

Reconciliation of Employer Contribution Rates

Change in Normal Cost Rate from 2012-2013 to 2013-2014 for the Retirement Program							
	State Miscellaneous		State Industrial	State Safety	State Peace Officers and Firefighters	California Highway Patrol	Schools
	Tier 1	Tier 2					
2012-2013 Normal Cost Rate	8.370%	8.324%	11.220%	12.740%	16.458%	14.162%	7.415%
Effect of Change in Employee Contribution Rate	-0.082%	-0.363%	-0.764%	-0.700%	-0.825%	-1.319%	0.000%
Effect of (Gain)/Loss	-0.199%	-0.001%	-0.131%	-0.033%	-0.144%	0.052%	-0.102%
2013-2014 Normal Cost Rate	8.089%	7.960%	10.325%	12.007%	15.489%	12.895%	7.313%

Change in Unfunded Liability Amortization Rate from 2012-2013 to 2013-2014 for the Retirement Program							
	State Miscellaneous		State Industrial	State Safety	State Peace Officers and Firefighters	California Highway Patrol	Schools
	Tier 1	Tier 2					
2012-2013 Rate to Amortize the Unfunded Liability	12.057%	12.057%	5.082%	4.738%	13.813%	19.540%	4.002%
Effect of Phase-in of Impact of Change in Assumption	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.624%
Effect of (Gain)/Loss	0.904%	0.904%	0.275%	0.460%	1.193%	2.143%	-0.497%
2013-2014 Rate to Amortize the Unfunded Liability	12.961%	12.961%	5.357%	5.198%	15.006%	21.683%	4.129%

Change in Group Term Life Rate from 2012-2013 to 2013-2014							
	State Miscellaneous		State Industrial	State Safety	State Peace Officers and Firefighters	California Highway Patrol	Schools
	Tier 1	Tier 2					
2012-2013 Group Term Life Rate	0.076%	0.076%	0.000%	0.025%	0.026%	0.026%	N/A
Effect of (Gain)/Loss	-0.005%	-0.005%	0.000%	-0.025%	-0.026%	0.012%	N/A
2013-2014 Group Term Life Rate	0.071%	0.071%	0.000%	0.000%	0.000%	0.038%	N/A

Change in Total Rate from 2012-2013 to 2013-2014							
	State Miscellaneous		State Industrial	State Safety	State Peace Officers and Firefighters	California Highway Patrol	Schools
	Tier 1	Tier 2					
2012-2013 Employer Rates	20.503%	20.457%	16.302%	17.503%	30.297%	33.728%	11.417%
Effect of Change in Employee Contribution Rate	-0.082%	-0.363%	-0.764%	-0.700%	-0.825%	-1.319%	0.000%
Effect of Phase-in of Impact of Change in Assumption	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.624%
Effect of (Gain)/Loss	0.700%	0.898%	0.144%	0.402%	1.023%	2.207%	-0.599%
2013-2014 Employer Rates	21.121%	20.992%	15.682%	17.205%	30.495%	34.616%	11.442%