

**SJCERA - RETIREMENT CONTRIBUTION RATES - 2020**

As determined by annual actuarial valuation as of January 1, 2019

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
<b>EMPLOYER CONTRIBUTIONS:</b>												
<b>Normal Cost</b>												
Basic	13.47%	21.66%	14.99%	13.47%	21.66%	14.99%	12.94%	20.13%	14.28%	7.20%	10.70%	7.58%
Post-retirement COLA	5.71%	10.03%	6.52%	2.94%	5.28%	3.38%	2.94%	5.28%	3.37%	2.27%	3.97%	2.45%
<b>Total</b>	<b>19.18%</b>	<b>31.69%</b>	<b>21.51%</b>	<b>16.41%</b>	<b>26.94%</b>	<b>18.37%</b>	<b>15.88%</b>	<b>25.41%</b>	<b>17.65%</b>	<b>9.47%</b>	<b>14.67%</b>	<b>10.03%</b>
<b>UAL Amortization Cost</b>												
Basic	19.06%	38.66%	22.67%	19.06%	38.66%	22.67%	19.06%	38.66%	22.67%	19.06%	38.66%	21.09%
Post-retirement COLA	9.04%	17.17%	10.54%	9.04%	17.17%	10.54%	9.04%	17.17%	10.54%	9.04%	17.17%	9.88%
<b>Total</b>	<b>28.10%</b>	<b>55.83%</b>	<b>33.21%</b>	<b>28.10%</b>	<b>55.83%</b>	<b>33.21%</b>	<b>28.10%</b>	<b>55.83%</b>	<b>33.21%</b>	<b>28.10%</b>	<b>55.83%</b>	<b>30.97%</b>
<b>Total Plan Cost</b>												
Basic	32.53%	60.32%	37.66%	32.53%	60.32%	37.66%	32.00%	58.79%	36.95%	26.26%	49.36%	28.67%
Post-Retirement COLA	14.75%	27.20%	17.06%	11.98%	22.45%	13.92%	11.98%	22.45%	13.91%	11.31%	21.14%	12.33%
<b>Total</b>	<b>47.28%</b>	<b>87.52%</b>	<b>54.72%</b>	<b>44.51%</b>	<b>82.77%</b>	<b>51.58%</b>	<b>43.98%</b>	<b>81.24%</b>	<b>50.86%</b>	<b>37.57%</b>	<b>70.50%</b>	<b>41.00%</b>
Total Plan Normal Cost	22.99%	36.33%	25.47%	22.99%	36.33%	25.47%	22.99%	36.33%	25.47%	18.94%	29.34%	20.06%