



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 2009 and 2010 Final Rates**  
 (all rates are expressed as a %)

Retirement Plan	Plan ID	2/1/2010	2/1/2009	Expected	2/1/2010	2/1/2009	Expected
		Rates	Rates	Long-Term	Rates	Rates	Long-Term
		<b>Tier 1</b>			<b>Tier 2</b>		
Basic Contributory	71-a	4.7	5.4	7.5	4.5	5.1	7.0
Non-Contributory	75-c	8.4	9.7	13.6	7.6	8.8	12.4
Non-Contributory Guaranteed	75-e	8.4	9.7	13.6	7.6	8.8	13.2
Career	75-g	8.9	10.3	14.4	8.1	9.4	13.2
New Career	75-i/75-h	9.2	10.7	15.1	8.5	9.8	13.8
Sheriff & Deputy 25 Year	89-a	10.6	12.5	17.7	10.3	12.1	15.1
Sheriff & Deputy 20 Year	89-b	11.9	14.1	20.1	10.0	11.8	16.8
W/ Additional 1/60ths	89-b(m)	12.0	14.2	20.2	10.4	12.3	17.4
Detective Investigator 20 Year	89-d	11.8	14.0	19.9	18.9	21.1	27.0
W/Additional 1/60ths	89-d(m)	11.9	14.1	20.0	19.5	21.6	27.5
County Law Enforcement	89-e-m, o-s	10.9	13.0	18.4	14.3	16.3	21.7
	89-n, 89-t, 89-vr	10.9	13.0	18.4	10.8	12.8	18.2
Election Prior to 4/1/98	89-p	10.9	13.0	18.4	14.3	16.3	21.7
Election on/after 4/1/98	89-p	10.9	13.0	18.4	10.8	12.8	18.2
14B (551) 25 Year Plan	551	10.1	11.9	17.0	9.9	11.8	16.7
(551e) 25 Year Plan Add'l 1/60	551e	10.5	12.5	17.7	10.5	12.4	17.6
(551ee) 25 Year Plan Add'l 1/60 All Service	551ee	10.9	12.9	18.4	10.9	12.8	18.2
(552) 20 Year Plan	552	12.0	14.2	20.3	12.0	14.1	20.1
(553) 20 Year Plan Add'l 1/60	553	12.2	14.5	20.6	12.1	14.4	20.4
(553b) 20 Year Plan Add'l 1/60 All Service	553b	12.7	15.0	21.4	12.6	14.9	21.2
25 Yr Add'l 1/60 Nassau County Ambulance Medical Technicians, Peace Officers and Fire Marshalls, Town Of Tonawanda Paramedics	89-sa,89-sp,89-v,89-w	11.1	13.2	18.8	11.0	13.1	18.6
<b>Options</b> (These rates are in addition to the plan rates.)		<b>Tier 1</b>			<b>Tier 2</b>		
5% Increased Take Home Pay	71-a(5)	3.5	3.5	3.5	3.1	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	0.1	0.1	0.1	0.1	0.1	0.1



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		2/1/2010 Rates	2/1/2009 Rates	Expected Long-Term Rates
<b>Tiers 3 &amp; 4</b>				
Tier 3, Article 14 & Tier 4, Article 15	A14 & A15	6.9	7.9	11.0
County Law Enforcement	89-e-m,o-s,603h3,603h4	8.7	10.4	14.0
	89-t,89-vr,89-sp,89-w	8.3	9.9	14.0
	603r3,604s4,89-n	8.3	9.9	14.0
Election Prior To 4/1/98	89-p	8.7	10.4	14.0
Election On/After 4/1/98	89-p	8.3	9.9	14.0
14B (551) 25 Year Plan	551	9.0	10.7	15.2
(551e) 25 Year Plan Add'l 1/60	551e	9.5	11.3	16.0
(551ee) 25 Year Plan Add'l 1/60 All Service	551ee	9.9	11.7	16.6
(552) 20 Year Plan	552	11.0	13.0	18.5
(553) 20 Year Plan Add'l 1/60	553	11.3	13.4	19.0
(553b) 20 Year Plan Add'l 1/60 All Service	553b	11.7	13.9	19.7
25 Yr Add'l 1/60 Nassau County Ambulance Medical Technicians, Town Of Tonawanda Paramedics	89-sa, 89-v	8.6	10.2	14.5
20 Yr Add'l 1/60 Rockland & Suffolk County Investigators	603or, 604pr, 603qs, 604rs	10.5	12.5	17.8
20 Yr Westchester County Investigators	WCI03, WCI04	11.0	13.1	18.6

		2/1/2010 Rates	2/1/2009 Rates	Expected Long-Term Rates
<u>Options</u> (These rates are in addition to the plan rates.)				
<b>Tiers 3 &amp; 4</b>				
School Service	CCSV/SCHSV	0.1	0.1	0.1
Sick Leave	41-j	0.1	0.1	0.1
County 75% POD without heart	607-c	0.3	0.3	0.5
County 75% POD with heart	607-c & 607-d	0.6	0.6	0.8