

County of Orange Employer/Employee Rates - Safety Member
Effective pay period 15, July 07, 2017

EMPLOYER CONTRIBUTION RATES – Rate Group 6 (Probation) and Rate Group 7 (Law Enforcement)

3.0% @ 50 PLAN Law Enforcement	ER RATE	3.0% @ 50 PLAN Probation	ER RATE	3.0% @ 55 PLAN Law Enforcement	ER RATE	2.7% @ 57 PLAN Law Enforcement	ER RATE	2.7% @ 57 PLAN Probation	ER RATE
E & F - Normal	25.56%	E & F - Normal	21.92%	R – Normal	23.24%	V – Normal	20.04%	V – Normal	15.00%
UAAL	36.99%	UAAL	23.15%	UAAL	37.10%	UAAL	37.38%	UAAL	23.20%
Total	62.55%	Total	45.07%	Total	60.34%	Total	57.42%	Total	38.20%

EMPLOYEE SAFETY CONTRIBUTION RATES - Rate Group 6 (Probation) and Rate Group 7 (Law Enforcement)

Entry Age	PLAN E (3.0% @ 50) (Law Enforcement)	PLAN F (3.0% @ 50) (Law Enforcement)	PLAN E (3.0% @ 50) (Probation)	PLAN F (3.0% @ 50) (Probation)	PLAN R (3.0% @ 55) (Law Enforcement)	PLAN V (2.7% @ 57) (Law Enforcement)	PLAN V 2.7% @ 57 (Probation)
16	11.01	14.86	10.17	13.95	13.94	15.47	12.97
17	11.15	15.05	10.31	14.14	14.12	15.67	13.14
18	11.30	15.25	10.44	14.32	14.30	15.87	13.31
19	11.45	15.45	10.58	14.51	14.49	16.08	13.48
20	11.60	15.65	10.72	14.70	14.68	16.29	13.66
21	11.75	15.85	10.86	14.89	14.87	16.50	13.84
22	11.91	16.06	11.01	15.09	15.07	16.71	14.02
23	12.07	16.28	11.16	15.30	15.27	16.93	14.20
24	12.23	16.50	11.31	15.50	15.48	17.16	14.39
25	12.40	16.72	11.46	15.71	15.69	17.38	14.58
26	12.57	16.95	11.62	15.93	15.90	17.61	14.77
27	12.75	17.18	11.79	16.15	16.12	17.85	14.97
28	12.93	17.42	11.95	16.38	16.35	18.08	15.17
29	13.12	17.67	12.13	16.61	16.58	18.33	15.37
30	13.31	17.92	12.30	16.86	16.82	18.57	15.58
31	13.51	18.19	12.49	17.11	17.07	18.83	15.79
32	13.72	18.45	12.68	17.36	17.31	19.09	16.01
33	13.94	18.71	12.88	17.60	17.55	19.35	16.23
34	14.13	18.96	13.07	17.85	17.79	19.63	16.46
35	14.34	19.23	13.26	18.10	18.04	19.91	16.70
36	14.56	19.51	13.46	18.38	18.31	20.20	16.94
37	14.79	19.81	13.68	18.67	18.59	20.50	17.19
38	15.04	20.11	13.91	18.95	18.87	20.81	17.45

*For EE rates above age 60, please contact OCERS or your employers HR/Payroll department
View OCERS 2015 Actuarial Valuation online at: <http://www.ocers.org/pdf/finance/actuarial/valuation/2015actuarialvaluation.pdf>

<u>Entry Age</u>	<u>PLAN E (3.0% @ 50)</u> <u>(Law Enforcement)</u>	<u>PLAN F (3.0% @ 50)</u> <u>(Law Enforcement)</u>	<u>PLAN E (3.0% @ 50)</u> <u>(Probation)</u>	<u>PLAN F (3.0% @ 50)</u> <u>(Probation)</u>	<u>PLAN R (3.0% @ 55)</u> <u>(Law Enforcement)</u>	<u>PLAN V (2.7% @ 57)</u> <u>(Law Enforcement)</u>	<u>PLAN V 2.7% @ 57</u> <u>(Probation)</u>
39	15.32	20.40	12.02	19.24	19.14	21.12	17.71
40	15.56	20.64	12.17	19.48	19.37	21.42	17.97
41	15.83	20.84	12.29	19.67	19.55	21.73	18.22
42	16.00	20.94	12.36	19.79	19.65	22.05	18.49
43	16.17	20.96	12.39	19.83	19.67	22.39	18.78
44	16.25	20.84	12.34	19.75	19.55	22.76	19.09
45	16.28	20.54	12.18	19.50	19.27	23.12	19.39
46	16.16	20.03	11.91	19.06	18.79	23.49	19.70
47	15.85	19.18	11.45	18.33	18.00	23.80	19.96
48	15.38	19.81	11.82	18.93	18.59	24.07	20.19
49	14.36	20.47	12.22	19.56	19.21	24.24	20.33
50	14.36	20.47	12.22	19.56	19.21	24.33	20.41
51	14.36	20.47	12.22	19.56	19.21	24.27	20.36
52	14.36	20.47	12.22	19.56	19.21	24.03	20.16
53	14.36	20.47	12.22	19.56	19.21	23.59	19.78
54	14.36	20.47	12.22	19.56	19.21	22.82	19.14
55	14.36	20.47	12.22	19.56	19.21	23.57	19.77
56	14.36	20.47	12.22	19.56	19.21	24.35	20.42
57	14.36	20.47	12.22	19.56	19.21	24.35	20.42
58	14.36	20.47	12.22	19.56	19.21	24.35	20.42
59	14.36	20.47	12.22	19.56	19.21	24.35	20.42
60 *	14.36	20.47	12.22	19.56	19.21	24.35	20.42

Average entry age and discount percentages applicable to employee contributions paid under Section 31581.1 are:

<u>Plan</u>	<u>Discount %</u>	<u>Average Entry Age</u>
Plan E (Law Enforcement)	100%	27
Plan F (Law Enforcement)	99.58%	27
Plan R (Law Enforcement)	99.18%	27
Plan V - PEPRA (Law Enforcement)	99.09%	27
Plan E (Probation)	100%	27
Plan F (Probation)	98.68%	27
Plan V - PEPRA (Probation)	96.00%	27

*For EE rates above age 60, please contact OCERS or your employers HR/Payroll department
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County of Orange
Employer/Employee Contribution Rates For Safety Members
Effective Pay Period 15, July 08, 2016

Employer Contribution Rates For Safety Members

Rate Group	Plan	Rate	
#7	E & F (Law Enforcement)	Normal	25.79%
		UAAL	<u>37.46%</u>
	Total		63.25%
	Total Contribution After 3-Year Phase-In		58.92%*
#7	Q & R (Law Enforcement)	Normal	23.55%
		UAAL	<u>37.46%</u>
	Total		61.01%
	Total Contribution After 3-Year Phase-In		56.88%*
#7	V –PEPRA (Law Enforcement)	Normal	20.10%
		UAAL	<u>37.46%</u>
	Total		57.56%
	Total Contribution After 3-Year Phase-In		54.01%*
#6	E & F (Probation)	Normal	22.17%
		UAAL	<u>25.01%</u>
	Total		47.18%
	Total Contribution After 3-Year Phase-In		42.84%*
#6	V – PEPRA (Probation)	Normal	15.25%
		UAAL	<u>25.01%</u>
	Total		40.26%
	Total Contribution After 3-Year Phase-In		36.02%*

* The Board of Retirement adopted a three-year phase-in of the impact of the change in economic assumptions on the employer contribution rates for Safety members.

Employee Contribution Rates for Safety Members

Entry Age	PLAN E (3.0 % @ 50) (Law Enforcement)	PLAN F (3.0% @ 50) (Law Enforcement)	PLAN E (3.0% @ 50) (Probation)	PLAN F (3.0% @ 50) (Probation)	Plan R (3.0% @ 55) (Law Enforcement)
15	10.97%	14.82%	10.11%	13.90%	13.97%
16	10.97%	14.82%	10.11%	13.90%	13.97%
17	11.11%	15.01%	10.25%	14.08%	14.16%
18	11.26%	15.21%	10.38%	14.26%	14.34%
19	11.41%	15.41%	10.52%	14.45%	14.53%
20	11.56%	15.61%	10.66%	14.64%	14.72%
21	11.71%	15.82%	10.80%	14.83%	14.91%
22	11.87%	16.02%	10.94%	15.03%	15.11%
23	12.03%	16.24%	11.09%	15.23%	15.31%
24	12.19%	16.46%	11.24%	15.44%	15.52%
25	12.36%	16.68%	11.40%	15.65%	15.73%
26	12.53%	16.91%	11.55%	15.86%	15.94%
27	12.71%	17.14%	11.72%	16.09%	16.16%
28	12.89%	17.38%	11.88%	16.31%	16.39%
29	13.07%	17.63%	12.05%	16.55%	16.62%
30	13.26%	17.88%	12.23%	16.79%	16.86%
31	13.46%	18.14%	12.42%	17.04%	17.11%
32	13.67%	18.40%	12.61%	17.29%	17.35%
33	13.89%	18.66%	12.81%	17.53%	17.59%
34	14.08%	18.92%	12.99%	17.77%	17.83%
35	14.29%	19.18%	13.18%	18.03%	18.09%
36	14.50%	19.47%	13.38%	18.30%	18.35%
37	14.74%	19.77%	13.60%	18.59%	18.64%
38	14.99%	20.06%	13.83%	18.88%	18.92%
39	15.27%	20.35%	14.09%	19.16%	19.19%
40	15.51%	20.59%	14.31%	19.40%	19.41%
41	15.78%	20.79%	14.56%	19.59%	19.60%
42	15.94%	20.89%	14.72%	19.71%	19.69%
43	16.12%	20.91%	14.89%	19.75%	19.72%
44	16.20%	20.79%	14.97%	19.67%	19.60%
45	16.22%	20.49%	15.00%	19.42%	19.32%
46	16.10%	19.98%	14.89%	18.98%	18.84%
47	15.80%	19.14%	14.63%	18.25%	18.04%
48	15.33%	19.76%	14.23%	18.85%	18.63%
49	14.31%	20.42%	13.37%	19.48%	19.25%
50	14.31%	20.42%	13.37%	19.48%	19.25%
51	14.31%	20.42%	13.37%	19.48%	19.25%
52	14.31%	20.42%	13.37%	19.48%	19.25%
53	14.31%	20.42%	13.37%	19.48%	19.25%
54	14.31%	20.42%	13.37%	19.48%	19.25%
55	14.31%	20.42%	13.37%	19.48%	19.25%
56	14.31%	20.42%	13.37%	19.48%	19.25%
57	14.31%	20.42%	13.37%	19.48%	19.25%
58	14.31%	20.42%	13.37%	19.48%	19.25%
59	14.31%	20.42%	13.37%	19.48%	19.25%
60	14.31%	20.42%	13.37%	19.48%	19.25%
61	14.31%	20.42%	13.37%	19.48%	19.25%
62	14.31%	20.42%	13.37%	19.48%	19.25%
63	14.31%	20.42%	13.37%	19.48%	19.25%
64	14.31%	20.42%	13.37%	19.48%	19.25%
65	14.31%	20.42%	13.37%	19.48%	19.25%
66 and thereafter	14.31%	20.42%	13.37%	19.48%	19.25%

<u>Entry Age</u>	<u>PLAN V - PEPRA (2.7 % @ 57)</u> <u>(Law Enforcement)</u>	<u>PLAN V - PEPRA (2.7% @ 57)</u> <u>(Probation)</u>
15	15.43%	13.32%
16	15.43%	13.32%
17	15.63%	13.49%
18	15.83%	13.66%
19	16.04%	13.84%
20	16.25%	14.02%
21	16.46%	14.20%
22	16.68%	14.39%
23	16.89%	14.58%
24	17.12%	14.77%
25	17.34%	14.96%
26	17.57%	15.16%
27	17.80%	15.36%
28	18.04%	15.57%
29	18.28%	15.78%
30	18.53%	15.99%
31	18.78%	16.21%
32	19.04%	16.43%
33	19.31%	16.66%
34	19.58%	16.90%
35	19.86%	17.14%
36	20.15%	17.39%
37	20.45%	17.64%
38	20.76%	17.91%
39	21.07%	18.18%
40	21.37%	18.44%
41	21.68%	18.70%
42	22.00%	18.98%
43	22.34%	19.28%
44	22.71%	19.59%
45	23.07%	19.91%
46	23.44%	20.22%
47	23.74%	20.49%
48	24.01%	20.72%
49	24.18%	20.87%
50	24.27%	20.94%
51	24.22%	20.90%
52	23.98%	20.69%
53	23.53%	20.31%
54	22.77%	19.65%
55	23.51%	20.29%
56	24.29%	20.96%
57	24.29%	20.96%
58	24.29%	20.96%
59	24.29%	20.96%
60	24.29%	20.96%
61	24.29%	20.96%
62	24.29%	20.96%
63	24.29%	20.96%
64	24.29%	20.96%
65	24.29%	20.96%
66 and thereafter	24.29%	20.96%

Average entry age and discount percentages applicable to employee contributions paid under Section 31581.1 are:

Rate Group	Plan	Discount Percentage	Average Entry Age
#7	Plan E (Law Enforcement)	100%	27
#7	Plan F (Law Enforcement)	99.56%	27
#7	Plan Q (Law Enforcement)	N/A	N/A
#7	Plan R (Law Enforcement)	99.13%	27
#7	Plan V - PEPRA (Law Enforcement)	99.31%	27
#6	Plan E (Probation)	100%	28
#6	Plan F (Probation)	98.61%	28
#6	Plan V - PEPRA (Probation)	97.36%	28