

SFERS Normal Cost – Employer Normal Cost *															
For the Period July 1, 1995 through July 1, 2009															
July 1	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Gross Normal Cost %	12.18%	12.49%	12.94%	13.49%	13.00%	14.12%	13.56%	13.97%	15.19%	15.06%	16.56%	16.60%	16.19%	18.16%	18.18%
Member Cost %	7.56%	7.54%	7.55%	7.54%	7.53%	7.53%	7.53%	7.52%	7.53%	7.52%	7.52%	7.51%	7.52%	7.50%	7.51%
Employer Normal Cost %	4.62%	4.95%	5.39%	5.95%	5.47%	6.59%	6.03%	6.45%	7.66%	7.54%	9.04%	9.09%	8.67%	10.66%	10.67%
Amortization of Remaining UAL %	-4.53%	-6.74%	-8.00%	-10.73%	-14.44%	-16.54%	-13.54%	-10.56%	-6.80%	-4.51%	-6.78%	-7.15%	-7.55%	-7.03%	-3.09%
Amortization of Propositions UAL %	0.95%	1.14%	1.24%	1.43%	1.37%	2.44%	2.33%	3.24%	3.17%	3.10%	3.53%	3.52%	3.42%	5.41%	5.53%
Total Employer Unfunded Liability Cost %	-3.58%	-5.60%	-6.76%	-9.30%	-13.07%	-14.10%	-11.21%	-7.32%	-3.63%	-1.41%	-3.25%	-3.63%	-4.13%	-1.62%	2.44%
Expenses %	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%
Net Employer Contribution Rate	1.49%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.48%	6.58%	6.24%	5.91%	4.99%	9.49%	13.56%

* Source of Information: SFERS Actuarial Valuations for July 1, 1995, July 1, 1996, July 1, 1997, July 1, 1998, July 1, 1999, July 1, 2000, July 1, 2001, July 1, 2002, July 1, 2003, July 1, 2004, July 1, 2005, July 1, 2006, July 1, 2007, July 1, 2008 and July 1, 2009