

**Reconciliation of Employer Contribution Rates  
(Includes Phase-in of Cost of Assumption Change)**

**Change in Normal Cost Rate from 2011-2012 to 2012-2013 for the Retirement Program**

	State Miscellaneous		State Industrial	State Safety	State Peace Officers and Firefighters	California Highway Patrol	Schools
	Tier 1	Tier 2					
2011-2012 Normal Cost Rate	7.811%	6.661%	10.541%	12.354%	16.110%	13.533%	7.132%
Effect of Changes in Assumption	0.351%	0.073%	0.409%	0.520%	0.643%	0.561%	0.324%
Effect of (Gain)/Loss	0.208%	1.590%	0.270%	-0.134%	-0.295%	0.068%	-0.041%
2012-2013 Normal Cost Rate	8.370%	8.324%	11.220%	12.740%	16.458%	14.162%	7.415%

**Change in Unfunded Liability Amortization Rate from 2011-2012 to 2012-2013 for the Retirement Program**

	State Miscellaneous		State Industrial	State Safety	State Peace Officers and Firefighters	California Highway Patrol	Schools
	Tier 1	Tier 2					
2011-2012 Rate to Amortize the Unfunded Liability	10.331%	10.331%	4.232%	3.969%	11.215%	17.731%	3.791%
Effect of Changes in Assumption	1.302%	1.302%	0.803%	0.686%	1.694%	1.920%	0.944%
Effect of Phase-in of Impact of Changes in Assumption	-0.852%	-0.852%	-0.529%	-0.451%	-1.111%	-1.254%	-0.624%
Effect of (Gain)/Loss	0.424%	0.424%	0.047%	0.083%	0.904%	-0.111%	-0.109%
2012-2013 Rate to Amortize the Unfunded Liability	11.205%	11.205%	4.553%	4.287%	12.702%	18.286%	4.002%

**Change in Group Term Life Rate from 2011-2012 to 2012-2013**

	State Miscellaneous		State Industrial	State Safety	State Peace Officers and Firefighters	California Highway Patrol	Schools
	Tier 1	Tier 2					
2011-2012 Group Term Life Rate	0.033%	0.033%	0.161%	0.105%	0.090%	0.000%	N/A
Effect of Changes in Assumption	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	N/A
Effect of (Gain)/Loss	0.043%	0.043%	-0.161%	-0.080%	-0.064%	0.026%	N/A
2012-2013 Group Term Life Rate	0.076%	0.076%	0.000%	0.025%	0.026%	0.026%	N/A

**Change in Total Rate from 2011-2012 to 2012-2013**

	State Miscellaneous		State Industrial	State Safety	State Peace Officers and Firefighters	California Highway Patrol	Schools
	Tier 1	Tier 2					
2011-2012 Employer Rates	18.175%	17.025%	14.934%	16.428%	27.415%	31.264%	10.923%
Effect of Changes in Assumption	1.653%	1.375%	1.212%	1.206%	2.337%	2.481%	1.268%
Effect of Phase-in of Impact of Changes in Assumption	-0.852%	-0.852%	-0.529%	-0.451%	-1.111%	-1.254%	-0.624%
Effect of (Gain)/Loss	0.675%	2.057%	0.156%	-0.131%	0.545%	-0.017%	-0.150%
2012-2013 Employer Rates	19.651%	19.605%	15.773%	17.052%	29.186%	32.474%	11.417%