

**SDCERS-CITY OF SAN DIEGO
ACTUARIAL VALUATION AS OF JUNE 30, 2017**

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 have subsequently been adjusted in 2013, 2015, 2016 and 2017 for various economic and demographic assumption changes. 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					
Entry Age	GENERAL		Entry Age	GENERAL	
	Hired Before 7/1/2009	Hired On or After 7/1/2009		Hired Before 7/1/2009	Hired On or After 7/1/2009
20	8.58%	4.79%	40	11.63	10.06
21	8.69	5.02	41	11.72	10.29
22	8.87	5.26	42	11.81	10.51
23	9.09	5.52	43	12.09	10.76
24	9.31	5.77	44	12.32	10.99
25	9.53	6.03	45	12.54	11.22
26	9.74	6.30	46	12.73	11.44
27	9.95	6.57	47	12.90	11.66
28	10.18	6.85	48	13.05	11.86
29	10.41	7.14	49	13.18	12.05
30	10.62	7.43	50	13.30	12.22
31	10.82	7.72	51	13.39	12.36
32	11.01	8.01	52	13.46	12.48
33	11.19	8.30	53	13.31	12.56
34	11.35	8.59	54	13.12	12.61
35	11.61	8.88	55	12.84	12.47
36	11.56	9.15	56	12.59	12.19
37	11.51	9.39	57	12.34	11.93
38	11.49	9.62	58	12.34	11.93
39	11.54	9.84	59	12.34	11.93

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Table C-7 SDCERS - City of San Diego Safety Member Contribution Rates									
Entry Age	FIRE		LIFEGUARD		POLICE				
	Hired Before 1/1/2012	Hired On or After 1/1/2012	Hired Before 7/1/2011	Hired On or After 7/1/2011	Hired Before 7/1/2009	Hired On or After 7/1/2009 and Before 1/1/2012	Hired On or After 1/1/2012 and and Before 8/2/2012	Hired On or After 8/2/2012 and and Before 7/1/2013	Hired On or After 7/1/2013
20	14.53%	12.69%	14.76%	12.69%	14.53%	12.89%	12.69%	10.63%	9.59%
21	14.65	13.07	14.87	13.07	14.65	13.27	13.07	10.96	10.02
22	14.90	13.41	15.12	13.41	14.90	13.61	13.41	11.23	10.52
23	15.21	13.73	15.40	13.73	15.21	13.94	13.73	11.51	11.05
24	15.52	14.05	15.68	14.05	15.52	14.28	14.05	11.79	11.62
25	15.83	14.38	15.96	14.38	15.83	14.61	14.38	12.06	12.10
26	16.13	14.71	16.23	14.71	16.13	14.94	14.71	12.33	12.46
27	16.41	15.03	16.47	15.03	16.41	15.27	15.03	12.60	12.78
28	16.69	15.35	16.69	15.35	16.69	15.59	15.35	12.87	13.06
29	16.96	15.66	16.88	15.66	16.96	15.91	15.66	13.13	13.34
30	17.20	15.97	17.04	15.97	17.20	16.21	15.97	13.39	13.60
31	17.31	16.30	16.95	16.30	17.31	16.55	16.30	13.66	13.88
32	17.49	16.58	16.88	16.58	17.49	16.84	16.58	13.89	14.12
33	17.71	16.81	16.87	16.81	17.71	17.07	16.81	14.10	14.32
34	17.89	17.00	16.92	17.00	17.89	17.26	17.00	14.24	14.49
35	18.10	17.21	17.10	17.21	18.10	17.48	17.21	14.42	14.67
36	18.34	17.43	17.33	17.43	18.34	17.70	17.43	14.62	14.86
37	18.60	17.68	17.57	17.68	18.60	17.95	17.68	14.82	15.09
38	18.89	17.95	17.85	17.95	18.89	18.23	17.95	15.05	15.32
39	19.18	18.23	18.12	18.23	19.18	18.52	18.23	15.28	15.55
40	19.48	18.50	18.40	18.50	19.48	18.79	18.50	15.52	15.79
41	19.84	18.85	18.74	18.85	19.84	19.14	18.85	15.80	16.08
42	20.16	19.15	19.03	19.15	20.16	19.45	19.15	16.06	16.35
43	20.43	19.42	19.30	19.42	20.43	19.73	19.42	16.28	16.57
44	20.67	19.65	19.52	19.65	20.67	19.95	19.65	16.47	16.76
45	20.93	19.89	19.77	19.89	20.93	20.21	19.89	16.67	16.97
46	20.55	19.53	19.42	19.53	20.55	19.84	19.53	16.37	16.67
47	20.29	19.29	19.17	19.29	20.29	19.59	19.29	16.17	16.46
48	20.02	19.02	18.91	19.02	20.02	19.32	19.02	15.95	16.23
49	19.72	18.74	18.63	18.74	19.72	19.04	18.74	15.71	15.99