

Exhibit B-5:
OPEB Comparable for Parity

OPEB ANALYSIS
Local Plan Parity

RETIREE HEALTH CARE PLANS														
LOCAL PLANS	Annual Cost Sharing RHC Plan	Annual Non-Cost Sharing RHC Plan	Allow Retirees in Active Employee Plan	Retirees are Completely on Their Own	Required/Optional Benefit	Plan Provider	EA Only	MED	NON	Pension Fund Subsidy	PFS Amt:	2012 Gross Premium Range: MED	2012 Gross Premium Range: NON	Employer Shared Cost Range
City of Chicago Non-Uniforms Uniforms	Y	N	N	N	Optional	Employer	N	Y	Y	Y	\$95N/\$65M	\$307-\$1,377	\$866-\$1,914	55%-0%
Chicago Public Schools	Y	N	Y	N	Optional	Employer	N	Y	Y	Y	\$95N/\$65M	\$307-\$1,377	\$866-\$1,914	55%-0%
Chicago Public Schools	N	Y	N	N	Optional	Employer	N	Y	Y	Y	\$95N/\$65M	\$352-\$1,415	\$968-\$2,032	N/A
Cook County	Y	N	N	N	Optional	Pension Fund	N	Y	Y	Y	55%EA/70%WA 50%-65% PPO/NON	\$366-\$1,146	\$912-\$3,426	0%
Chicago Teachers	Y	N	N	N	Optional	Pension Fund	N	Y	Y	Y	60%/N&M*	\$308-\$961	\$882-\$1,363	0%
CTA	N	Y	N	N	Optional	CTA Retiree Health Care Trust	N	Y	Y	No Pension Fund Subsidy, but RHCT does subsidize premiums	N/A	\$164-\$233^	\$773-\$901^	**0%
Chicago Park	N	N	N	N	Optional	Employer	N	N	Y	N	N/A	\$114-\$300	\$718-\$2,394	25%-50%
Water Reclamation	Y	N	N	N	Optional	Employer	N	Y	Y	N	N/A	\$470-\$2,218	\$981-\$2,218	****72.5%
State Employees	Y	N	N	N	Optional	Employer	N	Y	Y	N	N/A	unavailable	unavailable	100%-0%

* Chicago Teachers' also subsidizes Medicare Part A and Part B premiums at 60%

** CTA bonded initial funding of the RHC Trust. Employer makes the periodic bond payments

^ (CTA) These are the full premiums used to set 2012 retiree rates. They are single rates, without subsidy. The family rates are built from combination of single rates.

*** CPD subsidizes the cost between putting the retirees in their active plan and the separate retiree plan

**** (MWRD) Goes down by 2.5% per year for ten years to get to 50%.