



**Employees' Retirement System**  
**Comparison of Expected Long-Term Rates with Fiscal Year End 2018 and 2019 Final Rates**  
(all rates are expressed as a %)

Retirement Plan	Plan ID	2/1/2019	2/1/2018	Expected	2/1/2019	2/1/2018	Expected
		Rates	Rates	Long-Term Rates	Rates	Rates	Long-Term Rates
		<b>Tier 1</b>			<b>Tier 2</b>		
Basic Contributory	71-a	10.6	10.6	8.3	9.7	9.8	7.7
Non-Contributory/Guaranteed Career	75-c/75-e	19.4	19.5	15.1	17.4	17.5	13.6
New Career	75-g	20.5	20.7	16.0	18.6	18.7	14.5
Sheriff & Deputy 25 Year	75-i/75-h	21.4	21.5	16.7	19.4	19.5	15.1
Sheriff & Deputy 20 Year	89-a	24.0	24.2	18.6	22.3	22.6	17.4
with Additional 1/60ths	89-b	27.3	27.6	21.3	22.1	22.3	17.2
Detective Investigator 20 Year	89-b(m)	27.5	27.8	21.4	23.4	23.6	18.2
with Additional 1/60ths	89-d	26.7	27.0	20.8	26.5	26.8	20.6
County Law Enforcement	89-d(m)	26.9	27.1	20.9	26.6	26.9	20.7
14B 25 Year Plan	89-e-ts, 89-vr	24.4	24.7	19.0	24.1	24.4	18.8
25 Year Plan Additional 1/60ths	551	22.5	22.7	17.5	22.1	22.3	17.2
25 Year Plan Additional 1/60ths All Service	551e	23.7	24.0	18.5	23.5	23.8	18.3
20 Year Plan	551ee	24.7	24.9	19.2	24.5	24.7	19.0
20 Year Plan Additional 1/60ths	552	27.8	28.1	21.6	27.6	27.8	21.4
20 Year Plan Additional 1/60ths All Service	553	27.8	28.1	21.6	27.6	27.8	21.4
25 Yr Add'l 1/60ths Nassau County Ambulance	553b	28.9	29.2	22.4	28.7	28.9	22.3
Med Techs, Peace Officers & Fire Marshalls, and Town Of Tonawanda Paramedics	89-sa,89-sp,89-w,89-v	24.7	25.0	19.3	24.6	24.8	19.1
<u>Options</u> (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		
		2/1/2019 Rates	2/1/2018 Rates	Expected Long-Term Rates	2/1/2019 Rates	2/1/2018 Rates	Expected Long-Term Rates
Article 14 & Article 15	A14 & A15	15.7	15.8	12.2	12.9	13.0	10.1
County Law Enforcement	89-e-ts,603h3,603h4 89-vr,89-sp,603r3,604s4	18.0	18.2	14.1	15.4	15.6	12.1
25 Yr Nassau County Fire Marshalls	89-w	18.8	19.0	14.7	16.2	16.4	12.7
14B 25 Year Plan	551	20.1	20.3	15.6	17.6	17.8	13.7
25 Year Plan Additional 1/60ths	551e	21.4	21.7	16.7	19.2	19.4	14.9
25 Year Plan Additional 1/60ths All Service	551ee	22.3	22.5	17.3	19.9	20.1	15.5
20 Year Plan	552	25.1	25.3	19.5	22.7	22.9	17.7
20 Year Plan Additional 1/60ths	553	25.6	25.8	19.9	23.4	23.7	18.2
20 Year Plan Additional 1/60ths All Service	553b	26.6	26.8	20.7	24.3	24.6	18.9
25 Yr Add'l 1/60ths Nassau Cnty Amb Med Techs	89-sa	20.1	20.3	15.7	17.9	18.1	13.9
25 Yr Add'l 1/60ths Town of Tonawanda Paramedics	89-v	18.8	19.1	14.7	16.6	16.8	13.0
20 Yr Add'l 1/60ths Rockland & Suffolk County Investigators	603or, 604pr, 603qs, 604rs	23.2	23.5	18.1	21.1	21.3	16.4
20 Yr Westchester County Investigators	WCI03, WCI04	24.8	25.1	19.3	22.5	22.7	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	0.1	0.2	0.1	0.1	0.1	0.1
County 75% POD without heart	607-c	2.0	2.1	1.6	2.0	2.0	1.6
County 75% POD with heart	607-c & 607-d	2.2	2.3	1.8	2.2	2.2	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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		2/1/2019	2/1/2018	Expected
		<u>Rates</u>	<u>Rates</u>	Long-Term
				<u>Rates</u>
<u>Retirement Plan</u>	<u>Plan ID</u>	<b>Tier 6</b>		
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	10.8	11.0	8.5
25 Yr Nassau County Fire Marshalls	89-w	11.5	11.7	9.1
14B 25 Year Plan	551	12.8	13.0	10.0
25 Year Plan Additional 1/60ths	551e	14.3	14.5	11.2
25 Year Plan Additional 1/60ths All Service	551ee	14.9	15.1	11.7
20 Year Plan	552	17.8	18.0	13.9
20 Year Plan Additional 1/60ths	553	18.7	19.0	14.6
20 Year Plan Additional 1/60ths All Service	553b	19.5	19.7	15.2
25 Yr Add'l 1/60ths Nassau Cnty Amb Med Techs	89-sa	13.3	13.5	10.5
25 Yr Add'l 1/60ths Town of Tonawanda Paramedics	89-v	12.2	12.4	9.6
20 Yr Add'l 1/60ths Rockland & Suffolk County Investigators	603or, 604pr, 603qs, 604rs	17.2	17.4	13.4
20 Yr Westchester County Investigators	WCI03, WCI04	18.1	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