



Employees' Retirement System
Comparison of Expected Long-Term Rates with Fiscal Year End 2023 and 2024 Final Rates
(all rates are expressed as a %)

Retirement Plan	Plan ID	Tier 1			Tier 2		
		2/1/2024 Rates	2/1/2023 Rates	Expected Long-Term Rates	2/1/2024 Rates	2/1/2023 Rates	Expected Long-Term Rates
Basic Contributory	71-a	9.8	8.5	10.8	9.1	7.9	10.0
Non-Contributory/Guaranteed Career	75-c/75-e	17.7	15.5	19.5	16.1	14.0	17.7
New Career	75-g	18.9	16.6	20.9	17.3	15.2	19.1
Sheriff & Deputy 25 Year	75-i/75-h	19.7	17.3	21.8	18.0	15.8	19.9
Sheriff & Deputy 20 Year	89-a	21.9	19.7	24.3	20.7	18.6	22.9
with Additional 1/60ths	89-b	24.9	22.3	27.6	19.6	17.7	21.8
Detective Investigator 20 Year	89-b(m)	25.0	22.5	27.8	21.0	18.9	23.3
with Additional 1/60ths	89-d	24.4	22.0	27.1	24.3	21.8	27.0
County Law Enforcement	89-d(m)	24.6	22.1	27.2	24.4	21.9	27.1
14B 25 Year Plan	89-e-ts, 89-vr	22.8	20.5	25.2	22.7	20.4	25.1
25 Year Plan Additional 1/60ths	551	20.7	18.6	22.9	20.5	18.5	22.7
25 Year Plan Additional 1/60ths All Service	551e	21.6	19.5	24.0	21.5	19.4	23.9
20 Year Plan	551ee	22.5	20.2	24.9	22.4	20.1	24.8
20 Year Plan Additional 1/60ths	552	25.1	22.6	27.9	25.1	22.5	27.8
20 Year Plan Additional 1/60ths All Service	553	25.1	22.6	27.9	25.1	22.5	27.8
25 Yr Add'l 1/60ths Nassau County Ambulance Med Techs, Peace Officers & Fire Marshalls, and Town Of Tonawanda Paramedics	553b	26.1	23.5	29.0	26.0	23.4	28.9
	89-sa,89-sp,89-w,89-v	23.1	20.8	25.6	23.1	20.8	25.7
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	0.2	0.2	0.1	0.2



Employees' Retirement System

Comparison of Expected Long-Term Rates with Fiscal Year End 2023 and 2024 Final Rates (all rates are expressed as a %)

Retirement Plan	Plan ID	2/1/2024	2/1/2023	Expected	2/1/2024	2/1/2023	Expected
		Rates	Rates	Long-Term Rates	Rates	Rates	Long-Term Rates
		Tiers 3 & 4			Tier 5		
Article 14 & Article 15	A14 & A15	14.8	12.9	16.4	12.8	11.0	14.1
County Law Enforcement	89-e-ts, 89-vr, 89-sp, 603r3, 604s4	18.3	16.5	20.3	16.1	14.6	17.9
25 Yr Nassau County Fire Marshalls	89-w	19.3	16.8	21.3	17.1	14.9	18.9
14B 25 Year Plan	551	19.4	17.4	21.5	17.2	15.6	19.1
25 Year Plan Additional 1/60ths	551e	20.4	18.3	22.6	18.5	16.7	20.5
25 Year Plan Additional 1/60ths All Service	551ee	21.2	19.0	23.5	19.3	17.3	21.3
20 Year Plan	552	23.6	21.1	26.1	21.6	19.4	23.9
20 Year Plan Additional 1/60ths	553	24.0	21.5	26.7	22.3	20.0	24.7
20 Year Plan Additional 1/60ths All Service	553b	25.0	22.4	27.7	23.2	20.8	25.7
25 Yr Add'l 1/60ths Nassau Co Police Med Techs	89-sa	21.2	17.6	23.5	19.4	16.1	21.5
25 Yr Add'l 1/60ths Town of Tonawanda Paramedics	89-v	19.0	17.1	21.1	17.1	15.5	19.0
20 Yr Add'l 1/60ths Rockland & Suffolk County Investigators	603or, 604pr, 603qs, 604rs	22.9	20.5	25.4	21.2	19.0	23.5
20 Yr Westchester County Investigators	WCI03, WCI04	23.4	21.0	26.0	21.5	19.3	23.8
<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	0.1	0.1	0.1	0.1	0.1	0.1
County 75% POD without heart	607-c	1.1	1.0	1.3	1.2	1.0	1.3
County 75% POD with heart	607-c & 607-d	1.3	1.2	1.5	1.4	1.2	1.5
County 75% POD act of a civilian	607-c(f), 607-c(g)	0.2	0.2	0.2	0.2	0.2	0.2
County Return of Pension Reserve	606-b	0.1	0.1	0.1	0.1	0.1	0.1



Employees' Retirement System

**Comparison of Expected Long-Term Rates with Fiscal Year End 2023 and 2024 Final Rates
 (all rates are expressed as a %)**

		2/1/2024	2/1/2023	Expected
		Rates	Rates	Long-Term
				Rates
<u>Retirement Plan</u>	<u>Plan ID</u>	Tier 6		
Article 14 & Article 15	A14 & A15	9.4	8.1	10.4
County Law Enforcement	89-e-ts, 89-vr, 89-sp, 603r3, 604s4	12.5	11.4	13.8
25 Yr Nassau County Fire Marshalls	89-w	13.4	11.7	14.8
14B 25 Year Plan	551	13.5	12.3	14.9
25 Year Plan Additional 1/60ths	551e	14.8	13.4	16.4
25 Year Plan Additional 1/60ths All Service	551ee	15.4	13.9	17.1
20 Year Plan	552	17.7	16.0	19.6
20 Year Plan Additional 1/60ths	553	18.7	16.8	20.7
20 Year Plan Additional 1/60ths All Service	553b	19.4	17.5	21.5
25 Yr Add'l 1/60ths Nassau Co Police Med Techs	89-sa	15.7	13.0	17.4
25 Yr Add'l 1/60ths Town of Tonawanda Paramedics	89-v	13.7	12.4	15.2
20 Yr Add'l 1/60ths Rockland & Suffolk County Investigators	603or, 604pr, 603qs, 604rs	17.9	16.2	19.9
20 Yr Westchester County Investigators	WCI03, WCI04	17.8	16.1	19.8
<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	1.1	0.9	1.2
County 75% POD with heart	607-c & 607-d	1.3	1.1	1.4
County 75% POD act of a civilian	607-c(f), 607-c(g)	0.2	0.2	0.2
County Return of Pension Reserve	606-b	0.1	0.1	0.1