

MOU interpretations of PERS Tiers

Actual contributions for employee and employer based on what MOU states.

Tier I	Jul-21 FY 21/22			Jul-22 FY 22/23			Jul-23 FY 23/24		
	-ee share	er-share	total	-ee share	er-share	total	-ee share	er-share	total
Misc/Local One/DMSA/CMMPEP	13.000%	51.350%	64.350%	13.000%	49.543%	62.543%	13.000%	47.281%	60.281%
Misc/CSMP	8.000%	56.350%	64.350%	8.000%	54.543%	62.543%	8.000%	52.281%	60.281%
DPFA	19.000%	31.040%	50.040%	17.000%	39.236%	56.236%	15.000%	45.400%	60.400%
Fire Chief (CSMP)	13.000%	37.040%	50.040%	13.000%	43.236%	56.236%	13.000%	47.400%	60.400%
Fire Division Chief	16.200%	33.840%	50.040%	16.200%	40.036%	56.236%	16.200%	44.200%	60.400%
DPOA sworn	9.000%	136.830%	145.830%	9.000%	145.453%	154.453%	9.000%	127.052%	136.052%
Police Chief (CSMP)	13.000%	132.830%	145.830%	13.000%	141.453%	154.453%	13.000%	123.052%	136.052%
Police Capt/Lt.	15.000%	130.830%	145.830%	15.000%	139.453%	154.453%	15.000%	121.052%	136.052%

Tier II	Jul-21 FY 21/22			Jul-22 FY 22/23			Jul-23 FY 23/24		
	-ee share	er-share	total	-ee share	er-share	total	-ee share	er-share	total
Misc/Local One/DMSA/CMMPEP	12.000%	4.740%	16.740%	12.000%	5.323%	17.323%	12.000%	5.100%	17.100%
Misc/CSMP	7.000%	9.740%	16.740%	7.000%	10.323%	17.323%	7.000%	10.100%	17.100%
DPFA	9.000%	22.710%	31.710%	9.000%	22.968%	31.968%	12.000%	19.830%	31.830%
Fire Chief (CSMP)	13.000%	18.710%	31.710%	13.000%	18.968%	31.968%	13.000%	18.830%	31.830%
Fire Division Chief	16.200%	15.510%	31.710%	16.200%	15.768%	31.968%	16.200%	15.630%	31.830%
DPOA sworn	9.000%	22.720%	31.720%	9.000%	22.318%	31.318%	9.000%	22.830%	31.830%
Police Chief (CSMP)	13.000%	18.720%	31.720%	13.000%	18.318%	31.318%	13.000%	18.830%	31.830%
Police Capt/Lt.	15.000%	16.720%	31.720%	15.000%	16.318%	31.318%	15.000%	16.830%	31.830%

Tier III	Jul-21 FY 21/22			Jul-22 FY 22/23			Jul-23 FY 23/24		
	-ee share	er-share	total	-ee share	er-share	total	-ee share	er-share	total
Misc/Local One/DMSA/CMMPEP	6.750%	7.930%	14.680%	6.750%	7.842%	14.592%	7.750%	7.680%	15.430%
Misc/CSMP	6.750%	7.930%	14.680%	6.750%	7.842%	14.592%	7.750%	7.680%	15.430%
DPFA	13.000%	16.220%	29.220%	13.000%	14.044%	27.044%	13.750%	13.639%	27.389%
Fire Chief (CSMP)	13.000%	16.220%	29.220%	13.000%	14.044%	27.044%	13.750%	13.639%	27.389%
Fire Division Chief	13.000%	16.220%	29.220%	13.000%	14.044%	27.044%	13.750%	13.639%	27.389%
DPOA sworn	13.000%	13.770%	26.770%	13.000%	18.920%	31.920%	13.750%	13.540%	27.290%
Police Chief (CSMP)	13.000%	13.770%	26.770%	13.000%	18.920%	31.920%	13.750%	13.540%	27.290%
Police Capt/Lt.	13.000%	13.770%	26.770%	13.000%	18.920%	31.920%	13.750%	13.540%	27.290%

For Tier III, based on PERL, employee and employer share assessed according to PERS Actuaries, approximately 50/50 split.