

**Contribution Rate Impacts of Recommended Assumptions with
Alternative Mortality Assumption using Current Board
Amortization Policy**

State & Schools			
Category	Total Estimated Change in Total Normal Cost (% of payroll)	Total Estimated Ultimate Change in Employer Rate (Year 1) (% of payroll)	Total Estimated Ultimate Change in Employer Rate (Year 5) (% of payroll)
State CHP	3.2%	5.0%	12.3%
State POFF	2.1%	3.3%	8.4%
State Safety	0.4%	0.7%	2.2%
State Miscellaneous	0.5%	1.2%	4.1%
State Industrial	0.2%	0.6%	2.1%
Schools	0.6%	1.2%	3.3%

Public Agencies			
Category	Total Estimated Change in Total Normal Cost (% of payroll)	Total Estimated Ultimate Change in Employer Rate (Year 1) (% of payroll)	Total Estimated Ultimate Change in Employer Rate (Year 5) (% of payroll)
Safety CPO	1.4% to 1.9%	2.3% to 3.1%	6.3% to 7.4%
Safety Fire	0.0% to 0.3%	0.9% to 1.4%	4.8% to 5.4%
Safety Police	0.9% to 1.5%	1.6% to 2.8%	4.3% to 8.0%
Misc 3% at 60	0.4% to 0.5%	1.0% to 1.5%	3.3% to 5.2%
Misc 2.7% at 55	0.2% to 0.5%	0.6% to 1.4%	2.4% to 5.0%
Misc 2.5% at 55	0.0% to 0.2%	0.2% to 0.5%	1.2% to 1.9%
Misc 2% at 55	0.1% to 0.2%	0.2% to 0.9%	0.9% to 3.7%
Misc 2% at 60	0.1% to 0.2%	0.2% to 0.6%	0.7% to 2.3%

Note

- 1- Includes mortality improvements projected to 2023 using scale BB (i.e. 15 years of projections).
- 2- Assumes the increase in unfunded liability caused by the assumption change will be amortized in accordance with current Board policy i.e. over twenty year period and phased-in over five years.
- 3- The ranges of changes in rates listed above for public agencies are expected to cover 90% of the public agency plans.