

Reconciliation of Employer Contributions

Change in Normal Cost Contribution 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 Contribution	\$940,480,064	\$23,344,291	\$61,369,879	\$235,912,922	\$525,313,063	\$129,320,990
Effect of Change in Payroll	64,672,176	(1,854,175)	5,844,860	11,272,329	21,088,674	8,223,148
Effect of (Gain)/Loss	(18,751,998)	(99,357)	(2,214,822)	(5,977,878)	(5,002,457)	(1,260,623)
2016-17 Normal Cost Contribution	\$986,400,242	\$21,390,759	\$64,999,917	\$241,207,373	\$541,399,280	\$136,283,515

Change in Unfunded Liability Amortization Contribution 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 Amortization of the Unfunded Liability	\$1,709,141,712	\$45,928,535	\$41,922,784	\$131,064,089	\$669,442,050	\$233,896,877
Effect of Progression of Amortization Bases	117,322,434	(4,205,264)	3,149,044	6,312,230	40,781,580	12,997,008
Effect of Ramp in of Change in Assumptions	148,279,529	3,984,609	4,706,929	14,914,190	69,968,992	24,876,692
Effect of (Gain)/Loss	48,858,362	1,130,887	2,101,640	5,791,791	20,017,400	6,767,791
2016-17 Amortization of the Unfunded Liability	\$2,023,602,037	\$46,838,767	\$51,880,397	\$158,082,300	\$800,210,022	\$278,538,368

Change in Group Term Life Contribution 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 Contribution	\$0	\$0	\$0	\$1,467,069	\$2,404,692	\$416,441
Effect of Change in Payroll	-	-	-	70,099	96,536	26,480
Effect of (Gain)/Loss	-	-	-	(448,340)	(933,791)	(289,602)
2016-17 Group Term Life Contribution	\$0	\$0	\$0	\$1,088,828	\$1,567,437	\$153,319

Change in Total Contribution 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 Contribution	\$2,649,621,776	\$69,272,826	\$103,292,663	\$368,444,080	\$1,197,159,805	\$363,634,308
Effect of Change in Payroll and Progression of Amortization Bases	181,994,610	(6,059,439)	8,993,904	17,654,658	61,966,790	21,246,636
Effect of Ramp in of Change in Assumptions	148,279,529	3,984,609	4,706,929	14,914,190	69,968,992	24,876,692
Effect of (Gain)/Loss	30,106,364	1,031,530	(113,182)	(634,427)	14,081,152	5,217,566
2016-17 Employer Contribution	\$3,010,002,279	\$68,229,526	\$116,880,314	\$400,378,501	\$1,343,176,739	\$414,975,202