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Circular Letter

January 7, 2016

TO: PUBLIC AGENCY EMPLOYERS AND INTERESTED PARTIES

SUBJECT: 2014 ANNUAL ACTUARIAL VALUATION REPORTS

The purpose of this Circular Letter is to notify employers that the CalPERS 2014 actuarial valuation reports have been completed and uploaded to my|CalPERS, and will be available on the CalPERS website in late January. The 2014 reports set the contribution rates for the 2016-17 Fiscal Year.

Due to the first year implementation of the Governmental Accounting Standards Board 68 (GASB) Accounting and Financial Reports and additional new plans under the Public Employees' Pension Reform Act (PEPRA), the 2014 Valuation Reports were delayed. We apologize for any inconvenience this may have caused.

If you have specific questions not addressed on the CalPERS website, please call our CalPERS Customer Contact Center at **888 CalPERS** (or **888-225-7377**).

ALAN MILLIGAN
Chief Actuary