brentwood Cemetery District

Cost Group #6	
County	Districts without POB
19.86%	19.86%
7.51%	7.51%
27.37%	27.37%
3.68%	3.68%
5.52%	5.52%
7.36%	7.36%
31.05%	31.05%
32.89%	32.89%
34.73%	34.73%

GENERAL - TIERS 1 AND 3

Exhibit C-2 - Various Subvention Levels

CONTRA COSTA COUNTY EMPLOYEES' RETIREMENT ASSOCIATION

EMPLOYER RATES AT VARIOUS SUBVENTION LEVELS EFFECTIVE FOR JULY 1, 2012 THROUGH JUNE 30, 2013

For Members with Membership Date on or after January 1, 2011

GENERAL TIERS - ENHANCED

Tier 1 BASIC Enhanced 2% @ 55 (AGGREGATE)

Basic	19.09%
COL	6.43%
Basic plus COL	25.52%
Subvention @ 50 %	2.81%
Subvention @ 75 %	4.22%
Subvention @ 100%	5.62%
Total Basic plus COL plus 50% Subvention	28.33%
Total Basic plus COL plus 75% Subvention	29.74%
Total Basic plus COL plus 100% Subvention	31.14%

Tier 3 BASIC Enhanced 2% @ 55 (AGGREGATE)

Basic	18.85%
COL	6.35%
Basic plus COL	25.20%
Subvention @ 50 %	3.10%
Subvention @ 75 %	4.65%
Subvention @ 100%	6.20%
Total Basic plus COL plus 50% Subvention	28.30%
Total Basic plus COL plus 75% Subvention	29.85%
Total Basic plus COL plus 100% Subvention	31.40%

GENERAL TIER NON-ENHANCED

Tier 1 BASIC NON-Enhanced 1.67% @ 55 (AGGREGATE)

Basic	18.26%
COL	7.20%
Basic plus COL	25.46%
Subvention @ 50 %	3.68%
Subvention @ 75 %	5.52%
Subvention @ 100%	7.36%
Total Basic plus COL plus 50% Subvention	29.14%
Total Basic plus COL plus 75% Subvention	30.98%
Total Basic plus COL plus 100% Subvention	32.82%

Subvention Levels All Cost Group 2012-13 Finals.xls

Cost Group #1		Cost Group #3		Cost Group #4		Cost Group #5	
County	Districts without POB	Central Contra Costa Sanitary District	Sanitary District	Contra Costa Housing Authority	Contra Costa Fire Protection District	Contra Costa County Fire Protection District	Contra Costa County Fire Protection District
19.09%	24.17%	35.73%	35.73%	21.70%	17.19%	17.19%	17.19%
6.43%	10.50%	14.89%	14.89%	11.36%	6.91%	6.91%	6.91%
25.52%	34.67%	50.62%	50.62%	33.06%	24.10%	24.10%	24.10%
2.81%	2.81%	2.99%	2.99%	3.16%	2.90%	2.90%	2.90%
4.22%	4.22%	4.49%	4.49%	4.74%	4.35%	4.35%	4.35%
5.62%	5.62%	5.98%	5.98%	6.32%	5.80%	5.80%	5.80%
28.33%	37.48%	53.61%	53.61%	36.22%	27.00%	27.00%	27.00%
29.74%	38.89%	55.11%	55.11%	37.80%	28.45%	28.45%	28.45%
31.14%	40.29%	56.60%	56.60%	39.38%	29.90%	29.90%	29.90%

Cost Group #2		Cost Group #1		Cost Group #2		Cost Group #3		Cost Group #4		Cost Group #5		Cost Group #6	
County	Districts without POB	County	Districts without POB	County	Districts without POB	County	Districts without POB	County	Districts without POB	County	Districts without POB	County	Districts without POB
18.85%	23.93%	18.85%	23.93%	18.85%	23.93%	18.85%	23.93%	18.85%	23.93%	18.85%	23.93%	18.85%	23.93%
6.35%	10.42%	6.35%	10.42%	6.35%	10.42%	6.35%	10.42%	6.35%	10.42%	6.35%	10.42%	6.35%	10.42%
25.20%	34.35%	25.20%	34.35%	25.20%	34.35%	25.20%	34.35%	25.20%	34.35%	25.20%	34.35%	25.20%	34.35%
3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%
4.65%	4.65%	4.65%	4.65%	4.65%	4.65%	4.65%	4.65%	4.65%	4.65%	4.65%	4.65%	4.65%	4.65%
6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%
28.30%	37.45%	28.30%	37.45%	28.30%	37.45%	28.30%	37.45%	28.30%	37.45%	28.30%	37.45%	28.30%	37.45%
29.85%	39.00%	29.85%	39.00%	29.85%	39.00%	29.85%	39.00%	29.85%	39.00%	29.85%	39.00%	29.85%	39.00%
31.40%	40.55%	31.40%	40.55%	31.40%	40.55%	31.40%	40.55%	31.40%	40.55%	31.40%	40.55%	31.40%	40.55%

SAFETY - TIERS A AND C

Exhibit D-1 - Various Subvention Levels

CONTRA COSTA COUNTY EMPLOYEES' RETIREMENT ASSOCIATION

EMPLOYER RATES AT VARIOUS SUBVENTION LEVELS EFFECTIVE FOR JULY 1, 2012 THROUGH JUNE 30, 2013

For Members with Membership Date before January 1, 2011

SAFETY TIER A ENHANCED

Safety A BASIC Enhanced 3% @ 50

Basic

COL

Basic plus COL

Subvention @ 50 %

Subvention @ 75 %

Subvention @ 100%

Total Basic plus COL plus 50% Subvention

Total Basic plus COL plus 75% Subvention

Total Basic plus COL plus 100% Subvention

Cost Group #7		Cost Group #8		Cost Group #10		Cost Group #11	
County	Contra Costa County Fire Protection District	East Contra Costa Fire Protection District	Moraga-Orinda Fire Protection District	San Ramon Valley Fire Protection District	San Ramon Valley Fire Protection District	San Ramon Valley Fire Protection District	San Ramon Valley Fire Protection District
39.22%	29.48%	50.42%	27.26%	43.58%	43.58%	43.58%	43.58%
19.65%	20.08%	36.04%	17.44%	19.97%	19.97%	19.97%	19.97%
58.87%	49.56%	86.46%	44.70%	63.55%	63.55%	63.55%	63.55%
4.36%	4.17%	4.17%	4.28%	4.10%	4.10%	4.10%	4.10%
6.54%	6.26%	6.26%	6.42%	6.15%	6.15%	6.15%	6.15%
8.72%	8.34%	8.34%	8.56%	8.20%	8.20%	8.20%	8.20%
63.23%	53.73%	90.63%	48.98%	67.65%	67.65%	67.65%	67.65%
65.41%	55.82%	92.72%	51.12%	69.70%	69.70%	69.70%	69.70%
67.59%	57.90%	94.80%	53.26%	71.75%	71.75%	71.75%	71.75%

SAFETY TIER C ENHANCED

Safety C BASIC Enhanced 3% @ 50

Basic

COL

Basic plus COL

Subvention @ 50 %

Subvention @ 75 %

Subvention @ 100%

Total Basic plus COL plus 50% Subvention

Total Basic plus COL plus 75% Subvention

Total Basic plus COL plus 100% Subvention

Cost Group #9 County (DSA only)	Cost Group	Employer Name
35.60%	Cost Group # 7	County Safety
16.43%	Cost Group # 8	Contra Costa County Fire Protection District
52.03%	Cost Group # 9	East Contra Costa Fire Protection District
4.24%	Cost Group # 10	County Safety - DSA hires since January 1, 2007
6.36%	Cost Group # 11	Moraga-Orinda Fire Protection District
8.48%	Cost Group # 12	San Ramon Valley Fire Protection District
56.27%		Rodeo Hercules Fire Protection District
58.39%		
60.51%		

SAFETY TIER NON-ENHANCED

Safety A BASIC NON-enhanced 2% @ 50

Basic

COL

Basic plus COL

Subvention @ 50 %

Subvention @ 75 %

Subvention @ 100%

Total Basic plus COL plus 50% Subvention

Total Basic plus COL plus 75% Subvention

Total Basic plus COL plus 100% Subvention

Cost Group #12 Rodeo-Hercules Fire Protection District	Cost Group	Employer Name
39.57%	Cost Group # 7	County Safety
18.47%	Cost Group # 8	Contra Costa County Fire Protection District
58.04%	Cost Group # 9	East Contra Costa Fire Protection District
4.33%	Cost Group # 10	County Safety - DSA hires since January 1, 2007
6.50%	Cost Group # 11	Moraga-Orinda Fire Protection District
8.66%	Cost Group # 12	San Ramon Valley Fire Protection District
62.37%		Rodeo Hercules Fire Protection District
64.54%		
66.70%		

Subvention Levels All Cost Group 2012-13 Finals.xls

SAFETY - TIERS A AND C

Exhibit D-2 - Various Subvention Levels

CONTRA COSTA COUNTY EMPLOYEES' RETIREMENT ASSOCIATION

EMPLOYER RATES AT VARIOUS SUBVENTION LEVELS EFFECTIVE FOR JULY 1, 2012 THROUGH JUNE 30, 2013

For Members with Membership Date on or after January 1, 2011

SAFETY TIER A ENHANCED

Safety A BASIC Enhanced 3% @ 50

Basic
COL
Basic plus COL

Subvention @ 50 %
Subvention @ 75 %
Subvention @ 100%

Total Basic plus COL plus 50% Subvention
Total Basic plus COL plus 75% Subvention
Total Basic plus COL plus 100% Subvention

Cost Group #7		Cost Group #8		Cost Group #10		Cost Group #11	
County	Contra Costa County Fire Protection District	East Contra Costa Fire Protection District	Moraga-Orinda Fire Protection District	San Ramon Valley Fire Protection District	San Ramon Valley Fire Protection District	San Ramon Valley Fire Protection District	San Ramon Valley Fire Protection District
36.54%	27.01%	47.95%	24.02%	40.60%	40.60%	40.60%	40.60%
19.06%	19.56%	35.52%	16.59%	19.21%	19.21%	19.21%	19.21%
55.60%	46.57%	83.47%	40.61%	59.81%	59.81%	59.81%	59.81%
4.36%	4.17%	4.17%	4.28%	4.10%	4.10%	4.10%	4.10%
6.54%	6.26%	6.26%	6.42%	6.15%	6.15%	6.15%	6.15%
8.72%	8.34%	8.34%	8.56%	8.20%	8.20%	8.20%	8.20%
59.96%	50.74%	87.64%	44.89%	63.91%	63.91%	63.91%	63.91%
62.14%	52.83%	89.73%	47.03%	65.96%	65.96%	65.96%	65.96%
64.32%	54.91%	91.81%	49.17%	68.01%	68.01%	68.01%	68.01%

SAFETY TIER C ENHANCED

Safety C BASIC Enhanced 3% @ 50

Basic
COL
Basic plus COL

Subvention @ 50 %
Subvention @ 75 %
Subvention @ 100%

Total Basic plus COL plus 50% Subvention
Total Basic plus COL plus 75% Subvention
Total Basic plus COL plus 100% Subvention

Cost Group #9	
County (DSA only)	County Safety
34.77%	County Safety
16.32%	County Safety
51.09%	County Safety
4.24%	County Safety
6.36%	County Safety
8.48%	County Safety
55.33%	County Safety
57.45%	County Safety
59.57%	County Safety

Cost Group

Employer Name

Cost Group # 7
County Safety

Cost Group # 8
Contra Costa County Fire Protection District
East Contra Costa Fire Protection District

Cost Group # 9
County Safety - DSA hires since January 1, 2007

Cost Group # 10
Moraga-Orinda Fire Protection District

Cost Group # 11
San Ramon Valley Fire Protection District

Cost Group # 12
Rodeo Hercules Fire Protection District

SAFETY TIER NON-ENHANCED

Safety A BASIC NON-enhanced 2% @ 50

Basic
COL
Basic plus COL

Subvention @ 50 %
Subvention @ 75 %
Subvention @ 100%

Total Basic plus COL plus 50% Subvention
Total Basic plus COL plus 75% Subvention
Total Basic plus COL plus 100% Subvention

Cost Group #12	
Rodeo-Hercules Fire Protection District	County Safety
37.80%	County Safety
18.10%	County Safety
55.90%	County Safety
4.33%	County Safety
6.50%	County Safety
8.66%	County Safety
60.23%	County Safety
62.40%	County Safety
64.56%	County Safety

Subvention Levels All Cost Group 2012-13 Finals.xls

**ADJUSTING RATES
TO REFLECT
EMPLOYEE PAYMENT
OF EMPLOYER COST**

A provision in the law allows safety members to defray the employer cost for the "3% at 50" enhanced benefit. If you are providing the "3% at 50" enhanced benefit to your safety employees and if your employees have agreed to defray part of your increased cost, you will need to adjust both employee and employer rates:

Employee rate – Increase the employee's rate by the cost-sharing percent of payroll agreed upon.

Employer rate – Decrease the employer's rate by a **percent** of the cost-sharing percent of payroll using the applicable Safety refundability factor:

EXAMPLE FOR TIER A: If the cost-sharing percent is 9.0%,
Employee rates should be increased by 9.0%.
The employer rate should be decreased by $(9.0\% \times .9703)$
= 8.7327%

EXAMPLE FOR TIER C: If the cost-sharing percent is 2.1%,
Employee rates should be increased by 2.1%.
The employer rate should be decreased by $(2.1\% \times .9715)$
= 2.0402%

**Employer Contribution Prepayment Program & Discount Factor
for 2012-13 is .960**

If you are currently participating in the prepayment program and wish to continue, you don't need to do anything other than prepay the July 1, 2012 through June 30, 2013 contributions on or before July 30, 2012. If you wish to start participating, please contact the Accounting Division at the Retirement Office by March 31, 2012.

The discount factor for the fiscal year July 1, 2012 through June 30, 2013 will be .960 based on the interest assumption rate of 7.75%.

TIER I - "1.67% @ 55" (Non-Enhanced)
Membership Date before January 1, 2011

E-1

Effective 7/1/12 - 6/30/13

(Expressed as a Percentage of Monthly Payroll)

Entry Age	Basic		COLA		Total	
	FIRST \$350	OVER \$350	FIRST \$350	OVER \$350	FIRST \$350	OVER \$350
15	3.63%	5.44%	1.81%	2.71%	5.44%	8.15%
16	3.69%	5.53%	1.84%	2.76%	5.53%	8.29%
17	3.74%	5.61%	1.87%	2.80%	5.61%	8.41%
18	3.80%	5.70%	1.89%	2.84%	5.69%	8.54%
19	3.86%	5.79%	1.93%	2.89%	5.79%	8.68%
20	3.92%	5.88%	1.95%	2.93%	5.87%	8.81%
21	3.98%	5.97%	1.99%	2.98%	5.97%	8.95%
22	4.04%	6.06%	2.01%	3.02%	6.05%	9.08%
23	4.10%	6.15%	2.05%	3.07%	6.15%	9.22%
24	4.16%	6.24%	2.07%	3.11%	6.23%	9.35%
25	4.23%	6.34%	2.11%	3.16%	6.34%	9.50%
26	4.29%	6.43%	2.13%	3.20%	6.42%	9.63%
27	4.35%	6.53%	2.17%	3.25%	6.52%	9.78%
28	4.42%	6.63%	2.20%	3.30%	6.62%	9.93%
29	4.49%	6.73%	2.23%	3.35%	6.72%	10.08%
30	4.55%	6.83%	2.27%	3.40%	6.82%	10.23%
31	4.63%	6.94%	2.31%	3.46%	6.94%	10.40%
32	4.70%	7.05%	2.34%	3.51%	7.04%	10.56%
33	4.77%	7.15%	2.37%	3.56%	7.14%	10.71%
34	4.84%	7.26%	2.41%	3.62%	7.25%	10.88%
35	4.91%	7.37%	2.45%	3.67%	7.36%	11.04%
36	4.99%	7.49%	2.49%	3.73%	7.48%	11.22%
37	5.07%	7.60%	2.53%	3.79%	7.60%	11.39%
38	5.15%	7.72%	2.57%	3.85%	7.72%	11.57%
39	5.23%	7.84%	2.61%	3.91%	7.84%	11.75%
40	5.31%	7.97%	2.65%	3.97%	7.96%	11.94%
41	5.40%	8.10%	2.69%	4.04%	8.09%	12.14%
42	5.49%	8.23%	2.73%	4.10%	8.22%	12.33%
43	5.58%	8.37%	2.78%	4.17%	8.36%	12.54%
44	5.67%	8.51%	2.83%	4.24%	8.50%	12.75%
45	5.78%	8.67%	2.88%	4.32%	8.66%	12.99%
46	5.90%	8.85%	2.94%	4.41%	8.84%	13.26%
47	6.01%	9.01%	2.99%	4.49%	9.00%	13.50%
48	6.10%	9.15%	3.04%	4.56%	9.14%	13.71%
49	6.21%	9.32%	3.10%	4.65%	9.31%	13.97%
50	6.31%	9.47%	3.15%	4.72%	9.46%	14.19%
51	6.35%	9.53%	3.17%	4.75%	9.52%	14.28%
52	6.35%	9.52%	3.16%	4.74%	9.51%	14.26%
53	6.33%	9.49%	3.15%	4.73%	9.48%	14.22%
54	6.11%	9.16%	3.05%	4.57%	9.16%	13.73%
55	6.11%	9.16%	3.05%	4.57%	9.16%	13.73%
56	6.11%	9.16%	3.05%	4.57%	9.16%	13.73%
57	6.11%	9.16%	3.05%	4.57%	9.16%	13.73%
58	6.11%	9.16%	3.05%	4.57%	9.16%	13.73%
59	6.11%	9.16%	3.05%	4.57%	9.16%	13.73%
60	6.11%	9.16%	3.05%	4.57%	9.16%	13.73%

COLA Loading Factor: 49.84%

**NOTE: All rates above assume the employee is covered under Social Security. If the employee is not under Social Security, use the "OVER \$350" rate and apply it to all reported compensation.

TIER I - "1.67% @ 55" (Non-Enhanced)
Membership Date on or after January 1, 2011

E-2

Effective 7/1/12 - 6/30/13

(Expressed as a Percentage of Monthly Payroll)

Entry Age	Basic		COLA		Total	
	FIRST \$350	OVER \$350	FIRST \$350	OVER \$350	FIRST \$350	OVER \$350
15	3.63%	5.44%	1.66%	2.49%	5.29%	7.93%
16	3.69%	5.53%	1.69%	2.53%	5.38%	8.06%
17	3.74%	5.61%	1.71%	2.57%	5.45%	8.18%
18	3.80%	5.70%	1.74%	2.61%	5.54%	8.31%
19	3.86%	5.79%	1.77%	2.65%	5.63%	8.44%
20	3.92%	5.88%	1.80%	2.70%	5.72%	8.58%
21	3.98%	5.97%	1.83%	2.74%	5.81%	8.71%
22	4.04%	6.06%	1.85%	2.78%	5.89%	8.84%
23	4.10%	6.15%	1.88%	2.82%	5.98%	8.97%
24	4.16%	6.24%	1.91%	2.86%	6.07%	9.10%
25	4.23%	6.34%	1.94%	2.91%	6.17%	9.25%
26	4.29%	6.43%	1.97%	2.95%	6.26%	9.38%
27	4.35%	6.53%	1.99%	2.99%	6.34%	9.52%
28	4.42%	6.63%	2.03%	3.04%	6.45%	9.67%
29	4.49%	6.73%	2.06%	3.09%	6.55%	9.82%
30	4.55%	6.83%	2.09%	3.13%	6.64%	9.96%
31	4.63%	6.94%	2.12%	3.18%	6.75%	10.12%
32	4.70%	7.05%	2.15%	3.23%	6.85%	10.28%
33	4.77%	7.15%	2.19%	3.28%	6.96%	10.43%
34	4.84%	7.26%	2.22%	3.33%	7.06%	10.59%
35	4.91%	7.37%	2.25%	3.38%	7.16%	10.75%
36	4.99%	7.49%	2.29%	3.43%	7.28%	10.92%
37	5.07%	7.60%	2.32%	3.48%	7.39%	11.08%
38	5.15%	7.72%	2.36%	3.54%	7.51%	11.26%
39	5.23%	7.84%	2.39%	3.59%	7.62%	11.43%
40	5.31%	7.97%	2.43%	3.65%	7.74%	11.62%
41	5.40%	8.10%	2.47%	3.71%	7.87%	11.81%
42	5.49%	8.23%	2.51%	3.77%	8.00%	12.00%
43	5.58%	8.37%	2.56%	3.84%	8.14%	12.21%
44	5.67%	8.51%	2.60%	3.90%	8.27%	12.41%
45	5.78%	8.67%	2.65%	3.97%	8.43%	12.64%
46	5.90%	8.85%	2.71%	4.06%	8.61%	12.91%
47	6.01%	9.01%	2.75%	4.13%	8.76%	13.14%
48	6.10%	9.15%	2.79%	4.19%	8.89%	13.34%
49	6.21%	9.32%	2.85%	4.27%	9.06%	13.59%
50	6.31%	9.47%	2.89%	4.34%	9.20%	13.81%
51	6.35%	9.53%	2.91%	4.37%	9.26%	13.90%
52	6.35%	9.52%	2.91%	4.36%	9.26%	13.88%
53	6.33%	9.49%	2.90%	4.35%	9.23%	13.84%
54	6.11%	9.16%	2.80%	4.20%	8.91%	13.36%
55	6.11%	9.16%	2.80%	4.20%	8.91%	13.36%
56	6.11%	9.16%	2.80%	4.20%	8.91%	13.36%
57	6.11%	9.16%	2.80%	4.20%	8.91%	13.36%
58	6.11%	9.16%	2.80%	4.20%	8.91%	13.36%
59	6.11%	9.16%	2.80%	4.20%	8.91%	13.36%
60	6.11%	9.16%	2.80%	4.20%	8.91%	13.36%

COLA Loading Factor: 45.84%

**NOTE: All rates above assume the employee is covered under Social Security. If the employee is not under Social Security, use the "OVER \$350" rate and apply it to all reported compensation.

SAFETY - "2% @ 50" (Non-Enhanced)
Membership Date before January 1, 2011

F-1

Effective 7/1/12 - 6/30/13
(Expressed as a Percentage of Monthly Payroll)

<u>Entry Age</u>	<u>Basic</u>	<u>COLA</u>	<u>Total</u>
15	7.99%	4.81%	12.80%
16	7.99%	4.81%	12.80%
17	7.99%	4.81%	12.80%
18	7.99%	4.81%	12.80%
19	7.99%	4.81%	12.80%
20	7.99%	4.81%	12.80%
21	7.99%	4.81%	12.80%
22	8.11%	4.88%	12.99%
23	8.24%	4.96%	13.20%
24	8.36%	5.03%	13.39%
25	8.49%	5.11%	13.60%
26	8.62%	5.19%	13.81%
27	8.74%	5.26%	14.00%
28	8.88%	5.34%	14.22%
29	9.01%	5.42%	14.43%
30	9.15%	5.51%	14.66%
31	9.29%	5.59%	14.88%
32	9.43%	5.67%	15.10%
33	9.58%	5.76%	15.34%
34	9.73%	5.85%	15.58%
35	9.88%	5.94%	15.82%
36	10.04%	6.04%	16.08%
37	10.20%	6.14%	16.34%
38	10.38%	6.25%	16.63%
39	10.55%	6.35%	16.90%
40	10.75%	6.47%	17.22%
41	10.93%	6.58%	17.51%
42	11.17%	6.72%	17.89%
43	11.40%	6.86%	18.26%
44	11.68%	7.03%	18.71%
45	11.88%	7.15%	19.03%
46	11.91%	7.17%	19.08%
47	11.86%	7.14%	19.00%
48	11.77%	7.08%	18.85%
49	11.65%	7.01%	18.66%
50	11.65%	7.01%	18.66%
51	11.65%	7.01%	18.66%
52	11.65%	7.01%	18.66%
53	11.65%	7.01%	18.66%
54	11.65%	7.01%	18.66%
55	11.65%	7.01%	18.66%
56	11.65%	7.01%	18.66%
57	11.65%	7.01%	18.66%
58	11.65%	7.01%	18.66%
59	11.65%	7.01%	18.66%
60	11.65%	7.01%	18.66%

COLA Loading Factor: 60.17%

SAFETY - "2% @ 50" (Non-Enhanced)
Membership Date on or after January 1, 2011

F-2

Effective 7/1/12 - 6/30/13

(Expressed as a Percentage of Monthly Payroll)

<u>Entry Age</u>	<u>Basic</u>	<u>COLA</u>	<u>Total</u>
15	7.99%	4.48%	12.47%
16	7.99%	4.48%	12.47%
17	7.99%	4.48%	12.47%
18	7.99%	4.48%	12.47%
19	7.99%	4.48%	12.47%
20	7.99%	4.48%	12.47%
21	7.99%	4.48%	12.47%
22	8.11%	4.54%	12.65%
23	8.24%	4.62%	12.86%
24	8.36%	4.68%	13.04%
25	8.49%	4.76%	13.25%
26	8.62%	4.83%	13.45%
27	8.74%	4.90%	13.64%
28	8.88%	4.97%	13.85%
29	9.01%	5.05%	14.06%
30	9.15%	5.13%	14.28%
31	9.29%	5.20%	14.49%
32	9.43%	5.28%	14.71%
33	9.58%	5.37%	14.95%
34	9.73%	5.45%	15.18%
35	9.88%	5.53%	15.41%
36	10.04%	5.62%	15.66%
37	10.20%	5.71%	15.91%
38	10.38%	5.81%	16.19%
39	10.55%	5.91%	16.46%
40	10.75%	6.02%	16.77%
41	10.93%	6.12%	17.05%
42	11.17%	6.26%	17.43%
43	11.40%	6.39%	17.79%
44	11.68%	6.54%	18.22%
45	11.88%	6.66%	18.54%
46	11.91%	6.67%	18.58%
47	11.86%	6.64%	18.50%
48	11.77%	6.59%	18.36%
49	11.65%	6.53%	18.18%
50	11.65%	6.53%	18.18%
51	11.65%	6.53%	18.18%
52	11.65%	6.53%	18.18%
53	11.65%	6.53%	18.18%
54	11.65%	6.53%	18.18%
55	11.65%	6.53%	18.18%
56	11.65%	6.53%	18.18%
57	11.65%	6.53%	18.18%
58	11.65%	6.53%	18.18%
59	11.65%	6.53%	18.18%
60	11.65%	6.53%	18.18%

COLA Loading Factor: 56.02%

TIER I - "2% @ 55" (Enhanced)
Membership Date before January 1, 2011

G-1

Effective 7/1/12 - 6/30/13

(Expressed as a Percentage of Monthly Payroll)

Entry Age	Basic		COLA		Total	
	FIRST \$350	OVER \$350	FIRST \$350	OVER \$350	FIRST \$350	OVER \$350
15	3.16%	4.74%	1.91%	2.86%	5.07%	7.60%
16	3.21%	4.81%	1.93%	2.90%	5.14%	7.71%
17	3.26%	4.89%	1.97%	2.95%	5.23%	7.84%
18	3.31%	4.96%	1.99%	2.99%	5.30%	7.95%
19	3.36%	5.04%	2.03%	3.04%	5.39%	8.08%
20	3.41%	5.12%	2.06%	3.09%	5.47%	8.21%
21	3.47%	5.20%	2.09%	3.14%	5.56%	8.34%
22	3.52%	5.28%	2.13%	3.19%	5.65%	8.47%
23	3.57%	5.36%	2.16%	3.24%	5.73%	8.60%
24	3.63%	5.44%	2.19%	3.28%	5.82%	8.72%
25	3.69%	5.53%	2.23%	3.34%	5.92%	8.87%
26	3.74%	5.61%	2.26%	3.39%	6.00%	9.00%
27	3.80%	5.70%	2.29%	3.44%	6.09%	9.14%
28	3.85%	5.78%	2.33%	3.49%	6.18%	9.27%
29	3.91%	5.87%	2.36%	3.54%	6.27%	9.41%
30	3.97%	5.96%	2.40%	3.60%	6.37%	9.56%
31	4.03%	6.05%	2.43%	3.65%	6.46%	9.70%
32	4.09%	6.14%	2.47%	3.71%	6.56%	9.85%
33	4.16%	6.24%	2.51%	3.77%	6.67%	10.01%
34	4.22%	6.33%	2.55%	3.82%	6.77%	10.15%
35	4.29%	6.43%	2.59%	3.88%	6.88%	10.31%
36	4.35%	6.53%	2.63%	3.94%	6.98%	10.47%
37	4.42%	6.63%	2.67%	4.00%	7.09%	10.63%
38	4.49%	6.73%	2.71%	4.06%	7.20%	10.79%
39	4.55%	6.83%	2.75%	4.12%	7.30%	10.95%
40	4.62%	6.93%	2.79%	4.18%	7.41%	11.11%
41	4.69%	7.04%	2.83%	4.25%	7.52%	11.29%
42	4.77%	7.15%	2.88%	4.32%	7.65%	11.47%
43	4.84%	7.26%	2.92%	4.38%	7.76%	11.64%
44	4.92%	7.38%	2.97%	4.46%	7.89%	11.84%
45	4.99%	7.49%	3.01%	4.52%	8.00%	12.01%
46	5.08%	7.62%	3.07%	4.60%	8.15%	12.22%
47	5.16%	7.74%	3.11%	4.67%	8.27%	12.41%
48	5.25%	7.87%	3.17%	4.75%	8.42%	12.62%
49	5.34%	8.01%	3.23%	4.84%	8.57%	12.85%
50	5.43%	8.15%	3.28%	4.92%	8.71%	13.07%
51	5.55%	8.32%	3.35%	5.02%	8.90%	13.34%
52	5.65%	8.48%	3.41%	5.12%	9.06%	13.60%
53	5.74%	8.61%	3.47%	5.20%	9.21%	13.81%
54	5.85%	8.77%	3.53%	5.29%	9.38%	14.06%
55	5.94%	8.91%	3.59%	5.38%	9.53%	14.29%
56	5.97%	8.96%	3.61%	5.41%	9.58%	14.37%
57	5.97%	8.96%	3.61%	5.41%	9.58%	14.37%
58	5.95%	8.93%	3.59%	5.39%	9.54%	14.32%
59	5.75%	8.62%	3.47%	5.20%	9.22%	13.82%
60	5.75%	8.62%	3.47%	5.20%	9.22%	13.82%

COLA Loading Factor: 60.37%

****NOTE:** All rates above assume the employee is covered under Social Security. If the employee is not under Social Security, use the "OVER \$350" rate and apply it to all reported compensation.

TIER I - "2% @ 55" (Enhanced)

Membership Date on or after January 1, 2011**G-2**

Effective 7/1/12 - 6/30/13

(Expressed as a Percentage of Monthly Payroll)

Entry Age	Basic		COLA		Total	
	FIRST \$350	OVER \$350	FIRST \$350	OVER \$350	FIRST \$350	OVER \$350
15	3.16%	4.74%	1.73%	2.59%	4.89%	7.33%
16	3.21%	4.81%	1.75%	2.62%	4.96%	7.43%
17	3.26%	4.89%	1.78%	2.67%	5.04%	7.56%
18	3.31%	4.96%	1.81%	2.71%	5.12%	7.67%
19	3.36%	5.04%	1.83%	2.75%	5.19%	7.79%
20	3.41%	5.12%	1.86%	2.79%	5.27%	7.91%
21	3.47%	5.20%	1.89%	2.84%	5.36%	8.04%
22	3.52%	5.28%	1.92%	2.88%	5.44%	8.16%
23	3.57%	5.36%	1.95%	2.92%	5.52%	8.28%
24	3.63%	5.44%	1.98%	2.97%	5.61%	8.41%
25	3.69%	5.53%	2.01%	3.02%	5.70%	8.55%
26	3.74%	5.61%	2.04%	3.06%	5.78%	8.67%
27	3.80%	5.70%	2.07%	3.11%	5.87%	8.81%
28	3.85%	5.78%	2.10%	3.15%	5.95%	8.93%
29	3.91%	5.87%	2.13%	3.20%	6.04%	9.07%
30	3.97%	5.96%	2.17%	3.25%	6.14%	9.21%
31	4.03%	6.05%	2.20%	3.30%	6.23%	9.35%
32	4.09%	6.14%	2.23%	3.35%	6.32%	9.49%
33	4.16%	6.24%	2.27%	3.40%	6.43%	9.64%
34	4.22%	6.33%	2.30%	3.45%	6.52%	9.78%
35	4.29%	6.43%	2.34%	3.51%	6.63%	9.94%
36	4.35%	6.53%	2.37%	3.56%	6.72%	10.09%
37	4.42%	6.63%	2.41%	3.62%	6.83%	10.25%
38	4.49%	6.73%	2.45%	3.67%	6.94%	10.40%
39	4.55%	6.83%	2.49%	3.73%	7.04%	10.56%
40	4.62%	6.93%	2.52%	3.78%	7.14%	10.71%
41	4.69%	7.04%	2.56%	3.84%	7.25%	10.88%
42	4.77%	7.15%	2.60%	3.90%	7.37%	11.05%
43	4.84%	7.26%	2.64%	3.96%	7.48%	11.22%
44	4.92%	7.38%	2.69%	4.03%	7.61%	11.41%
45	4.99%	7.49%	2.73%	4.09%	7.72%	11.58%
46	5.08%	7.62%	2.77%	4.16%	7.85%	11.78%
47	5.16%	7.74%	2.81%	4.22%	7.97%	11.96%
48	5.25%	7.87%	2.86%	4.29%	8.11%	12.16%
49	5.34%	8.01%	2.91%	4.37%	8.25%	12.38%
50	5.43%	8.15%	2.97%	4.45%	8.40%	12.60%
51	5.55%	8.32%	3.03%	4.54%	8.58%	12.86%
52	5.65%	8.48%	3.08%	4.62%	8.73%	13.10%
53	5.74%	8.61%	3.13%	4.70%	8.87%	13.31%
54	5.85%	8.77%	3.19%	4.78%	9.04%	13.55%
55	5.94%	8.91%	3.24%	4.86%	9.18%	13.77%
56	5.97%	8.96%	3.26%	4.89%	9.23%	13.85%
57	5.97%	8.96%	3.26%	4.89%	9.23%	13.85%
58	5.95%	8.93%	3.25%	4.87%	9.20%	13.80%
59	5.75%	8.62%	3.13%	4.70%	8.88%	13.32%
60	5.75%	8.62%	3.13%	4.70%	8.88%	13.32%

COLA Loading Factor: 54.54%

****NOTE:** All rates above assume the employee is covered under Social Security. If the employee is not under Social Security, use the "OVER \$350" rate and apply it to all reported compensation.

TIER III - "2% @ 55" (Enhanced)
Resolution 2011/462 Exhibits A-1
Membership Date before January 1, 2011

Effective 7/1/12 - 6/30/13

(Expressed as a Percentage of Monthly Payroll)

Entry Age	Basic		COLA		Total	
	FIRST \$350	OVER \$350	FIRST \$350	OVER \$350	FIRST \$350	OVER \$350
15	3.16%	4.74%	1.58%	2.37%	4.74%	7.11%
16	3.21%	4.81%	1.60%	2.40%	4.81%	7.21%
17	3.26%	4.89%	1.63%	2.44%	4.89%	7.33%
18	3.31%	4.96%	1.65%	2.48%	4.96%	7.44%
19	3.36%	5.04%	1.68%	2.52%	5.04%	7.56%
20	3.41%	5.12%	1.71%	2.56%	5.12%	7.68%
21	3.47%	5.20%	1.73%	2.60%	5.20%	7.80%
22	3.52%	5.28%	1.76%	2.64%	5.28%	7.92%
23	3.57%	5.36%	1.79%	2.68%	5.36%	8.04%
24	3.63%	5.44%	1.81%	2.72%	5.44%	8.16%
25	3.69%	5.53%	1.84%	2.76%	5.53%	8.29%
26	3.74%	5.61%	1.87%	2.80%	5.61%	8.41%
27	3.80%	5.70%	1.90%	2.85%	5.70%	8.55%
28	3.85%	5.78%	1.93%	2.89%	5.78%	8.67%
29	3.91%	5.87%	1.95%	2.93%	5.86%	8.80%
30	3.97%	5.96%	1.99%	2.98%	5.96%	8.94%
31	4.03%	6.05%	2.01%	3.02%	6.04%	9.07%
32	4.09%	6.14%	2.05%	3.07%	6.14%	9.21%
33	4.16%	6.24%	2.08%	3.12%	6.24%	9.36%
34	4.22%	6.33%	2.11%	3.16%	6.33%	9.49%
35	4.29%	6.43%	2.14%	3.21%	6.43%	9.64%
36	4.35%	6.53%	2.17%	3.26%	6.52%	9.79%
37	4.42%	6.63%	2.21%	3.31%	6.63%	9.94%
38	4.49%	6.73%	2.24%	3.36%	6.73%	10.09%
39	4.55%	6.83%	2.27%	3.41%	6.82%	10.24%
40	4.62%	6.93%	2.31%	3.46%	6.93%	10.39%
41	4.69%	7.04%	2.35%	3.52%	7.04%	10.56%
42	4.77%	7.15%	2.38%	3.57%	7.15%	10.72%
43	4.84%	7.26%	2.41%	3.62%	7.25%	10.88%
44	4.92%	7.38%	2.45%	3.68%	7.37%	11.06%
45	4.99%	7.49%	2.49%	3.74%	7.48%	11.23%
46	5.08%	7.62%	2.53%	3.80%	7.61%	11.42%
47	5.16%	7.74%	2.57%	3.86%	7.73%	11.60%
48	5.25%	7.87%	2.62%	3.93%	7.87%	11.80%
49	5.34%	8.01%	2.67%	4.00%	8.01%	12.01%
50	5.43%	8.15%	2.71%	4.07%	8.14%	12.22%
51	5.55%	8.32%	2.77%	4.15%	8.32%	12.47%
52	5.65%	8.48%	2.82%	4.23%	8.47%	12.71%
53	5.74%	8.61%	2.87%	4.30%	8.61%	12.91%
54	5.85%	8.77%	2.92%	4.38%	8.77%	13.15%
55	5.94%	8.91%	2.97%	4.45%	8.91%	13.36%
56	5.97%	8.96%	2.98%	4.47%	8.95%	13.43%
57	5.97%	8.96%	2.98%	4.47%	8.95%	13.43%
58	5.95%	8.93%	2.97%	4.46%	8.92%	13.39%
59	5.75%	8.62%	2.87%	4.30%	8.62%	12.92%
60	5.75%	8.62%	2.87%	4.30%	8.62%	12.92%

COLA Loading Factor: 49.93%

****NOTE:** All rates above assume the employee is covered under Social Security. If the employee is not under Social Security, use the "OVER \$350" rate and apply it to all reported compensation.

Effective 7/1/12 - 6/30/13
(Expressed as a Percentage of Monthly Payroll)

Entry Age	Basic		COLA		Total	
	FIRST \$350	OVER \$350	FIRST \$350	OVER \$350	FIRST \$350	OVER \$350
15	3.16%	4.74%	1.48%	2.22%	4.64%	6.96%
16	3.21%	4.81%	1.51%	2.26%	4.72%	7.07%
17	3.26%	4.89%	1.53%	2.29%	4.79%	7.18%
18	3.31%	4.96%	1.55%	2.33%	4.86%	7.29%
19	3.36%	5.04%	1.57%	2.36%	4.93%	7.40%
20	3.41%	5.12%	1.60%	2.40%	5.01%	7.52%
21	3.47%	5.20%	1.63%	2.44%	5.10%	7.64%
22	3.52%	5.28%	1.65%	2.48%	5.17%	7.76%
23	3.57%	5.36%	1.67%	2.51%	5.24%	7.87%
24	3.63%	5.44%	1.70%	2.55%	5.33%	7.99%
25	3.69%	5.53%	1.73%	2.59%	5.42%	8.12%
26	3.74%	5.61%	1.75%	2.63%	5.49%	8.24%
27	3.80%	5.70%	1.78%	2.67%	5.58%	8.37%
28	3.85%	5.78%	1.81%	2.71%	5.66%	8.49%
29	3.91%	5.87%	1.83%	2.75%	5.74%	8.62%
30	3.97%	5.96%	1.87%	2.80%	5.84%	8.76%
31	4.03%	6.05%	1.89%	2.84%	5.92%	8.89%
32	4.09%	6.14%	1.92%	2.88%	6.01%	9.02%
33	4.16%	6.24%	1.95%	2.93%	6.11%	9.17%
34	4.22%	6.33%	1.98%	2.97%	6.20%	9.30%
35	4.29%	6.43%	2.01%	3.02%	6.30%	9.45%
36	4.35%	6.53%	2.04%	3.06%	6.39%	9.59%
37	4.42%	6.63%	2.07%	3.11%	6.49%	9.74%
38	4.49%	6.73%	2.11%	3.16%	6.60%	9.89%
39	4.55%	6.83%	2.13%	3.20%	6.68%	10.03%
40	4.62%	6.93%	2.17%	3.25%	6.79%	10.18%
41	4.69%	7.04%	2.20%	3.30%	6.89%	10.34%
42	4.77%	7.15%	2.23%	3.35%	7.00%	10.50%
43	4.84%	7.26%	2.27%	3.41%	7.11%	10.67%
44	4.92%	7.38%	2.31%	3.46%	7.23%	10.84%
45	4.99%	7.49%	2.34%	3.51%	7.33%	11.00%
46	5.08%	7.62%	2.38%	3.57%	7.46%	11.19%
47	5.16%	7.74%	2.42%	3.63%	7.58%	11.37%
48	5.25%	7.87%	2.46%	3.69%	7.71%	11.56%
49	5.34%	8.01%	2.51%	3.76%	7.85%	11.77%
50	5.43%	8.15%	2.55%	3.82%	7.98%	11.97%
51	5.55%	8.32%	2.60%	3.90%	8.15%	12.22%
52	5.65%	8.48%	2.65%	3.98%	8.30%	12.46%
53	5.74%	8.61%	2.69%	4.04%	8.43%	12.65%
54	5.85%	8.77%	2.74%	4.11%	8.59%	12.88%
55	5.94%	8.91%	2.79%	4.18%	8.73%	13.09%
56	5.97%	8.96%	2.80%	4.20%	8.77%	13.16%
57	5.97%	8.96%	2.80%	4.20%	8.77%	13.16%
58	5.95%	8.93%	2.79%	4.19%	8.74%	13.12%
59	5.75%	8.62%	2.69%	4.04%	8.44%	12.66%
60	5.75%	8.62%	2.69%	4.04%	8.44%	12.66%

COLA Loading Factor: 46.91%

****NOTE:** All rates above assume the employee is covered under Social Security. If the employee is not under Social Security, use the "OVER \$350" rate and apply it to all reported compensation.

Membership Date before January 1, 2011**I-1****Effective 7/1/12 - 6/30/13**

(Expressed as a Percentage of Monthly Payroll)

<u>Entry Age</u>	<u>Basic</u>	<u>COLA</u>	<u>Total</u>
15	7.99%	6.07%	14.06%
16	7.99%	6.07%	14.06%
17	7.99%	6.07%	14.06%
18	7.99%	6.07%	14.06%
19	7.99%	6.07%	14.06%
20	7.99%	6.07%	14.06%
21	7.99%	6.07%	14.06%
22	8.11%	6.17%	14.28%
23	8.24%	6.26%	14.50%
24	8.36%	6.36%	14.72%
25	8.49%	6.45%	14.94%
26	8.62%	6.55%	15.17%
27	8.74%	6.64%	15.38%
28	8.88%	6.75%	15.63%
29	9.01%	6.85%	15.86%
30	9.15%	6.96%	16.11%
31	9.29%	7.06%	16.35%
32	9.43%	7.17%	16.60%
33	9.58%	7.28%	16.86%
34	9.73%	7.40%	17.13%
35	9.88%	7.51%	17.39%
36	10.04%	7.63%	17.67%
37	10.20%	7.75%	17.95%
38	10.38%	7.89%	18.27%
39	10.55%	8.02%	18.57%
40	10.75%	8.17%	18.92%
41	10.93%	8.31%	19.24%
42	11.17%	8.49%	19.66%
43	11.40%	8.67%	20.07%
44	11.68%	8.88%	20.56%
45	11.88%	9.03%	20.91%
46	11.91%	9.05%	20.96%
47	11.86%	9.02%	20.88%
48	11.77%	8.95%	20.72%
49	11.65%	8.86%	20.51%
50	11.65%	8.86%	20.51%
51	11.65%	8.86%	20.51%
52	11.65%	8.86%	20.51%
53	11.65%	8.86%	20.51%
54	11.65%	8.86%	20.51%
55	11.65%	8.86%	20.51%
56	11.65%	8.86%	20.51%
57	11.65%	8.86%	20.51%
58	11.65%	8.86%	20.51%
59	11.65%	8.86%	20.51%
60	11.65%	8.86%	20.51%

COLA Loading Factor: 76.02%

SAFETY (TIER A) - "3% @ 50" (Enhanced) Resolution 2011/462 Exhibits A-J
Membership Date on or after January 1, 2011

I-2

Effective 7/1/12 - 6/30/13

(Expressed as a Percentage of Monthly Payroll)

<u>Entry Age</u>	<u>Basic</u>	<u>COLA</u>	<u>Total</u>
15	7.99%	5.53%	13.52%
16	7.99%	5.53%	13.52%
17	7.99%	5.53%	13.52%
18	7.99%	5.53%	13.52%
19	7.99%	5.53%	13.52%
20	7.99%	5.53%	13.52%
21	7.99%	5.53%	13.52%
22	8.11%	5.61%	13.72%
23	8.24%	5.70%	13.94%
24	8.36%	5.79%	14.15%
25	8.49%	5.88%	14.37%
26	8.62%	5.97%	14.59%
27	8.74%	6.05%	14.79%
28	8.88%	6.15%	15.03%
29	9.01%	6.24%	15.25%
30	9.15%	6.33%	15.48%
31	9.29%	6.43%	15.72%
32	9.43%	6.53%	15.96%
33	9.58%	6.63%	16.21%
34	9.73%	6.74%	16.47%
35	9.88%	6.84%	16.72%
36	10.04%	6.95%	16.99%
37	10.20%	7.06%	17.26%
38	10.38%	7.19%	17.57%
39	10.55%	7.30%	17.85%
40	10.75%	7.44%	18.19%
41	10.93%	7.57%	18.50%
42	11.17%	7.73%	18.90%
43	11.40%	7.89%	19.29%
44	11.68%	8.09%	19.77%
45	11.88%	8.22%	20.10%
46	11.91%	8.25%	20.16%
47	11.86%	8.21%	20.07%
48	11.77%	8.15%	19.92%
49	11.65%	8.07%	19.72%
50	11.65%	8.07%	19.72%
51	11.65%	8.07%	19.72%
52	11.65%	8.07%	19.72%
53	11.65%	8.07%	19.72%
54	11.65%	8.07%	19.72%
55	11.65%	8.07%	19.72%
56	11.65%	8.07%	19.72%
57	11.65%	8.07%	19.72%
58	11.65%	8.07%	19.72%
59	11.65%	8.07%	19.72%
60	11.65%	8.07%	19.72%

COLA Loading Factor: 69.23%

Membership Date before January 1, 2011**J-1****Effective 7/1/12 - 6/30/13**

(Expressed as a Percentage of Monthly Payroll)

<u>Entry Age</u>	<u>Basic</u>	<u>COLA</u>	<u>Total</u>
15	7.62%	3.05%	10.67%
16	7.62%	3.05%	10.67%
17	7.62%	3.05%	10.67%
18	7.62%	3.05%	10.67%
19	7.62%	3.05%	10.67%
20	7.62%	3.05%	10.67%
21	7.62%	3.05%	10.67%
22	7.73%	3.10%	10.83%
23	7.85%	3.15%	11.00%
24	7.97%	3.19%	11.16%
25	8.09%	3.24%	11.33%
26	8.21%	3.29%	11.50%
27	8.34%	3.34%	11.68%
28	8.46%	3.39%	11.85%
29	8.59%	3.44%	12.03%
30	8.72%	3.49%	12.21%
31	8.85%	3.55%	12.40%
32	8.99%	3.60%	12.59%
33	9.13%	3.66%	12.79%
34	9.27%	3.72%	12.99%
35	9.42%	3.78%	13.20%
36	9.57%	3.84%	13.41%
37	9.73%	3.90%	13.63%
38	9.89%	3.96%	13.85%
39	10.05%	4.03%	14.08%
40	10.24%	4.10%	14.34%
41	10.44%	4.18%	14.62%
42	10.64%	4.26%	14.90%
43	10.82%	4.34%	15.16%
44	10.96%	4.39%	15.35%
45	10.98%	4.40%	15.38%
46	10.93%	4.38%	15.31%
47	10.69%	4.28%	14.97%
48	11.07%	4.44%	15.51%
49	11.65%	4.67%	16.32%
50	11.65%	4.67%	16.32%
51	11.65%	4.67%	16.32%
52	11.65%	4.67%	16.32%
53	11.65%	4.67%	16.32%
54	11.65%	4.67%	16.32%
55	11.65%	4.67%	16.32%
56	11.65%	4.67%	16.32%
57	11.65%	4.67%	16.32%
58	11.65%	4.67%	16.32%
59	11.65%	4.67%	16.32%
60	11.65%	4.67%	16.32%

COLA Loading Factor: 40.08%

SAFETY (TIER C) - "3% @ 50" (Enhanced) Resolution 2011/462 Exhibits A-J
Membership Date on or after January 1, 2011

J-2

Effective 7/1/12 - 6/30/13

(Expressed as a Percentage of Monthly Payroll)

<u>Entry Age</u>	<u>Basic</u>	<u>COLA</u>	<u>Total</u>
15	7.62%	2.96%	10.58%
16	7.62%	2.96%	10.58%
17	7.62%	2.96%	10.58%
18	7.62%	2.96%	10.58%
19	7.62%	2.96%	10.58%
20	7.62%	2.96%	10.58%
21	7.62%	2.96%	10.58%
22	7.73%	3.00%	10.73%
23	7.85%	3.05%	10.90%
24	7.97%	3.09%	11.06%
25	8.09%	3.14%	11.23%
26	8.21%	3.19%	11.40%
27	8.34%	3.24%	11.58%
28	8.46%	3.28%	11.74%
29	8.59%	3.33%	11.92%
30	8.72%	3.39%	12.11%
31	8.85%	3.44%	12.29%
32	8.99%	3.49%	12.48%
33	9.13%	3.54%	12.67%
34	9.27%	3.60%	12.87%
35	9.42%	3.66%	13.08%
36	9.57%	3.72%	13.29%
37	9.73%	3.78%	13.51%
38	9.89%	3.84%	13.73%
39	10.05%	3.90%	13.95%
40	10.24%	3.98%	14.22%
41	10.44%	4.05%	14.49%
42	10.64%	4.13%	14.77%
43	10.82%	4.20%	15.02%
44	10.96%	4.25%	15.21%
45	10.98%	4.26%	15.24%
46	10.93%	4.24%	15.17%
47	10.69%	4.15%	14.84%
48	11.07%	4.30%	15.37%
49	11.65%	4.52%	16.17%
50	11.65%	4.52%	16.17%
51	11.65%	4.52%	16.17%
52	11.65%	4.52%	16.17%
53	11.65%	4.52%	16.17%
54	11.65%	4.52%	16.17%
55	11.65%	4.52%	16.17%
56	11.65%	4.52%	16.17%
57	11.65%	4.52%	16.17%
58	11.65%	4.52%	16.17%
59	11.65%	4.52%	16.17%
60	11.65%	4.52%	16.17%

COLA Loading Factor: 38.82%