

EMPLOYER CONTRIBUTION RATES — FISCAL YEAR 2022-23

The following table shows the development of employer contribution rates for 2022-23.

	State Miscellaneous	State Industrial	State Safety	State Peace Officers and Firefighters	California Highway Patrol
Employer Contribution Amount					
Normal Cost	\$1,528,037,123	\$87,229,819	\$331,500,120	\$771,132,539	\$191,075,254
Payment on the Unfunded Liability	2,924,631,242	70,211,486	205,634,954	1,079,806,964	407,963,543
Total Employer Contribution Amount	\$4,452,668,365	\$157,441,305	\$537,135,074	\$1,850,939,503	\$599,038,797
Projected Payroll	\$14,497,505,911	\$806,936,345	\$2,542,178,835	\$3,920,348,448	\$937,562,578
Employer Contribution (as a percent of payroll)					
Normal Cost	10.54%	10.81%	13.04%	19.67%	20.38%
Payment on the Unfunded Liability	20.17%	8.70%	8.09%	27.54%	43.51%
Total Employer Contribution Rate	30.71%	19.51%	21.13%	47.21%	63.89%

The following table shows the change in total employer rates from 2021-22 to 2022-23.

	State Miscellaneous	State Industrial	State Safety	State Peace Officers and Firefighters	California Highway Patrol
2021-22 Employer Rates ¹	29.12%	16.46%	18.29%	31.19%	61.46%
Effect of:					
Progression of Amortization Bases and Change in Payroll	4.26%	6.56%	5.01%	22.12%	4.39%
(Gain)/Loss	(2.36%)	(2.27%)	(2.26%)	(4.84%)	(4.26%)
Risk Mitigation	0.46%	0.62%	0.75%	0.84%	0.82%
Change in Assumptions	0.76%	0.30%	0.05%	2.42%	4.73%
Member Change in Contribution Rates	(0.01%)	0.00%	(0.01%)	(0.09%)	(0.93%)
Supplemental Pension Payments	(1.52%)	(2.16%)	(0.69%)	(4.43%)	(2.33%)
2022-23 Employer Rates	30.71%	19.51%	21.13%	47.21%	63.89%

BUDGETED STATE EMPLOYER CONTRIBUTION RATES FOR 2022-23

Plan	Actuarially Required Employer Contribution for FY 2022-23	Actuarially Required Employer Contribution Rate for FY 2022-23	Total Contribution for FY 2022-23 (Includes Additional Contributions) ²	Total Contribution Rate for FY 2022-23 (Budget Act Contribution Rate) ²
State Miscellaneous	\$4,452,668,365	30.71%	\$4,639,201,892	32.00%
State Industrial	157,441,305	19.51%	169,456,632	21.00%
State Safety	537,135,074	21.13%	578,345,685	22.75%
State Peace Officers & Firefighters	1,850,939,503	47.21%	1,960,174,224	50.00%
California Highway Patrol	599,038,797	63.89%	633,229,765	67.54%
Total	\$7,597,223,044		\$7,980,408,198	

Note that the payroll used to calculate the expected dollar contributions is the payroll used in the valuation as of June 30, 2021 incorporating two years of payroll growth using the payroll growth assumption of 2.80%. To the extent that payroll in 2022-23 is different than the projected payroll, the actual contribution amounts will be different than the expected contributions shown in the table above.

¹ Reflects reduction for the supplanting payments associated with the State's additional contribution in July 2019.

² Reflects additional contributions under G.C. section 20683.2, the Bargaining Unit 5 agreement, and the State's Proposition 2 long-term cost savings strategy and Budget Act.