

# APPENDIX A

## Theoretical contribution rates based on Option 2 assumptions

	Bolton	Bury	Mcc	Oldham	Rochdale	Salford	Stockport	Tameside	Trafford	Wigan	Whole Fund 2007	option 1 2010	option 2 2010
	%	%	%	%	%	%	%	%	%	%	%	%	%
Employee rate	6.4	6.4	6.5	6.4	6.4	6.5	6.5	6.4	6.4	6.4			
Employer Future Service Rate	13.8	14.3	14.4	13.5	14	14	14	13.9	14.2	13.7	13.9	15.6	14
Early retirement Provision	1	1	1	1	1	1	1	1	1	1	1	1	1
Deficit payment - 20 years	2.6	2.5	1	2.3	2.1	2.8	1.7	2.2	2.7	2.2		2.8	1.3
Total theoretical rate	17.4	17.8	16.4	16.8	17.1	17.8	16.7	17.2	17.9	16.9	14.9	19.4	16.3
Current Rate	15.8	15.7	13.6	15.6	15.7	15.1	14.7	15.3	14.9	15.6	14.9	14.9	14.9
Theoretical increase	<b>1.6</b>	<b>2.1</b>	<b>2.8</b>	<b>1.2</b>	<b>1.4</b>	<b>2.7</b>	<b>2</b>	<b>1.9</b>	<b>3</b>	<b>1.3</b>	0	4.5	1.4