Office of the New York State Comptroller Thomas P. DiNapoli



Employees' Retirement System Comparison of Expected Long-Term Rates with Fiscal Year End 2020 and 2021 Final Rates (all rates are expressed as a %)

		2/1/2021		Expected Long-Term			Expected Long-Term
		<u>Rates</u>	<u>Rates</u>	<u>Rates</u>	<u>Rates</u>	<u>Rates</u>	<u>Rates</u>
Retirement Plan	<u>Plan ID</u>		Tier 1			Tier 2	
Basic Contributory	71-a	10.6	10.5	8.9	9.8	9.7	8.3
Non-Contributory/Guaranteed	75-c/75-e	19.4	19.2	16.1	17.5	17.3	14.5
Career	75-g	20.6	20.4	17.1	18.7	18.5	15.5
New Career	75-i/75-h	21.4	21.2	17.8	19.5	19.3	16.2
Sheriff & Deputy 25 Year	89-a	24.3	24.1	20.1	22.8	22.5	18.9
Sheriff & Deputy 20 Year	89-b	27.6	27.3	22.7	22.5	22.2	18.6
with Additional 1/60ths	89-b(m)	27.8	27.5	22.9	23.8	23.5	19.6
Detective Investigator 20 Year	89-d	27.0	26.7	22.2	26.8	26.5	22.1
with Additional 1/60ths	89-d(m)	27.1	26.8	22.4	26.9	26.6	22.2
County Law Enforcement	89-e-ts, 89-vr	24.8	24.5	20.5	24.5	24.2	20.3
14B 25 Year Plan	551	22.8	22.6	18.9	22.5	22.2	18.6
25 Year Plan Additional 1/60ths	551e	24.1	23.8	19.9	23.9	23.6	19.7
25 Year Plan Additional 1/60ths All Service	551ee	25.0	24.7	20.6	24.8	24.5	20.5
20 Year Plan	552	28.1	27.8	23.2	27.9	27.6	23.0
20 Year Plan Additional 1/60ths	553	28.1	27.8	23.2	27.9	27.6	23.0
20 Year Plan Additional 1/60ths All Service	553b	29.2	28.9	24.1	29.0	28.6	23.9
25 Yr Add'l 1/60ths Nassau County Ambulance Med Techs. Peace Officers & Fire Marshalls.	89-sa,89-sp,89-w,89-v	25.1	24.8	20.7	25.0	24.7	20.6
and Town Of Tonawanda Paramedics							
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	0.2	0.1
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		2/1/2021 Rates	2/1/2020 Rates	Expected Long-Term Rates	2/1/2021 Rates	2/1/2020 <u>Rates</u>	Expected Long-Term Rates
Retirement Plan	<u>Plan ID</u>	Tiers 3 & 4		Tier 5			
Article 14 & Article 15	A14 & A15	16.0	15.7	13.3	13.3	13.1	11.1
County Law Enforcement	89-e-ts,603h3,603h4	18.7	18.4	15.5	16.2	15.8	13.4
	89-vr,89-sp,603r3,604s4						
25 Yr Nassau County Fire Marshalls	89-w	19.4	19.1	16.0	16.9	16.6	14.0
14B 25 Year Plan	551	20.6	20.3	17.0	18.2	17.8	15.0
25 Year Plan Additional 1/60ths	551e	22.0	21.6	18.1	19.8	19.4	16.3
25 Year Plan Additional 1/60ths All Service	551ee	22.8	22.5	18.8	20.5	20.2	17.0
20 Year Plan	552	25.5	25.1	21.0	23.1	22.8	19.1
20 Year Plan Additional 1/60ths	553	26.1	25.7	21.5	24.0	23.6	19.8
20 Year Plan Additional 1/60ths All Service	553b	27.1	26.7	22.3	24.9	24.5	20.6
25 Yr Add'l 1/60ths Nassau Cnty Amb Med Techs	89-sa	20.7	20.4	17.1	18.5	18.2	15.3
25 Yr Add'l 1/60ths Town of Tonawanda Paramedics	89-v	19.5	19.2	16.1	17.3	17.0	14.3
20 Yr Add'l 1/60ths Rockland &	603or, 604pr,	23.9	23.5	19.7	21.9	21.4	18.1
Suffolk County Investigators	603qs, 604rs						
20 Yr Westchester County Investigators	WCI03, WCI04	25.2	24.9	20.8	23.0	22.6	19.0
Options (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	1.9	1.9	1.6	1.9	1.9	1.6
County 75% POD with heart	607-c & 607-d	2.1	2.1	1.8	2.1	2.1	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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				Expected
				Long-Term
		<u>Rates</u>	<u>Rates</u>	<u>Rates</u>
Retirement Plan	Plan ID	Tier 6		
Article 14 & Article 15	A14 & A15	9.5	9.2	8.0
County Law Enforcement	89-e-ts,603h3,603h4	11.6	11.2	9.6
,	89-vr,89-sp,603r3,604s4			
25 Yr Nassau County Fire Marshalls	89-w	12.3	11.9	10.2
14B 25 Year Plan	551	13.4	13.0	11.1
25 Year Plan Additional 1/60ths	551e	15.0	14.6	12.4
25 Year Plan Additional 1/60ths All Service	551ee	15.6	15.1	12.9
20 Year Plan	552	18.2	17.8	15.1
20 Year Plan Additional 1/60ths	553	19.4	18.9	16.0
20 Year Plan Additional 1/60ths All Service	553b	20.1	19.6	16.6
25 Yr Add'l 1/60ths Nassau Cnty Amb Med Techs	89-sa	14.0	13.7	11.6
25 Yr Add'l 1/60ths Town of Tonawanda Paramedics	89-v	13.0	12.6	10.8
20 Yr Add'l 1/60ths Rockland &	603or, 604pr,	17.9	17.5	14.8
Suffolk County Investigators	603qs, 604rs			
20 Yr Westchester County Investigators	WCI03, WCI04	18.5	18.1	15.3
Options (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	1.8	1.8	1.4
County 75% POD with heart	607-c & 607-d	2.0	2.0	1.6
County 75% POD act of a civilian	607-c(f)	0.2	0.2	0.2