

**Federated City Employees' Retirement System Tier 2  
Contribution Rates for Fiscal Year 2012-2013**

**Federated Tier 2**

<b>Benefit</b>	<b>City</b>	<b>Employee</b>	<b>Total</b>
<b>Pension</b>			
Normal Cost	6.68%	6.68%	13.36%
Unfunded Liability/Prior Service Cost	0.00%	0.00%	0.00%
<b>Medical and Dental</b>	<b>7.91%</b>	<b>7.26%</b>	<b>15.17%</b>
<b>Total</b>	<b>14.59%</b>	<b>13.94%</b>	<b>28.53%</b>

Note:

The rates above are the Retirement Board adopted rates based on actuarial valuations and do not reflect any adjustments for prefunding or adjustments to reflect the actual payroll to meet the required dollar amount.