

* The Defined Benefit employer effective rate (Column 2) will be paid by employers. Any remaining obligation will be paid by legislative appropriation for rate relief.

		FY 08 ARM Board Adopted Rate (Actuarially Calculated Rate) ¹	*FY08 Employer Effective Rate	Rehire Retiree Rate (Past Service Rate)
ER		1	2	3
208	AKUTAN, CITY OF	14.48%	14.48%	0.00%
255	ALASKA GATEWAY SD	21.41%	21.41%	6.93%
152	ALASKA HOUSING FINANCE CORPORATION	23.20%	22.00%	8.72%
106	ALASKA MUNICIPAL LEAGUE	41.98%	22.00%	22.00%
267	ALEUTIAN HOUSING AUTHORITY	17.66%	17.66%	3.18%
162	ALEUTIAN REGION SD	14.48%	14.48%	0.00%
230	ALEUTIANS EAST BOROUGH	18.63%	18.63%	4.15%
244	ALEUTIANS EAST BOROUGH SD	25.63%	22.00%	11.15%
245	ALEUTIANS WEST CRSA	31.62%	22.00%	17.14%
259	ALLAKAKET, CITY OF	14.48%	14.48%	0.00%
203	ANCHORAGE PARKING AUTHORITY	25.00%	22.00%	10.52%
111	ANCHORAGE SD	33.27%	22.00%	18.79%
173 A	ANCHORAGE, MUNICIPALITY OF - ALL OTHERS	36.61%	22.00%	22.00%
173 P/F	ANCHORAGE, MUNICIPALITY OF - PEACE OFFICER/FIREFIGHTER	21.32%	21.32%	6.84%
283	ANDERSON, CITY OF	14.48%	14.48%	0.00%
103	ANNETTE ISLAND SD	14.48%	14.48%	0.00%
243	ATKA, CITY OF	28.27%	22.00%	13.79%
281	BARANOF ISLAND HA	14.91%	14.91%	0.43%
171	BARROW, CITY OF	16.86%	16.86%	2.38%
219	BARTLETT REGIONAL HOSPITAL	19.75%	19.75%	5.27%
104	BERING STRAIT SD	21.61%	21.61%	7.13%
232	BERING STRAITS CRSA	14.48%	14.48%	0.00%
270	BERING STRAITS RHA	16.75%	16.75%	2.27%
136	BETHEL, CITY OF	16.58%	16.58%	2.10%
144	BRISTOL BAY BOROUGH	25.46%	22.00%	10.98%
184	BRISTOL BAY BOROUGH SD	34.75%	22.00%	20.27%
223	BRISTOL BAY RHA	16.78%	16.78%	2.30%
105	CHATHAM SD	53.47%	22.00%	22.00%
121	CHUGACH SD	34.21%	22.00%	19.73%
262	COOK INLET HOUSING AUTHORITY	16.29%	16.29%	1.81%
224	COPPER RIVER BASIN RHA	16.57%	16.57%	2.09%
112	COPPER RIVER SD	31.58%	22.00%	17.10%
185	CORDOVA CITY SD	44.74%	22.00%	22.00%
163	CORDOVA COMMUNITY MEDICAL CENTER	25.49%	22.00%	11.01%
148	CORDOVA, CITY OF	41.46%	22.00%	22.00%
204	CRAIG CITY SD	29.36%	22.00%	14.88%
186	CRAIG, CITY OF	28.18%	22.00%	13.70%
282	DELTA JUNCTION, CITY OF	16.45%	16.45%	1.97%
246	DELTA/GREELY SD	29.17%	22.00%	14.69%
258	DENALI BOROUGH	41.64%	22.00%	22.00%
118	DENALI BOROUGH SD	34.64%	22.00%	20.16%
205	DILLINGHAM CITY SD	23.59%	22.00%	9.11%
178	DILLINGHAM, CITY OF	24.52%	22.00%	10.04%

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271	EGEGIK, CITY OF	26.46%	22.00%	11.98%
242	ELIM, CITY OF	99.57%	22.00%	22.00%
116	FAIRBANKS NORTH STAR BOROUGH	25.56%	22.00%	11.08%
117	FAIRBANKS NORTH STAR BOROUGH SD	30.13%	22.00%	15.65%
129	FAIRBANKS, CITY OF	135.91%	22.00%	22.00%
183	FORT YUKON, CITY OF	14.48%	14.48%	0.00%
141	GALENA CITY SD	21.07%	21.07%	6.59%
192	GALENA, CITY OF	16.15%	16.15%	1.67%
189	HAINES BOROUGH	35.52%	22.00%	21.04%
240	HAINES BOROUGH SD	29.19%	22.00%	14.71%
215	HOMER, CITY OF	29.82%	22.00%	15.34%
138	HOONAH CITY SD	36.61%	22.00%	22.00%
199	HOONAH, CITY OF	23.75%	22.00%	9.27%
285	HOOPER BAY, CITY OF	14.48%	14.48%	0.00%
235	HUSLIA, CITY OF	33.00%	22.00%	18.52%
168	HYDABURG CITY SD	22.97%	22.00%	8.49%
124	IDITAROD AREA SD	29.83%	22.00%	15.35%
275	ILISAGVIK COLLEGE	15.70%	15.70%	1.22%
263	INTERIOR RHA	16.12%	16.12%	1.64%
284	INTER-ISLAND FERRY AUTHORITY	15.53%	15.53%	1.05%
108	JUNEAU BOROUGH SD	32.14%	22.00%	17.66%
126	JUNEAU, CITY AND BOROUGH	34.51%	22.00%	20.03%
260	KACHEMAK, CITY OF	68.25%	22.00%	22.00%
265	KAKE CITY SD	26.52%	22.00%	12.04%
237	KALTAG, CITY OF	57.16%	22.00%	22.00%
211	KASHUNAMIUT SD	23.29%	22.00%	8.81%
180	KENAI PENINSULA BOROUGH	30.84%	22.00%	16.36%
190	KENAI PENINSULA BOROUGH SD	36.48%	22.00%	22.00%
115	KENAI, CITY OF	36.67%	22.00%	22.00%
122	KETCHIKAN GATEWAY BOROUGH	27.13%	22.00%	12.65%
177	KETCHIKAN GATEWAY BOROUGH SD	28.70%	22.00%	14.22%
181	KETCHIKAN, CITY OF	41.68%	22.00%	22.00%
151	KING COVE, CITY OF	23.07%	22.00%	8.59%
251	KLAWOCK CITY SD	29.22%	22.00%	14.74%
227	KLAWOCK, CITY OF	14.97%	14.97%	0.49%
174	KODIAK ISLAND BOROUGH	39.14%	22.00%	22.00%
158	KODIAK ISLAND BOROUGH SD	33.42%	22.00%	18.94%
128	KODIAK, CITY OF	38.34%	22.00%	22.00%
140	KOTZEBUE, CITY OF	16.27%	16.27%	1.79%
287	KOYUK, CITY OF	14.52%	14.52%	0.04%
125	KUSPUK SD	27.01%	22.00%	12.53%
247	LAKE AND PENINSULA BOROUGH	34.11%	22.00%	19.63%
164	LAKE AND PENINSULA BOROUGH SD	30.93%	22.00%	16.45%
157	LOWER KUSKOKWIM SD	21.57%	21.57%	7.09%
153	LOWER YUKON SD	29.37%	22.00%	14.89%
109	MATANUSKA-SUSITNA BOROUGH	28.28%	22.00%	13.80%
110	MATANUSKA-SUSITNA BOROUGH SD	28.28%	22.00%	13.80%

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254	MEKORYUK, CITY OF	18.70%	18.70%	4.22%
294	MOUNTAIN VILLAGE, CITY OF	14.48%	14.48%	0.00%
196	NENANA CITY SD	19.57%	19.57%	5.09%
193	NENANA, CITY OF	34.11%	22.00%	19.63%
149	NOME CITY SD	28.85%	22.00%	14.37%
175	NOME JOINT UTILITY SYSTEM	20.20%	20.20%	5.72%
139	NOME, CITY OF	29.79%	22.00%	15.31%
241	NOORVIK, CITY OF	15.51%	15.51%	1.03%
170	NORTH PACIFIC FISHERY MGMT COUNCIL	25.57%	22.00%	11.09%
276	NORTH PACIFIC RIM HA	16.53%	16.53%	2.05%
191	NORTH POLE, CITY OF	28.90%	22.00%	14.42%
145	NORTH SLOPE BOROUGH	20.54%	20.54%	6.06%
161	NORTH SLOPE BOROUGH SD	25.25%	22.00%	10.77%
220	NORTHWEST ARCTIC BOROUGH	17.13%	17.13%	2.65%
154	NORTHWEST ARCTIC BOROUGH SD	18.87%	18.87%	4.39%
288	NORTHWEST INUPIAT HOUSING AUTHORITY	16.74%	16.74%	2.26%
134	PALMER, CITY OF	34.79%	22.00%	20.31%
257	PELICAN CITY SD	14.48%	14.48%	0.00%
200	PELICAN, CITY OF	28.85%	22.00%	14.37%
228	PETERSBURG CITY SD	29.70%	22.00%	15.22%
187	PETERSBURG MEDICAL CENTER	19.59%	19.59%	5.11%
143	PETERSBURG, CITY OF	33.53%	22.00%	19.05%
156	PRIBILOF SD	25.09%	22.00%	10.61%
266	QUINHAGAK, CITY OF	14.48%	14.48%	0.00%
221	SAINT MARY'S SD	16.08%	16.08%	1.60%
172	SAINT PAUL, CITY OF	24.37%	22.00%	9.89%
176	SAND POINT, CITY OF	25.46%	22.00%	10.98%
278	SAXMAN SEAPORT	24.20%	22.00%	9.72%
198	SAXMAN, CITY OF	79.96%	22.00%	22.00%
222	SELAWIK, CITY OF	14.48%	14.48%	0.00%
286	SELDOVIA, CITY OF	19.58%	19.58%	5.10%
182	SEWARD, CITY OF	26.41%	22.00%	11.93%
291	SHAKTOOLIK, CITY OF	14.64%	14.64%	0.16%
133	SITKA BOROUGH SD	40.21%	22.00%	22.00%
165	SITKA COMMUNITY HOSPITAL	27.38%	22.00%	12.90%
120	SITKA, CITY AND BOROUGH	35.00%	22.00%	20.52%
225	SKAGWAY CITY SD	16.14%	16.14%	1.66%
132	SKAGWAY, CITY OF	22.26%	22.00%	7.78%
123	SOLDOTNA, CITY OF	28.41%	22.00%	13.93%
155	SOUTHEAST ISLAND SD	53.03%	22.00%	22.00%
167	SOUTHEAST REGIONAL RESOURCE CENTER	28.61%	22.00%	14.13%
102	SOUTHWEST REGION SD	25.61%	22.00%	11.13%
218	SPECIAL EDUCATION SERVICE AGENCY	21.97%	21.97%	7.49%
256	ST. GEORGE, CITY OF	14.48%	14.48%	0.00%
101 A	STATE OF ALASKA - ALL OTHER	35.41%	22.00%	20.93%
101 P/F	STATE OF ALASKA - PEACE OFFICER/FIREFIGHTER	36.51%	22.00%	22.00%
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	14.77%	14.77%	0.29%

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166	TANANA SD	17.81%	17.81%	3.33%
169	TANANA, CITY OF	14.48%	14.48%	0.00%
206	THORNE BAY, CITY OF	20.84%	20.84%	6.36%
279	TLINGIT-HAIDA RHA	18.96%	18.96%	4.48%
280	TOKSOOK BAY, CITY OF	20.59%	20.59%	6.11%
249	UNALAKLEET, CITY OF	25.40%	22.00%	10.92%
209	UNALASKA CITY SD	23.33%	22.00%	8.85%
179	UNALASKA, CITY OF	20.81%	20.81%	6.33%
113	UNIVERSITY OF ALASKA PERS	28.23%	22.00%	13.75%
290	UPPER KALSKAG, CITY OF	14.48%	14.48%	0.00%
137	VALDEZ CITY SD	37.40%	22.00%	22.00%
107	VALDEZ, CITY OF	37.14%	22.00%	22.00%
131	WASILLA, CITY OF	21.52%	21.52%	7.04%
202	WHITTIER, CITY OF	19.33%	19.33%	4.85%
146	WRANGELL PUBLIC SD	33.97%	22.00%	19.49%
135	WRANGELL, CITY OF	38.14%	22.00%	22.00%
264	YAKUTAT SD	17.75%	17.75%	3.27%
248	YAKUTAT, CITY AND BOROUGH	22.10%	22.00%	7.62%
160	YUKON / KOYUKUK SD	18.41%	18.41%	3.93%
159	YUKON FLATS SD	16.42%	16.42%	1.94%
195	YUPIIT SD	17.13%	17.13%	2.65%
1	AS 39.35.270(b) states, "The employer contribution rate may not be less than the rate required, after subtracting the member contribution rate, to fully fund the actuarially calculated benefits expected to be earned by active members during the fiscal year." This translates to the actuarial determined consolidate Normal Cost Rate. For FY 2008 the Normal Cost rate is 14.48%.			
	G: Accounting\Rates\FY 2008\FY08 PERS ER Rates-Final			