

## Reconciliation of Employer Contributions

Change in Normal Cost Contribution from 2012-2013 to 2013-2014 for the Retirement Program							
	State Miscellaneous		State Industrial	State Safety	State Peace Officers and Firefighters	California Highway Patrol	Schools
	Tier 1	Tier 2					
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
Effect of Change in Payroll	(13,378,530)	(1,043,785)	(4,245,392)	(10,867,685)	(43,086,005)	(1,012,266)	(22,109,701)
Effect of Change in Employee Contribution Rate	(8,126,221)	(1,247,702)	(4,418,286)	(13,291,551)	(25,835,702)	(10,193,641)	-
Effect of (Gain)/Loss	(19,720,950)	(3,437)	(757,586)	(626,602)	(4,509,505)	401,872	(10,447,096)
2013-2014 Normal Cost Contribution	\$801,621,956	\$27,360,066	\$59,710,475	\$227,988,072	\$485,053,570	\$99,656,559	\$749,015,784

Change in Unfunded Liability Amortization Contribution from 2012-2013 to 2013-2014 for the Retirement Program							
	State Miscellaneous		State Industrial	State Safety	State Peace Officers and Firefighters	California Highway Patrol	Schools
	Tier 1	Tier 2					
2012-2013 Amortization of the Unfunded Liability	\$1,214,153,989	\$42,955,210	\$31,315,535	\$94,005,567	\$468,728,355	\$152,404,973	\$421,857,575
Effect of Progression of Amortization of Prior Unfunded Liability	37,056,667	441,793	797,810	2,025,839	9,701,781	4,595,890	20,329,074
Effect of Phase-in of Impact of Change in Assumption	-	-	-	-	-	-	63,918,676
Effect of (Gain)/Loss	33,179,166	1,150,787	(1,133,535)	2,659,439	(8,489,410)	10,572,211	(83,175,551)
2013-2014 Amortization of the Unfunded Liability	\$1,284,389,822	\$44,547,790	\$30,979,810	\$98,690,845	\$469,940,726	\$167,573,074	\$422,929,774

Change in Group Term Life Contribution from 2012-2013 to 2013-2014							
	State Miscellaneous		State Industrial	State Safety	State Peace Officers and Firefighters	California Highway Patrol	Schools
	Tier 1	Tier 2					
2012-2013 Group Term Life Contribution	\$7,653,097	\$270,757	\$0	\$496,024	\$882,282	\$202,794	N/A
Effect of Change in Payroll	(121,478)	(9,530)	-	(21,326)	(68,066)	(1,858)	N/A
Effect of (Gain)/Loss	(495,501)	(17,186)	-	(474,698)	(814,216)	92,740	N/A
2013-2014 Group Term Life Contribution	\$7,036,118	\$244,041	\$0	\$0	\$0	\$293,676	N/A

Change in Total Contribution from 2012-2013 to 2013-2014							
	State Miscellaneous		State Industrial	State Safety	State Peace Officers and Firefighters	California Highway Patrol	Schools
	Tier 1	Tier 2					
2012-2013 Employer Contribution	\$2,064,654,743	\$72,880,957	\$100,447,274	\$347,275,501	\$1,028,095,419	\$263,068,361	\$1,203,430,156
Effect of Change in Payroll and Progression of Amortization of Prior Unfunded Liability	23,556,659	(611,522)	(3,447,582)	(8,863,172)	(33,452,290)	3,581,766	(1,780,627)
Effect of Change in Employee Contribution Rate	(8,126,221)	(1,247,702)	(4,418,286)	(13,291,551)	(25,835,702)	(10,193,641)	-
Effect of Phase-in of Impact of Change in Assumption	-	-	-	-	-	-	63,918,676
Effect of (Gain)/Loss	12,962,715	1,130,164	(1,891,121)	1,558,139	(13,813,131)	11,066,823	(93,622,647)
2013-2014 Employer Contribution	\$2,093,047,896	\$72,151,897	\$90,690,285	\$326,678,917	\$954,994,296	\$267,523,309	\$1,171,945,558