

ATTACHMENT A

CITY	PREVIOUS		CURRENT			EE PAYS	FORMULA	EE PAYS
	FORMULA	EE PAYS	Existing		New Hires			
			EE PAYS	COST SHARING				
Riverside County	3% @ 50	9% 1st 3 yrs then 0%	5%		2% @ 55	9%		
State of California BU-7 CSLEA* (Law Enf) BU-7 Police Officers BU-6 Correction Officers CHP	2.5% @ 50 2.5% @ 55 3% @ 50 3% @ 50	6% 8% 8% 8%	9% 10% 11% 10%		2% @ 55 2.5% @ 55 2.5% @ 55 3% @ 55	9% 10% 11% 10%		
Gilroy	3% @ 50	0.00%	9%		2% @ 50	9.00%		
Bakersfield	3% @ 50	0%	9%		2% @ 50	9%		
Carlsbad	3% @ 50	1%	9%		2% @ 50	9%		
Brea	3% @ 50	0%	4.5%		2% @ 50	9%		
Campbell	3% @ 50	9.00%	9.00%		2% @ 50	9.00%		
Seal Beach	3% @ 50	0%	0%		2% @ 50	0%		
Santa Cruz	3% @ 55	9%	9%	11.4% FY12 11.25% FY 13	3% @ 55	9% 11.4% FY12 CS 11.25% FY13 CS		
Glendale	3% @ 50	9% / 1.5% CS	9%	2%	3% @ 55	9% / 2% CS		
Chula Vista	3% @ 50	0%	0%	9%	3% @ 55	9%		
Garden Grove	3% @ 50	9.00%	9%		3% @ 50	9.00%		
Newport Beach	3% @ 50	0%	0%	3.5%	3% @ 50	9% 1st 5 yrs then 3.5%		
Riverside	3% @ 50	0%	0%		3% @ 50	0%		
Cypress	3% @ 50	6.132%	6.132%		3% @ 50	7.35%		
Huntington Beach	3% @ 50	0%	4.25%		3% @ 50	4.25%		
Oakland	3% @ 50	0.00%	9.00%		3% @ 50	9.00%		
Santa Ana	3% @ 50	1.42%	2.42% (3.42% FY13 only)		3% @ 50	2.42% (3.42% FY13 only)		
Fullerton	3% @ 50	0% / 2.252% CS	0%	2.252%	3% @ 50	0% / 2.252% CS		
Sacramento	3% @ 50	0%	0%		3% @ 50	0%		
Santa Rosa	3% @ 50	0%	0%		3% @ 50	0%		
Fresno (Non-PERS)	2% @ 50	0%	9%		2% @ 50	9%		
Los Angeles City (Non-PERS)	3% @ 50	8%	9%		3% @ 50	9%		
Orange County (Non-PERS)	3% @ 50	0%	5%		3% @ 55	6.6%		
Los Angeles County (Non-PERS)	Up to 90% highest yr after 33 yrs	9.69% - 12.23% (entry age based)	9.69% - 12.23% (entry age based)		Up to 90% highest yr after 33 yrs	9.69% - 12.23% (entry age based)		
San Francisco City/County (Non-PERS)	Varies up to 90%	0%	7.5%		Varies up to 90%	7.5%		
San Jose (Non-PERS)	2.5% up to 20 yrs 4% 21-30 yrs	15.57%	15.57%		2.5% up to 20 yrs 4% 21-30 yrs	15.57%		

\*BU-7 = Bargaining Unit 7 CSLEA. California Statewide Law Enforcement Assn. employees protect state lands and buildings issue licenses or permits, conduct investigations and in some cases arrest individuals.

BUDGET OVERSIGHT COMMITTEE - OTHER AGENCIES RETIREMENT REPORT Updated 7/27/11

CITY	PREVIOUS		CURRENT			New Hires	
	FORMULA	EE PAYS	EE PAYS	COST SHARING	FORMULA	EE PAYS	
Gilroy	3% @ 50	0%	9%		2% @ 55	9%	9%
State of California CalFire BU-7 CSLEA Firefighter	3% @ 50 3% @ 50 3% @ 50	8% 6%	10% 10%		2% @ 55 3% @ 55	10% 10%	10% 10%
Bakersfield	3% @ 50	0%	9%		2% @ 50	9%	9%
Brea	3% @ 50	0%	4.5%		2% @ 50	9%	9%
Carlsbad	3% @ 50	1%	1%		2% @ 50	9%	9%
Santa Cruz	3% @ 55	9%	9%	11.4% FY12 11.25% FY 13 (Sunsets)	3% @ 55	9% 11.4% FY12 CS 11.25% FY13 CS (Sunsets)	9% 11.4% FY12 CS 11.25% FY13 CS (Sunsets)
Chula Vista	3% @ 50	0%	0%	9%	3% @ 55	9%	9%
Glendale	3% @ 50	9% + 1.5% CS	9%	2%	3% @ 55	9% + 2% CS	9% + 2% CS
Oakland	3% @ 50	9%	9%	4%	3% @ 55	9% + 4% CS	9% + 4% CS
Riverside City	3% @ 50	0%	0%		3% @ 55	9%	9%
Garden Grove	3% @ 50	9.00%	9%		3% @ 50	9.00%	9.00%
Newport Beach	3% @ 50	0%	0%	3.5%	3% @ 50	5.5% 1st 5 yrs then 3.5%	5.5% 1st 5 yrs then 3.5%
Newport Beach Lifeguard Management (13 members)	3% @ 50	3.5%	9%	0.00%	2% @ 50	9%	9%
Huntington Beach	3% @ 50	0%	4.25%		3% @ 50	4.25%	4.25%
Santa Ana	3% @ 50	0.93%	1.43%		3% @ 50	1.43%	1.43%
Fullerton	3% @ 60	0% + 2.557% CS	0%	2.557%	3% @ 50	0% + 2.557% CS	0% + 2.557% CS
Alameda	3% @ 50	9%	9.00%	2.00%	3% @ 50	9% + 2% CS	9% + 2% CS
Sacramento	3% @ 50	0%	0%		3% @ 50	0%	0%
Santa Rosa	3% @ 50	0%	0%		3% @ 50	0%	0%
Fresno (Non-PERS)	2% @ 50	0%	9%		2% @ 50	9%	9%
City of Los Angeles (Non-PERS)	2% up to 20 yrs 3% 20+ yrs	8%	9%		2% up to 20 yrs 3% 20+ yrs	9%	9%
County of Los Angeles (Non-PERS)	Up to 90% highest yr after 33 yrs	9.69% - 12.23% (entry age based)	9.69% - 12.23% (entry age based)		Up to 90% highest yr after 33 yrs	9.69% - 12.23% (entry age based)	9.69% - 12.23% (entry age based)
Orange County Fire Authority (Non-PERS)	3% @ 50	0%	0%	9%	3% @ 55	9% CS	9% CS
San Bernardino County (Non-PERS)	Varies up to 100%	7% County pays Employee rate varies)	1% County pays (reduced from 7%) Ee rate varies		Varies up to 100%	1% County pays (reduced from 7%) Ee rate varies	1% County pays (reduced from 7%) Ee rate varies
San Francisco City/County (Non-PERS)	Varies up to 90%	0%	7.5%		Varies up to 90%	7.5%	7.5%
San Jose (Non-PERS)	2.5% up to 20 yrs 4% 21-30 yrs	13.70%	13.70%		2.5% up to 20 yrs 4% 21-30 yrs	13.70%	13.70%

CSLEA Firefighters are not the same as CalFire Firefighters. Approx. 7,500 employees

MISCELLANEOUS	PREVIOUS		CURRENT			
	FORMULA	EE PAID	Existing		New Hires	
			EE PAID	COST SHARING	FORMULA	EE PAID
State of California Other Miscellaneous units.	2.5% @ 55	8.00%	8.00%		2% @ 60	8% - 10%
Riverside City	2.5% @ 55	0.00%	0.00%		2.5% @ 55	8.00%
Newport Beach	2.5% @ 55	3.42%	8.00%		2% @ 60	7.00%
Brea	2% @ 55	0.00%	2.25%		2% @ 60	7.00%
Chula Vista	3% @ 60	0.00%	8.00%		2% @ 60	7.00%
Campbell	2.5% @ 55	8.00%	8.00%		2% @ 60	7.00%
Palmdale	2.5% @ 55	4.00%	4.00%		2% @ 60	3.00%
Garden Grove	2% @ 55	8.00%	8		2% @ 55	8.00%
Oakland - White Collar	2% @ 55	8.00%	8.00%		2% @ 55	8.00%
Oakland - Blue Collar	2% @ 55	8.00%	8.00%	4.00%	2% @ 55	8.00%
Glendale	2.5% @ 55	0% + 2% CS	0.00%	2% (3% Mgrs)	2% @ 55	0% + 0.5% CS
Santa Cruz	2% @ 55	7.00%	7.00%		2% @ 55	7.00%
Seal Beach	2% @ 55	7.00%	7.00%		2% @ 55	7.00%
Sacramento	2% @ 55	4.00%	4.00%		2% @ 55	4.00%
Fullerton	2% @ 55	0.00%	0.00%		2% @ 55	0.00%
Santa Rosa	3% @ 60	8.00%	8.00%		2.5% @ 55	8.00%
Huntington Beach	2% @ 55	0.00%	4.25% until 9/30/11 drops to 2.25%		2.5% @ 55	4.25% until 9/30/11 drops to 2.25%
Gilroy	2.5% @ 55	0.00%	0.00%		2.5% @ 55	0.00%
Santa Ana	2.7% @ 55	8.00%	8.00%		2.7% @ 55	8.00%
Riverside County	3% @ 60	8% first 5 years only then 0%	8% first 5 years only then 0%		3% @ 60	8% first 5 years only then 0%
Bakersfield	3% @ 60	7% first 5 years only then 0%	7% first 5 years only then 0%		3% @ 60	7% first 5 years only then 0%
Carlsbad	3% @ 60	1.00%	1.00%		3% @ 60	1.00%
Fresno (Non-PERS)	3% @ 60	0.00%	0.00%		3% @ 60	0.00%
City of Los Angeles (Non-PERS)	Formula based on age & svc yrs	6.00%	7.00%		Formula based on age & svc yrs	7.00%
County of Los Angeles (Non-PERS)	Formula based on age & svc yrs. Pickup	6.52% - 11.52%	6.52% - 11.52%		Formula based on age & svc yrs. Pickup	6.52% - 11.52%
Orange County (Non-PERS)	2.7% @ 55	0.00%	full pu (% varies)		2.7% @ 55 or 1.62% @ 65	full pu (% varies)
San Francisco City/County (Non-PERS)	Formula based on age & svc yrs	0.00%	9.00%		Formula based on age & svc yrs	9.00%
San Jose (Non-PERS)	2.5% @ 55	10.30%	10.30%		2.5% @ 55	10.30%