STILL IN PROGRESS...

	Alameda	Contra Costa	San Mateo	Sacramento	Fresno	Kern	Ventura	Sonoma	San Francisco
Adjusted TOTAL Compensation	\$202,258	\$157,314	\$154,822	\$154,358	TBD	TBD	TBD	TBD	TBD
Adjusted Annual Pension Benefit	\$17,072	\$16,689	\$17,721	\$17,764	\$0	\$0	\$0	\$0	\$0
COL Adjustment Factor	-3.15%	0.00%	-12.47%	12.26%	14.32%	21.55%	4.03%	5.00%	-24.72%
Annual Pension Benefit:									
Based on 8 years service @	17,627	16,689	20,245	15,823					
Home County Salary	=:,0=:	20,000	20,2 .5	13,013					
(2 terms of office)									
Annual Pension Benefit:									
Based on 8 years service @	12,450	16,689	16,255	16,247					
Costa Costa Salary	12,430	10,003	10,233	10,247					
(2 terms of office)									
Pension Formula & Vesting	Tier 2A is 1.492% @ 55; Tier 4 is 1.3% @ 55; County pays employer share only	Tier 1 & 3 Enhanced is 2% @ 55	< 8/7/11 = 1.948% @ 55	1.947%@55; 5 years to vest				10 years and age 50	
Adjusted Annual Compensation	\$185,186	\$140,625	\$137,101	\$136,594	TBD	TBD	TBD	\$187,427	TBD
Adjusted Annual Compensation COL Adjustment Factor	\$185,186 -3.15%		\$137,101 -12.47%	\$136,594 12.26%	TBD 14.32%	TBD 21.55%	TBD 4.03%		TBD -24.72%
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COL Adjustment Factor	-3.15%	0.00%	-12.47%	12.26%	14.32%	21.55%	4.03%	5.00%	-24.72%
COL Adjustment Factor Total Est Compensation Annual Salary Employer Pension Contribution	- 3.15 % 	0.00% <u>140,625</u> 104,307	- 12.47%	12.26% 121,672 101,536	14.32% 110,858	21.55%	4.03 % 129,227	5.00% 178,504 138,459	- 24.72 %
COL Adjustment Factor Total Est Compensation Annual Salary Employer Pension Contribution % of Normal Cost for Basic + COLA	-3.15% 191,210 147,680 9.41%	0.00% <u>140,625</u> 104,307	- 12.47 %156,631	12.26 % <u>121,672</u>	14.32% 110,858	21.55%	4.03 % 129,227	5.00% <u>178,504</u>	- 24.72 %
COL Adjustment Factor Total Est Compensation Annual Salary Employer Pension Contribution % of Normal Cost for Basic + COLA Pension Contribution \$ Based on	-3.15% 191,210 147,680 9.41%	0.00% <u>140,625</u> 104,307	- 12.47%	12.26% 121,672 101,536	14.32% 110,858	21.55%	4.03 % 129,227	5.00% 178,504 138,459	- 24.72 %
COL Adjustment Factor Total Est Compensation Annual Salary Employer Pension Contribution % of Normal Cost for Basic + COLA	-3.15% 191,210 147,680 9.41%	0.00% 140,625 104,307 14.99% 15,636 50-60% of premium	-12.47% 	12.26% 121,672 101,536 12.43%	14.32% 110,858	21.55%	4.03% 129,227 129,227	5.00% 178,504 138,459 12.24% 16,947 Max health of \$500/mo plus \$107/mo for dental	-24.72% 110,858 110,858 \$300-\$700 biweekly flex spending
COL Adjustment Factor Total Est Compensation Annual Salary Employer Pension Contribution % of Normal Cost for Basic + COLA Pension Contribution \$ Based on Normal Cost Only	-3.15% 191,210 147,680 9.41% 13,897 90% of premium	0.00% 140,625 104,307 14.99% 15,636 50-60% of premium 1,164	-12.47% 156,631 129,912 10.30% 13,381	12.26% 121,672 101,536 12.43% 12,621 \$501.10/single, or \$1,281.46/family	14.32% 110,858	21.55%	4.03% 129,227 129,227	5.00% 178,504 138,459 12.24% 16,947 Max health of \$500/mo plus \$107/mo for dental	-24.72% 110,858 110,858 \$300-\$700 biweekly
COL Adjustment Factor Total Est Compensation Annual Salary Employer Pension Contribution % of Normal Cost for Basic + COLA Pension Contribution \$ Based on Normal Cost Only Health/Dental Other insurance Pension enhancement	-3.15% 191,210 147,680 9.41%	0.00% 140,625 104,307 14.99% 15,636 50-60% of premium 1,164	-12.47% 156,631 129,912 10.30% 13,381	12.26% 121,672 101,536 12.43% 12,621 \$501.10/single, or \$1,281.46/family	14.32% 110,858	21.55%	4.03% 129,227 129,227	5.00% 178,504 138,459 12.24% 16,947 Max health of \$500/mo plus \$107/mo for dental	-24.72% 110,858 110,858 \$300-\$700 biweekly flex spending
COL Adjustment Factor Total Est Compensation Annual Salary Employer Pension Contribution % of Normal Cost for Basic + COLA Pension Contribution \$ Based on Normal Cost Only Health/Dental Other insurance	-3.15% 191,210 147,680 9.41% 13,897 90% of premium	0.00% 140,625 104,307 14.99% 15,636 50-60% of premium 1,164 \$ 13,020 \$ 7,200	-12.47% 156,631 129,912 10.30% 13,381 75-85% of premium	12.26% 121,672 101,536 12.43% 12,621 \$501.10/single, or \$1,281.46/family plus Dental at \$122.18	14.32% 110,858	21.55%	4.03% 129,227 129,227	5.00% 178,504 138,459 12.24% 16,947 Max health of \$500/mo plus \$107/mo for dental	-24.72% 110,858 110,858 \$300-\$700 biweekly flex spending
COL Adjustment Factor Total Est Compensation Annual Salary Employer Pension Contribution % of Normal Cost for Basic + COLA Pension Contribution \$ Based on Normal Cost Only Health/Dental Other insurance Pension enhancement	-3.15% 191,210 147,680 9.41% 13,897 90% of premium - \$ 18,338	0.00% 140,625 104,307 14.99% 15,636 50-60% of premium 1,164 \$ 13,020	-12.47% 156,631 129,912 10.30% 13,381 75-85% of premium - \$ -	12.26% 121,672 101,536 12.43% 12,621 \$501.10/single, or \$1,281.46/family plus Dental at \$122.18 \$ 1,015	14.32% 110,858	21.55%	4.03% 129,227 129,227	5.00% 178,504 138,459 12.24% 16,947 Max health of \$500/mo plus \$107/mo for dental	-24.72% 110,858 110,858 \$300-\$700 biweekly flex spending

UPDATED 5-11-15

Retiree Health	County provides none. However, ACERA provides partial benefits with 10 years svc credit. 3,321-6264	8,553	SamCERA: Sick leave does not get added to retirement base. Instead, banked sick leave can be "spent" on retiree health premiums. 8 hours buys \$700.	\$650/annually while an active employee			County contributes to HRA only while an active employee. (No post retirement contribution) All Board members elected as of Jan. 1, 2009 receive \$2400 contribution to an HRA after 2 years of service. Then, \$110 per month contribution after that, as long as they remain in active status. No contribution once they retire or leave County service, but HRA is portable.		
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