

MOU interpretations of PERS Tiers
 Actual contributions for employee and employer based on what
 MOU states.

Tier I	Jul-17			Jul-18 FY 18/19			Jul-19 FY 19/20		
	-ee share	er-share	total	-ee share	er-share	total	-ee share	er-share	total
Misc/Local One/DMSA/CMMPEP	13.000%	27.582%	40.582%	13.000%	32.285%	45.285%	13.000%	37.814%	50.814%
Misc/CSMP	8.000%	32.582%	40.582%	8.000%	37.285%	45.285%	8.000%	42.814%	50.814%
DPFA	9.000%	26.480%	35.480%	14.400%	25.000%	39.400%	19.195%	25.000%	44.195%
Fire Chief (CSMP)	13.000%	22.480%	35.480%	13.000%	26.400%	39.400%	13.000%	31.195%	44.195%
Fire Division Chief	16.200%	19.280%	35.480%	16.200%	23.200%	39.400%	16.200%	27.995%	44.195%
DPOA sworn	9.000%	62.385%	71.385%	9.000%	77.847%	86.847%	9.000%	97.636%	106.636%
Police Chief (CSMP)	13.000%	58.385%	71.385%	13.000%	73.847%	86.847%	13.000%	93.636%	106.636%
Police Capt/Lt.	15.000%	56.385%	71.385%	15.000%	71.847%	86.847%	15.000%	91.636%	106.636%

Tier II	Jul-17			Jul-18 FY 18/19			Jul-19 FY 19/20		
	-ee share	er-share	total	-ee share	er-share	total	-ee share	er-share	total
Misc/Local One/DMSA/CMMPEP	12.000%	2.238%	14.238%	12.000%	2.737%	14.737%	12.000%	3.577%	15.577%
Misc/CSMP	12.000%	2.238%	14.238%	7.000%	7.737%	14.737%	7.000%	8.577%	15.577%
DPFA	9.000%	16.842%	25.842%	9.000%	18.012%	27.012%	9.000%	19.309%	28.309%
Fire Chief (CSMP)	13.000%	12.842%	25.842%	13.000%	14.012%	27.012%	13.000%	15.309%	28.309%
Fire Division Chief	16.200%	9.642%	25.842%	16.200%	10.812%	27.012%	16.200%	12.109%	28.309%
DPOA sworn	9.000%	16.842%	25.842%	9.000%	18.018%	27.018%	9.000%	19.336%	28.336%
Police Chief (CSMP)	13.000%	12.842%	25.842%	13.000%	14.018%	27.018%	13.000%	15.336%	28.336%
Police Capt/Lt.	15.000%	10.842%	25.842%	15.000%	12.018%	27.018%	15.000%	13.336%	28.336%

Tier III	Jul-17			Jul-18 FY 18/19			Jul-19 FY 19/20		
	-ee share	er-share	total	-ee share	er-share	total	-ee share	er-share	total
Misc/Local One/DMSA/CMMPEP	6.250%	6.542%	12.792%	6.250%	6.885%	13.135%	6.750%	7.063%	13.813%
Misc/CSMP	6.250%	6.542%	12.792%	6.250%	6.885%	13.135%	6.750%	7.063%	13.813%
DPFA	11.500%	12.870%	24.370%	12.000%	12.280%	24.280%	12.000%	13.341%	25.341%
Fire Chief (CSMP)	11.500%	12.870%	24.370%	12.000%	12.280%	24.280%	12.000%	13.341%	25.341%
Fire Division Chief	11.500%	12.870%	24.370%	12.000%	12.280%	24.280%	12.000%	13.341%	25.341%
DPOA sworn	11.500%	12.044%	23.544%	12.000%	12.241%	24.241%	12.000%	13.149%	25.149%
Police Chief (CSMP)	11.500%	12.044%	23.544%	12.000%	12.241%	24.241%	12.000%	13.149%	25.149%
Police Capt/Lt.	11.500%	12.044%	23.544%	12.000%	12.241%	24.241%	12.000%	13.149%	25.149%

For Tier III, based on PERL, employee and employer share assessed according to PERS
 Actuaries, approximately 50/50 split.