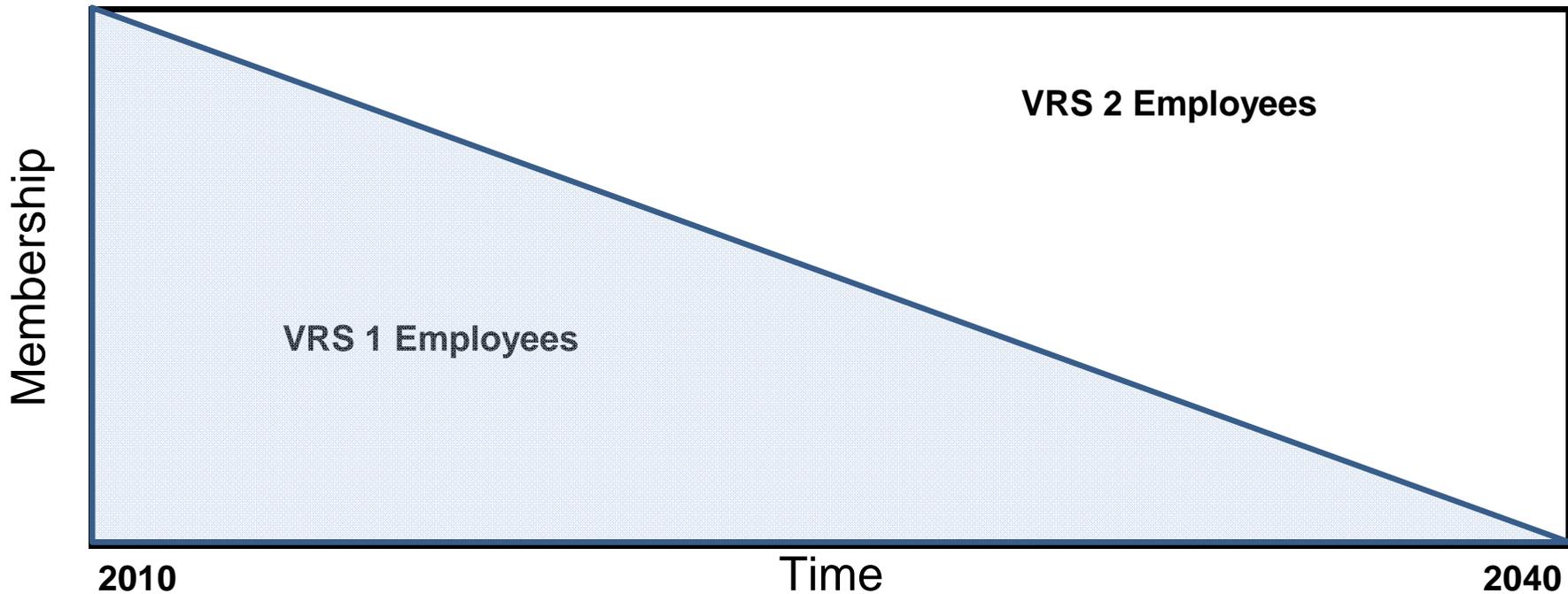


Phase in of VRS 2 Membership

5(b)
4/27/2011

Pension savings from VRS 2 will not be fully realized for many, many years.



This schematic depicts the demographics of the General Schedule Employees, Deputy Sheriffs, etc.

The actual pattern will not be a straight line nor will it be precisely 30 years.

However, the idea of a gradual phase out of VRS 1 participants and a slow phase in of VRS 2 is valid.

Pension savings of .81% of new employees' pay from being in VRS 2 will not be fully realized for many, many years.

Ongoing savings from a cheaper plan will not reduce payments for the unfunded liability.