

MOU interpretations of PERS Tiers

Actual contributions for employee and employer based on what MOU states.

| Tier I | Jul-19 FY 19/20 | | | Jul-20 FY 20/21 | | | Jul-21 FY 21/22 | | |
|----------------------------|-----------------|----------|----------|-----------------|----------|----------|-----------------|----------|----------|
| | -ee share | er-share | total | -ee share | er-share | total | -ee share | er-share | total |
| Misc/Local One/DMSA/CMMPEP | 13.000% | 37.814% | 50.814% | 13.000% | 45.617% | 58.617% | 13.000% | 51.350% | 64.350% |
| Misc/CSMP | 8.000% | 42.814% | 50.814% | 8.000% | 50.617% | 58.617% | 8.000% | 56.350% | 64.350% |
| DPFA | 19.195% | 25.000% | 44.195% | 21.000% | 27.074% | 48.074% | 19.000% | 31.040% | 50.040% |
| Fire Chief (CSMP) | 13.000% | 31.195% | 44.195% | 13.000% | 35.074% | 48.074% | 13.000% | 37.040% | 50.040% |
| Fire Division Chief | 16.200% | 27.995% | 44.195% | 16.200% | 31.874% | 48.074% | 16.200% | 33.840% | 50.040% |
| DPOA sworn | 9.000% | 97.636% | 106.636% | 9.000% | 118.785% | 127.785% | 9.000% | 136.830% | 145.830% |
| Police Chief (CSMP) | 13.000% | 93.636% | 106.636% | 13.000% | 114.785% | 127.785% | 13.000% | 132.830% | 145.830% |
| Police Capt/Lt. | 15.000% | 91.636% | 106.636% | 15.000% | 112.785% | 127.785% | 15.000% | 130.830% | 145.830% |

| Tier II | Jul-19 FY 19/20 | | | Jul-20 FY 20/21 | | | Jul-21 FY 21/22 | | |
|----------------------------|-----------------|----------|---------|-----------------|----------|---------|-----------------|----------|---------|
| | -ee share | er-share | total | -ee share | er-share | total | -ee share | er-share | total |
| Misc/Local One/DMSA/CMMPEP | 12.000% | 3.081% | 15.081% | 12.000% | 4.637% | 16.637% | 12.000% | 4.740% | 16.740% |
| Misc/CSMP | 7.000% | 8.081% | 15.081% | 7.000% | 9.637% | 16.637% | 7.000% | 9.740% | 16.740% |
| DPFA | 9.000% | 18.928% | 27.928% | 9.000% | 22.469% | 31.469% | 9.000% | 22.710% | 31.710% |
| Fire Chief (CSMP) | 13.000% | 14.928% | 27.928% | 13.000% | 18.469% | 31.469% | 13.000% | 18.710% | 31.710% |
| Fire Division Chief | 16.200% | 11.728% | 27.928% | 16.200% | 15.269% | 31.469% | 16.200% | 15.510% | 31.710% |
| DPOA sworn | 9.000% | 18.928% | 27.928% | 9.000% | 21.887% | 30.887% | 9.000% | 22.720% | 31.720% |
| Police Chief (CSMP) | 13.000% | 14.928% | 27.928% | 13.000% | 17.887% | 30.887% | 13.000% | 18.720% | 31.720% |
| Police Capt/Lt. | 15.000% | 12.928% | 27.928% | 15.000% | 15.887% | 30.887% | 15.000% | 16.720% | 31.720% |

| Tier III | Jul-19 FY 19/20 | | | Jul-20 FY 20/21 | | | Jul-21 FY 21/22 | | |
|----------------------------|-----------------|----------|---------|-----------------|----------|---------|-----------------|----------|---------|
| | -ee share | er-share | total | -ee share | er-share | total | -ee share | er-share | total |
| Misc/Local One/DMSA/CMMPEP | 6.750% | 7.063% | 13.813% | 6.750% | 8.093% | 14.843% | 6.750% | 7.930% | 14.680% |
| Misc/CSMP | 6.750% | 7.063% | 13.813% | 6.750% | 8.093% | 14.843% | 6.750% | 7.930% | 14.680% |
| DPFA | 12.000% | 13.341% | 25.341% | 13.000% | 15.035% | 28.035% | 13.000% | 16.220% | 29.220% |
| Fire Chief (CSMP) | 12.000% | 13.341% | 25.341% | 13.000% | 15.035% | 28.035% | 13.000% | 16.220% | 29.220% |
| Fire Division Chief | 12.000% | 13.341% | 25.341% | 13.000% | 15.035% | 28.035% | 13.000% | 16.220% | 29.220% |
| DPOA sworn | 12.000% | 13.149% | 25.149% | 13.000% | 13.689% | 26.689% | 13.000% | 13.770% | 26.770% |
| Police Chief (CSMP) | 12.000% | 13.149% | 25.149% | 13.000% | 13.689% | 26.689% | 13.000% | 13.770% | 26.770% |
| Police Capt/Lt. | 12.000% | 13.149% | 25.149% | 13.000% | 13.689% | 26.689% | 13.000% | 13.770% | 26.770% |

For Tier III, based on PERL, employee and employer share assessed according to PERS Actuaries, approximately 50/50 split.