

Reconciliation of Employer Contribution Rates

Change in Normal Cost Rate from 2015-16 to 2016-17 for the Retirement Program						
	State Miscellaneous		State Industrial	State Safety	State Peace Officers and Firefighters	California Highway Patrol
	Tier 1	Tier 2				
2015-16 Normal Cost Rate	8.898%	8.219%	10.561%	11.578%	16.384%	16.148%
Effect of (Gain)/Loss	-0.166%	-0.038%	-0.348%	-0.280%	-0.150%	-0.148%
2016-17 Normal Cost Rate	8.732%	8.181%	10.213%	11.298%	16.234%	16.000%

Change in Unfunded Liability Amortization Rate from 2015-16 to 2016-17 for the Retirement Program						
	State Miscellaneous		State Industrial	State Safety	State Peace Officers and Firefighters	California Highway Patrol
	Tier 1	Tier 2				
2015-16 Rate to Amortize the Unfunded Liability	16.170%	16.170%	7.214%	6.432%	20.879%	29.206%
Effect of Progression of Amortization Bases	0.541%	0.541%	0.316%	0.113%	0.627%	0.725%
Effect of Ramp in of Change in Assumptions	1.433%	1.433%	0.833%	0.747%	2.136%	3.058%
Effect of (Gain)/Loss and Change in Payroll	-0.230%	-0.230%	-0.211%	0.112%	0.353%	-0.288%
2016-17 Rate to Amortize the Unfunded Liability	17.914%	17.914%	8.152%	7.404%	23.995%	32.701%

Change in Group Term Life Rate from 2015-16 to 2016-17						
	State Miscellaneous		State Industrial	State Safety	State Peace Officers and Firefighters	California Highway Patrol
	Tier 1	Tier 2				
2015-16 Group Term Life Rate	0.000%	0.000%	0.000%	0.072%	0.075%	0.052%
Effect of (Gain)/Loss	0.000%	0.000%	0.000%	-0.021%	-0.028%	-0.034%
2016-17 Group Term Life Rate	0.000%	0.000%	0.000%	0.051%	0.047%	0.018%

Change in Total Rate from 2015-16 to 2016-17						
	State Miscellaneous		State Industrial	State Safety	State Peace Officers and Firefighters	California Highway Patrol
	Tier 1	Tier 2				
2015-16 Employer Rates	25.068%	24.389%	17.775%	18.082%	37.338%	45.406%
Effect of Progression of Amortization Bases	0.541%	0.541%	0.316%	0.113%	0.627%	0.725%
Effect of Ramp in of Change in Assumptions	1.433%	1.433%	0.833%	0.747%	2.136%	3.058%
Effect of (Gain)/Loss and Change in Payroll	-0.396%	-0.268%	-0.559%	-0.189%	0.175%	-0.470%
2016-17 Employer Rates	26.646%	26.095%	18.365%	18.753%	40.276%	48.719%