

## MEMO

**Date:** September 22, 2011  
**To:** CCCERA Board of Retirement  
**From:** Marilyn Leedom, Chief Executive Officer *ml*  
**Subject:** Contribution Rates for the Period July 1, 2012 through June 30, 2013.

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At the August 10, 2011 Board meeting, Segal presented the results of the Actuarial Valuation and Review as of December 31, 2010. The Board accepted the Valuation Report, but requested the item to consideration adoption of the new contribution rates be postponed until the first meeting in October to allow employers time to review the report and the resulting changes in contribution rates.

Attached to this memo are pages from the Actuarial Valuation outlining the proposed rates for the various cost groups. These rates would take effect on July 1, 2012 and continue through June 30, 2013.

**SECTION 2: Valuation Results for the Contra Costa County Employees' Retirement Association**

**CHART 15-A**

**Components of Recommended Employer Contribution Rates for Members with Membership Dates before January 1, 2011  
Employer Rates Under Recommended Assumptions for July 1, 2012 through June 30, 2013**

7.75% Interest, 4.25% Wage Inflation, Plus Merit Salary Increase Assumptions									
Enhanced					Enhanced				
Cost Group #1					Cost Group #1				
County					Districts without POB				
Normal Cost		+	UAAL		=	Total			
General Tier I (Aggregate)									
Basic	11.76%		8.73%		20.49%	11.76%	13.81%		25.57%
50% Subvention	2.81%		0.00%		2.81%	2.81%	0.00%		2.81%
Basic + 50% Subvention	14.57%		8.73%		23.30%	14.57%	13.81%		28.38%
COL	3.26%		3.37%		6.63%	3.26%	7.44%		10.70%
Total	17.83%		12.10%		29.93%	17.83%	21.25%		39.08%
General Tier I (Under \$350)									
Basic	7.97%		5.91%		13.88%	7.97%	9.37%		17.34%
50% Subvention	1.90%		0.00%		1.90%	1.90%	0.00%		1.90%
Basic + 50% Subvention	9.87%		5.91%		15.78%	9.87%	9.37%		19.24%
COL	2.21%		2.28%		4.49%	2.21%	5.04%		7.25%
Total	12.08%		8.19%		20.27%	12.08%	14.41%		26.49%
General Tier I (Over \$350)									
Basic	11.95%		8.87%		20.82%	11.95%	14.05%		26.00%
50% Subvention	2.86%		0.00%		2.86%	2.86%	0.00%		2.86%
Basic + 50% Subvention	14.81%		8.87%		23.68%	14.81%	14.05%		28.86%
COL	3.31%		3.42%		6.73%	3.31%	7.56%		10.87%
Total	18.12%		12.29%		30.41%	18.12%	21.61%		39.73%
Payroll = \$28,697,279									
Payroll = \$8,581,647									

Payroll = \$28,697,279

Payroll = \$8,581,647

SECTION 2: Valuation Results for the Contra Costa County Employees' Retirement Association

CHART 15-A (continued)

Components of Recommended Employer Contribution Rates for Members with Membership Dates before January 1, 2011  
Employer Rates Under Recommended Assumptions for July 1, 2012 through June 30, 2013

7.75% Interest, 4.25% Wage Inflation, Plus Merit Salary Increase Assumptions

	Enhanced			
	Cost Group #1			
	Districts with POB (Moraga)			
	Normal Cost	+	UAAL	= Total
General Tier 1 (Aggregate)				
Basic	11.76%		6.58%	18.34%
50% Subvention	2.81%		0.00%	2.81%
Basic + 50% Subvention	14.57%		6.58%	21.15%
COL	3.26%		3.24%	6.50%
Total	17.83%		9.82%	27.65%
General Tier 1 (Under \$350)				
Basic	7.97%		4.46%	12.43%
50% Subvention	1.90%		0.00%	1.90%
Basic + 50% Subvention	9.87%		4.46%	14.33%
COL	2.21%		2.19%	4.40%
Total	12.08%		6.65%	18.73%
General Tier 1 (Over \$350)				
Basic	11.95%		6.69%	18.64%
50% Subvention	2.86%		0.00%	2.86%
Basic + 50% Subvention	14.81%		6.69%	21.50%
COL	3.31%		3.29%	6.60%
Total	18.12%		9.98%	28.10%

Payroll = \$602,314

SECTION 2: Valuation Results for the Contra Costa County Employees' Retirement Association

**CHART 15-A (continued)**  
**Components of Recommended Employer Contribution Rates for Members with Membership Dates before January 1, 2011**  
**Employer Rates Under Recommended Assumptions for July 1, 2012 through June 30, 2013**

7.75% Interest, 4.25% Wage Inflation, Plus Merit Salary Increase Assumptions										
	Enhanced			Enhanced						
	Cost Group #2			Cost Group #2						
	County			Districts without POB						
	Normal Cost	+	UAAL	=	Total	Normal Cost	+	UAAL	=	Total
General Tier 3 (Aggregate)										
Basic	11.16%		8.73%		19.89%	11.16%		13.81%		24.97%
50% Subvention	3.10%		0.00%		3.10%	3.10%		0.00%		3.10%
Basic + 50% Subvention	14.26%		8.73%		22.99%	14.26%		13.81%		28.07%
COL	3.18%		3.37%		6.55%	3.18%		7.44%		10.62%
Total	17.44%		12.10%		29.54%	17.44%		21.25%		38.69%
General Tier 3 (Under \$350)										
Basic	7.59%		5.94%		13.53%	7.59%		9.39%		16.98%
50% Subvention	2.10%		0.00%		2.10%	2.10%		0.00%		2.10%
Basic + 50% Subvention	9.69%		5.94%		15.63%	9.69%		9.39%		19.08%
COL	2.17%		2.29%		4.46%	2.17%		5.07%		7.24%
Total	11.86%		8.23%		20.09%	11.86%		14.46%		26.32%
General Tier 3 (Over \$350)										
Basic	11.38%		8.91%		20.29%	11.38%		14.09%		25.47%
50% Subvention	3.16%		0.00%		3.16%	3.16%		0.00%		3.16%
Basic + 50% Subvention	14.54%		8.91%		23.45%	14.54%		14.09%		28.63%
COL	3.25%		3.43%		6.68%	3.25%		7.60%		10.85%
Total	17.79%		12.34%		30.13%	17.79%		21.69%		39.48%
Payroll = \$457,953,654			Payroll = \$2,991,917							

SECTION 2: Valuation Results for the Contra Costa County Employees' Retirement Association

CHART 15-A (continued)

Components of Recommended Employer Contribution Rates for Members with Membership Dates before January 1, 2011  
Employer Rates Under Recommended Assumptions for July 1, 2012 through June 30, 2013

7.75% Interest, 4.25% Wage Inflation, Plus Merit Salary Increase Assumptions							
Enhanced			Enhanced				
Cost Group #3			Cost Group #4				
Central Contra Costa Sanitary District			Contra Costa Housing Authority				
Normal Cost + UAAL = Total			Normal Cost + UAAL = Total				
General Tier I (Aggregate)	Basic	14.39%	23.96%	38.35%	12.27%	10.35%	22.62%
	50% Subvention	2.99%	0.00%	2.99%	3.16%	0.00%	3.16%
	Basic + 50% Subvention	17.38%	23.96%	41.34%	15.43%	10.35%	25.78%
	COL	4.25%	11.31%	15.56%	3.17%	8.17%	11.34%
	Total	21.63%	35.27%	56.90%	18.60%	18.52%	37.12%
	General Tier I (Under \$350)						
	Basic	9.73%	16.21%	25.94%	8.37%	7.06%	15.43%
	50% Subvention	2.02%	0.00%	2.02%	2.16%	0.00%	2.16%
	Basic + 50% Subvention	11.75%	16.21%	27.96%	10.53%	7.06%	17.59%
	COL	2.88%	7.64%	10.52%	2.16%	5.57%	7.73%
Total	14.63%	23.85%	38.48%	12.69%	12.63%	25.32%	
General Tier I (Over \$350)							
Basic	14.60%	24.31%	38.91%	12.56%	10.59%	23.15%	
50% Subvention	3.03%	0.00%	3.03%	3.23%	0.00%	3.23%	
Basic + 50% Subvention	17.63%	24.31%	41.94%	15.79%	10.59%	26.38%	
COL	4.31%	11.47%	15.78%	3.24%	8.36%	11.60%	
Total	21.94%	35.78%	57.72%	19.03%	18.95%	37.98%	
Payroll = \$24,455,315			Payroll = \$5,334,523				

SECTION 2: Valuation Results for the Contra Costa County Employees' Retirement Association

CHART 15-A (continued)

Components of Recommended Employer Contribution Rates for Members with Membership Dates before January 1, 2011  
Employer Rates Under Recommended Assumptions for July 1, 2012 through June 30, 2013

7.75% Interest, 4.25% Wage Inflation, Plus Merit Salary Increase Assumptions									
Enhanced		Non-enhanced							
Cost Group #5		Cost Group #6							
Contra Costa County Fire Protection District		Districts without POB							
Normal Cost	+	UAAL	=	Total	Normal Cost	+	UAAL	=	Total
General Tier I (Aggregate)									
Basic	11.75%	6.85%		18.60%	12.60%	7.26%		19.86%	
50% Subvention	2.90%	0.00%		2.90%	3.68%	0.00%		3.68%	
Basic + 50% Subvention	14.65%	6.85%		21.50%	16.28%	7.26%		23.54%	
COL	3.19%	3.92%		7.11%	3.76%	3.75%		7.51%	
Total	17.84%	10.77%		28.61%	20.04%	11.01%		31.05%	
General Tier I (Under \$350)									
Basic	7.97%	4.65%		12.62%	8.60%	4.95%		13.55%	
50% Subvention	1.97%	0.00%		1.97%	2.51%	0.00%		2.51%	
Basic + 50% Subvention	9.94%	4.65%		14.59%	11.11%	4.95%		16.06%	
COL	2.17%	2.66%		4.83%	2.57%	2.56%		5.13%	
Total	12.11%	7.31%		19.42%	13.68%	7.51%		21.19%	
General Tier I (Over \$350)									
Basic	11.96%	6.97%		18.93%	12.90%	7.43%		20.33%	
50% Subvention	2.95%	0.00%		2.95%	3.77%	0.00%		3.77%	
Basic + 50% Subvention	14.91%	6.97%		21.88%	16.67%	7.43%		24.10%	
COL	3.25%	4.00%		7.25%	3.85%	3.84%		7.69%	
Total	18.16%	10.97%		29.13%	20.52%	11.27%		31.79%	
Payroll = \$4,010,138		Payroll = \$725,188							

SECTION 2: Valuation Results for the Contra Costa County Employees' Retirement Association

CHART 15-A (continued)

Components of Recommended Employer Contribution Rates for Members with Membership Dates before January 1, 2011  
Employer Rates Under Recommended Assumptions for July 1, 2012 through June 30, 2013

7.75% Interest, 4.25% Wage Inflation, Plus Merit Salary Increase Assumptions

Enhanced

Cost Group #7

County

Normal Cost + UAAL = Total

Safety Tier A			
Basic	21.92%	17.30%	39.22%
50% Subvention	4.36%	0.00%	4.36%
Basic + 50% Subvention	26.28%	17.30%	43.58%
COL	6.75%	12.90%	19.65%
Total	33.03%	30.20%	63.23%
Payroll = \$79,456,506			

Enhanced

Cost Group #8

Contra Costa County Fire Protection District

Normal Cost + UAAL = Total

Safety Tier A			
Basic	21.20%	8.28%	29.48%
0% Subvention	0.00%	0.00%	0.00%
Basic + 0% Subvention	21.20%	8.28%	29.48%
COL	6.64%	13.44%	20.08%
Total	27.84%	21.72%	49.56%
Payroll = \$33,909,602			

Enhanced

Cost Group #8

East Contra Costa Fire Protection District

Normal Cost + UAAL = Total

Safety Tier A			
Basic	21.20%	29.22%	50.42%
0% Subvention	0.00%	0.00%	0.00%
Basic + 0% Subvention	21.20%	29.22%	50.42%
COL	6.64%	29.40%	36.04%
Total	27.84%	58.62%	86.46%
Payroll = \$3,238,334			

SECTION 2: Valuation Results for the Contra Costa County Employees' Retirement Association

CHART 15-A (continued)

Components of Recommended Employer Contribution Rates for Members with Membership Dates before January 1, 2011  
Employer Rates Under Recommended Assumptions for July 1, 2012 through June 30, 2013

7.75% Interest, 4.25% Wage Inflation, Plus Merit Salary Increase Assumptions

	Enhanced			
	Cost Group #9		County	
	Normal Cost	+	UAAL	= Total
Safety Tier C				
Basic	18.30%		17.30%	35.60%
50% Subvention	4.24%		0.00%	4.24%
Basic + 50% Subvention	22.54%		17.30%	39.84%
COL	3.53%		12.90%	16.43%
Total	26.07%		30.20%	56.27%
	Payroll = \$7,829,592			
	Enhanced			
	Cost Group #10		Moraga-Orinda Fire District	
	Normal Cost	+	UAAL	= Total
Safety Tier A				
Basic	21.62%		5.64%	27.26%
0% Subvention	0.00%		0.00%	0.00%
Basic + 0% Subvention	21.62%		5.64%	27.26%
COL	6.83%		10.61%	17.44%
Total	28.45%		16.25%	44.70%
	Payroll = \$7,894,991			
	Enhanced			
	Cost Group #11		San Ramon Valley Fire District	
	Normal Cost	+	UAAL	= Total
	21.61%		21.97%	43.58%
	0.00%		0.00%	0.00%
	21.61%		21.97%	43.58%
	6.97%		13.00%	19.97%
	28.58%		34.97%	63.55%
	Payroll = \$19,504,281			

SECTION 2: Valuation Results for the Contra Costa County Employees' Retirement Association

CHART 15-A (continued)

Components of Recommended Employer Contribution Rates for Members with Membership Dates before January 1, 2011  
Employer Rates Under Recommended Assumptions for July 1, 2012 through June 30, 2013

7.75% Interest, 4.25% Wage Inflation, Plus Merit Salary Increase Assumptions

	Non-enhanced			
	Cost Group #12			
	Rodeo-Hercules Fire Protection District			
	Normal Cost	+	U/AAL	= Total
Safety Tier A				
Basic	16.99%		22.58%	39.57%
0% Subvention	0.00%		0.00%	0.00%
Basic + 0% Subvention	16.99%		22.58%	39.57%
COL	5.40%		13.07%	18.47%
Total	22.39%		35.65%	58.04%
Payroll = \$2,257,925				

Grand Total (Includes Both Enhanced and Non-enhanced - County and District)				
	Normal Cost	+	U/AAL	= Total
Basic	13.63%		10.90%	24.53%
50% Subvention*	2.94%		0.00%	2.94%
Basic + 50% Subvention*	16.57%		10.90%	27.47%
COL	3.98%		5.98%	9.96%
Total	20.55%		16.88%	37.43%
Payroll = \$687,443,206				

\* These rates include the 50% employer subvention of members' basic contributions (except for Safety District rates).

**SECTION 2: Valuation Results for the Contra Costa County Employees' Retirement Association**

**CHART 15-B**

**Components of Recommended Employer Contribution Rates for Members with Membership Dates on or after January 1, 2011  
Employer Rates Under Recommended Assumptions for July 1, 2012 through June 30, 2013**

7.75% Interest, 4.25% Wage Inflation, Plus Merit Salary Increase Assumptions									
Enhanced					Enhanced				
Cost Group #1					Cost Group #1				
County					Districts without POB				
Normal Cost		+	UAAL		=	Total			
General Tier 1 (Aggregate)									
Basic		10.36%		8.73%		19.09%	10.36%	13.81%	24.17%
50% Subvention		2.81%		0.00%		2.81%	2.81%	0.00%	2.81%
Basic + 50% Subvention		13.17%		8.73%		21.90%	13.17%	13.81%	26.98%
COL		3.06%		3.37%		6.43%	3.06%	7.44%	10.50%
Total		16.23%		12.10%		28.33%	16.23%	21.25%	37.48%
General Tier 1 (Under \$350)									
Basic		7.02%		5.91%		12.93%	7.02%	9.37%	16.39%
50% Subvention		1.91%		0.00%		1.91%	1.91%	0.00%	1.91%
Basic + 50% Subvention		8.93%		5.91%		14.84%	8.93%	9.37%	18.30%
COL		2.06%		2.28%		4.34%	2.06%	5.04%	7.10%
Total		10.99%		8.19%		19.18%	10.99%	14.41%	25.40%
General Tier 1 (Over \$350)									
Basic		10.53%		8.87%		19.40%	10.53%	14.05%	24.58%
50% Subvention		2.86%		0.00%		2.86%	2.86%	0.00%	2.86%
Basic + 50% Subvention		13.39%		8.87%		22.26%	13.39%	14.05%	27.44%
COL		3.10%		3.42%		6.52%	3.10%	7.56%	10.66%
Total		16.49%		12.29%		28.78%	16.49%	21.61%	38.10%

SECTION 2: Valuation Results for the Contra Costa County Employees' Retirement Association

**CHART 15-B (continued)**

**Components of Recommended Employer Contribution Rates for Members with Membership Dates on or after January 1, 2011**  
**Employer Rates Under Recommended Assumptions for July 1, 2012 through June 30, 2013**

7.75% Interest, 4.25% Wage Inflation, Plus Merit Salary Increase Assumptions

	Enhanced			
	Cost Group #1			
	Districts with POB (Mortgage)			
	Normal Cost	+	UAAL	= Total
General Tier 1 (Aggregate)				
Basic	10.36%		6.58%	16.94%
50% Subvention	2.81%		0.00%	2.81%
Basic + 50% Subvention	13.17%		6.58%	19.75%
COL	3.06%		3.24%	6.30%
Total	16.23%		9.82%	26.05%
General Tier 1 (Under \$350)				
Basic	7.02%		4.46%	11.48%
50% Subvention	1.91%		0.00%	1.91%
Basic + 50% Subvention	8.93%		4.46%	13.39%
COL	2.06%		2.19%	4.25%
Total	10.99%		6.65%	17.64%
General Tier 1 (Over \$350)				
Basic	10.53%		6.69%	17.22%
50% Subvention	2.86%		0.00%	2.86%
Basic + 50% Subvention	13.39%		6.69%	20.08%
COL	3.10%		3.29%	6.39%
Total	16.49%		9.98%	26.47%

SECTION 2: Valuation Results for the Contra Costa County Employees' Retirement Association

CHART 15-B (continued)

Components of Recommended Employer Contribution Rates for Members with Membership Dates on or after January 1, 2011  
Employer Rates Under Recommended Assumptions for July 1, 2012 through June 30, 2013

	7.75% Interest, 4.25% Wage Inflation, Plus Merit Salary Increase Assumptions					
	Enhanced			Enhanced		
	Cost Group #2			Cost Group #2		
	County			Districts without POB		
	Normal Cost	+	UAAL	=	Total	
General Tier 3 (Aggregate)						
Basic	10.12%		8.73%		18.85%	10.12%
50% Subvention	3.10%		0.00%		3.10%	3.10%
Basic + 50% Subvention	13.22%		8.73%		21.95%	13.81%
COL	2.98%		3.37%		6.35%	7.44%
Total	16.20%		12.10%		28.30%	21.25%
General Tier 3 (Under \$350)						
Basic	6.88%		5.94%		12.82%	6.88%
50% Subvention	2.11%		0.00%		2.11%	0.00%
Basic + 50% Subvention	8.99%		5.94%		14.93%	9.39%
COL	2.03%		2.29%		4.32%	5.07%
Total	11.02%		8.23%		19.25%	14.46%
General Tier 3 (Over \$350)						
Basic	10.32%		8.91%		19.23%	10.32%
50% Subvention	3.16%		0.00%		3.16%	0.00%
Basic + 50% Subvention	13.48%		8.91%		22.39%	13.48%
COL	3.05%		3.43%		6.48%	3.05%
Total	16.53%		12.34%		28.87%	16.53%
						21.69%
						38.22%

SECTION 2: Valuation Results for the Contra Costa County Employees' Retirement Association

CHART 15-B (continued)

Components of Recommended Employer Contribution Rates for Members with Membership Dates on or after January 1, 2011  
Employer Rates Under Recommended Assumptions for July 1, 2012 through June 30, 2013

7.75% Interest, 4.25% Wage Inflation, Plus Merit Salary Increase Assumptions									
Enhanced					Enhanced				
Cost Group #3					Cost Group #4				
Central Contra Costa Sanitary District									
Normal Cost					+	UAAL		=	Total
General Tier I (Aggregate)									
Basic	11.77%		23.96%		35.73%		11.35%		21.70%
50% Subvention	2.99%		0.00%		2.99%		3.16%		3.16%
Basic + 50% Subvention	14.76%		23.96%		38.72%		14.51%		24.86%
COL	3.58%		11.31%		14.89%		3.19%		11.36%
Total	18.34%		35.27%		53.61%		17.70%		36.22%
General Tier I (Under \$350)									
Basic	7.96%		16.21%		24.17%		7.75%		14.81%
50% Subvention	2.02%		0.00%		2.02%		2.15%		2.15%
Basic + 50% Subvention	9.98%		16.21%		26.19%		9.90%		16.96%
COL	2.42%		7.64%		10.06%		2.17%		7.74%
Total	12.40%		23.85%		36.25%		12.07%		24.70%
General Tier I (Over \$350)									
Basic	11.94%		24.31%		36.25%		11.62%		22.21%
50% Subvention	3.03%		0.00%		3.03%		3.23%		3.23%
Basic + 50% Subvention	14.97%		24.31%		39.28%		14.85%		25.44%
COL	3.63%		11.47%		15.10%		3.26%		11.62%
Total	18.60%		35.78%		54.38%		18.11%		37.06%

SECTION 2: Valuation Results for the Contra Costa County Employees' Retirement Association

CHART 15-B (continued)

Components of Recommended Employer Contribution Rates for Members with Membership Dates on or after January 1, 2011  
Employer Rates Under Recommended Assumptions for July 1, 2012 through June 30, 2013

7.75% Interest, 4.25% Wage Inflation, Plus Merit Salary Increase Assumptions									
Enhanced					Non-enhanced				
Cost Group #5					Cost Group #6				
Contra Costa County Fire Protection District					Districts without POB				
Normal Cost	+	UAAL	=	Total	Normal Cost	+	UAAL	=	Total
General Tier I (Aggregate)									
Basic	10.34%	6.85%		17.19%	11.00%	7.26%		18.26%	
50% Subvention	2.90%	0.00%		2.90%	3.68%	0.00%		3.68%	
Basic + 50% Subvention	13.24%	6.85%		20.09%	14.68%	7.26%		21.94%	
COL	2.99%	3.92%		6.91%	3.45%	3.75%		7.20%	
Total	16.23%	10.77%		27.00%	18.13%	11.01%		29.14%	
General Tier I (Under \$350)									
Basic	7.02%	4.65%		11.67%	7.51%	4.95%		12.46%	
50% Subvention	1.97%	0.00%		1.97%	2.51%	0.00%		2.51%	
Basic + 50% Subvention	8.99%	4.65%		13.64%	10.02%	4.95%		14.97%	
COL	2.02%	2.66%		4.68%	2.35%	2.56%		4.91%	
Total	11.01%	7.31%		18.32%	12.37%	7.51%		19.88%	
General Tier I (Over \$350)									
Basic	10.53%	6.97%		17.50%	11.26%	7.43%		18.69%	
50% Subvention	2.95%	0.00%		2.95%	3.77%	0.00%		3.77%	
Basic + 50% Subvention	13.48%	6.97%		20.45%	15.03%	7.43%		22.46%	
COL	3.04%	4.00%		7.04%	3.53%	3.84%		7.37%	
Total	16.52%	10.97%		27.49%	18.56%	11.27%		29.83%	

SECTION 2: Valuation Results for the Contra Costa County Employees' Retirement Association

CHART 15-B (continued)

Components of Recommended Employer Contribution Rates for Members with Membership Dates on or after January 1, 2011  
Employer Rates Under Recommended Assumptions for July 1, 2012 through June 30, 2013

7.75% Interest, 4.25% Wage Inflation, Plus Merit Salary Increase Assumptions

	Enhanced			
	Cost Group #7			
	County			
	Normal Cost	+	UAAL	= Total
Safety Tier A				
Basic	19.24%		17.30%	36.54%
50% Subvention	4.36%		0.00%	4.36%
Basic + 50% Subvention	23.60%		17.30%	40.90%
COL	6.16%		12.90%	19.06%
Total	29.76%		30.20%	59.96%
	Enhanced			
	Cost Group #8			
	Contra Costa County Fire Protection District			
	Normal Cost	+	UAAL	= Total
Safety Tier A				
Basic	18.73%		8.28%	27.01%
0% Subvention	0.00%		0.00%	0.00%
Basic + 0% Subvention	18.73%		8.28%	27.01%
COL	6.12%		13.44%	19.56%
Total	24.85%		21.72%	46.57%
	Enhanced			
	Cost Group #8			
	East Contra Costa Fire Protection District			
	Normal Cost	+	UAAL	= Total
Safety Tier A				
Basic	18.73%		29.22%	47.95%
0% Subvention	0.00%		0.00%	0.00%
Basic + 0% Subvention	18.73%		29.22%	47.95%
COL	6.12%		29.40%	35.52%
Total	24.85%		58.62%	83.47%

SECTION 2: Valuation Results for the Contra Costa County Employees' Retirement Association

CHART 15-B (continued)

Components of Recommended Employer Contribution Rates for Members with Membership Dates on or after January 1, 2011  
Employer Rates Under Recommended Assumptions for July 1, 2012 through June 30, 2013

7.75% Interest, 4.25% Wage Inflation, Plus Merit Salary Increase Assumptions

	Enhanced		
	Cost Group #9		
	County		
	Normal Cost	+	UAAL = Total
Safety Tier C			
Basic	17.47%	17.30%	34.77%
50% Subvention	4.24%	0.00%	4.24%
Basic + 50% Subvention	21.71%	17.30%	39.01%
COL	3.42%	12.90%	16.32%
Total	25.13%	30.20%	55.33%

Enhanced			
Cost Group #10			
Moraga-Orinda Fire District			
	Normal Cost	+	UAAL = Total

Enhanced			
Cost Group #11			
San Ramon Valley Fire District			
	Normal Cost	+	UAAL = Total

Safety Tier A					
Basic	18.38%	5.64%	24.02%	18.63%	21.97%
0% Subvention	0.00%	0.00%	0.00%	0.00%	0.00%
Basic + 0% Subvention	18.38%	5.64%	24.02%	18.63%	21.97%
COL	5.98%	10.61%	16.59%	6.21%	13.00%
Total	24.36%	16.25%	40.61%	24.84%	34.97%

SECTION 2: Valuation Results for the Contra Costa County Employees' Retirement Association

CHART 15-B (continued)

Components of Recommended Employer Contribution Rates for Members with Membership Dates on or after January 1, 2011  
Employer Rates Under Recommended Assumptions for July 1, 2012 through June 30, 2013

	7.75% Interest, 4.25% Wage Inflation, Plus Merit Salary Increase Assumptions		
	Non-enhanced		
	Cost Group #12		
	Rodeo-Hercules Fire Protection District		
	Normal Cost	+ UAAL	= Total
Safety Tier A			
Basic	15.22%	22.58%	37.80%
0% Subvention	0.00%	0.00%	0.00%
Basic + 0% Subvention	15.22%	22.58%	37.80%
COL	5.03%	13.07%	18.10%
Total	20.25%	35.65%	55.90%