

EXHIBIT A

**Recommended Employer Contribution Rates
(After \$40.6 million increase in the Valuation Value of Assets at June 30, 2010, due to immediate transfer
of any expected surplus remaining in the General Retiree Subsidy Reserve at October 31, 2011)**

	June 30, 2010 Actuarial Valuation					
	Basic		COLA		Total	
	Rate	Estimated Annual Amount*	Rate	Estimated Annual Amount*	Rate	Estimated Annual Amount*
County General Members						
Normal Cost	7.84%	\$68,078	1.43%	\$12,417	9.27%	\$ 80,495
UAAL	2.01%	17,454	3.22%	27,960	5.23%	45,414
Total Contribution	9.85%	\$85,532	4.65%	\$40,377	14.50%	\$125,909
County Safety Members						
Normal Cost	16.32%	\$30,963	2.84%	\$ 5,388	19.16%	\$36,351
UAAL	3.38%	6,413	8.35%	15,841	11.73%	22,254
Total Contribution	19.70%	\$37,376	11.19%	\$21,229	30.89%	\$58,605
All County Members						
Normal Cost	9.36%	\$99,041	1.68%	\$17,805	11.04%	\$116,846
UAAL	2.26%	23,867	4.14%	43,801	6.40%	67,668
Total Contribution	11.62%	\$122,908	5.82%	\$61,606	17.44%	\$184,514
Superior Court Members						
Normal Cost	7.84%	\$4,933	1.43%	\$ 899	9.27%	\$5,832
UAAL	5.77%	3,630	1.84%	1,158	7.61%	4,788
Total Contribution	13.61%	\$8,563	3.27%	\$2,057	16.88%	\$10,620
SCAQMD Members						
Normal Cost	8.20%	\$6,455	1.52%	\$1,196	9.72%	\$ 7,651
UAAL	6.64%	5,227	2.97%	2,338	9.61%	7,565
Total Contribution	14.84%	\$11,682	4.49%	\$3,534	19.33%	\$15,216
Other General Members						
Normal Cost	8.94%	\$3,969	1.63%	\$ 724	10.57%	\$4,693
UAAL	9.01%	4,001	2.80%	1,243	11.81%	5,244
Total Contribution	17.95%	\$7,970	4.43%	\$1,967	22.38%	\$9,937
Other Safety Members – All Service						
Normal Cost	17.30%	\$1,054	2.94%	\$179	20.24%	\$1,233
UAAL	17.92%	1,092	8.75%	533	26.67%	1,625
Total Contribution	35.22%	\$2,146	11.69%	\$712	46.91%	\$2,858
All Employers Combined						
Normal Cost	9.23%	\$115,452	1.67%	\$20,803	10.90%	\$136,255
UAAL	3.02%	37,817	3.93%	49,073	6.95%	86,890
Total Contribution	12.25%	\$153,269	5.60%	\$69,876	17.85%	\$223,145

*Amounts are in thousands and are based on June 30, 2010 projected compensation (also in thousands):

County General	\$ 868,341
County Safety	189,722
Superior Court	62,917
SCAQMD	78,718
Other General	44,401
Other Safety – All Service	6,094
Total	\$1,250,193