

Reconciliation of Employer Contributions (Includes Phase-in of Cost of Assumption Change)

Change in Normal Cost Contribution 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 Contribution	\$791,483,897	\$25,451,956	\$64,915,047	\$247,572,568	\$556,578,374	\$103,855,420	\$804,731,961
Effect of Change in Payroll	(1,077,419)	(1,607,096)	351,014	(1,274,149)	(7,228,695)	2,213,162	(49,335,118)
Effect of Change in Assumption	31,419,493	118,292	2,196,293	9,138,900	19,211,191	3,860,081	30,518,317
Effect of (Gain)/Loss	21,021,686	5,691,838	1,669,385	(2,663,409)	(10,076,088)	531,931	(4,342,579)
2012-2013 Normal Cost Contribution	\$842,847,657	\$29,654,990	\$69,131,739	\$252,773,910	\$558,484,782	\$110,460,594	\$781,572,581

Change in Unfunded Liability Amortization Contribution 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 Amortization of the Unfunded Liability	\$1,046,820,826	\$39,475,953	\$26,059,610	\$79,550,574	\$387,440,410	\$136,071,669	\$427,754,976
Effect of Progression of Amortization of Prior Unfunded Liability	36,317,821	(1,157,362)	708,921	1,798,093	8,276,167	4,447,990	12,469,007
Effect of Change in Assumption	125,830,676	4,453,199	4,823,881	13,220,630	55,492,731	14,305,321	97,646,031
Effect of Phase-in of Impact of Changes in Assumption	(85,873,227)	(3,038,084)	(3,264,703)	(8,954,930)	(37,698,171)	(9,775,165)	(65,779,495)
Effect of (Gain)/Loss	5,184,666	183,420	(276,877)	(563,730)	17,519,047	(2,420,008)	(50,232,944)
2012-2013 Amortization of the Unfunded Liability	\$1,128,280,762	\$39,917,126	\$28,050,832	\$85,050,637	\$431,030,184	\$142,629,808	\$421,857,575

Change in Group Term Life Contribution 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 Contribution	\$3,343,762	\$126,094	\$991,458	\$2,104,257	\$3,109,281	\$0	N/A
Effect of Change in Payroll	(4,552)	(7,962)	5,361	(10,830)	(40,383)	-	N/A
Effect of Change in Assumption	(37,206)	(1,306)	0	(2,411)	(4,289)	(986)	N/A
Effect of (Gain)/Loss	4,351,093	153,931	(996,819)	(1,594,992)	(2,182,327)	203,780	N/A
2012-2013 Group Term Life Contribution	\$7,653,097	\$270,757	\$0	\$496,024	\$882,282	\$202,794	N/A

Change in Total Contribution 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 Contribution	\$1,841,648,485	\$65,054,003	\$91,966,115	\$329,227,399	\$947,128,065	\$239,927,089	\$1,232,486,937
Effect of Change in Payroll and Progression of Amortization of Prior Unfunded Liability	35,235,850	(2,772,420)	1,065,296	513,114	1,007,089	6,661,152	(36,866,111)
Effect of Change in Assumption	157,212,963	4,570,185	7,020,174	22,357,119	74,699,633	18,164,416	128,164,348
Effect of Phase-in of Impact of Changes in Assumption	(85,873,227)	(3,038,084)	(3,264,703)	(8,954,930)	(37,698,171)	(9,775,165)	(65,779,495)
Effect of (Gain)/Loss	30,557,445	6,029,189	395,689	(4,822,131)	5,260,632	(1,684,297)	(54,575,523)
2012-2013 Employer Contribution	\$1,978,781,516	\$69,842,873	\$97,182,571	\$338,320,571	\$990,397,248	\$253,293,196	\$1,203,430,156