

**HEALTH PLAN CONTRIBUTION RATES  
RETIREE HEALTH COUNTY CONTRIBUTION**

Effective January 1, 2014

<b>Qualifying Payroll costs per 2013-2014 recommended budget*</b>		<b>Monthly Medical Rates (incl. Dental)</b>					
Recommended Budget	\$	143,322,807.00					
1.2 % of Payroll	\$	1,719,873.68					
<i>*Qualifying Payroll costs are those expenditures detailed in the Retiree Health Benefits Contribution Plan document.</i>			Pre-65		65+		
				\$	1,088.32	\$	791.72
			67%	\$	729.17	\$	530.45
			50%	\$	544.16	\$	395.86
			33%	\$	359.15	\$	261.27

<b>Preliminary Rates (Uncapped)</b>					
Tier	Age	Contribution Rate	Number of Retirees	Monthly Expected Contributions	Annual Expected Contributions
Tier 1	Pre-65	\$ 359.15	10	\$ 3,591.46	\$ 43,097.47
Tier 1	65+	\$ 261.27	15	\$ 3,919.01	\$ 47,028.17
Tier 2	Pre-65	\$ 544.16	36	\$ 19,589.76	\$ 235,077.12
Tier 2	65+	\$ 395.86	46	\$ 18,209.56	\$ 218,514.72
Tier 3	Pre-65	\$ 729.17	162	\$ 118,126.25	\$ 1,417,515.03
Tier 3	65+	\$ 530.45	119	\$ 63,123.84	\$ 757,486.03
4 Year Option	Pre-65	\$ 1,088.32	0	\$ -	\$ -
4 Year Option	65+	\$ 791.72	3	\$ 2,375.16	\$ 28,501.92
				\$ 228,935.04	\$ 2,747,220.46

<b>Cap % Calculation*</b>	
Total Allowable Contribution	\$ 1,719,873.68
Allowance for future Retirees (2.7%)	\$ (46,436.59)
Allowable Contributions for current retirees	\$ 1,673,437.09
Expected Contributions for current retirees	\$ 2,747,220.46
<b>Cap %</b>	<b>60.914%</b>

*\*Per the Retiree Health Benefits Contribution Plan, the total County contribution shall never exceed 1.2% of payroll costs as defined in the Plan.*

<b>Final Rates (Capped)</b>					
Tier	Age	Final Contribution Rate	Number of Retirees	Monthly Expected Contributions	Annual Expected Contributions
Tier 1	Pre-65	\$ <b>218.77</b>	10	\$ 2,187.69	\$ 26,252.32
Tier 1	65+	\$ <b>159.15</b>	15	\$ 2,387.22	\$ 28,646.66
Tier 2	Pre-65	\$ <b>331.47</b>	36	\$ 11,932.87	\$ 143,194.47
Tier 2	65+	\$ <b>241.13</b>	46	\$ 11,092.14	\$ 133,105.68
Tier 3	Pre-65	\$ <b>444.17</b>	162	\$ 71,955.22	\$ 863,462.64
Tier 3	65+	\$ <b>323.12</b>	119	\$ 38,451.14	\$ 461,413.72
4 Year Option	Pre-65	\$ <b>662.94</b>	0	\$ -	\$ -
4 Year Option	65+	\$ <b>482.27</b>	3	\$ 1,446.80	\$ 17,361.61
				\$ 139,453.09	\$ 1,673,437.09