



Thomas P. DiNapoli, State Comptroller  
 110 State Street, Albany, New York 12244-0001

**Employees' Retirement System**  
**Comparison of Expected Long-Term Rates with Fiscal Year End 2016 and 2017 Final Rates**  
 (all rates are expressed as a %)

Retirement Plan	Plan ID	Tier 1			Tier 2		
		2/1/2017 Rates	2/1/2016 Rates	Expected Long-Term Rates	2/1/2017 Rates	2/1/2016 Rates	Expected Long-Term Rates
Basic Contributory	71-a	10.7	12.3	8.3	9.8	11.5	7.7
Non-Contributory/Guaranteed Career	75-c/75-e	19.6	22.6	15.1	17.6	20.5	13.6
New Career	75-g	20.7	24.0	16.0	18.7	21.9	14.5
Sheriff & Deputy 25 Year	75-i/75-h	21.6	25.0	16.7	19.6	22.9	15.1
Sheriff & Deputy 20 Year	89-a	24.3	27.0	18.6	22.7	25.3	17.4
with Additional 1/60ths	89-b	27.7	30.9	21.3	22.4	25.4	17.2
Detective Investigator 20 Year	89-b(m)	27.9	31.1	21.4	23.7	26.7	18.2
with Additional 1/60ths	89-d	27.1	30.3	20.8	26.8	30.0	20.6
County Law Enforcement	89-d(m)	27.2	30.4	20.9	27.0	30.1	20.7
14B 25 Year Plan	89-e-ts, 89-vr	24.8	27.3	19.0	24.5	27.0	18.8
25 Year Plan Additional 1/60ths	551	22.8	25.2	17.5	22.4	24.8	17.2
25 Year Plan Additional 1/60ths All Service	551e	24.1	26.7	18.5	23.9	26.5	18.3
20 Year Plan	551ee	25.0	27.7	19.2	24.8	27.5	19.0
20 Year Plan Additional 1/60ths	552	28.1	31.1	21.6	27.9	30.9	21.4
20 Year Plan Additional 1/60ths All Service	553	28.1	31.1	21.6	27.9	30.9	21.4
25 Yr Add'l 1/60ths Nassau County Ambulance Med Techs, Peace Officers & Fire Marshalls, and Town Of Tonawanda Paramedics	553b	29.2	32.3	22.4	29.0	32.1	22.3
	89-sa,89-sp,89-w,89-v	25.1	27.7	19.3	24.9	27.4	19.1
<b>Options</b> (rates are in addition to plan rates)							
5% Increased Take Home Pay	71-a(5)	3.5	3.5	3.5	3.5	3.5	3.5
8% Increased Take Home Pay	71-a(8)	5.6	5.6	5.6	4.9	4.9	4.9
School Service	CCSV/SCHSV	N/A	N/A	N/A	0.1	0.1	0.1
Sick Leave	41-j	0.2	0.2	0.1	0.2	0.2	0.1



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Retirement Plan	Plan ID	Tiers 3 & 4			Tier 5		
		2/1/2017 Rates	2/1/2016 Rates	Expected Long-Term Rates	2/1/2017 Rates	2/1/2016 Rates	Expected Long-Term Rates
Article 14 & Article 15	A14 & A15	15.8	18.6	12.2	13.0	15.3	10.1
County Law Enforcement	89-e-ts,603h3,603h4 89-vr,89-sp,603r3,604s4	18.3	20.0	14.1	15.7	17.7	12.1
25 Yr Nassau County Fire Marshalls	89-w	19.0	21.0	14.7	16.5	18.7	12.7
14B 25 Year Plan	551	20.3	22.4	15.6	17.8	20.2	13.7
25 Year Plan Additional 1/60ths	551e	21.7	24.0	16.7	19.4	21.4	14.9
25 Year Plan Additional 1/60ths All Service	551ee	22.6	24.9	17.3	20.2	22.2	15.5
20 Year Plan	552	25.4	28.2	19.5	23.0	25.4	17.7
20 Year Plan Additional 1/60ths	553	25.9	28.5	19.9	23.7	26.1	18.2
20 Year Plan Additional 1/60ths All Service	553b	26.9	29.7	20.7	24.7	27.1	18.9
25 Yr Add'l 1/60ths Nassau Cnty Amb Med Techs	89-sa	20.4	20.6	15.7	18.1	18.0	13.9
25 Yr Add'l 1/60ths Town of Tonawanda Paramedics	89-v	19.1	20.6	14.7	16.8	18.0	13.0
20 Yr Add'l 1/60ths Rockland & Suffolk County Investigators	603or, 604pr, 603qs, 604rs	23.6	25.9	18.1	21.4	23.5	16.4
20 Yr Westchester County Investigators	WCI03, WCI04	25.2	28.1	19.3	22.8	25.3	17.5
<b>Options (rates are in addition to plan rates)</b>							
School Service	CCSV/SCHSV	0.1	0.1	0.1	0.1	0.1	0.1
Sick Leave	41-j	0.2	0.2	0.1	0.1	0.2	0.1
County 75% POD without heart	607-c	2.1	1.3	1.6	2.1	1.3	1.6
County 75% POD with heart	607-c & 607-d	2.3	1.5	1.8	2.3	1.5	1.8
County 75% POD act of a civilian	607-c(f)	0.2	0.2	0.2	0.2	0.2	0.2



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		2/1/2017	2/1/2016	Expected
		<u>Rates</u>	<u>Rates</u>	<u>Long-Term</u>
				<u>Rates</u>
<u>Retirement Plan</u>	<u>Plan ID</u>	<b>Tier 6</b>		
Article 14 & Article 15	A14 & A15	9.2	10.4	7.2
County Law Enforcement	89-e-ts,603h3,603h4	11.0	12.0	8.5
	89-vr,89-sp,603r3,604s4			
25 Yr Nassau County Fire Marshalls	89-w	11.7	12.9	9.1
14B 25 Year Plan	551	13.0	14.2	10.0
25 Year Plan Additional 1/60ths	551e	14.6	15.4	11.2
25 Year Plan Additional 1/60ths All Service	551ee	15.1	16.0	11.7
20 Year Plan	552	18.0	19.1	13.9
20 Year Plan Additional 1/60ths	553	19.0	20.1	14.6
20 Year Plan Additional 1/60ths All Service	553b	19.8	20.9	15.2
25 Yr Add'l 1/60ths Nassau Cnty Amb Med Techs	89-sa	13.6	12.6	10.5
25 Yr Add'l 1/60ths Town of Tonawanda Paramedics	89-v	12.4	12.6	9.6
20 Yr Add'l 1/60ths Rockland & Suffolk County Investigators	603or, 604pr, 603qs, 604rs	17.4	18.3	13.4
20 Yr Westchester County Investigators	WCI03, WCI04	18.3	19.5	14.1
<u>Options</u> (rates are in addition to plan rates)				
School Service	CCSV/SCHSV	0.1	0.1	0.1
Sick Leave	41-j	0.1	0.2	0.1
	100 day limit	0.1	0.1	0.1
County 75% POD without heart	607-c	1.9	1.2	1.4
County 75% POD with heart	607-c & 607-d	2.1	1.4	1.6
County 75% POD act of a civilian	607-c(f)	0.2	0.2	0.2