

**GENERAL TIER 2**

**General Tier 2 Members' Contribution Rates based on the June 30, 2010**

**Actuarial Valuation as a percentage of payroll**

Age	Basic Regular First \$350 per month	Basic Regular Over \$350 per month	COLA Regular First \$350 per month	COLA Regular Over \$350 per month	Combined First \$350 per month	Combined Over \$350 per month
15	1.62%	2.43%	1.35%	2.02%	2.97%	4.45%
16	1.62%	2.43%	1.35%	2.02%	2.97%	4.45%
17	1.65%	2.47%	1.37%	2.05%	3.02%	4.52%
18	1.67%	2.51%	1.39%	2.09%	3.06%	4.60%
19	1.70%	2.55%	1.41%	2.12%	3.11%	4.67%
20	1.72%	2.59%	1.43%	2.15%	3.15%	4.74%
21	1.75%	2.63%	1.45%	2.18%	3.20%	4.81%
22	1.78%	2.67%	1.48%	2.22%	3.26%	4.89%
23	1.81%	2.71%	1.50%	2.25%	3.31%	4.96%
24	1.83%	2.75%	1.53%	2.29%	3.36%	5.04%
25	1.86%	2.79%	1.55%	2.32%	3.41%	5.11%
26	1.89%	2.84%	1.57%	2.36%	3.46%	5.20%
27	1.92%	2.88%	1.60%	2.40%	3.52%	5.28%
28	1.95%	2.92%	1.62%	2.43%	3.57%	5.35%
29	1.98%	2.97%	1.65%	2.47%	3.63%	5.44%
30	2.01%	3.01%	1.67%	2.51%	3.68%	5.52%
31	2.04%	3.06%	1.70%	2.55%	3.74%	5.61%
32	2.07%	3.11%	1.73%	2.59%	3.80%	5.70%
33	2.10%	3.16%	1.75%	2.62%	3.85%	5.78%
34	2.14%	3.20%	1.78%	2.67%	3.92%	5.87%
35	2.17%	3.25%	1.81%	2.71%	3.98%	5.96%
36	2.20%	3.30%	1.83%	2.75%	4.03%	6.05%
37	2.24%	3.35%	1.86%	2.79%	4.10%	6.14%
38	2.27%	3.41%	1.89%	2.83%	4.16%	6.24%
39	2.31%	3.46%	1.92%	2.88%	4.23%	6.34%
40	2.34%	3.51%	1.95%	2.92%	4.29%	6.43%
41	2.38%	3.57%	1.98%	2.97%	4.36%	6.54%
42	2.42%	3.62%	2.01%	3.02%	4.43%	6.64%
43	2.46%	3.68%	2.04%	3.06%	4.50%	6.74%
44	2.50%	3.74%	2.07%	3.11%	4.57%	6.85%
45	2.54%	3.80%	2.11%	3.17%	4.65%	6.97%
46	2.58%	3.87%	2.15%	3.22%	4.73%	7.09%
47	2.62%	3.94%	2.18%	3.27%	4.80%	7.21%
48	2.67%	4.01%	2.22%	3.33%	4.89%	7.34%
49	2.72%	4.08%	2.26%	3.39%	4.98%	7.47%
50	2.77%	4.16%	2.31%	3.46%	5.08%	7.62%
51	2.83%	4.25%	2.35%	3.53%	5.18%	7.78%
52	2.89%	4.33%	2.40%	3.60%	5.29%	7.93%
53	2.95%	4.42%	2.45%	3.68%	5.40%	8.10%
54	3.00%	4.50%	2.50%	3.75%	5.50%	8.25%
55	3.01%	4.51%	2.50%	3.75%	5.51%	8.26%
56	3.00%	4.50%	2.49%	3.74%	5.49%	8.24%
57	2.98%	4.47%	2.48%	3.72%	5.46%	8.19%
58	2.95%	4.43%	2.46%	3.69%	5.41%	8.12%
59	2.91%	4.37%	2.42%	3.63%	5.33%	8.00%

Effective Date First pay period in July  
Employer Rate 38.78%  
Average Member Rate 6.23%  
Interest: 7.75% per annum  
COLA: 3.00%  
Mortality: RP-2000 Healthy Annuitant Mortality, with adjustment for white collar workers set back two years weighted 35% male and 65% female  
Salary Increase: Inflation (3.50%) + Across-the-Board Increase (0.50%) + Merit (See Exhibit IV)  
COLA Loading Factor: 83.19% for Regular Benefits

**COUNTY June 27, 2011**