



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 2017 and 2018 Final Rates
 (all rates are expressed as a %)

Retirement Plan	Plan ID	2/1/2018	2/1/2017	Expected	2/1/2018	2/1/2017	Expected
		Rates	Rates	Long-Term Rates	Rates	Rates	Long-Term Rates
		Tier 1			Tier 2		
Basic Contributory	71-a	10.6	10.7	8.3	9.8	9.8	7.7
Non-Contributory/Guaranteed Career	75-c/75-e	19.5	19.6	15.1	17.5	17.6	13.6
New Career	75-g	20.7	20.7	16.0	18.7	18.7	14.5
Sheriff & Deputy 25 Year	75-i/75-h	21.5	21.6	16.7	19.5	19.6	15.1
Sheriff & Deputy 20 Year	89-a	24.2	24.3	18.6	22.6	22.7	17.4
with Additional 1/60ths	89-b	27.6	27.7	21.3	22.3	22.4	17.2
Detective Investigator 20 Year	89-b(m)	27.8	27.9	21.4	23.6	23.7	18.2
with Additional 1/60ths	89-d	27.0	27.1	20.8	26.8	26.8	20.6
County Law Enforcement	89-d(m)	27.1	27.2	20.9	26.9	27.0	20.7
14B 25 Year Plan	89-e-ts, 89-vr	24.7	24.8	19.0	24.4	24.5	18.8
25 Year Plan Additional 1/60ths	551	22.7	22.8	17.5	22.3	22.4	17.2
25 Year Plan Additional 1/60ths All Service	551e	24.0	24.1	18.5	23.8	23.9	18.3
20 Year Plan	551ee	24.9	25.0	19.2	24.7	24.8	19.0
20 Year Plan Additional 1/60ths	552	28.1	28.1	21.6	27.8	27.9	21.4
20 Year Plan Additional 1/60ths All Service	553	28.1	28.1	21.6	27.8	27.9	21.4
25 Yr Add'l 1/60ths Nassau County Ambulance	553b	29.2	29.2	22.4	28.9	29.0	22.3
Med Techs, Peace Officers & Fire Marshalls, and Town Of Tonawanda Paramedics	89-sa,89-sp,89-w,89-v	25.0	25.1	19.3	24.8	24.9	19.1
Options (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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	Plan ID	2/1/2018	2/1/2017	Expected	2/1/2018	2/1/2017	Expected
		Rates	Rates	Long-Term Rates	Rates	Rates	Long-Term Rates
		Tiers 3 & 4			Tier 5		
<u>Retirement Plan</u>							
Article 14 & Article 15	A14 & A15	15.8	15.8	12.2	13.0	13.0	10.1
County Law Enforcement	89-e-ts,603h3,603h4 89-vr,89-sp,603r3,604s4	18.2	18.3	14.1	15.6	15.7	12.1
25 Yr Nassau County Fire Marshalls	89-w	19.0	19.0	14.7	16.4	16.5	12.7
14B 25 Year Plan	551	20.3	20.3	15.6	17.8	17.8	13.7
25 Year Plan Additional 1/60ths	551e	21.7	21.7	16.7	19.4	19.4	14.9
25 Year Plan Additional 1/60ths All Service	551ee	22.5	22.6	17.3	20.1	20.2	15.5
20 Year Plan	552	25.3	25.4	19.5	22.9	23.0	17.7
20 Year Plan Additional 1/60ths	553	25.8	25.9	19.9	23.7	23.7	18.2
20 Year Plan Additional 1/60ths All Service	553b	26.8	26.9	20.7	24.6	24.7	18.9
25 Yr Add'l 1/60ths Nassau Cnty Amb Med Techs	89-sa	20.3	20.4	15.7	18.1	18.1	13.9
25 Yr Add'l 1/60ths Town of Tonawanda Paramedics	89-v	19.1	19.1	14.7	16.8	16.8	13.0
20 Yr Add'l 1/60ths Rockland & Suffolk County Investigators	603or, 604pr, 603qs, 604rs	23.5	23.6	18.1	21.3	21.4	16.4
20 Yr Westchester County Investigators	WCI03, WCI04	25.1	25.2	19.3	22.7	22.8	17.5
<u>Options</u> (rates are in addition to plan rates)							
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	0.1	0.1
County 75% POD without heart	607-c	2.1	2.1	1.6	2.0	2.1	1.6
County 75% POD with heart	607-c & 607-d	2.3	2.3	1.8	2.2	2.3	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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		2/1/2018	2/1/2017	Expected
		<u>Rates</u>	<u>Rates</u>	<u>Long-Term</u>
				<u>Rates</u>
<u>Retirement Plan</u>	<u>Plan ID</u>	Tier 6		
Article 14 & Article 15	A14 & A15	9.2	9.2	7.2
County Law Enforcement	89-e-ts,603h3,603h4 89-vr,89-sp,603r3,604s4	11.0	11.0	8.5
25 Yr Nassau County Fire Marshalls	89-w	11.7	11.7	9.1
14B 25 Year Plan	551	13.0	13.0	10.0
25 Year Plan Additional 1/60ths	551e	14.5	14.6	11.2
25 Year Plan Additional 1/60ths All Service	551ee	15.1	15.1	11.7
20 Year Plan	552	18.0	18.0	13.9
20 Year Plan Additional 1/60ths	553	19.0	19.0	14.6
20 Year Plan Additional 1/60ths All Service	553b	19.7	19.8	15.2
25 Yr Add'l 1/60ths Nassau Cnty Amb Med Techs	89-sa	13.5	13.6	10.5
25 Yr Add'l 1/60ths Town of Tonawanda Paramedics	89-v	12.4	12.4	9.6
20 Yr Add'l 1/60ths Rockland & Suffolk County Investigators	603or, 604pr, 603qs, 604rs	17.4	17.4	13.4
20 Yr Westchester County Investigators	WCI03, WCI04	18.3	18.3	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	0.1	0.1
	100 day limit	0.1	0.1	0.1
County 75% POD without heart	607-c	1.9	1.9	1.4
County 75% POD with heart	607-c & 607-d	2.1	2.1	1.6
County 75% POD act of a civilian	607-c(f)	0.2	0.2	0.2