

## Federated City Employees' Retirement System Contribution Rates for Fiscal Year 2010-2011

<b>Benefit</b>	<b>City</b>	<b>Employee</b>	<b>Total</b>
Pension	23.18%	4.54%	27.72%
Medical and Dental	6.41%	5.76%	12.17%
<b><i>Total</i></b>	<b><i>29.59%</i></b>	<b><i>10.30%</i></b>	<b><i>39.89%</i></b>

Source: Rates are based on the Gabriel Roeder Smith & Company Actuarial Valuations using data as of June 30, 2009