

CRITERIA FOR EVALUATING REDESIGN OPTIONS

- 1. Impact on affordability of employer contribution** (both for the County and taxpayers)
- 2. Impact on employee contribution**
- 3. Impact on unfunded liability**
- 4. Impact on retention of existing employees**
- 5. Impact on recruitment of new employees**
- 6. Vulnerability to risk and volatility** (for both employer and employees)
- 7. Flexibility to change design in the future**
- 8. Ease of administration**
- 9. Impact on inter-generational equity**

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Criteria Ratings

1 – Negative

2 – Somewhat Negative

3 – No Impact

4 – Somewhat Positive

5 – Positive

CRITERIA FOR EVALUATING REDESIGN OPTIONS

1. Impact on affordability of employer contribution (both for the County and taxpayers)

1 – Negative 2 – Somewhat Negative 3 – No Impact 4 – Somewhat Positive 5 – Positive

2. Impact on employee contribution

1 – Negative 2 – Somewhat Negative 3 – No Impact 4 – Somewhat Positive 5 – Positive

3. Impact on unfunded liability

1 – Negative 2 – Somewhat Negative 3 – No Impact 4 – Somewhat Positive 5 – Positive

4. Impact on retention of existing employees

1 – Negative 2 – Somewhat Negative 3 – No Impact 4 – Somewhat Positive 5 – Positive

5. Impact on recruitment of new employees

1 – Negative 2 – Somewhat Negative 3 – No Impact 4 – Somewhat Positive 5 – Positive

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6. Vulnerability to risk and volatility (for both employer and employees)

1 – Negative 2 – Somewhat Negative 3 – No Impact 4 – Somewhat Positive 5 – Positive

7. Flexibility to change design in the future

1 – Negative 2 – Somewhat Negative 3 – No Impact 4 – Somewhat Positive 5 – Positive

8. Ease of administration

1 – Negative 2 – Somewhat Negative 3 – No Impact 4 – Somewhat Positive 5 – Positive

9. Impact on inter-generational equity

1 – Negative 2 – Somewhat Negative 3 – No Impact 4 – Somewhat Positive 5 – Positive