

SECTION 4: Reporting Information for the City of Fresno Employees Retirement System

Appendix A

Member Contribution Rates (Continued)

**Members' Contribution Rates based on the June 30, 2009
Actuarial Valuation as a percentage of payroll**

<u>Entry Age</u>	<u>Basic</u>	<u>COLA</u>	<u>Surplus Offset</u>	<u>Total</u>
16	2.61%	1.35%	-1.35%	2.61%
17	2.70%	1.40%	-1.40%	2.70%
18	2.80%	1.45%	-1.45%	2.80%
19	2.89%	1.50%	-1.50%	2.89%
20	2.99%	1.55%	-1.55%	2.99%
21	3.10%	1.61%	-1.61%	3.10%
22	3.21%	1.67%	-1.67%	3.21%
23	3.33%	1.73%	-1.73%	3.33%
24	3.46%	1.79%	-1.79%	3.46%
25	3.59%	1.86%	-1.86%	3.59%
26	3.73%	1.93%	-1.93%	3.73%
27	3.88%	2.01%	-2.01%	3.88%
28	4.04%	2.09%	-2.09%	4.04%
29	4.20%	2.18%	-2.18%	4.20%
30	4.38%	2.27%	-2.27%	4.38%
31	4.48%	2.32%	-2.32%	4.48%
32	4.59%	2.38%	-2.38%	4.59%
33	4.69%	2.43%	-2.43%	4.69%
34	4.80%	2.49%	-2.49%	4.80%
35	4.91%	2.54%	-2.54%	4.91%
36	5.02%	2.60%	-2.60%	5.02%
37	5.13%	2.66%	-2.66%	5.13%
38	5.25%	2.72%	-2.72%	5.25%
39	5.38%	2.79%	-2.79%	5.38%
40	5.50%	2.85%	-2.85%	5.50%

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Appendix A

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Entry Age	Basic	COLA	Surplus Offset	Total
41	5.63%	2.92%	-2.92%	5.63%
42	5.77%	2.99%	-2.99%	5.77%
43	5.91%	3.07%	-3.07%	5.91%
44	6.07%	3.15%	-3.15%	6.07%
45	6.23%	3.23%	-3.23%	6.23%
46	6.38%	3.31%	-3.31%	6.38%
47	6.54%	3.39%	-3.39%	6.54%
48	6.69%	3.47%	-3.47%	6.69%
49	6.81%	3.53%	-3.53%	6.81%
50	6.89%	3.57%	-3.57%	6.89%
51	6.95%	3.60%	-3.60%	6.95%
52	6.95%	3.60%	-3.60%	6.95%
53	6.91%	3.59%	-3.59%	6.91%
54	6.80%	3.53%	-3.53%	6.80%

Interest: 8.25% per annum
Mortality: 1994 Group Annuity Mortality Table weighted 65% male and 35% female
Salary Increase: See Exhibit IV in Section 4
COLA: 3.75% per annum