

**LAFCO**  
**Employer/Employee Rates**  
**Effective July 1, 2011**

**Employer Rates**

<b>Plan</b>		<b>Rate</b>
<b>I &amp; J (Future Service)</b>	Normal	11.61%
	UAAL	<u>13.66%</u>
	Total	25.27%
<b>P (General)</b>	Normal	3.69%
	UAAL	<u>15.50%</u>
	Total	19.19%

**Employee Contribution Rates**

	<u>PLAN I (2.7% @ 55)</u>	<u>PLAN J (2.7% @ 55)</u>	<u>PLAN P (1.62% @ 65)</u>
15	8.06%	7.72%	5.04%
16	8.06%	7.72%	5.04%
17	8.22%	7.87%	5.14%
18	8.37%	8.02%	5.24%
19	8.53%	8.17%	5.34%
20	8.69%	8.32%	5.44%
21	8.86%	8.48%	5.55%
22	9.02%	8.64%	5.65%
23	9.19%	8.80%	5.76%
24	9.37%	8.97%	5.87%
25	9.54%	9.14%	5.98%
26	9.72%	9.31%	6.09%
27	9.90%	9.48%	6.21%
28	10.09%	9.66%	6.32%
29	10.28%	9.84%	6.44%
30	10.47%	10.03%	6.56%
31	10.67%	10.22%	6.69%
32	10.88%	10.41%	6.81%
33	11.08%	10.61%	6.94%
34	11.30%	10.82%	7.07%
35	11.51%	11.03%	7.20%
36	11.74%	11.24%	7.34%
37	11.97%	11.46%	7.48%
38	12.21%	11.67%	7.62%
39	12.43%	11.88%	7.77%
40	12.66%	12.09%	7.92%
41	12.89%	12.32%	8.08%
42	13.14%	12.55%	8.23%
43	13.40%	12.80%	8.38%
44	13.67%	13.05%	8.53%
45	13.97%	13.31%	8.69%
46	14.26%	13.55%	8.85%
47	14.55%	13.76%	9.02%
48	14.84%	13.91%	9.20%
49	15.04%	13.98%	9.38%
50	15.15%	13.96%	9.56%
51	15.17%	13.85%	9.73%
52	15.09%	13.67%	9.89%
53	14.93%	14.16%	9.99%
54	14.68%	14.68%	10.04%
55	14.68%	14.68%	10.02%
56	14.68%	14.68%	9.95%
57	14.68%	14.68%	9.82%
58	14.68%	14.68%	10.17%
59	14.68%	14.68%	10.54%
60	14.68%	14.68%	10.54%

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

<b>Plan</b>	<b>Discount Percentage</b>	<b>Average Entry Age</b>
<b>Plan I (General)</b>	99.70%	31
<b>Plan J (General)</b>	97.32%	31
<b>Plan P (General)</b>	94.18%	33

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**Employer Rates**

<u>Plan</u>		<u>Rate</u>
I & J (Future Service)	Normal	11.79%
	UAAL	<u>11.11%</u>
	Total	22.90%
P (General)	Normal	3.69%
	UAAL	<u>13.00%</u>
	Total	16.69%

**Employee Contribution Rates**

<u>Entry Age</u>	<u>PLAN I (2.7% @ 55)</u>	<u>PLAN J (2.7% @ 55)</u>	<u>PLAN P (1.62% @ 65)</u>
15	8.08%	7.73%	5.04%
16	8.08%	7.73%	5.04%
17	8.23%	7.88%	5.14%
18	8.39%	8.03%	5.24%
19	8.55%	8.18%	5.34%
20	8.71%	8.34%	5.44%
21	8.87%	8.50%	5.55%
22	9.04%	8.66%	5.65%
23	9.21%	8.82%	5.76%
24	9.38%	8.98%	5.87%
25	9.56%	9.15%	5.98%
26	9.74%	9.33%	6.09%
27	9.92%	9.50%	6.21%
28	10.11%	9.68%	6.32%
29	10.30%	9.86%	6.44%
30	10.49%	10.05%	6.56%
31	10.69%	10.24%	6.69%
32	10.90%	10.43%	6.81%
33	11.10%	10.63%	6.94%
34	11.32%	10.84%	7.07%
35	11.54%	11.05%	7.20%
36	11.76%	11.26%	7.34%
37	11.99%	11.48%	7.48%
38	12.24%	11.69%	7.62%
39	12.45%	11.90%	7.77%
40	12.68%	12.12%	7.92%
41	12.92%	12.34%	8.08%
42	13.17%	12.58%	8.23%
43	13.43%	12.83%	8.38%
44	13.70%	13.08%	8.53%
45	14.00%	13.33%	8.69%
46	14.29%	13.58%	8.85%
47	14.58%	13.79%	9.02%
48	14.87%	13.94%	9.20%
49	15.07%	14.00%	9.38%
50	15.18%	13.98%	9.56%
51	15.20%	13.88%	9.73%
52	15.12%	13.69%	9.89%
53	14.96%	14.19%	9.99%
54	14.71%	14.71%	10.04%
55	14.71%	14.71%	10.02%
56	14.71%	14.71%	9.95%
57	14.71%	14.71%	9.82%
58	14.71%	14.71%	10.17%
59	14.71%	14.71%	10.54%
60	14.71%	14.71%	10.54%

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

<u>Plan</u>	<u>Discount Percentage</u>	<u>Average Entry Age</u>
Plan I (General)	99.63%	33
Plan J (General)	96.98%	33
Plan P (General)	94.18%	33