



**Orange County Employees Retirement System
Employer / Employee Contribution Rates
Effective Pay Period 15, June 28, 2024**

OCERS Management Employer Contribution Rates

Rate Group	Plan	Rate	
#2	J – (Future Service)	Normal	14.57%
		UAAL*	25.92%
		Total	40.49%
#2	U – PEPRA (Future Service)	Normal	9.24%
		UAAL*	25.92%
		Total	35.16%

***UAAL Rate Adjustment for Future Service Only**

General employers with the rate group #2 future service only benefit improvement are subject to the UAAL rate adjustment of 1.22%. The UAAL rate is calculated as follows: 27.14% (original rate) - 1.22% (future service adjustment) = 25.92%.

OCERS Management Employee Contribution Rates

Entry Age	Plan J (2.7% @ 55)	PEPRA
		Plan U (2.5% @ 67)
15	9.96%	7.50%
16	9.96%	7.50%
17	10.14%	7.17%
18	10.31%	6.82%
19	10.50%	6.94%
20	10.68%	7.07%
21	10.87%	7.20%
22	11.06%	7.32%
23	11.25%	7.46%
24	11.45%	7.59%
25	11.65%	7.72%
26	11.86%	7.86%
27	12.07%	8.00%
28	12.28%	8.14%
29	12.50%	8.29%
30	12.72%	8.43%
31	12.95%	8.58%
32	13.19%	8.73%
33	13.43%	8.89%
34	13.67%	9.04%
35	13.93%	9.20%
36	14.19%	9.37%
37	14.45%	9.53%
38	14.71%	9.70%



Orange County Employees Retirement System
Employer / Employee Contribution Rates
Effective Pay Period 15, June 28, 2024
 (continued)

OCERS Management Employee Contribution Rates
 (continued)

Entry Age	Plan J (2.7% @ 55)	PEPRA
		Plan U (2.5% @ 67)
39	14.96%	9.88%
40	15.20%	10.05%
41	15.44%	10.23%
42	15.69%	10.42%
43	15.94%	10.60%
44	16.20%	10.80%
45	16.44%	11.00%
46	16.65%	11.20%
47	16.80%	11.41%
48	16.89%	11.63%
49	16.88%	11.85%
50	16.77%	12.06%
51	16.53%	12.27%
52	16.17%	12.48%
53	16.70%	12.68%
54	17.25%	12.89%
55	17.25%	13.10%
56	17.25%	13.33%
57	17.25%	13.54%
58	17.25%	13.73%
59	17.25%	13.87%
60	17.25%	13.96%
61	17.25%	13.99%
62	17.25%	13.93%
63	17.25%	13.80%
64	17.25%	13.59%
65	17.25%	14.03%
66 and thereafter	17.25%	14.49%

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

Rate Group	Plan	Discounted Percentage	Average Entry Age
#2	Plan J (General)	99.06%	30



**** Revised 2/21/23 ****
Orange County Employees Retirement System
Employer / Employee Contribution Rates
Effective Pay Period 15, June 30, 2023

OCERS Management Employer Contribution Rates

Rate Group	Plan	Rate	
#2	J – (Future Service)	Normal	14.67%
		UAAL*	<u>24.85%</u>
		Total	39.52%
#2	U – PEPRA (Future Service)	Normal	9.17%
		UAAL*	<u>24.85%</u>
		Total	34.02%

***UAAL Rate Adjustment for Future Service Only**

General employers with the rate group #2 future service only benefit improvement are subject to the UAAL rate adjustment of 1.29%. The UAAL rate is calculated as follows: 26.14% (original rate) - 1.29% (future service adjustment) = 24.85%.

OCERS Management Employee Contribution Rates

Entry Age	Plan J (2.7% @ 55)	PEPRA
		Plan U (2.5% @ 67)
15	9.98%	7.49%
16	9.98%	7.49%
17	10.15%	7.16%
18	10.33%	6.81%
19	10.51%	6.93%
20	10.70%	7.06%
21	10.89%	7.18%
22	11.08%	7.31%
23	11.27%	7.44%
24	11.47%	7.58%
25	11.67%	7.71%
26	11.88%	7.85%
27	12.09%	7.99%
28	12.30%	8.13%
29	12.52%	8.27%
30	12.75%	8.42%
31	12.98%	8.57%
32	13.21%	8.72%
33	13.45%	8.87%
34	13.70%	9.03%
35	13.95%	9.19%
36	14.21%	9.35%
37	14.48%	9.52%
38	14.73%	9.69%



**** Revised 2/21/23 ****
Orange County Employees Retirement System
Employer / Employee Contribution Rates
Effective Pay Period 15, June 30, 2023
 (continued)

OCERS Management Employee Contribution Rates
 (continued)

Entry Age	Plan J (2.7% @ 55)	PEPRA
		Plan U (2.5% @ 67)
39	14.98%	9.86%
40	15.23%	10.04%
41	15.47%	10.22%
42	15.72%	10.40%
43	15.97%	10.59%
44	16.23%	10.78%
45	16.47%	10.98%
46	16.68%	11.18%
47	16.83%	11.39%
48	16.92%	11.61%
49	16.91%	11.83%
50	16.80%	12.04%
51	16.56%	12.25%
52	16.20%	12.46%
53	16.73%	12.66%
54	17.28%	12.87%
55	17.28%	13.08%
56	17.28%	13.31%
57	17.28%	13.52%
58	17.28%	13.70%
59	17.28%	13.85%
60	17.28%	13.94%
61	17.28%	13.96%
62	17.28%	13.91%
63	17.28%	13.77%
64	17.28%	13.57%
65	17.28%	14.01%
66 and thereafter	17.28%	14.47%

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

Rate Group	Plan	Discounted Percentage	Average Entry Age
#2	Plan J (General)	99.01%	31



**Orange County Employees Retirement System
Employer / Employee Contribution Rates
Effective Pay Period 15, July 1, 2022**

OCERS Management Employer Contribution Rates

Rate Group	Plan	Rate	
#2	J – (Future Service)	Normal	14.69%
		UAAL*	<u>27.72%</u>
		Total	42.41%
#2	U – PEPRA (Future Service)	Normal	8.37%
		UAAL*	<u>27.72%</u>
		Total	36.09%

***UAAL Rate Adjustment for Future Service Only**

General employers with the rate group #2 future service only benefit improvement are subject to the UAAL rate adjustment of 1.25%. The UAAL rate is calculated as follows: 28.97% (original rate) - 1.25% (future service adjustment) = 27.72%.

OCERS Management Employee Contribution Rates

Entry Age	Plan J (2.7% @ 55)	PEPRA
		Plan U (2.5% @ 67)
15	9.93%	7.03%
16	9.93%	7.03%
17	10.11%	6.72%
18	10.28%	6.39%
19	10.47%	6.51%
20	10.65%	6.62%
21	10.84%	6.74%
22	11.03%	6.86%
23	11.22%	6.99%
24	11.42%	7.11%
25	11.62%	7.24%
26	11.82%	7.36%
27	12.03%	7.50%
28	12.25%	7.63%
29	12.46%	7.76%
30	12.69%	7.90%
31	12.91%	8.04%
32	13.15%	8.18%
33	13.39%	8.33%
34	13.63%	8.47%
35	13.89%	8.62%
36	14.15%	8.78%
37	14.41%	8.93%
38	14.67%	9.09%



**Orange County Employees Retirement System
Employer / Employee Contribution Rates
Effective Pay Period 15, July 1, 2022
(continued)**

OCERS Management Employee Contribution Rates

(continued)

Entry Age	Plan J (2.7% @ 55)	PEPRA
		Plan U (2.5% @ 67)
39	14.91%	9.25%
40	15.16%	9.42%
41	15.40%	9.59%
42	15.64%	9.76%
43	15.89%	9.93%
44	16.15%	10.12%
45	16.39%	10.30%
46	16.60%	10.49%
47	16.75%	10.69%
48	16.84%	10.90%
49	16.83%	11.10%
50	16.72%	11.30%
51	16.49%	11.50%
52	16.13%	11.69%
53	16.65%	11.88%
54	17.20%	12.08%
55	17.20%	12.28%
56	17.20%	12.49%
57	17.20%	12.68%
58	17.20%	12.86%
59	17.20%	12.99%
60	17.20%	13.08%
61	17.20%	13.10%
62	17.20%	13.05%
63	17.20%	12.93%
64	17.20%	12.73%
65	17.20%	13.14%
66 and thereafter	17.20%	13.58%

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

Rate Group	Plan	Discounted Percentage	Average Entry Age
#2	Plan J (General)	98.95%	31



**Orange County Employees Retirement System
Employer / Employee Contribution Rates
Effective Pay Period 15, July 2, 2021**

OCERS Management Employer Contribution Rates

Rate Group	Plan	Rate	
#2	J – (Future Service)	Normal	14.34%
		UAAL*	<u>26.16%</u>
		Total	40.50%
#2	U – PEPRA (Future Service)	Normal	8.81%
		UAAL*	<u>26.16%</u>
		Total	34.97%

***UAAL Rate Adjustment for Future Service Only**

General employers with the rate group #2 future service only benefit improvement are subject to the UAAL rate adjustment of 1.22%. The UAAL rate is calculated as follows: 27.38% (original rate) - 1.22% (future service adjustment) = 26.16%.

OCERS Management Employee Contribution Rates

Entry Age	Plan J (2.7% @ 55)	PEPRA
		Plan U (2.5% @ 67)
15	10.07%	7.55%
16	10.07%	7.55%
17	10.23%	7.20%
18	10.40%	6.84%
19	10.56%	6.95%
20	10.73%	7.06%
21	10.90%	7.18%
22	11.08%	7.30%
23	11.26%	7.41%
24	11.44%	7.53%
25	11.62%	7.65%
26	11.81%	7.78%
27	12.00%	7.90%
28	12.19%	8.03%
29	12.39%	8.16%
30	12.59%	8.29%
31	12.80%	8.42%
32	13.01%	8.56%
33	13.23%	8.70%
34	13.46%	8.84%
35	13.69%	8.98%
36	13.92%	9.12%
37	14.15%	9.27%
38	14.36%	9.42%



**Orange County Employees Retirement System
Employer / Employee Contribution Rates
Effective Pay Period 15, July 2, 2021
(continued)**

**OCERS Management Employee Contribution Rates
(continued)**

Entry Age	Plan J (2.7% @ 55)	PEPRA
		Plan U (2.5% @ 67)
39	14.56%	9.57%
40	14.76%	9.73%
41	14.97%	9.89%
42	15.20%	10.05%
43	15.43%	10.22%
44	15.67%	10.39%
45	15.89%	10.57%
46	16.09%	10.75%
47	16.23%	10.94%
48	16.31%	11.13%
49	16.30%	11.31%
50	16.20%	11.48%
51	15.98%	11.65%
52	15.59%	11.81%
53	16.10%	11.99%
54	16.63%	12.17%
55	16.63%	12.37%
56	16.63%	12.57%
57	16.63%	12.76%
58	16.63%	12.93%
59	16.63%	13.06%
60	16.63%	13.14%
61	16.63%	13.17%
62	16.63%	13.12%
63	16.63%	12.99%
64	16.63%	12.76%
65	16.63%	13.18%
66 and thereafter	16.63%	13.61%

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

Rate Group	Plan	Discounted Percentage	Average Entry Age
#2	Plan J (General)	98.52%	31



**Orange County Employees Retirement System
Employer / Employee Contribution Rates
Effective Pay Period 15, July 3, 2020**

OCERS Management Employer Contribution Rates

Rate Group	Plan	Rate	
#2	I & J (Future Service)	Normal	14.36%
		UAAL*	<u>23.91%</u>
		Total	38.27%
#2	U – PEPRA (Future Service)	Normal	8.78%
		UAAL*	<u>23.91%</u>
		Total	32.69%

***UAAL Rate Adjustment for Future Service Only**

General employers with the rate group #2 future service only benefit improvement are subject to the UAAL rate adjustment of 1.14%. The UAAL rate is calculated as follows: 25.05% (original rate) - 1.14% (future service adjustment) = 23.91%.

OCERS Management Employee Contribution Rates

Entry Age	Plan I	Plan J	PEPRA
	(2.7% @ 55)	(2.7% @ 55)	Plan U (2.5% @ 67)
15	10.52%	10.07%	7.59%
16	10.52%	10.07%	7.59%
17	10.69%	10.23%	7.24%
18	10.86%	10.39%	6.88%
19	11.03%	10.56%	6.99%
20	11.21%	10.73%	7.10%
21	11.39%	10.90%	7.22%
22	11.57%	11.07%	7.34%
23	11.76%	11.25%	7.46%
24	11.95%	11.43%	7.58%
25	12.14%	11.62%	7.70%
26	12.34%	11.80%	7.82%
27	12.54%	11.99%	7.95%
28	12.74%	12.19%	8.08%
29	12.95%	12.39%	8.21%
30	13.16%	12.59%	8.34%
31	13.38%	12.79%	8.47%
32	13.60%	13.01%	8.61%
33	13.83%	13.22%	8.75%
34	14.07%	13.45%	8.89%
35	14.31%	13.68%	9.03%
36	14.56%	13.92%	9.18%
37	14.83%	14.14%	9.32%



**Orange County Employees Retirement System
Employer / Employee Contribution Rates
Effective Pay Period 15, July 3, 2020
(continued)**

**OCERS Management Employee Contribution Rates
(continued)**

Entry Age	Plan I (2.7% @ 55)	Plan J (2.7% @ 55)	PEPRA
			Plan U (2.5% @ 67)
38	15.10%	14.35%	9.47%
39	15.31%	14.55%	9.63%
40	15.53%	14.75%	9.79%
41	15.75%	14.97%	9.95%
42	15.99%	15.19%	10.11%
43	16.25%	15.42%	10.28%
44	16.52%	15.66%	10.45%
45	16.81%	15.88%	10.63%
46	17.10%	16.08%	10.81%
47	17.34%	16.22%	11.00%
48	17.57%	16.30%	11.19%
49	17.69%	16.29%	11.38%
50	17.77%	16.19%	11.55%
51	17.73%	15.97%	11.71%
52	17.58%	15.59%	11.88%
53	17.27%	16.09%	12.06%
54	16.62%	16.62%	12.24%
55	16.62%	16.62%	12.44%
56	16.62%	16.62%	12.64%
57	16.62%	16.62%	12.83%
58	16.62%	16.62%	13.00%
59	16.62%	16.62%	13.13%
60	16.62%	16.62%	13.22%
61	16.62%	16.62%	13.24%
62	16.62%	16.62%	13.20%
63	16.62%	16.62%	13.07%
64	16.62%	16.62%	12.84%
65	16.62%	16.62%	13.25%
66 and thereafter	16.62%	16.62%	13.69%

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

Rate Group	Plan	Discounted Percentage	Average Entry Age
#2	Plan I (General)	99.38%	31
#2	Plan J (General)	98.45%	31



**Orange County Employees Retirement System
Employer / Employee Contribution Rates
Effective Pay Period 15, July 5, 2019**

OCERS Management Employer Contribution Rates

<u>Rate Group</u>	<u>Plan</u>	<u>Rate</u>	
#2	I & J (Future Service)	Normal	14.39%
		UAAL*	<u>21.06%</u>
		Total	35.45%
#2	U – PEPRA (Future Service)	Normal	8.78%
		UAAL*	<u>21.06%</u>
		Total	29.84%

***UAAL Rate Adjustment for Future Service Only:**

General employers with the Rate Group #2 future service only benefit improvement are subject to the UAAL rate adjustment of 1.61%. The UAAL rate is calculated as follows: 22.67% (original rate) – 1.61% (future service adjustment) = 21.06%.

OCERS Management Employee Contribution Rates

<u>Entry Age</u>	<u>PLAN I (2.7% @ 55)</u>	<u>PLAN J (2.7% @ 55)</u>	<u>PLAN U (2.5% @ 67)</u> <u>PEPRA</u>
15	10.51%	10.06%	7.59%
16	10.51%	10.06%	7.59%
17	10.68%	10.22%	7.24%
18	10.85%	10.39%	6.88%
19	11.03%	10.55%	6.99%
20	11.21%	10.72%	7.10%
21	11.39%	10.89%	7.22%
22	11.57%	11.07%	7.34%
23	11.75%	11.25%	7.45%
24	11.94%	11.43%	7.57%
25	12.14%	11.61%	7.70%
26	12.33%	11.80%	7.82%
27	12.53%	11.99%	7.95%
28	12.74%	12.18%	8.07%
29	12.94%	12.38%	8.20%
30	13.16%	12.58%	8.34%
31	13.38%	12.79%	8.47%
32	13.60%	13.00%	8.61%
33	13.83%	13.22%	8.74%
34	14.06%	13.44%	8.89%
35	14.31%	13.67%	9.03%
36	14.56%	13.91%	9.17%
37	14.82%	14.14%	9.32%
38	15.09%	14.35%	9.47%
39	15.30%	14.54%	9.63%
40	15.52%	14.75%	9.78%

<u>Entry Age</u>	<u>PLAN I (2.7% @ 55)</u>	<u>PLAN J (2.7% @ 55)</u>	<u>PLAN U (2.5% @ 67)</u> <u>PEPRA</u>
41	15.75%	14.96%	9.95%
42	15.99%	15.18%	10.11%
43	16.24%	15.42%	10.28%
44	16.51%	15.65%	10.45%
45	16.81%	15.88%	10.63%
46	17.09%	16.07%	10.81%
47	17.33%	16.21%	11.00%
48	17.57%	16.29%	11.19%
49	17.68%	16.29%	11.37%
50	17.76%	16.19%	11.55%
51	17.73%	15.96%	11.71%
52	17.57%	15.58%	11.88%
53	17.26%	16.08%	12.06%
54	16.61%	16.61%	12.24%
55	16.61%	16.61%	12.44%
56	16.61%	16.61%	12.64%
57	16.61%	16.61%	12.83%
58	16.61%	16.61%	13.00%
59	16.61%	16.61%	13.13%
60	16.61%	16.61%	13.22%
61	16.61%	16.61%	13.24%
62	16.61%	16.61%	13.20%
63	16.61%	16.61%	13.07%
64	16.61%	16.61%	12.83%
65	16.61%	16.61%	13.25%
66 and thereafter	16.61%	16.61%	13.69%

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

<u>Rate Group</u>	<u>Plan</u>	<u>Discount %</u>	<u>Average Entry Age</u>
#2	Plan I (General)	99.37%	32
#2	Plan J (General)	98.38%	32



**Orange County Employees Retirement System
 Employer / Employee Contribution Rates
 Effective Pay Period 15, July 6, 2018**

OCERS Management Employer Contribution Rates

<u>Rate Group</u>	<u>Plan</u>	<u>Rate</u>	
#2	I & J (Future Service)	Normal	13.19%
		UAAL*	19.61%
		Total	32.80%
#2	U – PEPRA (Future Service)	Normal	8.28%
		UAAL*	19.61%
		Total	27.89%

***UAAL Rate Adjustment for Future Service Only:**

General employers with the Rate Group #2 future service only benefit improvement are subject to the UAAL rate adjustment of 2.11%. The UAAL rate is calculated as follows: 21.72% (original rate) – 2.11% (future service adjustment) = 19.61%.

OCERS Management Employee Contribution Rates

<u>Entry Age</u>	<u>PLAN I (2.7% @ 55)</u>	<u>PLAN J (2.7% @ 55)</u>	<u>PLAN U (2.5% @ 67)</u> <u>PEPRA</u>
15	9.67%	9.21%	6.79%
16	9.67%	9.21%	6.79%
17	9.84%	9.37%	6.48%
18	10.01%	9.54%	6.15%
19	10.19%	9.70%	6.26%
20	10.37%	9.87%	6.37%
21	10.55%	10.05%	6.48%
22	10.73%	10.22%	6.60%
23	10.92%	10.40%	6.72%
24	11.12%	10.59%	6.84%
25	11.31%	10.77%	6.96%
26	11.51%	10.96%	7.08%
27	11.72%	11.15%	7.21%
28	11.92%	11.35%	7.33%
29	12.14%	11.55%	7.46%
30	12.35%	11.76%	7.59%
31	12.58%	11.97%	7.73%
32	12.80%	12.19%	7.87%
33	13.04%	12.41%	8.00%
34	13.28%	12.64%	8.14%
35	13.53%	12.87%	8.29%
36	13.79%	13.11%	8.43%
37	14.05%	13.34%	8.58%
38	14.33%	13.56%	8.74%
39	14.55%	13.77%	8.89%
40	14.78%	13.98%	9.05%

<u>Entry Age</u>	<u>PLAN I (2.7% @ 55)</u>	<u>PLAN J (2.7% @ 55)</u>	<u>PLAN U (2.5% @ 67)</u> <u>PEPRA</u>
41	15.01%	14.20%	9.21%
42	15.26%	14.43%	9.38%
43	15.53%	14.68%	9.55%
44	15.81%	14.92%	9.72%
45	16.11%	15.16%	9.90%
46	16.41%	15.37%	10.08%
47	16.67%	15.53%	10.27%
48	16.92%	15.62%	10.47%
49	17.07%	15.63%	10.66%
50	17.14%	15.55%	10.83%
51	17.14%	15.35%	11.00%
52	17.00%	14.95%	11.18%
53	16.70%	15.45%	11.36%
54	15.98%	15.98%	11.55%
55	15.98%	15.98%	11.75%
56	15.98%	15.98%	11.96%
57	15.98%	15.98%	12.16%
58	15.98%	15.98%	12.34%
59	15.98%	15.98%	12.48%
60	15.98%	15.98%	12.58%
61	15.98%	15.98%	12.61%
62	15.98%	15.98%	12.58%
63	15.98%	15.98%	12.47%
64	15.98%	15.98%	12.22%
65	15.98%	15.98%	12.63%
66 and thereafter	15.98%	15.98%	13.06%

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

<u>Rate Group</u>	<u>Plan</u>	<u>Discount %</u>	<u>Average Entry Age</u>
#2	Plan I (General)	99.00%	35
#2	Plan J (General)	97.47%	35



**** REVISED 07/17/17 ****

**Orange County Employees Retirement System
 Employer / Employee Contribution Rates
 Effective Pay Period 16, July 21, 2017**

OCERS Management Employer Contribution Rates

Rate Group	Plan	Rate	
#2	I & J (Future Service)	Normal	13.19%
		UAAL*	<u>20.79%</u>
		Total	33.98%
#2	U – PEPRA (Future Service)	Normal	8.35%
		UAAL*	<u>20.79%</u>
		Total	29.14%

***UAAL Rate Adjustment for Future Service Only:**

General employers with the Rate Group #2 future service only benefit improvement are subject to the UAAL rate adjustment of 1.66%. The UAAL rate is calculated as follows: 22.45% (original rate) – 1.66% (future service adjustment) = 20.79%. Please note that the FY 17/18 UAAL rate adjustment for future service only that was originally published in the OCERS 2015 Actuarial Valuation was revised at the July 17, 2017 Board meeting to adjust the future service only discount rate from 1.82% to 1.66%. View OCERS 2016 Actuarial Valuation for revised FY 17/18 employer contribution rates online at: http://www.ocers.org/pdf/finance/actuarial/valuation/2016actuarial_valuation.pdf

OCERS Management Employee Contribution Rates

Entry Age	PLAN I (2.7% @ 55)	PLAN J (2.7% @ 55)	PLAN U (2.5% @ 67) PEPRA
15	9.66%	9.20%	6.87%
16	9.66%	9.20%	6.87%
17	9.83%	9.37%	6.55%
18	10.01%	9.53%	6.22%
19	10.18%	9.70%	6.33%
20	10.36%	9.87%	6.44%
21	10.54%	10.04%	6.56%
22	10.73%	10.22%	6.67%
23	10.92%	10.40%	6.79%
24	11.11%	10.58%	6.91%
25	11.31%	10.77%	7.04%
26	11.51%	10.96%	7.16%
27	11.71%	11.15%	7.29%
28	11.92%	11.35%	7.42%
29	12.13%	11.55%	7.55%
30	12.35%	11.75%	7.68%
31	12.57%	11.96%	7.82%
32	12.80%	12.18%	7.96%
33	13.03%	12.40%	8.10%
34	13.27%	12.63%	8.24%
35	13.52%	12.86%	8.38%
36	13.78%	13.11%	8.53%

View OCERS 2015 Actuarial Valuation online at: <http://www.ocers.org/pdf/finance/actuarial/valuation/2015actuarialvaluation.pdf>

<u>Entry Age</u>	<u>PLAN I (2.7% @ 55)</u>	<u>PLAN J (2.7% @ 55)</u>	<u>PLAN U (2.5% @ 67)</u> <u>PEPRA</u>
37	14.04%	13.34%	8.68%
38	14.32%	13.55%	8.84%
39	14.54%	13.76%	8.99%
40	14.77%	13.97%	9.15%
41	15.01%	14.19%	9.32%
42	15.26%	14.42%	9.48%
43	15.52%	14.67%	9.66%
44	15.80%	14.92%	9.83%
45	16.11%	15.15%	10.01%
46	16.40%	15.36%	10.20%
47	16.66%	15.52%	10.39%
48	16.91%	15.61%	10.59%
49	17.06%	15.62%	10.78%
50	17.13%	15.54%	10.96%
51	17.13%	15.34%	11.13%
52	16.99%	14.94%	11.30%
53	16.69%	15.44%	11.49%
54	15.97%	15.97%	11.68%
55	15.97%	15.97%	11.89%
56	15.97%	15.97%	12.10%
57	15.97%	15.97%	12.30%
58	15.97%	15.97%	12.48%
59	15.97%	15.97%	12.63%
60	15.97%	15.97%	12.72%
61	15.97%	15.97%	12.76%
62	15.97%	15.97%	12.73%
63	15.97%	15.97%	12.61%
64	15.97%	15.97%	12.36%
65	15.97%	15.97%	12.78%
66 and thereafter	15.97%	15.97%	13.21%

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

<u>Rate Group</u>	<u>Plan</u>	<u>Discount %</u>	<u>Average Entry Age</u>
#2	Plan I (General)	98.86%	35
#2	Plan J (General)	97.38%	35
#2	Plan U (General) PEPRA	94.77%	35