Office of the New York State Comptroller Thomas P. DiNapoli



Employees' Retirement System Comparison of Expected Long-Term Rates with Fiscal Year End 2021 and 2022 Final Rates (all rates are expressed as a %)

				Expected			Expected
		2/1/2022	2/1/2021	Long-Term	2/1/2022	2/1/2021	Long-Term
		Rates	<u>Rates</u>	Rates	Rates	Rates	Rates
Retirement Plan	<u>Plan ID</u>		Tier 1			Tier 2	
Basic Contributory	71-a	12.2	10.6	8.9	11.3	9.8	8.3
Non-Contributory/Guaranteed	75-c/75-e	22.5	19.4	16.2	20.3	17.5	14.6
Career	75-g	24.0	20.6	17.3	21.9	18.7	15.7
New Career	75-i/75-h	25.0	21.4	18.0	22.8	19.5	16.4
Sheriff & Deputy 25 Year	89-a	28.2	24.3	20.1	26.6	22.8	19.0
Sheriff & Deputy 20 Year	89-b	32.4	27.6	23.1	25.4	22.5	18.2
with Additional 1/60ths	89-b(m)	32.6	27.8	23.3	27.1	23.8	19.3
Detective Investigator 20 Year	89-d	31.9	27.0	22.7	31.7	26.8	22.6
with Additional 1/60ths	89-d(m)	32.0	27.1	22.8	31.8	26.9	22.7
County Law Enforcement	89-e-ts, 89-vr	29.3	24.8	20.9	29.2	24.5	20.8
14B 25 Year Plan	551	26.6	22.8	19.0	26.4	22.5	18.8
25 Year Plan Additional 1/60ths	551e	27.8	24.1	19.8	27.7	23.9	19.8
25 Year Plan Additional 1/60ths All Service	551ee	28.9	25.0	20.6	28.8	24.8	20.5
20 Year Plan	552	32.6	28.1	23.2	32.5	27.9	23.1
20 Year Plan Additional 1/60ths	553	32.6	28.1	23.2	32.5	27.9	23.1
20 Year Plan Additional 1/60ths All Service	553b	33.8	29.2	24.1	33.7	29.0	24.0
25 Yr Add'l 1/60ths Nassau County Ambulance	89-sa,89-sp,89-w,89-v	29.7	25.1	21.2	29.8	25.0	21.2
Med Techs, Peace Officers & Fire Marshalls,							
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	0.2

1

Office of the New York State Comptroller Thomas P. DiNapoli



Employees' Retirement System Comparison of Expected Long-Term Rates with Fiscal Year End 2021 and 2022 Final Rates (all rates are expressed as a %)

		2/1/2022 Rates	2/1/2021 Rates	Expected Long-Term Rates	2/1/2022 Rates	2/1/2021 Rates	Expected Long-Term Rates
		racoo	ratoo	race	rtatoo	ratee	ratee
Retirement Plan	Plan ID	Tiers 3 & 4			Tier 5		
Article 14 & Article 15	A14 & A15	18.0	16.0	13.0	15.0	13.3	10.9
County Law Enforcement	89-e-ts,603h3,603h4 89-vr,89-sp,603r3,604s4	22.8	18.7	16.3	19.8	16.2	14.2
25 Yr Nassau County Fire Marshalls	89-w	23.3	19.4	16.7	20.4	16.9	14.6
14B 25 Year Plan	551	24.3	20.6	17.3	21.4	18.2	15.3
25 Year Plan Additional 1/60ths	551e	25.5	22.0	18.2	23.0	19.8	16.4
25 Year Plan Additional 1/60ths All Service	551ee	26.5	22.8	18.9	23.9	20.5	17.1
20 Year Plan	552	30.1	25.5	21.4	27.4	23.1	19.6
20 Year Plan Additional 1/60ths	553	30.4	26.1	21.7	28.1	24.0	20.0
20 Year Plan Additional 1/60ths All Service	553b	31.6	27.1	22.5	29.1	24.9	20.8
25 Yr Add'l 1/60ths Nassau Cnty Amb Med Techs	89-sa	24.6	20.7	17.5	22.0	18.5	15.8
25 Yr Add'l 1/60ths Town of Tonawanda Paramedics	89-v	23.6	19.5	16.9	21.1	17.3	15.1
20 Yr Add'l 1/60ths Rockland &	603or, 604pr,	28.8	23.9	20.5	26.4	21.9	18.8
Suffolk County Investigators	603qs, 604rs						
20 Yr Westchester County Investigators	WCI03, WCI04	29.9	25.2	21.3	27.3	23.0	19.5
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	0.2	0.1	0.1	0.2	0.1	0.1
County 75% POD without heart	607-c	1.6	1.9	1.1	1.6	1.9	1.1
County 75% POD with heart	607-c & 607-d	1.8	2.1	1.3	1.8	2.1	1.3
County 75% POD act of a civilian	607-c(f)	0.2	0.2	0.2	0.2	0.2	0.2

Office of the New York State Comptroller Thomas P. DiNapoli



Employees' Retirement System Comparison of Expected Long-Term Rates with Fiscal Year End 2021 and 2022 Final Rates (all rates are expressed as a %)

				Expected
		2/1/2022	2/1/2021	Long-Term
		Rates	Rates	Rates
Retirement Plan	<u>Plan ID</u>	Tier 6		
Article 14 & Article 15	A14 & A15	10.5	9.5	7.7
County Law Enforcement	89-e-ts,603h3,603h4	14.4	11.6	10.4
	89-vr,89-sp,603r3,604s4			
25 Yr Nassau County Fire Marshalls	89-w	14.9	12.3	10.8
14B 25 Year Plan	551	15.9	13.4	11.4
25 Year Plan Additional 1/60ths	551e	17.5	15.0	12.6
25 Year Plan Additional 1/60ths All Service	551ee	18.2	15.6	13.1
20 Year Plan	552	21.8	18.2	15.6
20 Year Plan Additional 1/60ths	553	22.7	19.4	16.2
20 Year Plan Additional 1/60ths All Service	553b	23.5	20.1	16.8
25 Yr Add'l 1/60ths Nassau Cnty Amb Med Techs	89-sa	16.8	14.0	12.1
25 Yr Add'l 1/60ths Town of Tonawanda Paramedics	89-v	16.0	13.0	11.5
20 Yr Add'l 1/60ths Rockland &	603or, 604pr,	21.6	17.9	15.4
Suffolk County Investigators	603qs, 604rs			
20 Yr Westchester County Investigators	WCI03, WCI04	22.0	18.5	15.7
Options (rates are in addition to plan rates)	0000110011001	0.4	0.4	0.4
School Service	CCSV/SCHSV	0.1	0.1	0.1
Sick Leave	41-j	0.2	0.1	0.1
O 1 - 750/ DOD 11 1	100 day limit	0.1	0.1	0.1
County 75% POD with beart	607-c	1.5	1.8	1.0
County 75% POD with heart	607-c & 607-d	1.7	2.0	1.2
County 75% POD act of a civilian	607-c(f)	0.2	0.2	0.2