

## EMPLOYER CONTRIBUTION RATES — FISCAL YEAR 2020-21

The following table shows the development of employer contribution rates for 2020-21.

	State Miscellaneous	State Industrial	State Safety	State Peace Officers and Firefighters	California Highway Patrol
Employer Contribution Amount					
Normal Cost	\$1,309,972,770	\$77,500,076	\$315,169,893	\$690,443,725	\$173,817,004
Payment on the Unfunded Liability	2,969,404,627	84,593,897	228,252,631	1,107,256,916	391,558,773
Payment for Term Life Benefits <sup>1</sup>	0	0	0	0	288,413
<b>Total Employer Contribution Amount</b>	<b>\$4,279,377,397</b>	<b>\$162,093,973</b>	<b>\$543,422,524</b>	<b>\$1,797,700,641</b>	<b>\$565,664,190</b>
Projected Payroll	\$13,617,180,568	\$770,378,496	\$2,554,050,987	\$3,825,172,999	\$961,377,235
Employer Contribution (as a percent of payroll)					
Normal Cost	9.62%	10.06%	12.34%	18.05%	18.08%
Payment on the Unfunded Liability	21.81%	10.98%	8.94%	28.95%	40.73%
Payment for Term Life Benefits <sup>1</sup>	0.00%	0.00%	0.00%	0.00%	0.03%
<b>Total Employer Contribution Rate</b>	<b>31.43%</b>	<b>21.04%</b>	<b>21.28%</b>	<b>47.00%</b>	<b>58.84%</b>

(1) Government Code sections 21600-21605

The following table shows the change in total employer rates from 2019-20 to 2020-21.

	State Miscellaneous	State Industrial	State Safety	State Peace Officers and Firefighters	California Highway Patrol
2019-20 Employer Rates	30.977%	20.823%	21.526%	47.198%	57.811%
Effect of Progression of Amortization Bases and Change in Payroll	0.621%	0.809%	0.605%	1.870%	1.280%
Effect of (Gain)/Loss	0.112%	(0.002%)	(0.461%)	(0.128%)	0.669%
Effect of Change in Member Contribution Rates	0.06%	0.00%	0.00%	0.00%	(0.92%)
Effect of SB 90 Additional Contribution	(0.34%)	(0.59%)	(0.39%)	(1.94%)	0.00%
2020-21 Employer Rates	31.43%	21.04%	21.28%	47.00%	58.84%

## ADDITIONAL CONTRIBUTION PURSUANT TO G.C. SECTION 20683.2

Plan	Actuarially Required Employer Contribution for 2020-21	Actuarially Required Employer Contribution Rate for 2020-21	Total Contribution for 2020-21 (Includes Additional Contribution to Offset Increased Member Contributions)	Total Contribution Rate for 2020-21 (Includes Additional Contribution to Offset Increased Member Contributions)
State Miscellaneous	\$4,279,377,397	31.43%	\$4,292,994,578	31.53%
State Industrial	162,093,973	21.04%	168,873,304	21.92%
State Safety	543,422,524	21.28%	573,560,326	22.46%
State Peace Officers & Firefighters	1,797,700,641	47.00%	1,860,815,995	48.65%
California Highway Patrol	565,664,190	58.84%	578,354,370	60.16%
<b>Total</b>	<b>\$7,348,258,725</b>		<b>\$7,474,598,573</b>	

Note that the payroll used to calculate the expected dollar contributions is the payroll used in the valuation as of June 30, 2019 incorporating two years of payroll growth using the payroll growth assumption of 2.75 percent. To the extent that payroll in 2020-21 is different than the projected payroll, the actual contribution amounts will be different than the expected contributions shown in the table above.