Employee Contribution Rates Safety Tier I

	Basic		COLA		Settlement		COLA Settlement		Combined	
	First \$350	Over \$350	First \$350	Over \$350	First \$350	Over \$350	First \$350	Over \$350	First \$350	Over \$350
Age	per month	per month	per month	per month	per month	per month	per month	per month	per month	per month
15	2.40%	3.60%	2.10%	3.15%	0.60%	0.90%	0.39%	0.59%	5.49%	8.24%
16	2.40%	3.60%	2.10%	3.15%	0.60%	0.90%	0.39%	0.59%	5.49%	8.24%
17	2.44%	3.66%	2.13%	3.20%	0.61%	0.91%	0.40%	0.60%	5.58%	8.37%
18	2.48%	3.71%	2.17%	3.25%	0.62%	0.93%	0.41%	0.61%	5.68%	8.50%
19	2.51%	3.77%	2.20%	3.30%	0.63%	0.94%	0.41%	0.62%	5.75%	8.63%
20	2.55%	3.83%	2.23%	3.35%	0.64%	0.96%	0.42%	0.63%	5.84%	8.77%
21	2.59%	3.89%	2.27%	3.40%	0.65%	0.97%	0.43%	0.64%	5.94%	8.90%
22	2.63%	3.95%	2.30%	3.45%	0.66%	0.99%	0.43%	0.65%	6.02%	9.04%
23	2.67%	4.01%	2.34%	3.51%	0.67%	1.00%	0.44%	0.66%	6.12%	9.18%
24	2.71%	4.07%	2.37%	3.56%	0.68%	1.02%	0.45%	0.67%	6.21%	9.32%
25	2.76%	4.14%	2.41%	3.62%	0.69%	1.03%	0.45%	0.68%	6.31%	9.47%
26	2.80%	4.20%	2.45%	3.67%	0.70%	1.05%	0.46%	0.69%	6.41%	9.61%
27	2.84%	4.27%	2.49%	3.73%	0.71%	1.07%	0.47%	0.70%	6.51%	9.77%
28	2.89%	4.33%	2.53%	3.79%	0.72%	1.08%	0.47%	0.71%	6.61%	9.91%
29	2.93%	4.40%	2.57%	3.85%	0.73%	1.10%	0.48%	0.72%	6.71%	10.07%
30	2.98%	4.47%	2.61%	3.91%	0.75%	1.12%	0.49%	0.73%	6.83%	10.23%
31	3.03%	4.54%	2.65%	3.97%	0.76%	1.14%	0.50%	0.75%	6.94%	10.40%
32	3.08%	4.62%	2.69%	4.04%	0.77%	1.15%	0.51%	0.76%	7.05%	10.57%
33	3.13%	4.69%	2.73%	4.10%	0.78%	1.17%	0.51%	0.77%	7.15%	10.73%
34	3.18%	4.77%	2.78%	4.17%	0.79%	1.19%	0.52%	0.78%	7.27%	10.91%
35	3.23%	4.85%	2.83%	4.24%	0.81%	1.21%	0.53%	0.80%	7.40%	11.10%
36	3.29%	4.93%	2.87%	4.31%	0.82%	1.23%	0.54%	0.81%	7.52%	11.28%
37	3.35%	5.02%	2.93%	4.39%	0.84%	1.26%	0.55%	0.83%	7.67%	11.50%
38	3.41%	5.12%	2.98%	4.47%	0.85%	1.28%	0.56%	0.84%	7.80%	11.71%
39	3.48%	5.22%	3.04%	4.56%	0.87%	1.30%	0.57%	0.86%	7.96%	11.94%
40	3.55%	5.32%	3.10%	4.65%	0.89%	1.33%	0.58%	0.87%	8.12%	12.17%
41	3.63%	5.44%	3.17%	4.76%	0.91%	1.36%	0.59%	0.89%	8.30%	12.45%
42	3.64%	5.46%	3.18%	4.77%	0.91%	1.36%	0.60%	0.90%	8.33%	12.49%
43	3.65%	5.48%	3.19%	4.79%	0.91%	1.37%	0.60%	0.90%	8.35%	12.54%
44	3.66%	5.50%	3.20%	4.80%	0.92%	1.37%	0.60%	0.90%	8.38%	12.57%
45	3.68%	5.52%	3.21%	4.82%	0.92%	1.38%	0.61%	0.91%	8.42%	12.63%
46	3.70%	5.54%	3.23%	4.85%	0.92%	1.39%	0.61%	0.91%	8.46%	12.69%
47	3.72%	5.58%	3.25%	4.88%	0.93%	1.40%	0.61%	0.92%	8.51%	12.78%
48	3.71%	5.56%	3.24%	4.86%	0.93%	1.39%	0.61%	0.91%	8.49%	12.72%
49	3.68%	5.51%	3.21%	4.82%	0.92%	1.38%	0.61%	0.91%	8.42%	12.62%

Employer Rate 38.56% Effective pay period

Effective Date: First pay period July 2008 County 6/30/2008

Average Member Rate 9.72% FMAAA 6/21/2008

Interest: 8.00% per annum Districts 7/1/2008

COLA: <u>3.00%</u>

Mortality: RP-2000 Healthy Annuitant Mortality set back two years, with adjustment for blue collar workers weighted 5/6 male and 1/6 female

Salary Increase: Inflation (3.75%) + Across-the-Board Increase (0.25%) + Merit (See Exhibit IV)

COLA Loading Factor: 87.43% for Regular Benefits, 65.74% for Settlement Benefits.