

SJCERA - RETIREMENT CONTRIBUTION RATES - 2019

As determined by annual actuarial valuation as of January 1, 2018
Expressed as a Percentage of Active Member Payroll

	TIER 1			TIER 1 w/COLA Cost Sharing			TIER 1 w/COLA Cost Sharing Plus			TIER 2		
	GENERAL	SAFETY	COMPOSITE TOTAL	GENERAL	SAFETY	COMPOSITE TOTAL	GENERAL	SAFETY	COMPOSITE TOTAL	GENERAL	SAFETY	COMPOSITE TOTAL
EMPLOYER CONTRIBUTIONS:												
Normal Cost												
Basic	12.79%	21.86%	14.47%	12.79%	21.86%	14.47%	12.28%	20.38%	13.78%	7.00%	10.64%	7.38%
Post-retirement COLA	5.45%	10.08%	6.31%	2.81%	5.32%	3.28%	2.81%	5.32%	3.28%	2.21%	3.97%	2.39%
Total	18.24%	31.94%	20.78%	15.60%	27.18%	17.75%	15.09%	25.70%	17.06%	9.21%	14.61%	9.77%
UAL Amortization Cost												
Basic	19.09%	38.71%	22.69%	19.09%	38.71%	22.69%	19.09%	38.71%	22.69%	19.09%	38.71%	21.06%
Post-retirement COLA	7.09%	13.90%	8.34%	7.09%	13.90%	8.34%	7.09%	13.90%	8.34%	7.09%	13.90%	7.77%
Total	26.18%	52.61%	31.03%	26.18%	52.61%	31.03%	26.18%	52.61%	31.03%	26.18%	52.61%	28.83%
Total Plan Cost												
Basic	31.88%	60.57%	37.16%	31.88%	60.57%	37.16%	31.37%	59.09%	36.47%	26.09%	49.35%	28.44%
Post-Retirement COLA	12.54%	23.98%	14.65%	9.90%	19.22%	11.62%	9.90%	19.22%	11.62%	9.30%	17.87%	10.16%
Total	44.42%	84.55%	51.81%	41.78%	79.79%	48.78%	41.27%	78.31%	48.09%	35.39%	67.22%	38.60%
Total Plan Normal Cost	21.92%	36.44%	24.61%	21.92%	36.44%	24.61%	21.92%	36.44%	24.61%	18.42%	29.22%	19.54%
MEMBER CONTRIBUTIONS:										9.21%	14.61%	
	Table 1A "Basic Rate" from 1/1/18 Valuation Report	Table 2A "Basic Rate" from 1/1/18 Valuation Report		Table 1A "Basic Rate" + "COLA Cost Share Rate" from 1/1/18 Valuation Report	Table 2A "Basic Rate" + "COLA Cost Share Rate" from 1/1/18 Valuation Report		Table 1B "114% of Basic Rate" + "COLA Cost Share Rate" from 1/1/18 Valuation Report	Table 2B "133% of Basic Rate" + "COLA Cost Share Rate" from 1/1/18 Valuation Report				