

SUPPLEMENT |
AGENDA ITEM NO. 6

County of San Diego | General Pension Plans

(Source: San Diego County Employees' Retirement Association)

Pension	Effective Date	# of LAFCO Employees	Maximum Funding Formula	Final Average Salary Period	Cost of Living Adjustment	Employer Contribution	Employee Contribution
Tier 1	Before March 8, 2002	0	2.62 @ 62	Highest 1-Year	3.0%	n/a	n/a
Tier A	March 8, 2002 – August 27, 2009	3	3.00 @ 60	Highest 1-Year	3.0%	39.95%	10.94%
Tier B	August 28, 2009 – December 31, 2012	1	2.62 @ 62	Highest 3-Year	2.0%	39.95%	8.01%
Tier C	January 1, 2013 – June 30, 2018	1	2.50 @ 67	Highest 3-Year	2.0%	33.52%	8.33%
Tier D	July 1, 2018 and Thereafter	0	1.62 @ 65	Highest 3-Year	2.0%	31.27%	6.02%