EXHIBIT 4
DATE 03/09/07
SB RETIREMENT BILLS OVERVIEW

TABLE 1 Comparison by Sheri Heffelfinger, LSD, March 8, 2007							
Employer Contribution Rates as % of Payroll					**Amortization Period**		
		Current	HB 131	HB 159	Current	HB 131	HB 159
PERS	1-Jul-07	13.8	14.07	14.36	doesn't	30 yrs	30 yrs
	1-Jul-09			14.93			
SRS	1-Jul-07	18.78	19.36	19.81	doesn't	30 yrs	30 yrs
	1-Jul-09			20.83			
GWPORS	1-Jul-07	19.56	19.56	19.6	31.4 yrs	13.4 yrs	30 yrs
	1-Jul-09						
JRS	1-Jul-07	32.81	32.81	32.81	surplus	more surplus	same as current
	1-Jul-09						
HPORS	1-Jul-07	45.38	45.38	45.38	17 yrs	15.8 yrs	17 yrs
	1-Jul-09						
MPORS	1-Jul-07	52.78	52.78	52.78	20.4 yrs	18.5 yrs	20.4 yrs
	1-Jul-09						
FURS	1-Jul-07	57.66	57.66	57.66	14.5 yrs	13.9 yrs	14.5 yrs
	1-Jul-09						

TABLE 2 Comparison by Sheri Heffelfinger, LSD, March 8, 2007							
Differences: Contributions as % of Payroll					**Amortization Period**		
		Current	HB 131	HB 159	Current	HB 131	HB 159
PERS	1-Jul-07	13.8	0.27	0.56	doesn't	30 yrs	30 yrs
	1-Jul-09			1.13			
SRS	1-Jul-07	18.78	0.58	1.03	doesn't	30 yrs	30 yrs
	1-Jul-09			2.05			
GWPORS	1-Jul-07	19.56	0	0.04	31.4 yrs	13.4 yrs	30 yrs
	1-Jul-09						
JRS	1-Jul-07	32.81	32.81	32.81	surplus	more surplus	same as current
	1-Jul-09						
HPORS	1-Jul-07	45.38	45.38	45.38	17 yrs	15.8 yrs	17 yrs
	1-Jul-09						
MPORS	1-Jul-07	52.78	52.78	52.78	20.4 yrs	18.5 yrs	20.4 yrs
	1-Jul-09						
FURS	1-Jul-07	57.66	57.66	57.66	14.5 yrs	13.9 yrs	14.5 yrs
	1-Jul-09						