

## Western States Office & Professional Employees Pension Fund

### 2012 Rehabilitation Plan Update Supplemental Employer Contribution Schedule

The following Supplemental Employer Contribution Percentages apply to collective bargaining agreements effective on or after November 25, 2009. The bargaining parties cannot reduce employer pension contribution rates below the level of the pension contribution rates in effect as of March 31, 2009. All employers are subject to a 10% surcharge contribution effective January 1, 2010 and ending when the Rehabilitation Plan is adopted.

<b>CBA Effective Date</b>	<b>Subsequent Year after CBA Effective Date</b>															
	<b>1<sup>st</sup></b>	<b>2<sup>nd</sup></b>	<b>3<sup>rd</sup></b>	<b>4<sup>th</sup></b>	<b>5<sup>th</sup></b>	<b>6<sup>th</sup></b>	<b>7<sup>th</sup></b>	<b>8<sup>th</sup></b>	<b>9<sup>th</sup></b>	<b>10<sup>th</sup></b>	<b>11<sup>th</sup></b>	<b>12<sup>th</sup></b>	<b>13<sup>th</sup></b>	<b>14<sup>th</sup></b>	<b>15<sup>th</sup></b>	<b>16<sup>th</sup> &amp; later</b>
1/1/2010	15%	30%	45%	60%	75%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
2/1/2010	16%	31%	46%	61%	76%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
3/1/2010	18%	33%	48%	63%	78%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
4/1/2010	19%	34%	49%	64%	79%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
5/1/2010	20%	35%	50%	65%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
6/1/2010	21%	36%	51%	66%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
7/1/2010	23%	38%	53%	68%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
8/1/2010	24%	39%	54%	69%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
9/1/2010	25%	40%	55%	70%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
10/1/2010	27%	42%	57%	72%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
11/1/2010	28%	43%	58%	73%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
12/1/2010	29%	44%	59%	74%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
1/1/2011	31%	46%	61%	76%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
2/1/2011	32%	47%	62%	77%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
3/1/2011	33%	48%	63%	78%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
4/1/2011	35%	50%	65%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
5/1/2011	36%	51%	66%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
6/1/2011	38%	53%	68%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
7/1/2011	39%	54%	69%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
8/1/2011	41%	56%	71%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
9/1/2011	42%	57%	72%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
10/1/2011	44%	59%	74%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
11/1/2011	45%	60%	75%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
12/1/2011	47%	62%	77%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
1/1/2012	48%	63%	78%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%

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<b>CBA Effective Date</b>	<b>Subsequent Year after CBA Effective Date</b>															
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2/1/2012	50%	65%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
3/1/2012	52%	67%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
4/1/2012	53%	68%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
5/1/2012	55%	70%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
6/1/2012	56%	71%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
7/1/2012	58%	73%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
8/1/2012	60%	75%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
9/1/2012	62%	77%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
10/1/2012	63%	78%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
11/1/2012	65%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
12/1/2012	67%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
1/1/2013	69%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
2/1/2013	70%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
3/1/2013	72%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
4/1/2013	74%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
5/1/2013	76%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
6/1/2013	78%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
7/1/2013 <sup>1</sup>	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%

<sup>1</sup> For any CBA effective date on and after 7/1/2013, the Supplemental Employer Contribution Percentage that applies is the ultimate maximum rate of 80%.