

Recommended Employer Contribution Rates

	June 30, 2019 Actuarial Valuation ⁽¹⁾ Recommended Rates for FY 2020-21				June 30, 2018 Actuarial Valuation ⁽²⁾ Recommended Rates for FY 2019-20			
	Basic	COLA	Total	Estimated Annual Dollar Amount ⁽³⁾ (\$ in '000s)	Basic	COLA	Total	Estimated Annual Dollar Amount ⁽³⁾ (\$ in '000s)
General Tier 1 Members								
Normal Cost	15.68%	5.19%	20.87%	\$37,793	15.85%	4.96%	20.81%	\$37,684
UAAL	<u>33.99%</u>	<u>7.99%</u>	<u>41.98%</u>	<u>76,020</u>	<u>30.72%</u>	<u>5.16%</u>	<u>35.88%</u>	<u>64,974</u>
Total Contributions	49.67%	13.18%	62.85%	\$113,813	46.57%	10.12%	56.69%	\$102,658
General Tier 2 Members								
Normal Cost	17.33%	0.27%	17.60%	\$1,288	17.80%	0.23%	18.03%	\$1,319
UAAL	<u>33.99%</u>	<u>7.99%</u>	<u>41.98%</u>	<u>3,072</u>	<u>30.72%</u>	<u>5.16%</u>	<u>35.88%</u>	<u>2,626</u>
Total Contributions	51.32%	8.26%	59.58%	\$4,360	48.52%	5.39%	53.91%	\$3,945
General Tier 3 Members								
Normal Cost	17.62%	0.33%	17.95%	\$5,835	17.67%	0.32%	17.99%	\$5,848
UAAL	<u>33.99%</u>	<u>7.99%</u>	<u>41.98%</u>	<u>13,647</u>	<u>30.72%</u>	<u>5.16%</u>	<u>35.88%</u>	<u>11,664</u>
Total Contributions	51.61%	8.32%	59.93%	\$19,482	48.39%	5.48%	53.87%	\$17,512
General Tier 4 Members								
Normal Cost	9.87%	0.00%	9.87%	\$1,398	9.04%	0.00%	9.04%	\$1,281
UAAL	<u>33.99%</u>	<u>7.99%</u>	<u>41.98%</u>	<u>5,946</u>	<u>30.72%</u>	<u>5.16%</u>	<u>35.88%</u>	<u>5,082</u>
Total Contributions	43.86%	7.99%	51.85%	\$7,344	39.76%	5.16%	44.92%	\$6,363
General Tier 5 Members								
Normal Cost	7.30%	0.00%	7.30%	\$10,583	7.17%	0.00%	7.17%	\$10,395
UAAL	<u>33.99%</u>	<u>7.99%</u>	<u>41.98%</u>	<u>60,861</u>	<u>30.72%</u>	<u>5.16%</u>	<u>35.88%</u>	<u>52,017</u>
Total Contributions	41.29%	7.99%	49.28%	\$71,444	37.89%	5.16%	43.05%	\$62,412

⁽¹⁾ The June 30, 2019 Regular Normal Cost and UAAL rates shown for each cost group include an explicit administrative expense of 0.16% and 0.88% of payroll, respectively.

⁽²⁾ The June 30, 2018 Regular Normal Cost and UAAL rates shown for each cost group include an explicit administrative expense of 0.16% and 0.78% of payroll, respectively.

⁽³⁾ Amounts are in thousands and are based on June 30, 2019 projected annual compensation shown on the page 33.

Recommended Employer Contribution Rates (continued)

	June 30, 2019 Actuarial Valuation ⁽¹⁾ Recommended Rates for FY 2020-21				June 30, 2018 Actuarial Valuation ⁽²⁾ Recommended Rates for FY 2019-20			
	Basic	COLA	Total	Estimated Annual Dollar Amount ⁽³⁾ (\$ in '000s)	Basic	COLA	Total	Estimated Annual Dollar Amount ⁽³⁾ (\$ in '000s)
Safety Tier 1 Members								
Normal Cost	23.00%	5.98%	28.98%	\$11,756	23.55%	5.72%	29.27%	\$11,874
UAAL	<u>48.37%</u>	<u>9.40%</u>	<u>57.77%</u>	<u>23,436</u>	<u>47.42%</u>	<u>6.68%</u>	<u>54.10%</u>	<u>21,947</u>
Total Contributions	71.37%	15.38%	86.75%	\$35,192	70.97%	12.40%	83.37%	\$33,821
Safety Tier 2 Members								
Normal Cost	29.89%	0.25%	30.14%	\$1,314	29.46%	0.25%	29.71%	\$1,295
UAAL	<u>48.37%</u>	<u>9.40%</u>	<u>57.77%</u>	<u>2,519</u>	<u>47.42%</u>	<u>6.68%</u>	<u>54.10%</u>	<u>2,359</u>
Total Contributions	78.26%	9.65%	87.91%	\$3,833	76.88%	6.93%	83.81%	\$3,654
Safety Tier 4 Members								
Normal Cost	15.65%	0.20%	15.85%	\$734	14.45%	0.20%	14.65%	\$678
UAAL	<u>48.37%</u>	<u>9.40%</u>	<u>57.77%</u>	<u>2,675</u>	<u>47.42%</u>	<u>6.68%</u>	<u>54.10%</u>	<u>2,505</u>
Total Contributions	64.02%	9.60%	73.62%	\$3,409	61.87%	6.88%	68.75%	\$3,183
Safety Tier 5 Members								
Normal Cost	11.96%	0.00%	11.96%	\$3,367	11.92%	0.00%	11.92%	\$3,355
UAAL	<u>48.37%</u>	<u>9.40%</u>	<u>57.77%</u>	<u>16,262</u>	<u>47.42%</u>	<u>6.68%</u>	<u>54.10%</u>	<u>15,229</u>
Total Contributions	60.33%	9.40%	69.73%	\$19,629	59.34%	6.68%	66.02%	\$18,584
All Categories Combined								
Normal Cost	13.57%	2.61%	16.18%	\$74,068	13.61%	2.50%	16.11%	\$73,729
UAAL	<u>36.43%</u>	<u>8.23%</u>	<u>44.66%</u>	<u>204,438</u>	<u>33.55%</u>	<u>5.42%</u>	<u>38.97%</u>	<u>178,403</u>
Total Contributions	50.00%	10.84%	60.84%	\$278,506	47.16%	7.92%	55.08%	\$252,132

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⁽³⁾ Amounts are in thousands and are based on June 30, 2019 projected annual compensation shown on the page 33.