## http://www.calpers.ca.gov/eip-docs/employer/actuarial-gasb/risk-pooling/surcharge-misc2.5-55.pdf

## Class 1 Benefits for the Miscellaneous 2.5% at 55 Risk Pool

The table below shows the list of Class 1 benefits and their applicable surcharge for the Miscellaneous 2.5% at 55 Risk Pool. Last year's surcharges are shown for comparison.

	June 30, 2009	June 30, 2010
One Year Final Compensation	0.604%	0.607%
• EPMC 7%	1.066%	1.069%
• EPMC 8%	1.219%	1.221%
• EPMC 9%	N/A	N/A
• 25% PRSA	0.903%	0.908%
• 50% PRSA	0.903%	0.908%
• 3% Annual COLA	1.363%	1.367%
• 4% Annual COLA	1.363%	1.367%
• 5% Annual COLA	1.363%	1.367%
IDR For Local Miscellaneous Members	0.464%	0.469%
<ul> <li>Increased IDR Allowance to 75% of Compensation</li> </ul>	0.813%	0.821%
Improved Industrial Disability Allowance for Local Safety Members	N/A	N/A
• 1% Employee Cost Sharing	(1.000%)	(1.000%)
• 2% Employee Cost Sharing	(2.000%)	(2.000%)
• .75% Employee Cost Sharing	(0.750%)	(0.750%)
• 7% Employee Contribution Reduction	7.000%	7.000%
• 3.50% Employee Contribution Reduction	3.500%	3.500%
<ul> <li>Employee Contribution Rate for CSUC Auxiliary Organizations Reduced to State Member Level - Covered by Social Security</li> <li>Employee Contribution Rate for CSUC Auxiliary Organizations</li> </ul>	2.000%	2.000%
Reduced to State Member Level - Not Covered by Social Security	1.000%	1.000%

For employers contracting for more than one Class 1 benefit, the surcharges listed in this table will be added together.