

**SDCERS-CITY OF SAN DIEGO
ACTUARIAL VALUATION AS OF JUNE 30, 2016**

APPENDIX C - SUMMARY OF PLAN PROVISIONS

13. Member Contributions

Member contributions vary by age at time of entrance into SDCERS (§24.0201, §24.0301), and were recalculated following the experience study in 2011 based on the then current actuarial assumptions, in accordance with the requirement in San Diego City Charter Section 143 for “substantially equal” employer and employee contributions. Member contributions were later adjusted in 2013 and 2015 for assumption changes and have been adjusted again in the 2016 valuation based on the most recent changes to the actuarial assumptions as listed in Appendix B of this report. Table C-6 and Table C-7 contain the contribution rates by Plan.

Table C-6					
SDCERS - City of San Diego					
General Member Contribution Rates					
<u>Entry Age</u>	<u>GENERAL</u>		<u>Entry Age</u>	<u>GENERAL</u>	
	<u>Hired Before 7/1/2009</u>	<u>Hired On or After 7/1/2009</u>		<u>Hired Before 7/1/2009</u>	<u>Hired On or After 7/1/2009</u>
20	8.06%	4.53%	40	10.93	9.52
21	8.17	4.75	41	11.01	9.74
22	8.34	4.98	42	11.10	9.95
23	8.54	5.22	43	11.36	10.18
24	8.75	5.46	44	11.58	10.40
25	8.96	5.71	45	11.78	10.62
26	9.15	5.96	46	11.96	10.83
27	9.35	6.22	47	12.12	11.03
28	9.57	6.48	48	12.26	11.22
29	9.78	6.76	49	12.39	11.40
30	9.98	7.03	50	12.50	11.56
31	10.17	7.31	51	12.58	11.70
32	10.35	7.58	52	12.65	11.81
33	10.52	7.85	53	12.51	11.89
34	10.67	8.13	54	12.33	11.93
35	10.91	8.40	55	12.07	11.80
36	10.86	8.66	56	11.83	11.54
37	10.82	8.89	57	11.60	11.29
38	10.80	9.10	58	11.60	11.29
39	10.84	9.31	59	11.60	11.29

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APPENDIX C - SUMMARY OF PLAN PROVISIONS

Table C-7 SDCERS - City of San Diego Safety Member Contribution Rates									
Entry Age	FIRE		LIFEGUARD		POLICE				
	Hired Before <u>1/1/2012</u>	Hired On or After <u>1/1/2012</u>	Hired Before <u>7/1/2011</u>	Hired On or After <u>7/1/2011</u>	Hired Before <u>7/1/2009</u>	Hired On or After <u>7/1/2009 and Before 1/1/2012</u>	Hired On or After <u>1/1/2012 and and Before 8/2/2012</u>	Hired On or After <u>8/2/2012 and and Before 7/1/2013</u>	Hired On or After <u>7/1/2013</u>
20	13.67%	11.98%	13.93%	11.98%	13.67%	12.14%	11.98%	10.03%	9.05%
21	13.78	12.34	14.03	12.34	13.78	12.50	12.34	10.34	9.45
22	14.02	12.66	14.27	12.66	14.02	12.82	12.66	10.60	9.92
23	14.31	12.96	14.53	12.96	14.31	13.13	12.96	10.86	10.42
24	14.60	13.27	14.80	13.27	14.60	13.45	13.27	11.12	10.96
25	14.89	13.58	15.06	13.58	14.89	13.76	13.58	11.38	11.41
26	15.17	13.89	15.31	13.89	15.17	14.07	13.89	11.63	11.75
27	15.44	14.19	15.54	14.19	15.44	14.38	14.19	11.89	12.05
28	15.70	14.49	15.75	14.49	15.70	14.68	14.49	12.14	12.32
29	15.95	14.79	15.93	14.79	15.95	14.98	14.79	12.39	12.58
30	16.18	15.08	16.08	15.08	16.18	15.27	15.08	12.63	12.83
31	16.28	15.39	15.99	15.39	16.28	15.59	15.39	12.89	13.09
32	16.45	15.65	15.93	15.65	16.45	15.86	15.65	13.11	13.32
33	16.66	15.87	15.92	15.87	16.66	16.08	15.87	13.30	13.51
34	16.83	16.05	15.97	16.05	16.83	16.26	16.05	13.44	13.67
35	17.03	16.25	16.14	16.25	17.03	16.46	16.25	13.61	13.84
36	17.25	16.46	16.35	16.46	17.25	16.67	16.46	13.79	14.02
37	17.50	16.69	16.58	16.69	17.50	16.91	16.69	13.98	14.23
38	17.77	16.95	16.84	16.95	17.77	17.17	16.95	14.20	14.45
39	18.04	17.21	17.10	17.21	18.04	17.44	17.21	14.42	14.67
40	18.32	17.47	17.36	17.47	18.32	17.70	17.47	14.64	14.89
41	18.66	17.80	17.68	17.80	18.66	18.03	17.80	14.91	15.17
42	18.96	18.08	17.96	18.08	18.96	18.32	18.08	15.15	15.42
43	19.22	18.34	18.21	18.34	19.22	18.58	18.34	15.36	15.63
44	19.44	18.55	18.42	18.55	19.44	18.79	18.55	15.54	15.81
45	19.69	18.78	18.65	18.78	19.69	19.03	18.78	15.73	16.01
46	19.33	18.44	18.32	18.44	19.33	18.69	18.44	15.45	15.72
47	19.09	18.21	18.09	18.21	19.09	18.45	18.21	15.26	15.53
48	18.83	17.96	17.84	17.96	18.83	18.20	17.96	15.05	15.31
49	18.55	17.69	17.58	17.69	18.55	17.93	17.69	14.82	15.08