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VIA E-MAIL and USPS

July 3, 2014

Mr. Steve Delaney
Chief Executive Officer
Orange County Employees Retirement System
2223 Wellington Avenue
Santa Ana, CA 92701-3101

**Re: Illustrations of Retirement Costs, Unfunded Actuarial Accrued Liability and
Funded Ratio under Alternative Economic Scenarios**

Dear Steve:

As requested, we have developed 15-year illustrations of the employer contribution rates for OCERS under three sets of market return "scenarios" after December 31, 2013. In this letter, we have also provided the Unfunded Actuarial Accrued Liability (UAAL) in dollars and the funded ratio associated with those projected employer contribution rates. These results have been prepared using the results from the December 31, 2013 valuation approved by the Board at its meeting in June 2014.

The three market rate of return scenarios are as follows:

- Scenario #1: 0.00% for 2014 and 7.25% thereafter.
- Scenario #2: 7.25% for all years.
- Scenario #3: 14.50% for 2014 and 7.25% thereafter.

The projected contribution rates for the aggregate plan are provided in Attachment A. The projected contribution rates for the ten Rate Groups are provided in Attachment B. The projected UAAL and funded ratio for the aggregate plan are provided in Attachment C. The projected UAAL and funded ratio for the ten Rate Groups are provided in Attachments D through M. Also, we have added a new Attachment N with the projected contribution rates for the different plans within the ten Rate Groups.

This projection also reflects the potential employer savings as current employees leave employment and are replaced by new members covered under the tiers required by the California Public Employees' Pension Reform Act of 2013 (CalPEPRA) starting at January 1, 2013. Please note that some of the changes made by CalPEPRA, such as the sharing of the total Normal Cost on a 50:50 basis, may result in employer savings for current employees. As the impact of those potential savings has not been studied by OCERS, we have not included those in this illustration.

Methods and Assumptions

The methods and actuarial assumptions we used to prepare the employer contribution rates, the UAAL and the funded ratio are as summarized below:

- The illustrations are based on the actuarial assumptions and census data used in our December 31, 2013 valuation report for the Retirement Plan. With the exception of the market rates of return specified above, it is assumed that all actuarial assumptions would be met in the future and that there would be no change in the future for any of the actuarial assumptions adopted by the Board for the December 31, 2013 valuation.
- The detailed amortization schedule for OCERS' UAAL as of December 31, 2013 is provided in the valuation report. Any subsequent change in the UAAL due to actuarial gains or losses (e.g., from investment returns on actuarial value greater or less than the assumed 7.25% at market value) are amortized over separate 20-year periods.
- CalPEPRA prescribes new benefit formulas for members with a membership date on and after January 1, 2013. For Rate Groups 1, 3, 9, 10 and 11, we have estimated the Normal Cost savings¹ associated with the enrollment of those employees under the new 2.5% at 67 formula. We have also estimated the changes in employee contributions in accordance with Section 7522.30 of CalPEPRA (i.e., 50:50 sharing of the total Normal Cost with the new employees).

For Rate Group 2, with the exception of the County's attorneys, San Juan Capistrano employees and OCERS Management employees who will receive the 2.5% at 67 formula, all new employees in Rate Group 2 will receive the "new" 1.62% at 65 formula.² We assumed that the proportion of the payrolls from County's attorneys, San Juan Capistrano employees and OCERS Management employees who will receive the 2.5% at 67 formula instead of the "new" 1.62% at 65 formula in the future would remain unchanged from that observed at the December 31, 2013 valuation. As of December 31, 2013, payroll for active members under the 2.5% at 67 formula in these

¹ To estimate the savings, we have made a simplifying assumption that there will be a shift in the proportion of payroll such that current active members would be replaced over the next 20 years (starting in 2013) by new members under 2.5% at 67 on a prorated basis.

² The "new" 1.62% at 65 formula is the CalPEPRA Plan T.

three categories represented about 9.5% of the payroll for members under either the 2.5% at 67 formula or the “new” 1.62% at 65 formula in Rate Group 2. We have estimated the Normal Cost savings³ associated with the enrollment of new members under the two new formulas. We have also estimated the changes in employee contributions in accordance with Section 7522.30 of CalPEPRA.

- For Rate Group 6, 7 and 8 members with a membership date on and after January 1, 2013, we have estimated the Normal Cost savings⁴ associated with the enrollment of those members under the new 2.7% at 57 formula. We have also estimated the changes in employee contributions in accordance with Section 7522.30 of CalPEPRA.
- We understand that, with the exception of new members who would be covered under the “new” 1.62% at 65 formula, in the determination of pension benefits under the CalPEPRA formulas the maximum compensation that can be taken into account for new members on and after January 1, 2014 is equal to 120% of \$115,064 (\$138,077 in 2014). To the extent this provision will limit compensation of the new members, our assumption that the total payroll will increase by 3.75% each year over the projection period (for use in determining the contribution rate for the UAAL) may be overstated somewhat. Under that scenario, there will be an increase in the UAAL contribution rate as the amount required to amortize the UAAL will have to be spread over a somewhat smaller total payroll base.
- Other than the above adjustments to the Normal Costs from the new CalPEPRA formulas, we have not included any other adjustments for the pre-CalPEPRA members such as the anticipated reduction in proportion (and hence in the associated Normal Cost) of existing Tier 1 active members (with pension benefits based on final one year average formula) relative to the increase in proportion of existing Tier 2 active members (with pension benefits based on final three year average formula) for members in any Rate Group.

Other Considerations

Projections, by their nature, are not a guarantee of future results. The modeling projections are intended to serve as illustrations of future financial outcomes that are based on the information available to us at the time the modeling is undertaken and completed, and the agreed-upon

³ To estimate the savings, we have made a simplifying assumption that there will be a shift in the proportion of payroll such that current County’s attorneys, San Juan Capistrano and OCERS Management active members would be replaced over the next 20 years (starting in 2013) by new members under 2.5% at 67 on a prorated basis. All other active members would be replaced over the next 20 years (starting in 2013) by new members under 1.62% at 65 on a prorated basis.

⁴ To estimate the savings, we have made a simplifying assumption that there will be a shift in the proportion of payroll such that current active members would be replaced over the next 20 years (starting in 2013) by new members under 2.7% at 57 on a prorated basis.

Mr. Steve Delaney
July 3, 2014
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assumptions and methodologies described herein. Emerging results may differ significantly if the actual experience proves to be different from these assumptions or if alternative methodologies are used. Actual experience may differ due to such variables as demographic experience, the economy, stock market performance and the regulatory environment. This study was prepared under the supervision of Andy Yeung, ASA, MAAA. I am a member of the American Academy of Actuaries and meet the qualification requirements to provide the opinion contained herein.

Please let us know if you have any questions.

Sincerely,

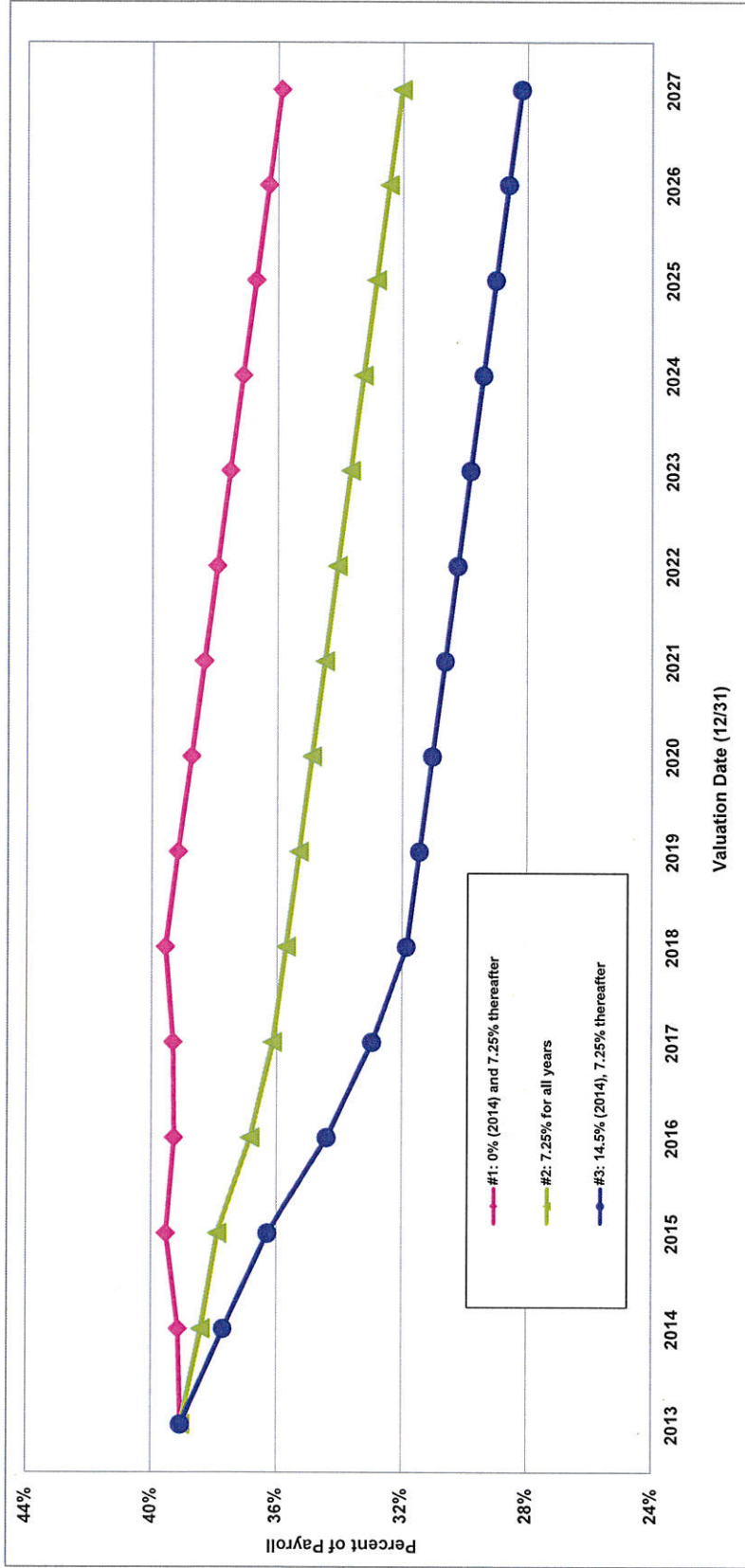
A handwritten signature in cursive script that reads "Andy Yeung".

Andy Yeung

MYM/bqb
Enclosures

cc: Suzanne Jenike
Brenda Shott

**Attachment A: Projected Employer Rates
Aggregate Plan**



Valuation Date (12/31)	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
#1: 0% (2014) and 7.25% thereafter	39.1%	39.1%	39.5%	39.3%	39.3%	39.6%	39.2%	38.7%	38.3%	37.9%	37.5%	37.1%	36.7%	36.3%	35.9%
#2: 7.25% for all years	39.1%	38.4%	37.9%	36.8%	36.1%	35.7%	35.3%	34.9%	34.5%	34.1%	33.7%	33.3%	32.9%	32.4%	32.0%
#3: 14.5% (2014), 7.25% thereafter	39.1%	37.7%	36.3%	34.4%	33.0%	31.9%	31.5%	31.0%	30.6%	30.2%	29.8%	29.4%	29.0%	28.6%	28.2%

Attachment B
Projected Employer Rates by Rate Group
Scenario 1: 0% for 2014 and 7.25% thereafter

	Valuation Date (12/31)														
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
General															
RG #1 - Plans A, B and U (non-OCTA, non-OCSD)	21.1%	21.4%	21.9%	22.0%	22.3%	22.7%	22.7%	22.7%	22.7%	22.6%	22.6%	22.6%	22.6%	22.5%	22.5%
RG #2 - Plans I, J, O, P, S, T and U	37.0%	37.1%	37.4%	37.1%	37.1%	37.3%	36.9%	36.5%	36.1%	35.7%	35.3%	34.8%	34.4%	34.0%	33.6%
RG #3 - Plans B, G, H and U (Law Library, OCSD)	34.5%	34.7%	35.2%	35.1%	35.3%	35.7%	35.5%	35.3%	35.1%	34.9%	34.7%	34.5%	34.3%	34.2%	34.0%
RG #5 - Plans A and B (OCTA)	27.0%	27.4%	28.1%	28.2%	28.5%	29.1%	29.1%	29.1%	29.1%	29.0%	29.0%	29.0%	29.0%	29.0%	29.0%
RG #9 - Plans M, N and U (TCA)	26.2%	26.3%	26.6%	26.5%	26.6%	26.9%	26.8%	26.6%	26.4%	26.3%	26.1%	26.0%	25.8%	25.7%	25.5%
RG #10 - Plans I, J, M, N and U (OCFA)	37.1%	37.2%	37.6%	37.4%	37.5%	37.8%	37.6%	37.3%	37.1%	36.8%	36.6%	36.3%	36.0%	35.8%	35.5%
RG #11 - Plans M and N, future service, and U (Cemetery)	22.2%	22.3%	22.5%	22.4%	22.5%	22.6%	22.3%	22.1%	21.9%	21.6%	21.4%	21.1%	20.9%	20.7%	20.4%
Safety															
RG #6 - Plans E, F and V (Probation)	40.7%	40.8%	41.1%	40.9%	40.9%	41.2%	40.7%	40.3%	39.9%	39.5%	39.1%	38.6%	38.2%	37.8%	37.4%
RG #7 - Plans E, F, Q, R and V (Law Enforcement)	56.3%	56.8%	57.7%	57.7%	58.1%	58.8%	58.6%	58.3%	58.1%	57.8%	57.5%	57.3%	57.0%	56.7%	56.5%
RG #8 - Plans E, F, Q, R and V (Fire Authority)	49.8%	49.9%	50.4%	50.1%	50.2%	50.5%	50.0%	49.5%	49.0%	48.5%	48.0%	47.5%	46.9%	46.4%	45.9%

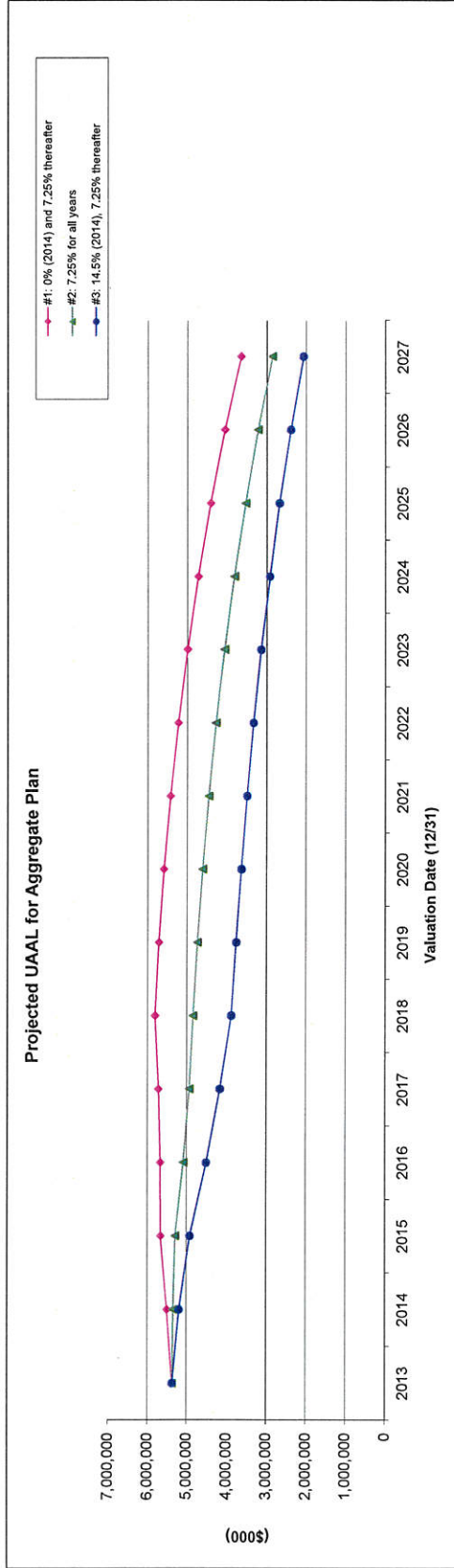
Attachment B
Projected Employer Rates by Rate Group
Scenario 2: 7.25% for all years

	Valuation Date (12/31)														
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
General															
RG #1 - Plans A, B and U (non-OCTA, non-OCSD)	21.1%	20.9%	20.8%	20.3%	20.1%	20.1%	20.1%	20.1%	20.0%	20.0%	20.0%	20.0%	20.0%	19.9%	19.9%
RG #2 - Plans I, J, O, P, S, T and U	37.0%	36.4%	35.9%	34.9%	34.2%	33.8%	33.4%	32.9%	32.5%	32.1%	31.7%	31.3%	30.9%	30.5%	30.1%
RG #3 - Plans B, G, H and U (Law Library, OCSD)	34.5%	34.1%	33.8%	33.0%	32.6%	32.4%	32.2%	32.0%	31.8%	31.6%	31.4%	31.2%	31.0%	30.9%	30.7%
RG #5 - Plans A and B (OCTA)	27.0%	26.8%	26.8%	26.2%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	25.9%	25.9%	25.9%	25.9%	25.9%
RG #9 - Plans M, N and U (TCA)	26.2%	25.9%	25.7%	25.2%	24.9%	24.7%	24.6%	24.4%	24.3%	24.1%	24.0%	23.9%	23.7%	23.6%	23.4%
RG #10 - Plans I, J, M, N and U (OCFA)	37.1%	36.6%	36.3%	35.5%	35.0%	34.7%	34.5%	34.2%	34.0%	33.7%	33.5%	33.2%	33.0%	32.7%	32.5%
RG #11 - Plans M and N, future service, and U (Cemetery)	22.2%	21.8%	21.4%	20.8%	20.3%	20.1%	19.9%	19.7%	19.6%	19.4%	19.1%	18.9%	18.7%	18.5%	18.3%
Safety															
RG #6 - Plans E, F and V (Probation)	40.7%	40.1%	39.5%	38.5%	37.7%	37.3%	36.9%	36.5%	36.1%	35.6%	35.2%	34.8%	34.4%	34.0%	33.5%
RG #7 - Plans E, F, Q, R and V (Law Enforcement)	56.3%	55.7%	55.2%	54.0%	53.3%	53.0%	52.7%	52.5%	52.2%	52.0%	51.7%	51.4%	51.2%	50.9%	50.7%
RG #8 - Plans E, F, Q, R and V (Fire Authority)	49.8%	49.0%	48.4%	47.0%	46.1%	45.6%	45.1%	44.6%	44.1%	43.6%	43.1%	42.6%	42.1%	41.5%	41.0%

Attachment B
Projected Employer Rates by Rate Group
Scenario 3: 14.5% for 2014 and 7.25% thereafter

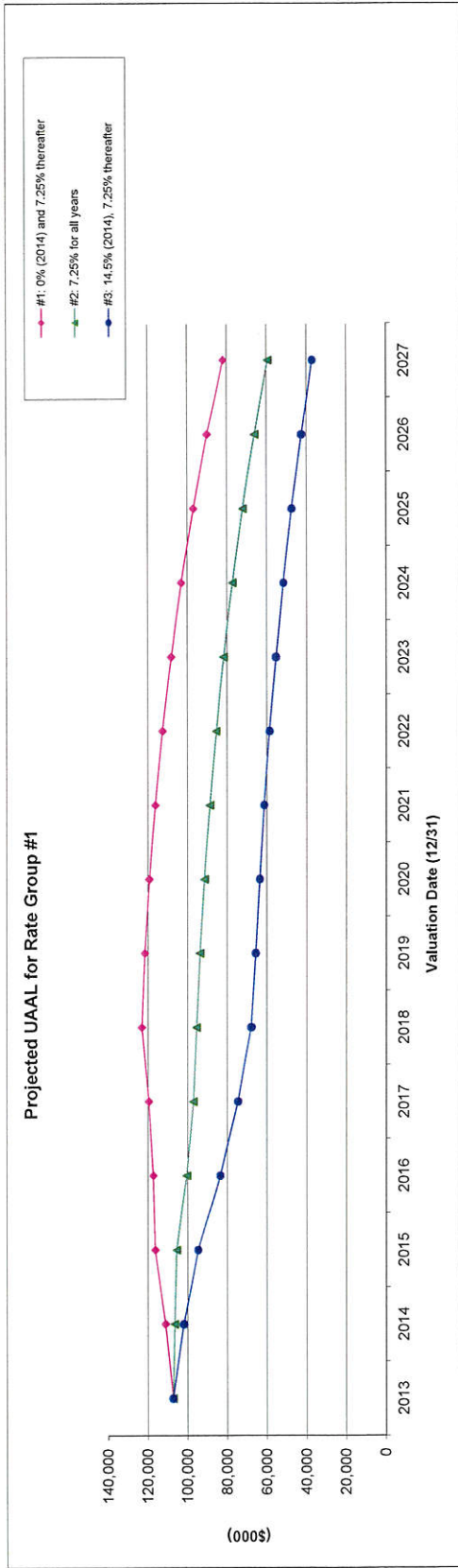
	Valuation Date (12/31)															
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	
General																
RG #1 - Plans A, B and U (non-OCTA, non-OCSD)	21.1%	20.4%	19.6%	18.6%	17.9%	17.4%	17.4%	17.4%	17.4%	17.3%	17.3%	17.3%	17.3%	17.3%	17.3%	17.2%
RG #2 - Plans I, J, O, P, S, T and U	37.0%	35.7%	34.4%	32.6%	31.3%	30.2%	29.8%	29.4%	29.0%	28.6%	28.2%	27.7%	27.3%	26.9%	26.5%	26.5%
RG #3 - Plans B, G, H and U (Law Library, OCSD)	34.5%	33.5%	32.4%	31.0%	29.8%	29.1%	28.9%	28.7%	28.5%	28.3%	28.1%	27.9%	27.7%	27.5%	27.3%	27.3%
RG #5 - Plans A and B (OCTA)	27.0%	26.2%	25.4%	24.3%	23.4%	22.9%	22.9%	22.9%	22.9%	22.9%	22.9%	22.9%	22.8%	22.8%	22.8%	22.8%
RG #9 - Plans M, N and U (TCA)	26.2%	25.6%	24.8%	23.9%	23.1%	22.6%	22.4%	22.3%	22.1%	22.0%	21.8%	21.7%	21.5%	21.4%	21.3%	21.3%
RG #10 - Plans I, J, M, N and U (OCFA)	37.1%	36.1%	35.0%	33.6%	32.5%	31.7%	31.4%	31.1%	30.9%	30.6%	30.4%	30.1%	29.9%	29.6%	29.4%	29.4%
RG #11 - Plans M and N, future service, and U (Cemetery)	22.2%	21.3%	20.3%	19.0%	18.0%	17.4%	17.2%	17.1%	16.9%	16.7%	16.5%	16.4%	16.2%	16.0%	15.9%	15.9%
Safety																
RG #6 - Plans E, F and V (Probation)	40.7%	39.4%	38.0%	36.1%	34.6%	33.5%	33.1%	32.7%	32.2%	31.8%	31.4%	31.0%	30.6%	30.1%	29.7%	29.7%
RG #7 - Plans E, F, Q, R and V (Law Enforcement)	56.3%	54.6%	52.8%	50.3%	48.5%	47.2%	46.9%	46.7%	46.4%	46.1%	45.9%	45.6%	45.4%	44.8%	44.8%	44.8%
RG #8 - Plans E, F, Q, R and V (Fire Authority)	49.8%	48.1%	46.4%	44.0%	42.1%	40.8%	40.2%	39.7%	39.2%	38.7%	38.2%	37.7%	37.2%	36.7%	36.2%	36.2%

Attachment C Projected UAAL and Funded Ratio for Aggregate Plan



Valuation Date (12/31)	UAAL (\$000)	Funded Ratio
#1: 0% (2014) and 7.25% thereafter	5,367,917	66.0%
#2: 7.25% for all years	5,367,917	66.0%
#3: 14.5% (2014), 7.25% thereafter	5,367,917	66.0%
2014	5,499,845	67.2%
2015	5,660,142	68.1%
2016	5,720,240	69.9%
2017	5,810,572	71.3%
2018	5,716,873	68.1%
2019	5,586,936	70.2%
2020	5,421,382	72.3%
2021	5,223,909	68.1%
2022	4,991,511	69.0%
2023	4,720,817	68.1%
2024	4,408,430	67.2%
2025	4,050,561	66.1%
2026	3,643,121	66.0%
2027	3,142,236	66.0%

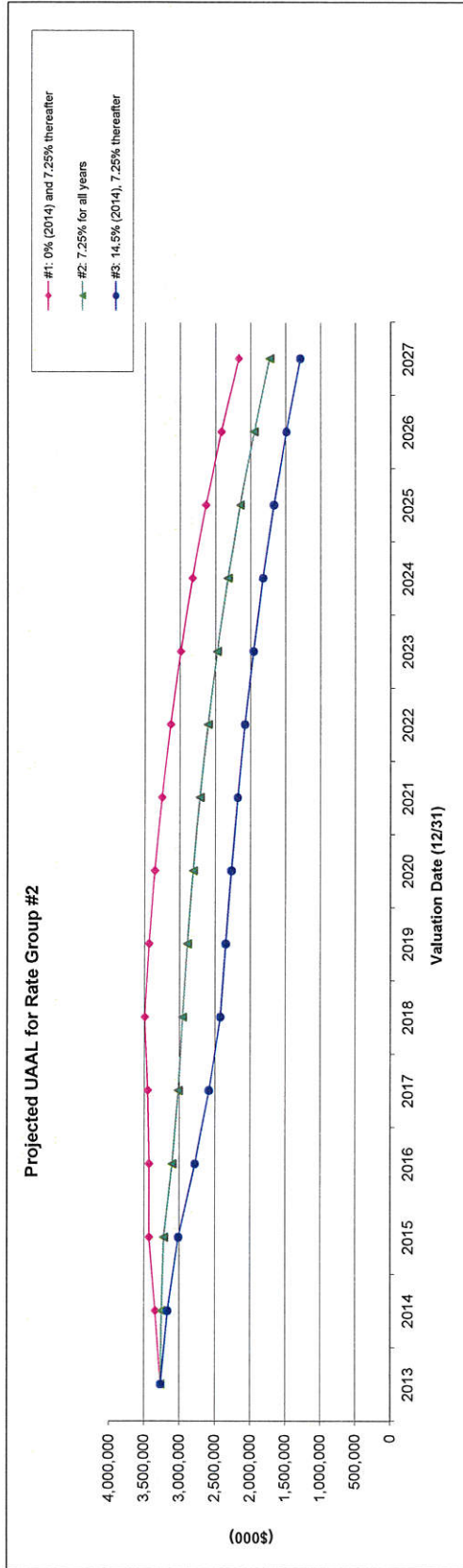
**Attachment D
Projected UAAL and Funded Ratio for Rate Group #1
Plans A, B and U (non-OCTA, non-OCSD)**



Valuation Date (12/31)	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
UAAL (\$000)	107,421	107,421	107,421	107,421	107,421	106,572	105,560	100,494	97,190	95,544	93,723	91,530	88,846	85,620	81,804
#1: 0% (2014) and 7.25% thereafter	107,421	111,203	116,375	117,313	119,580	123,005	121,555	119,290	116,255	112,568	108,160	102,963	96,902	89,896	81,857
#2: 7.25% for all years	107,421	106,572	105,560	100,494	97,190	95,544	93,723	91,530	88,846	85,620	81,804	77,342	72,163	66,201	59,394
#3: 14.5% (2014), 7.25% thereafter	107,421	101,940	94,741	83,667	74,783	68,049	65,867	63,757	61,438	58,692	55,478	51,753	47,464	42,564	37,003

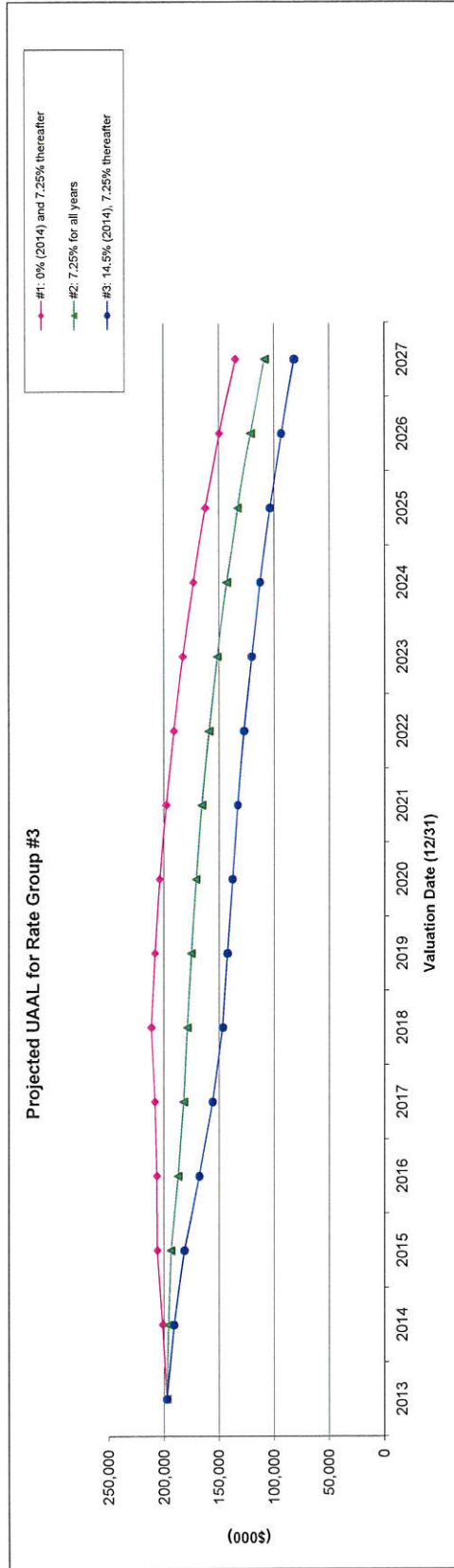
Valuation Date (12/31)	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Funded Ratio	74.4%	74.8%	74.9%	76.0%	76.6%	77.1%	78.4%	79.7%	81.1%	82.5%	83.9%	85.3%	86.7%	88.2%	89.6%
#1: 0% (2014) and 7.25% thereafter	74.4%	75.9%	77.3%	79.4%	81.0%	82.2%	83.3%	84.5%	85.6%	86.7%	87.6%	88.0%	90.1%	91.3%	92.5%
#2: 7.25% for all years	74.4%	76.9%	79.6%	82.8%	85.4%	87.3%	88.3%	89.2%	90.0%	90.9%	91.7%	92.6%	93.5%	94.4%	95.3%
#3: 14.5% (2014), 7.25% thereafter	74.4%	76.9%	79.6%	82.8%	85.4%	87.3%	88.3%	89.2%	90.0%	90.9%	91.7%	92.6%	93.5%	94.4%	95.3%

Attachment E
Projected UAAL and Funded Ratio for Rate Group #2
Plans I, J, O, P, S, T and U



Valuation Date (12/31)	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
UAAL (\$000)	3,264,765	3,338,560	3,425,840	3,425,831	3,450,588	3,494,341	3,434,957	3,354,130	3,252,120	3,130,873	2,988,454	2,822,901	2,632,169	2,413,965	2,165,892
#1: 0% (2014) and 7.25% thereafter	3,264,765	3,251,522	3,220,427	3,104,571	3,017,972	2,959,538	2,892,760	2,813,304	2,718,178	2,605,978	2,475,051	2,323,681	2,150,164	1,952,445	1,728,298
#2: 7.25% for all years	3,264,765	3,164,485	3,015,009	2,782,234	2,585,242	2,424,565	2,350,200	2,271,901	2,183,619	2,080,553	1,961,220	1,824,075	1,667,670	1,490,303	1,290,058
#3: 14.5% (2014), 7.25% thereafter															
Funded Ratio	64.0%	65.3%	66.3%	68.1%	69.5%	70.7%	72.6%	74.5%	76.5%	78.4%	80.3%	82.2%	84.1%	86.0%	87.9%
#1: 0% (2014) and 7.25% thereafter	64.0%	66.2%	68.3%	71.1%	73.3%	75.2%	76.9%	78.6%	80.3%	82.0%	83.7%	85.3%	87.0%	88.7%	90.4%
#2: 7.25% for all years	64.0%	67.1%	70.3%	74.1%	77.1%	79.6%	81.2%	82.7%	84.2%	85.6%	87.1%	88.5%	89.9%	91.4%	92.8%
#3: 14.5% (2014), 7.25% thereafter															

**Attachment F
Projected UAAL and Funded Ratio for Rate Group #3
Plans B, G, H and U (Law Library, OCSD)**

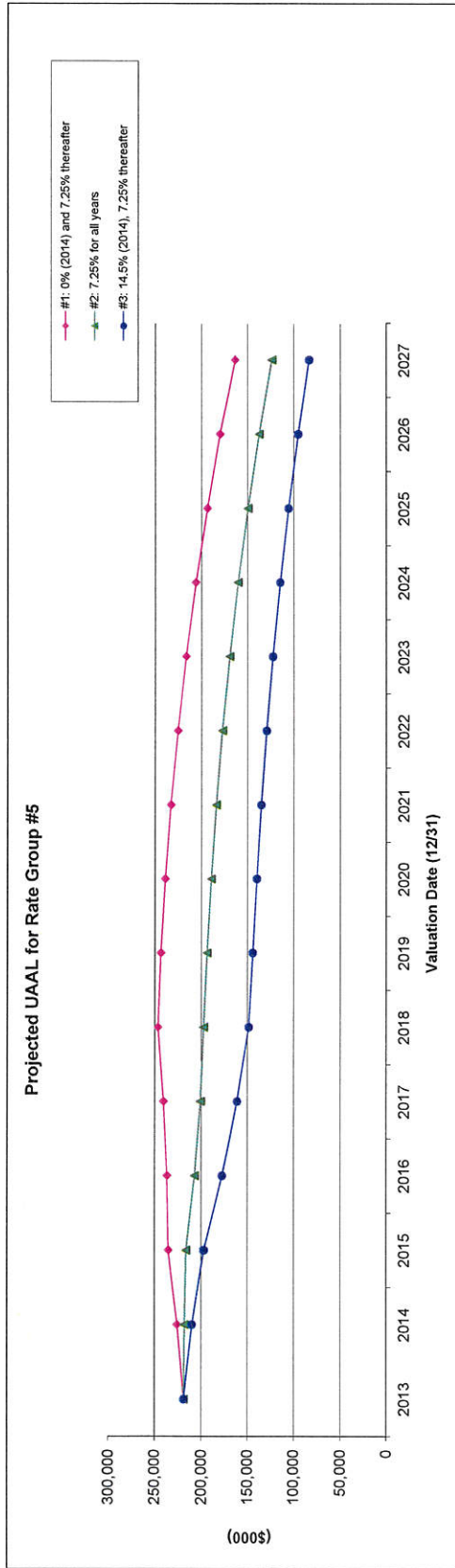


Valuation Date (12/31)	UAAL (\$000)	Funded Ratio
2013	197,831	63.4%
2014	201,408	65.1%
2015	206,661	66.4%
2016	211,638	68.4%
2017	218,482	70.0%
2018	226,114	71.3%
2019	234,646	73.4%
2020	243,992	75.5%
2021	254,166	77.5%
2022	265,182	79.5%
2023	277,043	81.5%
2024	289,753	83.4%
2025	303,313	85.3%
2026	317,723	87.2%
2027	332,988	89.0%

Valuation Date (12/31)	UAAL (\$000)	Funded Ratio
2013	197,831	63.4%
2014	196,233	66.0%
2015	193,994	68.4%
2016	187,251	71.4%
2017	182,290	73.8%
2018	179,093	75.8%
2019	175,407	77.6%
2020	170,967	79.4%
2021	165,593	81.2%
2022	159,195	83.0%
2023	151,670	84.7%
2024	142,923	86.3%
2025	132,842	88.0%
2026	121,305	89.6%
2027	108,175	91.2%

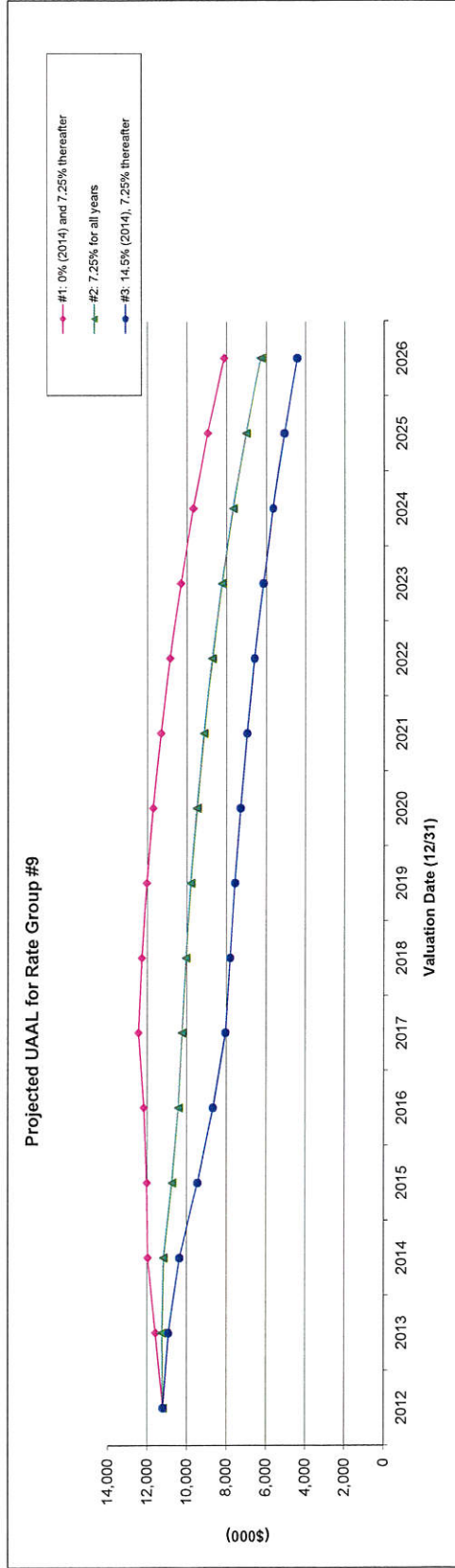
Valuation Date (12/31)	UAAL (\$000)	Funded Ratio
2013	197,831	63.4%
2014	191,059	66.9%
2015	181,695	70.4%
2016	167,849	74.3%
2017	156,112	77.5%
2018	146,571	80.2%
2019	142,415	81.8%
2020	138,039	83.4%
2021	133,075	84.9%
2022	127,230	86.4%
2023	120,408	87.8%
2024	112,523	89.2%
2025	103,484	90.6%
2026	93,186	92.0%
2027	81,512	93.4%

Attachment G Projected UAAL and Funded Ratio for Rate Group #5 Plans A and B (OCTA)



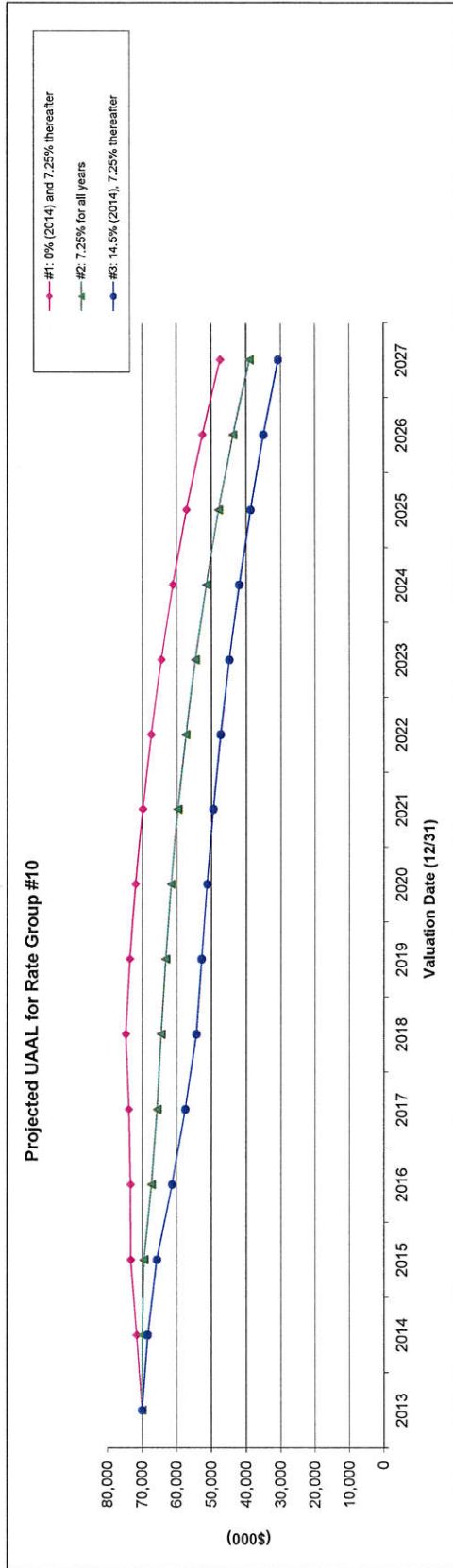
Valuation Date (12/31)	UAAL (\$000)	Funded Ratio
#1: 0% (2014) and 7.25% thereafter	219,042	71.1%
#2: 7.25% for all years	218,063	72.8%
#3: 14.5% (2014), 7.25% thereafter	210,039	73.8%
#1: 0% (2014) and 7.25% thereafter	235,284	72.4%
#2: 7.25% for all years	246,653	74.6%
#3: 14.5% (2014), 7.25% thereafter	197,522	76.8%
#1: 0% (2014) and 7.25% thereafter	243,628	77.2%
#2: 7.25% for all years	243,628	81.8%
#3: 14.5% (2014), 7.25% thereafter	144,484	86.5%
#1: 0% (2014) and 7.25% thereafter	232,889	80.4%
#2: 7.25% for all years	232,889	84.6%
#3: 14.5% (2014), 7.25% thereafter	135,239	88.7%
#1: 0% (2014) and 7.25% thereafter	225,437	82.1%
#2: 7.25% for all years	225,437	85.9%
#3: 14.5% (2014), 7.25% thereafter	129,457	89.7%
#1: 0% (2014) and 7.25% thereafter	216,539	83.7%
#2: 7.25% for all years	216,539	87.2%
#3: 14.5% (2014), 7.25% thereafter	122,679	90.8%
#1: 0% (2014) and 7.25% thereafter	206,057	85.3%
#2: 7.25% for all years	206,057	88.6%
#3: 14.5% (2014), 7.25% thereafter	114,802	91.8%
#1: 0% (2014) and 7.25% thereafter	193,841	86.9%
#2: 7.25% for all years	193,841	89.9%
#3: 14.5% (2014), 7.25% thereafter	105,726	92.8%
#1: 0% (2014) and 7.25% thereafter	179,722	88.4%
#2: 7.25% for all years	179,722	91.2%
#3: 14.5% (2014), 7.25% thereafter	95,340	93.9%
#1: 0% (2014) and 7.25% thereafter	163,531	90.0%
#2: 7.25% for all years	163,531	92.5%
#3: 14.5% (2014), 7.25% thereafter	83,532	94.9%

Attachment H
Projected UAAL and Funded Ratio for Rate Group #9
Plans M, N and U (TCA)



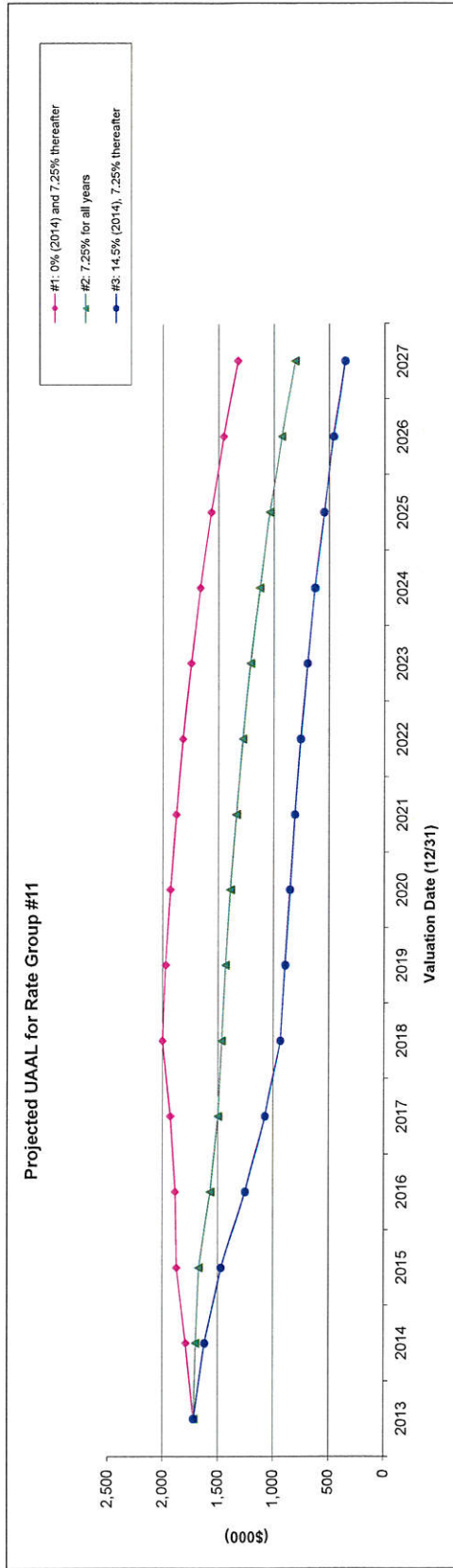
Valuation Date (12/31)	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
UAAL (\$000)															
#1: 0% (2014) and 7.25% thereafter	11,222	11,222	11,589	12,028	12,188	12,461	12,292	12,045	11,719	11,327	10,862	10,316	9,682	8,952	8,118
#2: 7.25% for all years	11,222	11,222	11,255	10,742	10,431	10,252	10,047	9,801	9,502	9,145	8,723	8,232	7,662	7,009	6,265
#3: 14.5% (2014), 7.25% thereafter	11,222	11,222	10,921	9,457	8,677	8,049	7,809	7,564	7,290	6,965	6,587	6,149	5,647	5,074	4,424
Funded Ratio															
#1: 0% (2014) and 7.25% thereafter	66.1%	67.9%	69.5%	71.9%	73.8%	75.3%	77.5%	79.6%	81.7%	83.6%	85.4%	87.1%	88.8%	90.4%	91.9%
#2: 7.25% for all years	66.1%	68.8%	71.6%	74.9%	77.5%	79.7%	81.6%	83.4%	85.1%	86.7%	88.3%	89.7%	91.1%	92.5%	93.7%
#3: 14.5% (2014), 7.25% thereafter	66.1%	69.8%	73.6%	77.9%	81.3%	84.0%	85.7%	87.2%	88.6%	89.9%	91.2%	92.3%	93.5%	94.5%	95.6%

Attachment I
Projected UAAL and Funded Ratio for Rate Group #10
Plans I, J, M, N and U (OCFA)



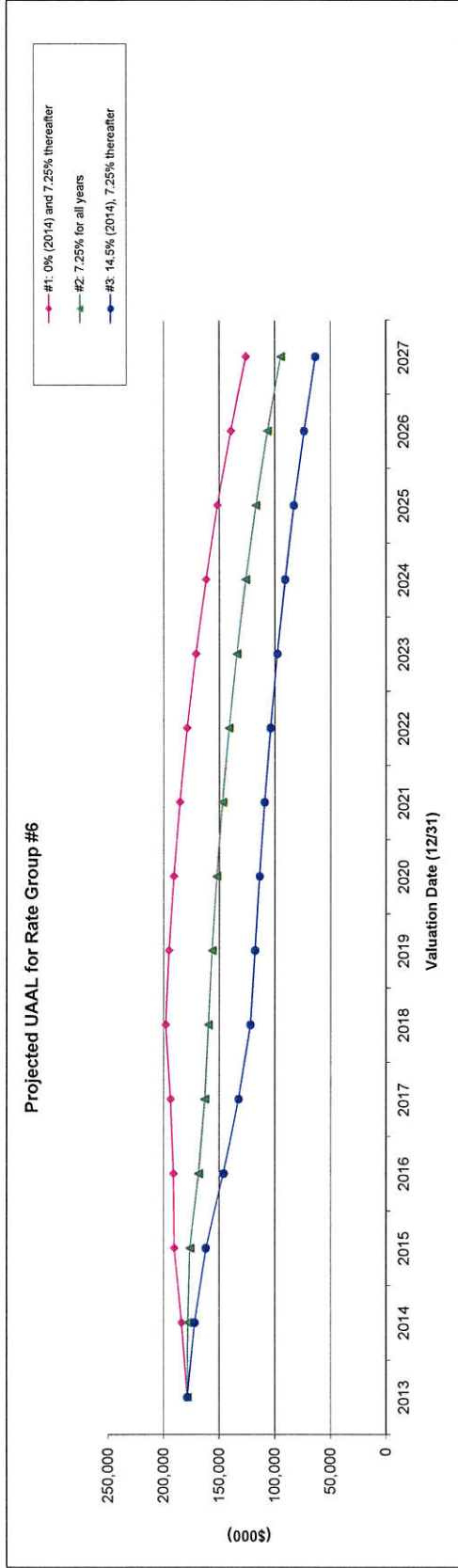
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
UAAL (\$000)															
#1: 0% (2014) and 7.25% thereafter	70,091	71,624	73,359	73,400	73,883	74,780	73,605	71,986	69,920	67,442	64,515	61,086	57,144	52,607	47,431
#2: 7.25% for all years	70,091	70,037	69,565	67,380	65,712	64,571	63,243	61,641	59,703	57,396	54,686	51,536	47,904	43,748	39,018
#3: 14.5% (2014), 7.25% thereafter	70,091	68,451	65,773	61,365	57,556	54,389	52,911	51,330	49,523	47,390	44,900	42,019	38,713	34,945	30,670
Funded Ratio															
#1: 0% (2014) and 7.25% thereafter	59.9%	61.8%	63.4%	65.8%	67.8%	69.5%	71.8%	74.1%	76.4%	78.6%	80.8%	82.9%	84.9%	86.9%	88.9%
#2: 7.25% for all years	59.9%	62.6%	65.3%	68.6%	71.3%	73.6%	75.8%	77.9%	79.9%	81.8%	83.7%	85.5%	87.3%	89.1%	90.8%
#3: 14.5% (2014), 7.25% thereafter	59.9%	63.5%	67.2%	71.4%	74.9%	77.8%	79.7%	81.6%	83.3%	85.0%	86.6%	88.2%	89.8%	91.3%	92.8%

Attachment J
Projected UAAL and Funded Ratio for Rate Group #11
Plans M and N, future service, and U (Cemetery)



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
UAAL (\$000)															
#1: 0% (2014) and 7.25% thereafter	1,721	1,788	1,875	1,888	1,931	2,002	1,974	1,934	1,882	1,820	1,747	1,662	1,564	1,452	1,323
#2: 7.25% for all years	1,721	1,704	1,674	1,571	1,503	1,469	1,433	1,391	1,341	1,282	1,211	1,129	1,036	930	809
#3: 14.5% (2014), 7.25% thereafter	1,721	1,619	1,474	1,255	1,076	938	895	854	810	758	698	628	549	460	357
Funded Ratio															
#1: 0% (2014) and 7.25% thereafter	76.5%	77.4%	78.0%	79.4%	80.5%	81.1%	82.7%	84.2%	85.6%	87.0%	88.4%	89.6%	90.9%	92.1%	93.2%
#2: 7.25% for all years	76.5%	78.5%	80.4%	82.9%	84.8%	86.2%	87.4%	88.6%	89.8%	90.9%	91.9%	93.0%	94.0%	94.9%	95.9%
#3: 14.5% (2014), 7.25% thereafter	76.5%	79.5%	82.7%	86.3%	89.1%	91.2%	92.2%	93.0%	93.8%	94.6%	95.4%	96.1%	96.8%	97.5%	98.2%

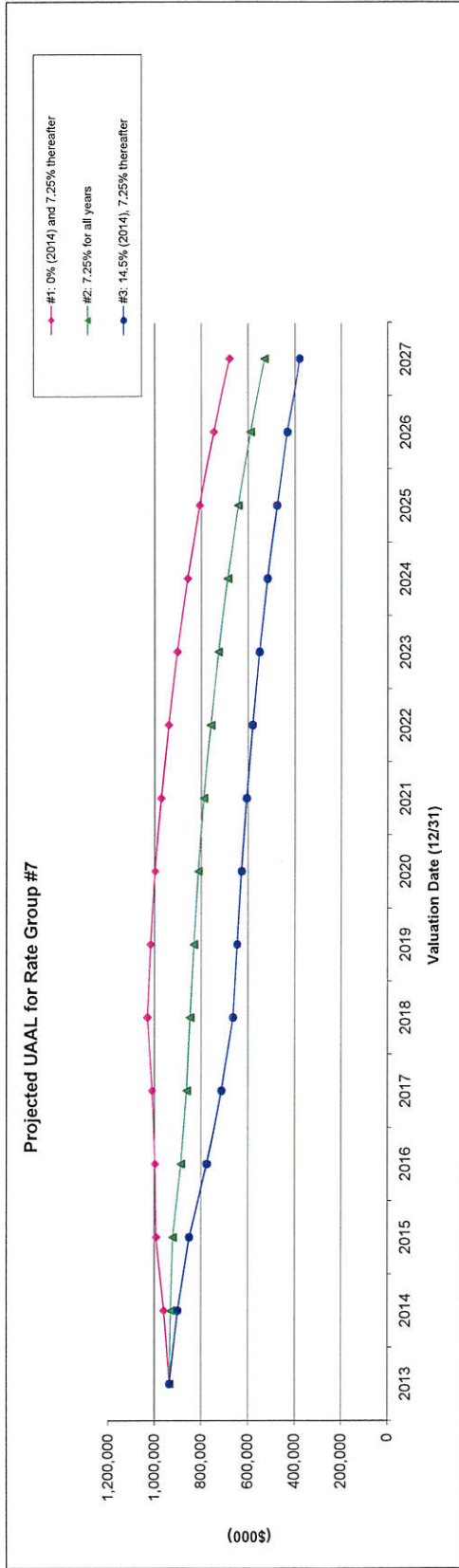
Attachment K
Projected UAAL and Funded Ratio for Rate Group #6
Plans E, F and V (Probation)



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
UAAL (\$000)															
#1: 0% (2014) and 7.25% thereafter	178,873	184,157	190,678	191,342	193,930	198,368	195,402	191,142	185,624	179,025	171,241	162,161	151,667	139,630	125,914
#2: 7.25% for all years	178,873	178,207	176,458	168,792	163,349	160,185	156,650	152,460	147,426	141,468	134,499	126,428	117,153	106,565	94,547
#3: 14.5% (2014), 7.25% thereafter	178,873	172,257	162,242	146,263	132,816	122,084	117,982	113,860	109,306	103,987	97,831	90,763	82,701	73,557	63,236

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Funded Ratio															
#1: 0% (2014) and 7.25% thereafter	68.7%	70.2%	71.4%	73.4%	74.9%	76.2%	78.1%	80.1%	82.0%	83.8%	85.5%	87.1%	88.7%	90.3%	91.8%
#2: 7.25% for all years	68.7%	71.2%	73.5%	76.5%	78.9%	80.8%	82.5%	84.1%	85.7%	87.2%	88.6%	90.0%	91.3%	92.6%	93.8%
#3: 14.5% (2014), 7.25% thereafter	68.7%	72.1%	75.7%	79.7%	82.8%	85.3%	86.8%	88.1%	89.4%	90.6%	91.7%	92.8%	93.9%	94.9%	95.9%

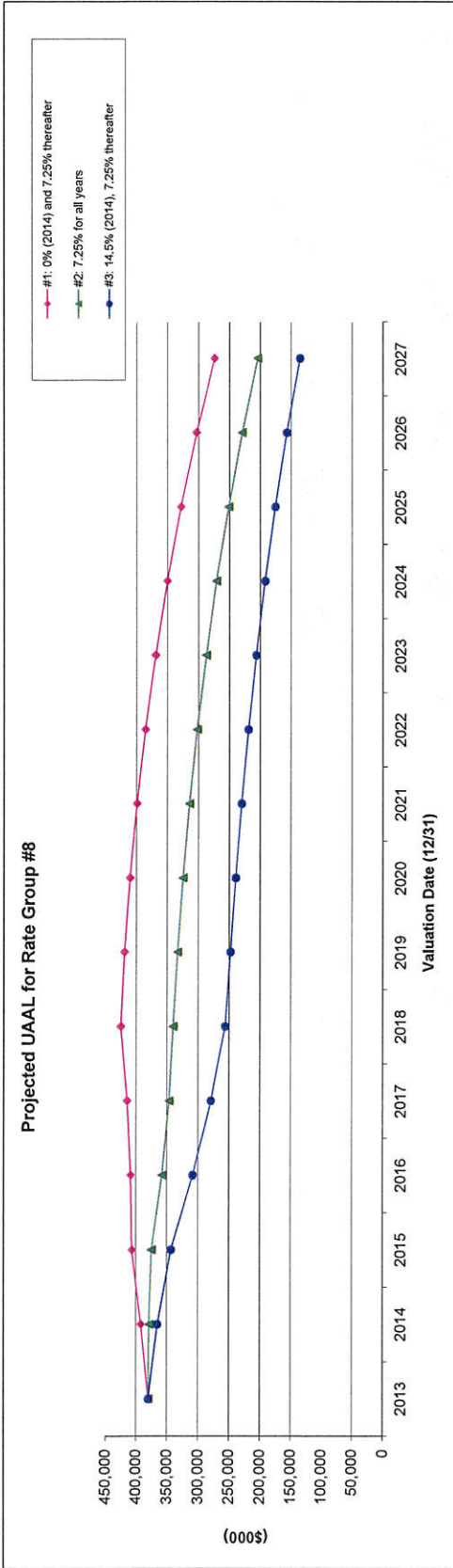
**Attachment L
Projected UAAL and Funded Ratio for Rate Group #7
Plans E, F, Q, R and V (Law Enforcement)**



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
UAAL (\$000)															
#1: 0% (2014) and 7.25% thereafter	937,181	960,777	992,749	997,512	1,010,927	1,032,057	1,018,668	998,859	972,777	941,144	903,408	858,998	807,301	747,638	679,258
#2: 7.25% for all years	937,181	930,873	922,212	886,902	862,487	848,561	832,605	813,221	789,487	760,966	727,197	687,681	641,878	589,224	529,074
#3: 14.5% (2014), 7.25% thereafter	937,181	900,970	851,672	776,268	714,010	665,009	646,482	627,531	606,142	580,742	550,937	516,295	476,382	430,715	378,754

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Funded Ratio															
#1: 0% (2014) and 7.25% thereafter	68.1%	69.2%	69.9%	71.5%	72.7%	73.7%	75.5%	77.2%	79.0%	80.8%	82.5%	84.2%	85.9%	87.6%	89.3%
#2: 7.25% for all years	68.1%	70.1%	72.1%	74.7%	76.7%	78.4%	79.9%	81.5%	83.0%	84.5%	85.9%	87.4%	88.8%	90.3%	91.7%
#3: 14.5% (2014), 7.25% thereafter	68.1%	71.1%	74.2%	77.8%	80.7%	83.0%	84.4%	85.7%	86.9%	88.1%	89.3%	90.5%	91.7%	92.9%	94.1%

Attachment M
Projected UAAL and Funded Ratio for Rate Group #8
Plans E, F, Q, R and V (Fire Authority)



Valuation Date (12/31)	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
UAAL (\$000)															
#1: 0% (2014) and 7.25% thereafter	379,770	392,066	406,734	408,624	414,778	424,966	419,038	410,333	398,943	385,245	369,034	350,058	328,067	302,784	273,911
#2: 7.25% for all years	379,770	378,734	375,007	358,486	346,993	340,570	333,400	324,852	314,523	302,243	287,836	271,095	251,798	229,721	204,612
#3: 14.5% (2014), 7.25% thereafter	379,770	365,401	343,287	308,373	279,278	256,316	247,923	239,550	230,295	219,439	206,842	192,335	175,738	156,863	135,516
Funded Ratio															
#1: 0% (2014) and 7.25% thereafter	69.9%	71.2%	72.2%	74.0%	75.4%	76.5%	78.3%	80.2%	82.0%	83.7%	85.4%	87.0%	88.6%	90.1%	91.6%
#2: 7.25% for all years	69.9%	72.1%	74.3%	77.2%	79.4%	81.1%	82.8%	84.3%	85.8%	87.2%	88.6%	89.9%	91.2%	92.5%	93.7%
#3: 14.5% (2014), 7.25% thereafter	69.9%	73.1%	76.5%	80.4%	83.4%	85.8%	87.2%	88.4%	89.6%	90.7%	91.8%	92.9%	93.9%	94.9%	95.8%

Attachment N
Projected Employer Rates by Plans within each Rate Group
Scenario I: 0% for 2014 and 7.25% thereafter

	Valuation Date (12/31)														
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
General															
RG #1 - Plans A and B	21.2%	21.5%	22.0%	22.1%	22.5%	22.9%	22.9%	22.9%	22.9%	22.9%	22.9%	22.9%	22.9%	22.9%	22.9%
RG #1 - Plan U	20.7%	21.1%	21.6%	21.7%	22.0%	22.5%	22.5%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%
RG #1 - Plans A, B and U (non-OCTA, non-OCSD)	21.1%	21.4%	21.9%	22.0%	22.3%	22.7%	22.7%	22.7%	22.7%	22.6%	22.6%	22.6%	22.6%	22.5%	22.5%
RG #2 - Plans I and J	37.4%	37.8%	38.4%	38.5%	38.8%	39.4%	39.3%	39.2%	39.2%	39.1%	39.0%	38.9%	38.8%	38.8%	38.7%
RG #2 - Plans O and P	29.3%	29.7%	30.4%	30.5%	30.8%	31.3%	31.2%	31.2%	31.1%	31.0%	30.9%	30.9%	30.8%	30.7%	30.6%
RG #2 - Plan S	36.2%	36.6%	37.2%	37.3%	37.6%	38.2%	38.1%	38.0%	38.0%	37.9%	37.8%	37.7%	37.6%	37.6%	37.5%
RG #2 - Plan T	30.4%	30.8%	31.5%	31.6%	31.9%	32.4%	32.3%	32.3%	32.2%	32.1%	32.0%	32.0%	31.9%	31.8%	31.7%
RG #2 - Plan U	32.3%	32.7%	33.3%	33.4%	33.7%	34.3%	34.2%	34.1%	34.1%	34.0%	33.9%	33.8%	33.7%	33.7%	33.6%
RG #2 - Plans I, J, O, P, S, T and U	37.0%	37.1%	37.4%	37.1%	37.1%	37.3%	36.9%	36.5%	36.1%	35.7%	35.3%	34.8%	34.4%	34.0%	33.6%
RG #3 - Plans G and H	34.8%	35.1%	35.8%	35.9%	36.2%	36.8%	36.7%	36.7%	36.7%	36.6%	36.6%	36.5%	36.5%	36.5%	36.4%
RG #3 - Plan B	32.4%	32.8%	33.4%	33.5%	33.9%	34.4%	34.4%	34.3%	34.3%	34.2%	34.2%	34.2%	34.1%	34.1%	34.0%
RG #3 - Plan U	31.5%	31.9%	32.5%	32.6%	33.0%	33.5%	33.5%	33.5%	33.4%	33.4%	33.3%	33.3%	33.3%	33.2%	33.2%
RG #3 - Plans B, G, H and U (Law Library, OCSD)	34.5%	34.7%	35.2%	35.1%	35.3%	35.7%	35.5%	35.3%	35.1%	34.9%	34.7%	34.5%	34.3%	34.2%	34.0%
RG #5 - Plans A and B (OCTA)	27.0%	27.4%	28.1%	28.2%	28.5%	29.1%	29.1%	29.1%	29.1%	29.0%	29.0%	29.0%	29.0%	29.0%	29.0%
RG #9 - Plans M and N	26.4%	26.6%	27.0%	27.1%	27.4%	27.7%	27.7%	27.7%	27.7%	27.7%	27.7%	27.6%	27.6%	27.6%	27.6%
RG #9 - Plan U	23.7%	23.9%	24.3%	24.4%	24.6%	25.0%	25.0%	25.0%	25.0%	25.0%	24.9%	24.9%	24.9%	24.9%	24.9%
RG #9 - Plans M, N and U (TCA)	26.2%	26.3%	26.6%	26.5%	26.6%	26.9%	26.8%	26.6%	26.4%	26.3%	26.1%	26.0%	25.8%	25.7%	25.5%
RG #10 - Plans I and J	37.4%	37.7%	38.3%	38.4%	38.7%	39.2%	39.2%	39.1%	39.1%	39.1%	39.0%	39.0%	38.9%	38.9%	38.8%
RG #10 - Plans M and N	37.5%	37.8%	38.4%	38.5%	38.8%	39.3%	39.3%	39.2%	39.2%	39.1%	39.1%	39.0%	39.0%	39.0%	38.9%
RG #10 - Plan U	33.0%	33.4%	34.0%	34.1%	34.4%	34.9%	34.8%	34.8%	34.8%	34.7%	34.6%	34.6%	34.6%	34.5%	34.5%
RG #10 - Plans I, J, M, N and U (OCFA)	37.1%	37.2%	37.6%	37.4%	37.5%	37.8%	37.6%	37.3%	37.1%	36.8%	36.6%	36.3%	36.0%	35.8%	35.5%
RG #11 - Plans M and N, future service	22.2%	22.5%	22.9%	23.0%	23.2%	23.6%	23.5%	23.4%	23.4%	23.3%	23.3%	23.3%	23.2%	23.2%	23.1%
RG #11 - Plan U	18.5%	18.8%	19.2%	19.3%	19.6%	19.9%	19.8%	19.8%	19.7%	19.7%	19.6%	19.6%	19.5%	19.5%	19.5%
RG #11 - Plans M and N, future service, and U (Cemetery)	22.2%	22.3%	22.5%	22.4%	22.5%	22.6%	22.3%	22.1%	21.9%	21.6%	21.4%	21.1%	20.9%	20.7%	20.4%
Safety															
RG #6 - Plans E and F	40.7%	41.1%	41.9%	42.0%	42.4%	43.0%	43.0%	42.9%	42.9%	42.8%	42.8%	42.7%	42.7%	42.6%	42.6%
RG #6 - Plan V	33.7%	34.1%	34.8%	34.9%	35.3%	36.0%	35.9%	35.9%	35.8%	35.8%	35.7%	35.7%	35.6%	35.6%	35.5%
RG #6 - Plans E, F and V (Probation)	40.7%	40.8%	41.1%	40.9%	40.9%	41.2%	40.7%	40.3%	39.9%	39.5%	39.1%	38.6%	38.2%	37.8%	37.4%
RG #7 - Plans E and F	56.7%	57.3%	58.5%	58.8%	59.4%	60.4%	60.4%	60.4%	60.4%	60.4%	60.3%	60.3%	60.3%	60.3%	60.3%
RG #7 - Plans Q and R	55.0%	55.7%	56.9%	57.1%	57.8%	58.8%	58.7%	58.7%	58.7%	58.7%	58.7%	58.7%	58.7%	58.7%	58.6%
RG #7 - Plan V	51.6%	52.3%	53.5%	53.7%	54.4%	55.3%	55.3%	55.3%	55.3%	55.3%	55.3%	55.3%	55.3%	55.2%	55.2%
RG #7 - Plans E, F, Q, R and V (Law Enforcement)	56.3%	56.8%	57.7%	57.7%	58.1%	58.8%	58.6%	58.3%	58.1%	57.8%	57.5%	57.3%	57.0%	56.7%	56.5%
RG #8 - Plans E and F	50.0%	50.5%	51.5%	51.6%	52.2%	53.0%	53.0%	52.9%	52.9%	52.8%	52.8%	52.7%	52.7%	52.6%	52.6%
RG #8 - Plans Q and R	45.8%	46.4%	47.3%	47.5%	48.0%	48.8%	48.8%	48.8%	48.7%	48.7%	48.6%	48.6%	48.5%	48.5%	48.4%
RG #8 - Plan V	41.0%	41.5%	42.5%	42.6%	43.2%	44.0%	44.0%	43.9%	43.9%	43.8%	43.8%	43.7%	43.7%	43.6%	43.6%
RG #8 - Plans E, F, Q, R and V (Fire Authority)	49.8%	49.9%	50.4%	50.1%	50.2%	50.5%	50.0%	49.5%	49.0%	48.5%	48.0%	47.5%	46.9%	46.4%	45.9%

Attachment N
Projected Employer Rates by Plans within each Rate Group
Scenario 2: 7.25% for all years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
General															
RG #1 - Plans A and B	21.2%	21.0%	20.9%	20.4%	20.3%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%
RG #1 - Plan U	20.7%	20.5%	20.5%	20.0%	19.8%	19.8%	19.8%	19.8%	19.8%	19.8%	19.8%	19.8%	19.8%	19.8%	19.8%
RG #1 - Plans A, B and U (non-OCTA, non-OCSD)	21.1%	20.9%	20.8%	20.3%	20.1%	20.1%	20.1%	20.0%	20.0%	20.0%	20.0%	20.0%	19.9%	19.9%	19.9%
RG #2 - Plans I and J	37.4%	37.1%	36.9%	36.3%	35.9%	35.8%	35.7%	35.7%	35.6%	35.5%	35.4%	35.4%	35.3%	35.2%	35.1%
RG #2 - Plans I and P	29.3%	29.0%	28.9%	28.2%	27.8%	27.8%	27.7%	27.6%	27.6%	27.5%	27.4%	27.3%	27.2%	27.2%	27.1%
RG #2 - Plan S	36.2%	35.9%	35.7%	35.1%	34.7%	34.6%	34.5%	34.5%	34.4%	34.3%	34.2%	34.2%	34.1%	34.0%	33.9%
RG #2 - Plan T	30.4%	30.1%	30.0%	29.3%	28.9%	28.8%	28.7%	28.6%	28.6%	28.5%	28.5%	28.4%	28.3%	28.3%	28.2%
RG #2 - Plan U	32.3%	32.0%	31.8%	31.2%	30.8%	30.7%	30.6%	30.5%	30.5%	30.4%	30.3%	30.3%	30.2%	30.1%	30.0%
RG #2 - Plans I, J, O, P, S, T and U	37.0%	36.4%	35.9%	34.9%	34.2%	33.8%	33.4%	32.9%	32.5%	32.1%	31.7%	31.3%	30.9%	30.5%	30.1%
RG #3 - Plans G and H	34.8%	34.5%	34.4%	33.8%	33.5%	33.5%	33.4%	33.4%	33.3%	33.3%	33.3%	33.2%	33.2%	33.2%	33.1%
RG #3 - Plan B	32.4%	32.2%	32.0%	31.4%	31.1%	31.1%	31.0%	31.0%	31.0%	30.9%	30.9%	30.9%	30.8%	30.8%	30.7%
RG #3 - Plan U	31.5%	31.3%	31.2%	30.6%	30.2%	30.2%	30.1%	30.1%	30.1%	30.1%	30.0%	30.0%	30.0%	29.9%	29.9%
RG #3 - Plans B, G, H and U (Law Library, OCSD)	34.5%	34.1%	33.8%	33.0%	32.6%	32.4%	32.2%	32.0%	31.8%	31.6%	31.4%	31.2%	31.0%	30.9%	30.7%
RG #5 - Plans A and B (OCTA)	27.0%	26.8%	26.8%	26.2%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	25.9%	25.9%	25.9%	25.9%	25.9%
RG #9 - Plans M and N	26.4%	26.3%	26.2%	25.8%	25.6%	25.6%	25.6%	25.5%	25.5%	25.5%	25.5%	25.5%	25.5%	25.5%	25.5%
RG #9 - Plan U	23.7%	23.5%	23.4%	23.1%	22.9%	22.8%	22.8%	22.8%	22.8%	22.8%	22.8%	22.8%	22.8%	22.8%	22.7%
RG #9 - Plans M, N and U (TCA)	26.2%	25.9%	25.7%	25.2%	24.9%	24.7%	24.6%	24.4%	24.3%	24.1%	24.0%	23.9%	23.7%	23.6%	23.4%
RG #10 - Plans I and J	37.4%	37.2%	37.1%	36.5%	36.2%	36.1%	36.1%	36.1%	36.0%	36.0%	35.9%	35.9%	35.8%	35.8%	35.7%
RG #10 - Plans M and N	37.5%	37.3%	37.2%	36.6%	36.3%	36.2%	36.2%	36.1%	36.1%	36.1%	36.0%	36.0%	35.9%	35.9%	35.8%
RG #10 - Plan U	33.0%	32.8%	32.7%	32.1%	31.8%	31.8%	31.7%	31.7%	31.7%	31.6%	31.6%	31.5%	31.5%	31.4%	31.4%
RG #10 - Plans I, J, M, N and U (OCFA)	37.1%	36.6%	36.3%	35.5%	35.0%	34.7%	34.5%	34.2%	34.0%	33.7%	33.5%	33.2%	33.0%	32.7%	32.5%
RG #11 - Plans M and N, future service	22.2%	22.0%	21.8%	21.3%	21.1%	21.1%	21.0%	21.1%	21.1%	21.1%	21.1%	21.1%	21.1%	21.0%	21.0%
RG #11 - Plan U	18.5%	18.3%	18.1%	17.7%	17.4%	17.4%	17.3%	17.4%	17.5%	17.4%	17.4%	17.4%	17.4%	17.4%	17.3%
RG #11 - Plans M and N, future service, and U (Cemetery)	22.2%	21.8%	21.4%	20.8%	20.3%	20.1%	19.9%	19.7%	19.6%	19.4%	19.1%	18.9%	18.7%	18.5%	18.3%
Safety															
RG #6 - Plans E and F	40.7%	40.5%	40.3%	39.6%	39.2%	39.2%	39.1%	39.1%	39.0%	39.0%	38.9%	38.9%	38.8%	38.8%	38.7%
RG #6 - Plan V	33.7%	33.4%	33.3%	32.6%	32.2%	32.1%	32.1%	32.0%	32.0%	31.9%	31.9%	31.8%	31.8%	31.7%	31.7%
RG #6 - Plans E, F and V (Probation)	40.7%	40.1%	39.5%	38.5%	37.7%	37.3%	36.9%	36.5%	36.1%	35.6%	35.2%	34.8%	34.4%	34.0%	33.5%
RG #7 - Plans E and F	56.7%	56.2%	56.1%	55.1%	54.6%	54.6%	54.6%	54.6%	54.6%	54.5%	54.5%	54.5%	54.5%	54.5%	54.5%
RG #7 - Plans Q and R	55.0%	54.6%	54.4%	53.4%	53.0%	52.9%	52.9%	52.9%	52.9%	52.9%	52.9%	52.9%	52.9%	52.8%	52.8%
RG #7 - Plan V	51.6%	51.2%	51.0%	50.0%	49.6%	49.5%	49.5%	49.5%	49.5%	49.5%	49.5%	49.4%	49.4%	49.4%	49.4%
RG #7 - Plans E, F, Q, R and V (Law Enforcement)	56.3%	55.7%	55.2%	54.0%	53.3%	53.0%	52.7%	52.5%	52.2%	52.0%	51.7%	51.4%	51.2%	50.9%	50.7%
RG #8 - Plans E and F	50.0%	49.6%	49.5%	48.6%	48.2%	48.1%	48.1%	48.0%	48.0%	47.9%	47.9%	47.9%	47.8%	47.8%	47.7%
RG #8 - Plans Q and R	45.8%	45.5%	45.3%	44.4%	44.0%	44.0%	43.9%	43.9%	43.8%	43.8%	43.7%	43.7%	43.6%	43.6%	43.6%
RG #8 - Plan V	41.0%	40.6%	40.5%	39.6%	39.2%	39.1%	39.1%	39.0%	39.0%	38.9%	38.9%	38.8%	38.8%	38.7%	38.7%
RG #8 - Plans E, F, Q, R and V (Fire Authority)	49.8%	49.0%	48.4%	47.0%	46.1%	45.6%	45.1%	44.6%	44.1%	43.6%	43.1%	42.6%	42.1%	41.5%	41.0%

Attachment N
Projected Employer Rates by Plans within each Rate Group
Scenario 3: 14.5% for 2014 and 7.25% thereafter

	Valuation Date (12/31)														
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
General															
RG #1 - Plans A and B	21.2%	20.5%	19.8%	18.7%	18.0%	17.6%	17.6%	17.6%	17.6%	17.6%	17.6%	17.6%	17.6%	17.6%	17.6%
RG #1 - Plan U	20.7%	20.0%	19.3%	18.3%	17.6%	17.2%	17.2%	17.1%	17.1%	17.1%	17.2%	17.1%	17.1%	17.1%	17.1%
RG #1 - Plans A, B and U (non-OCTA, non-OCSD)	21.1%	20.4%	19.6%	18.6%	17.9%	17.4%	17.4%	17.4%	17.4%	17.3%	17.3%	17.3%	17.3%	17.3%	17.2%
RG #2 - Plans I and J	37.4%	36.4%	35.4%	34.0%	33.0%	32.3%	32.2%	32.1%	32.0%	32.0%	31.9%	31.8%	31.7%	31.7%	31.6%
RG #2 - Plans I and P	29.3%	28.4%	27.4%	26.0%	24.9%	24.2%	24.1%	24.1%	24.0%	23.9%	23.8%	23.8%	23.7%	23.6%	23.5%
RG #2 - Plan S	36.2%	35.2%	34.2%	32.8%	31.8%	31.1%	31.0%	30.9%	30.8%	30.8%	30.7%	30.6%	30.5%	30.5%	30.4%
RG #2 - Plan T	30.4%	29.5%	28.5%	27.0%	26.0%	25.3%	25.2%	25.1%	25.1%	25.0%	24.9%	24.9%	24.8%	24.7%	24.6%
RG #2 - Plan U	32.3%	31.3%	30.3%	28.9%	27.9%	27.2%	27.1%	27.0%	26.9%	26.9%	26.8%	26.7%	26.6%	26.6%	26.5%
RG #2 - Plans I, J, O, P, S, T and U	37.0%	35.7%	34.4%	32.6%	31.3%	30.2%	29.8%	29.4%	29.0%	28.6%	28.2%	27.7%	27.3%	26.9%	26.5%
RG #3 - Plans G and H	34.8%	33.9%	33.0%	31.7%	30.8%	30.2%	30.1%	30.1%	30.0%	30.0%	30.0%	29.9%	29.9%	29.8%	29.8%
RG #3 - Plan B	32.4%	31.6%	30.7%	29.4%	28.4%	27.8%	27.7%	27.7%	27.7%	27.6%	27.6%	27.5%	27.5%	27.5%	27.4%
RG #3 - Plan U	31.5%	30.7%	29.8%	28.5%	27.5%	26.9%	26.9%	26.8%	26.8%	26.8%	26.7%	26.7%	26.7%	26.6%	26.6%
RG #3 - Plans B, G, H and U (Law Library, OCSD)	34.5%	33.5%	32.4%	31.0%	29.8%	29.1%	28.9%	28.7%	28.5%	28.3%	28.1%	27.9%	27.7%	27.5%	27.3%
RG #5 - Plans A and B (OCTA)	27.0%	26.2%	25.4%	24.3%	23.4%	22.9%	22.9%	22.9%	22.9%	22.9%	22.9%	22.9%	22.8%	22.8%	22.8%
RG #9 - Plans M and N	26.4%	25.9%	25.3%	24.5%	23.8%	23.4%	23.4%	23.4%	23.4%	23.4%	23.4%	23.4%	23.3%	23.3%	23.3%
RG #9 - Plan U	23.7%	23.2%	22.6%	21.7%	21.1%	20.7%	20.7%	20.7%	20.7%	20.7%	20.6%	20.6%	20.6%	20.6%	20.6%
RG #9 - Plans M, N and U (TCA)	26.2%	25.6%	24.8%	23.9%	23.1%	22.6%	22.4%	22.3%	22.1%	22.0%	21.8%	21.7%	21.5%	21.4%	21.3%
RG #10 - Plans I and J	37.4%	36.6%	35.8%	34.6%	33.6%	33.0%	33.0%	33.0%	32.9%	32.9%	32.8%	32.8%	32.7%	32.7%	32.7%
RG #10 - Plans M and N	37.5%	36.7%	35.9%	34.6%	33.7%	33.1%	33.1%	33.0%	33.0%	33.0%	32.9%	32.9%	32.8%	32.8%	32.8%
RG #10 - Plan U	33.0%	32.3%	31.4%	30.2%	29.3%	28.7%	28.6%	28.6%	28.6%	28.5%	28.5%	28.4%	28.4%	28.3%	28.3%
RG #10 - Plans I, J, M, N and U (OCFA)	37.1%	36.1%	35.0%	33.6%	32.5%	31.7%	31.4%	31.1%	30.9%	30.6%	30.4%	30.1%	29.9%	29.6%	29.4%
RG #11 - Plans M and N, future service	22.2%	21.5%	20.7%	19.6%	18.8%	18.3%	18.4%	18.4%	18.4%	18.4%	18.4%	18.5%	18.5%	18.6%	18.6%
RG #11 - Plan U	18.5%	17.8%	17.0%	15.9%	15.1%	14.7%	14.7%	14.7%	14.8%	14.8%	14.8%	14.8%	14.8%	14.9%	14.9%
RG #11 - Plans M and N, future service, and U (Cemetery)	22.2%	21.3%	20.3%	19.0%	18.0%	17.4%	17.2%	17.1%	16.9%	16.7%	16.5%	16.4%	16.2%	16.0%	15.9%
Safety															
RG #6 - Plans E and F	40.7%	39.8%	38.7%	37.2%	36.1%	35.4%	35.3%	35.3%	35.2%	35.2%	35.1%	35.1%	35.0%	35.0%	34.9%
RG #6 - Plan V	33.7%	32.7%	31.7%	30.2%	29.1%	28.3%	28.3%	28.2%	28.2%	28.1%	28.1%	28.0%	28.0%	27.9%	27.9%
RG #6 - Plans E, F and V (Probation)	40.7%	39.4%	38.0%	36.1%	34.6%	33.5%	33.1%	32.7%	32.2%	31.8%	31.4%	31.0%	30.6%	30.1%	29.7%
RG #7 - Plans E and F	56.7%	55.2%	53.6%	51.4%	49.8%	48.8%	48.8%	48.7%	48.7%	48.7%	48.7%	48.7%	48.7%	48.7%	48.7%
RG #7 - Plans Q and R	55.0%	53.5%	52.0%	49.7%	48.1%	47.1%	47.1%	47.1%	47.1%	47.1%	47.1%	47.0%	47.0%	47.0%	47.0%
RG #7 - Plan V	51.6%	50.1%	48.6%	46.3%	44.7%	43.7%	43.7%	43.7%	43.7%	43.7%	43.6%	43.6%	43.6%	43.6%	43.6%
RG #7 - Plans E, F, Q, R and V (Law Enforcement)	56.3%	54.8%	52.8%	50.3%	48.5%	47.2%	46.9%	46.7%	46.4%	46.1%	45.9%	45.6%	45.4%	45.1%	44.8%
RG #8 - Plans E and F	50.0%	48.7%	47.4%	45.5%	44.2%	43.2%	43.2%	43.1%	43.1%	43.1%	43.0%	43.0%	42.9%	42.9%	42.9%
RG #8 - Plans Q and R	45.8%	44.6%	43.3%	41.4%	40.0%	39.1%	39.0%	38.9%	38.9%	38.9%	38.9%	38.8%	38.8%	38.7%	38.7%
RG #8 - Plan V	41.0%	39.7%	38.4%	36.5%	35.1%	34.2%	34.1%	34.1%	34.1%	34.1%	34.0%	34.0%	33.9%	33.9%	33.8%
RG #8 - Plans E, F, Q, R and V (Fire Authority)	49.8%	48.1%	46.4%	44.0%	42.1%	40.8%	40.2%	39.7%	39.2%	38.7%	38.2%	37.7%	37.2%	36.7%	36.2%