

ATTACHMENT 2a

Reconciliation of Employer Contribution Rates

Change in Normal Cost Rate from 2013-14 to 2014-15 for the Retirement Program							
	State Miscellaneous		State Industrial	State Safety	State Peace Officers and Firefighters	California Highway Patrol	Schools
	Tier 1	Tier 2					
2013-14 Normal Cost Rate	8.089%	7.960%	10.325%	12.007%	15.489%	12.895%	7.313%
Effect of Change in Assumptions	0.671%	0.497%	0.405%	0.492%	2.251%	3.319%	0.000%
Effect of Change in Employee Contribution Rate	0.000%	-0.364%	-0.084%	-0.482%	-0.822%	0.000%	0.000%
Effect of (Gain)/Loss	0.411%	0.390%	0.163%	0.181%	-0.069%	0.100%	0.501%
2014-15 Normal Cost Rate	9.171%	8.483%	10.809%	12.198%	16.849%	16.314%	7.814%

Change in Unfunded Liability Amortization Rate from 2013-14 to 2014-15 for the Retirement Program							
	State Miscellaneous		State Industrial	State Safety	State Peace Officers and Firefighters	California Highway Patrol	Schools
	Tier 1	Tier 2					
2013-14 Rate to Amortize the Unfunded Liability	12.961%	12.961%	5.357%	5.198%	15.006%	21.683%	4.129%
Effect of Change in Assumptions	1.433%	1.433%	0.833%	0.747%	2.136%	3.058%	0.000%
Effect of (Gain)/Loss	0.619%	0.619%	0.287%	-0.047%	1.142%	1.081%	-0.172%
2014-15 Rate to Amortize the Unfunded Liability	15.013%	15.013%	6.477%	5.898%	18.284%	25.822%	3.957%

Change in Group Term Life Rate from 2013-14 to 2014-15							
	State Miscellaneous		State Industrial	State Safety	State Peace Officers and Firefighters	California Highway Patrol	Schools
	Tier 1	Tier 2					
2013-14 Group Term Life Rate	0.071%	0.071%	0.000%	0.000%	0.000%	0.038%	N/A
Effect of Change in Assumptions	-0.028%	-0.028%	0.000%	-0.036%	-0.014%	-0.009%	N/A
Effect of (Gain)/Loss	-0.029%	-0.029%	0.000%	0.096%	0.061%	0.010%	N/A
2014-15 Group Term Life Rate	0.014%	0.014%	0.000%	0.060%	0.047%	0.039%	N/A

Change in Total Rate from 2013-14 to 2014-15							
	State Miscellaneous		State Industrial	State Safety	State Peace Officers and Firefighters	California Highway Patrol	Schools
	Tier 1	Tier 2					
2013-14 Employer Rates	21.121%	20.992%	15.682%	17.205%	30.495%	34.616%	11.442%
Effect of Change in Employee Contribution Rate	0.000%	-0.364%	-0.084%	-0.482%	-0.822%	0.000%	0.000%
Effect of Change in Assumptions	2.076%	1.902%	1.238%	1.203%	4.373%	6.368%	0.000%
Effect of (Gain)/Loss	1.001%	0.980%	0.450%	0.230%	1.134%	1.191%	0.329%
2014-15 Employer Rates	24.198%	23.510%	17.286%	18.156%	35.180%	42.175%	11.771%