

SECTION 4: Reporting Information for the City of Fresno Employees Retirement System

Appendix A

Member Contribution Rates (Continued)

Members' Contribution Rates based on the June 30, 2006 Actuarial Valuation as a percentage of payroll

| Entry Age | Basic | COLA | Surplus Offset | Total |
|-----------|-------|-------|----------------|-------|
| 16 | 2.63% | 1.54% | -1.54% | 2.63% |
| 17 | 2.72% | 1.59% | -1.59% | 2.72% |
| 18 | 2.82% | 1.65% | -1.65% | 2.82% |
| 19 | 2.91% | 1.71% | -1.71% | 2.91% |
| 20 | 3.02% | 1.77% | -1.77% | 3.02% |
| 21 | 3.12% | 1.83% | -1.83% | 3.12% |
| 22 | 3.24% | 1.90% | -1.90% | 3.24% |
| 23 | 3.36% | 1.97% | -1.97% | 3.36% |
| 24 | 3.48% | 2.04% | -2.04% | 3.48% |
| 25 | 3.62% | 2.12% | -2.12% | 3.62% |
| 26 | 3.76% | 2.20% | -2.20% | 3.76% |
| 27 | 3.91% | 2.29% | -2.29% | 3.91% |
| 28 | 4.07% | 2.38% | -2.38% | 4.07% |
| 29 | 4.23% | 2.48% | -2.48% | 4.23% |
| 30 | 4.42% | 2.59% | -2.59% | 4.42% |
| 31 | 4.52% | 2.65% | -2.65% | 4.52% |
| 32 | 4.62% | 2.71% | -2.71% | 4.62% |
| 33 | 4.72% | 2.77% | -2.77% | 4.72% |
| 34 | 4.83% | 2.83% | -2.83% | 4.83% |
| 35 | 4.94% | 2.89% | -2.89% | 4.94% |
| 36 | 5.05% | 2.96% | -2.96% | 5.05% |
| 37 | 5.17% | 3.03% | -3.03% | 5.17% |
| 38 | 5.29% | 3.10% | -3.10% | 5.29% |
| 39 | 5.41% | 3.17% | -3.17% | 5.41% |
| 40 | 5.54% | 3.25% | -3.25% | 5.54% |

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**Appendix A
Member Contribution Rates (Continued)**

| Entry Age | Basic | COLA | Surplus Offset | Total |
|-----------|-------|-------|----------------|-------|
| 41 | 5.67% | 3.32% | -3.32% | 5.67% |
| 42 | 5.81% | 3.41% | -3.41% | 5.81% |
| 43 | 5.96% | 3.49% | -3.49% | 5.96% |
| 44 | 6.11% | 3.58% | -3.58% | 6.11% |
| 45 | 6.28% | 3.68% | -3.68% | 6.28% |
| 46 | 6.43% | 3.77% | -3.77% | 6.43% |
| 47 | 6.58% | 3.86% | -3.86% | 6.58% |
| 48 | 6.74% | 3.95% | -3.95% | 6.74% |
| 49 | 6.86% | 4.02% | -4.02% | 6.86% |
| 50 | 6.94% | 4.06% | -4.06% | 6.94% |
| 51 | 7.00% | 4.10% | -4.10% | 7.00% |
| 52 | 7.00% | 4.10% | -4.10% | 7.00% |
| 53 | 6.96% | 4.08% | -4.08% | 6.96% |
| 54 | 6.85% | 4.01% | -4.01% | 6.85% |

Interest: 8.25% per annum
Mortality: UP 94 Female set forward two years
Salary Increase: See Exhibit IV in Section 4