Safety Tier 2 Members' Contribution Rates Based on the June 30, 2025 Actuarial Valuation

(as a % of biweekly payroll)

Entry Age	Basic First $161.54	Basic Over $161.54	COLA[1] First $161.54	COLA[1] Over $161.54	Total First $161.54	Total Over $161.54
15	5.76%	8.64%	2.11%	3.98%	7.87%	12.62%
16	5.76%	8.64%	2.11%	3.98%	7.87%	12.62%
17	5.84%	8.76%	2.16%	4.06%	8.00%	12.82%
18	5.92%	8.88%	2.21%	4.13%	8.13%	13.01%
19	6.00%	9.00%	2.27%	4.21%	8.27%	13.21%
20	6.09%	9.13%	2.32%	4.30%	8.41%	13.43%
21	6.17%	9.26%	2.38%	4.38%	8.55%	13.64%
22	6.26%	9.39%	2.43%	4.47%	8.69%	13.86%
23	6.35%	9.52%	2.49%	4.55%	8.84%	14.07%
24	6.44%	9.66%	2.55%	4.64%	8.99%	14.30%
25	6.53%	9.79%	2.61%	4.73%	9.14%	14.52%
26	6.62%	9.93%	2.67%	4.82%	9.29%	14.75%
27	6.71%	10.07%	2.73%	4.91%	9.44%	14.98%
28	6.81%	10.21%	2.79%	5.00%	9.60%	15.21%
29	6.91%	10.36%	2.86%	5.10%	9.77%	15.46%
30	7.01%	10.51%	2.92%	5.19%	9.93%	15.70%
31	7.11%	10.66%	2.99%	5.29%	10.10%	15.95%
32	7.21%	10.82%	3.05%	5.39%	10.26%	16.21%
33	7.32%	10.98%	3.12%	5.50%	10.44%	16.48%
34	7.43%	11.14%	3.19%	5.60%	10.62%	16.74%
35	7.54%	11.31%	3.26%	5.71%	10.80%	17.02%
36	7.65%	11.48%	3.34%	5.82%	10.99%	17.30%
37	7.77%	11.65%	3.41%	5.93%	11.18%	17.58%
38	7.87%	11.81%	3.48%	6.04%	11.35%	17.85%
39	7.99%	11.99%	3.56%	6.15%	11.55%	18.14%

[1] COLA rate is offset by 1.63%, which is picked up by the County.

Entry Age	Basic First $161.54	Basic Over $161.54	COLA[1] First $161.54	COLA[1] Over $161.54	Total First $161.54	Total Over $161.54
40	8.11%	12.16%	3.64%	6.26%	11.75%	18.42%
41	8.21%	12.32%	3.70%	6.37%	11.91%	18.69%
42	8.31%	12.46%	3.76%	6.46%	12.07%	18.92%
43	8.37%	12.56%	3.80%	6.52%	12.17%	19.08%
44	8.42%	12.63%	3.84%	6.57%	12.26%	19.20%
45	8.43%	12.64%	3.84%	6.58%	12.27%	19.22%
46	8.40%	12.60%	3.82%	6.55%	12.22%	19.15%
47	8.34%	12.51%	3.78%	6.49%	12.12%	19.00%
48	8.60%	12.90%	3.95%	6.74%	12.55%	19.64%
49 and over	8.87%	13.30%	4.13%	7.00%	13.00%	20.30%

Interest:	6.50% per annum
COLA:	2.75%
Mortality:	See *Section 4, Exhibit 1*
Salary Increase:	Inflation (2.50%) + Across-the-Board Increase (0.50%) + Merit/Promotion (See *Section 4, Exhibit 1*)
COLA Loading Factor:	64.92%[2]

[1] COLA rate is offset by 1.63%, which is picked up by the County.

[2] Compared to 60.66% developed in the June 30, 2024 valuation. There are three additional members in the June 30, 2025 valuation data who are projected to reach 30 years of service and to cease making employee contributions starting in fiscal year 2025-2026. Since the cost of providing basic and cost-of-living benefits remains unchanged after the cessation of the member contribution rates, this results in a higher COLA loading factor as less basic member contribution amounts are available to fund the benefits.