

EMPLOYER CONTRIBUTION RATES — FISCAL YEAR 2021-22

The following table shows the development of employer contribution rates for 2021-22.

	State Miscellaneous	State Industrial	State Safety	State Peace Officers and Firefighters	California Highway Patrol
Employer Contribution Amount					
Normal Cost	\$1,345,868,349	\$79,432,169	\$321,252,471	\$712,926,869	\$182,120,188
Payment on the Unfunded Liability	2,819,989,697	53,548,170	154,683,694	549,943,795	427,323,565
Payment for Term Life Benefits ¹	2,857,470	0	521,091	0	488,782
Total Employer Contribution Amount	\$4,168,715,516	\$132,980,339	\$476,457,256	\$1,262,870,664	\$609,932,535
Projected Payroll	\$14,287,349,781	\$808,058,687	\$2,605,453,941	\$4,048,420,605	\$977,564,082
Employer Contribution (as a percent of payroll)					
Normal Cost	9.42%	9.83%	12.33%	17.61%	18.63%
Payment on the Unfunded Liability	19.74%	6.63%	5.94%	13.58%	43.71%
Payment for Term Life Benefits ¹	0.02%	0.00%	0.02%	0.00%	0.05%
Total Employer Contribution Rate	29.18%	16.46%	18.29%	31.19%	62.39%

The following table shows the change in total employer rates from 2020-21 to 2021-22.

	State Miscellaneous	State Industrial	State Safety	State Peace Officers and Firefighters	California Highway Patrol
2020-21 Employer Rates ²	29.27%	17.31%	18.77%	34.45%	59.76%
Effect of Progression of Amortization Bases and Change in Payroll	0.31%	0.47%	0.63%	0.48%	1.66%
Effect of (Gain)/Loss	0.44%	0.14%	(0.02%)	0.99%	0.97%
Effect of Change in Member Contribution Rates	0.00%	0.00%	0.00%	0.00%	0.00%
Effect of Section 20825.1 Contribution	(0.84%)	(1.46%)	(1.09%)	(4.73%)	0.00%
2021-22 Employer Rates	29.18%	16.46%	18.29%	31.19%	62.39%

ADDITIONAL CONTRIBUTION PURSUANT TO G.C. SECTION 20683.2

Plan	Actuarially Required Employer Contribution for 2021-22	Actuarially Required Employer Contribution Rate for 2021-22	Total Contribution for 2021-22 (Includes Additional Contribution to Offset Increased Member Contributions)	Total Contribution Rate for 2021-22 (Includes Additional Contribution to Offset Increased Member Contributions)
State Miscellaneous	\$4,168,715,516	29.18%	\$4,183,002,866	29.28%
State Industrial	132,980,339	16.46%	140,091,255	17.34%
State Safety	476,457,256	18.29%	507,201,613	19.47%
State Peace Officers & Firefighters	1,262,870,664	31.19%	1,329,669,604	32.84%
California Highway Patrol	609,932,535	62.39%	622,836,381	63.71%
Total	\$6,650,956,310		\$6,782,801,719	

Note that the payroll used to calculate the expected dollar contributions is the payroll used in the valuation as of June 30, 2020 incorporating two years of payroll growth using the payroll growth assumption of 2.75%. To the extent that payroll in 2021-22 is different than the projected payroll, the actual contribution amounts will be different than the expected contributions shown in the table above.

¹ Government Code Sections 21600-21605

² Reflects reduction for the supplanting payments associated with the State's additional contribution in July 2019