



County of Orange
Employer/Employee Contribution Rates For General Members
Effective Pay Period 15, July 5, 2019
**** REVISED 09/27/19 ****

Employer Contribution Rates For General Members

Rate Group	Plan	Rate
#1	A & B (AFSCME)	Normal 10.73%
		UAAL 4.61%
		Total 15.34%
#1	U – PEPRA (AFSCME)	Normal 9.93%
		UAAL 4.61%
		Total 14.54%
#2	I & J *	Normal 14.39%
		UAAL 22.67%
		Total 37.06%
#2	T – PEPRA *	Normal 7.11%
		UAAL 22.67%
		Total 29.78%
#2	U – PEPRA *	Normal 8.78%
		UAAL 22.67%
		Total 31.45%
#2	O & P *	Normal 6.21%
		UAAL 22.67%
		Total 28.88%

***Reverse Pickups:**

Certain County Bargaining Units under the 2.7% at 55, 2.5% at 67 and 1.62% at 65 plans are subject to an Employee-paid Reverse Pickup, which has not been accounted for in the Employer rate above. Any Reverse Pickup arrangements are between the Plan Sponsors and Employee Bargaining Units. The reverse pickup rates schedule is available online at: <https://www.ocers.org/sites/main/files/file-attachments/reversepickups.pdf>.

Employee Contribution Rates for General Members

<u>Entry Age</u>	<u>PLAN A (AFSCME)</u>	<u>PLAN B (AFSCME)</u>	<u>PLAN I (2.7% @ 55)</u>	<u>PLAN J (2.7% @ 55)</u>	<u>Plan P (1.62% @ 65)</u>
15	5.37%	7.24%	10.51%	10.06%	6.63%
16	5.37%	7.24%	10.51%	10.06%	6.63%
17	5.46%	7.35%	10.68%	10.22%	6.74%
18	5.55%	7.47%	10.85%	10.39%	6.85%
19	5.64%	7.59%	11.03%	10.55%	6.96%
20	5.73%	7.71%	11.21%	10.72%	7.07%
21	5.82%	7.84%	11.39%	10.89%	7.18%
22	5.91%	7.96%	11.57%	11.07%	7.30%
23	6.01%	8.09%	11.75%	11.25%	7.41%
24	6.10%	8.22%	11.94%	11.43%	7.53%
25	6.20%	8.35%	12.14%	11.61%	7.65%
26	6.30%	8.48%	12.33%	11.80%	7.77%
27	6.40%	8.62%	12.53%	11.99%	7.90%
28	6.51%	8.76%	12.74%	12.18%	8.03%
29	6.61%	8.90%	12.94%	12.38%	8.15%
30	6.72%	9.04%	13.16%	12.58%	8.29%
31	6.83%	9.19%	13.38%	12.79%	8.42%
32	6.94%	9.33%	13.60%	13.00%	8.55%
33	7.05%	9.48%	13.83%	13.22%	8.69%
34	7.17%	9.64%	14.06%	13.44%	8.83%
35	7.28%	9.80%	14.31%	13.67%	8.98%
36	7.40%	9.96%	14.56%	13.91%	9.13%
37	7.53%	10.12%	14.82%	14.14%	9.28%
38	7.65%	10.29%	15.09%	14.35%	9.43%
39	7.78%	10.47%	15.30%	14.54%	9.59%
40	7.92%	10.65%	15.52%	14.75%	9.76%
41	8.06%	10.83%	15.75%	14.96%	9.93%
42	8.20%	11.01%	15.99%	15.18%	10.09%
43	8.35%	11.17%	16.24%	15.42%	10.24%
44	8.47%	11.32%	16.51%	15.65%	10.38%
45	8.59%	11.48%	16.81%	15.88%	10.52%
46	8.72%	11.65%	17.09%	16.07%	10.68%
47	8.85%	11.82%	17.33%	16.21%	10.83%
48	8.99%	12.00%	17.57%	16.29%	11.00%
49	9.14%	12.19%	17.68%	16.29%	11.17%
50	9.30%	12.36%	17.76%	16.19%	11.33%
51	9.46%	12.51%	17.73%	15.96%	11.47%
52	9.59%	12.62%	17.57%	15.58%	11.57%
53	9.72%	12.69%	17.26%	16.08%	11.63%
54	9.79%	12.68%	16.61%	16.61%	11.62%
55	9.83%	12.60%	16.61%	16.61%	11.55%
56	9.81%	12.43%	16.61%	16.61%	11.39%
57	9.73%	12.13%	16.61%	16.61%	11.12%
58	9.55%	12.52%	16.61%	16.61%	11.48%
59	9.20%	12.94%	16.61%	16.61%	11.86%
60	9.20%	12.94%	16.61%	16.61%	11.86%
61	9.20%	12.94%	16.61%	16.61%	11.86%
62	9.20%	12.94%	16.61%	16.61%	11.86%
63	9.20%	12.94%	16.61%	16.61%	11.86%
64	9.20%	12.94%	16.61%	16.61%	11.86%
65	9.20%	12.94%	16.61%	16.61%	11.86%
66 and thereafter	9.20%	12.94%	16.61%	16.61%	11.86%

<u>Entry Age</u>	<u>PLAN T – PEPRA (1.62% @ 65)</u>	<u>PLAN U – PEPRA (2.5% @ 67)</u>	<u>PLAN U – PEPRA (AFSCME 2.5% @ 67)</u>
15	5.20%	7.59%	8.50%
16	5.20%	7.59%	8.50%
17	5.28%	7.24%	8.11%
18	5.37%	6.88%	7.70%
19	5.46%	6.99%	7.83%
20	5.54%	7.10%	7.95%
21	5.63%	7.22%	8.08%
22	5.72%	7.34%	8.21%
23	5.81%	7.45%	8.35%
24	5.91%	7.57%	8.48%
25	6.00%	7.70%	8.62%
26	6.10%	7.82%	8.76%
27	6.20%	7.95%	8.90%
28	6.30%	8.07%	9.04%
29	6.40%	8.20%	9.19%
30	6.50%	8.34%	9.34%
31	6.61%	8.47%	9.49%
32	6.72%	8.61%	9.64%
33	6.82%	8.74%	9.79%
34	6.94%	8.89%	9.95%
35	7.05%	9.03%	10.11%
36	7.17%	9.17%	10.27%
37	7.29%	9.32%	10.44%
38	7.41%	9.47%	10.61%
39	7.54%	9.63%	10.78%
40	7.67%	9.78%	10.96%
41	7.81%	9.95%	11.14%
42	7.93%	10.11%	11.32%
43	8.05%	10.28%	11.51%
44	8.17%	10.45%	11.70%
45	8.29%	10.63%	11.90%
46	8.41%	10.81%	12.10%
47	8.54%	11.00%	12.31%
48	8.68%	11.19%	12.53%
49	8.82%	11.37%	12.74%
50	8.95%	11.55%	12.93%
51	9.07%	11.71%	13.11%
52	9.16%	11.88%	13.30%
53	9.22%	12.06%	13.50%
54	9.23%	12.24%	13.71%
55	9.20%	12.44%	13.93%
56	9.11%	12.64%	14.15%
57	8.95%	12.83%	14.37%
58	9.24%	13.00%	14.56%
59	9.55%	13.13%	14.70%
60	9.55%	13.22%	14.80%
61	9.55%	13.24%	14.83%
62	9.55%	13.20%	14.78%
63	9.55%	13.07%	14.63%
64	9.55%	12.83%	14.37%
65	9.55%	13.25%	14.84%
66 and thereafter	9.55%	13.69%	15.33%

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

Rate Group	Plan	Discount Percentage	Average Entry Age
#1	Plan A (General)	100.00%	32
#1	Plan B (General)	98.16%	32
#2	Plan I (General)	99.37%	32
#2	Plan J (General)	98.38%	32
#2	Plan O (General)	N/A	N/A
#2	Plan P (General)	97.33%	32



**County of Orange
Employer/Employee Contribution Rates For General Members
Effective Pay Period 15, July 6, 2018**

Employer Contribution Rates For General Members

Rate Group	Plan	Rate
#1	A & B (AFSCME)	Normal 9.51%
		UAAL <u>7.25%</u>
		Total 16.76%
#1	U – PEPRA (AFSCME)	Normal 8.63%
		UAAL <u>7.25%</u>
		Total 15.88%
#2	I & J *	Normal 13.19%
		UAAL <u>21.72%</u>
		Total 34.91%
#2	T – PEPRA *	Normal 6.58%
		UAAL <u>21.72%</u>
		Total 28.30%
#2	U – PEPRA *	Normal 8.28%
		UAAL <u>21.72%</u>
		Total 30.00%
#2	O & P *	Normal 5.53%
		UAAL <u>21.72%</u>
		Total 27.25%

***Reverse Pickups:**

Certain County Bargaining Units under the 2.7% at 55, 2.5% at 67 and 1.62% at 65 plans are subject to an Employee-paid Reverse Pickup, which has not been accounted for in the Employer rate above. Any Reverse Pickup arrangements are between the Plan Sponsors and Employee Bargaining Units. The reverse pickup rates schedule is available online at: <https://www.ocers.org/sites/main/files/file-attachments/reversepickups.pdf>.

Employee Contribution Rates for General Members

<u>Entry Age</u>	<u>PLAN A (AFSCME)</u>	<u>PLAN B (AFSCME)</u>	<u>PLAN I (2.7% @ 55)</u>	<u>PLAN J (2.7% @ 55)</u>	<u>Plan P (1.62% @ 65)</u>
15	4.80%	6.48%	9.67%	9.21%	5.97%
16	4.80%	6.48%	9.67%	9.21%	5.97%
17	4.89%	6.60%	9.84%	9.37%	6.07%
18	4.97%	6.71%	10.01%	9.54%	6.18%
19	5.06%	6.83%	10.19%	9.70%	6.29%
20	5.15%	6.95%	10.37%	9.87%	6.40%
21	5.24%	7.08%	10.55%	10.05%	6.51%
22	5.33%	7.20%	10.73%	10.22%	6.63%
23	5.43%	7.33%	10.92%	10.40%	6.74%
24	5.52%	7.46%	11.12%	10.59%	6.86%
25	5.62%	7.59%	11.31%	10.77%	6.98%
26	5.72%	7.72%	11.51%	10.96%	7.11%
27	5.82%	7.85%	11.72%	11.15%	7.23%
28	5.92%	7.99%	11.92%	11.35%	7.36%
29	6.03%	8.13%	12.14%	11.55%	7.49%
30	6.13%	8.28%	12.35%	11.76%	7.62%
31	6.24%	8.42%	12.58%	11.97%	7.75%
32	6.35%	8.57%	12.80%	12.19%	7.89%
33	6.47%	8.72%	13.04%	12.41%	8.03%
34	6.58%	8.88%	13.28%	12.64%	8.17%
35	6.70%	9.03%	13.53%	12.87%	8.32%
36	6.82%	9.20%	13.79%	13.11%	8.47%
37	6.94%	9.36%	14.05%	13.34%	8.62%
38	7.07%	9.53%	14.33%	13.56%	8.78%
39	7.20%	9.71%	14.55%	13.77%	8.94%
40	7.34%	9.89%	14.78%	13.98%	9.10%
41	7.47%	10.07%	15.01%	14.20%	9.27%
42	7.62%	10.25%	15.26%	14.43%	9.44%
43	7.77%	10.42%	15.53%	14.68%	9.59%
44	7.89%	10.58%	15.81%	14.92%	9.74%
45	8.01%	10.74%	16.11%	15.16%	9.89%
46	8.14%	10.91%	16.41%	15.37%	10.04%
47	8.28%	11.09%	16.67%	15.53%	10.21%
48	8.42%	11.28%	16.92%	15.62%	10.38%
49	8.57%	11.47%	17.07%	15.63%	10.56%
50	8.74%	11.65%	17.14%	15.55%	10.72%
51	8.90%	11.81%	17.14%	15.35%	10.87%
52	9.04%	11.93%	17.00%	14.95%	10.98%
53	9.18%	12.00%	16.70%	15.45%	11.05%
54	9.25%	12.01%	15.98%	15.98%	11.06%
55	9.29%	11.95%	15.98%	15.98%	11.00%
56	9.29%	11.79%	15.98%	15.98%	10.86%
57	9.22%	11.49%	15.98%	15.98%	10.58%
58	9.06%	11.87%	15.98%	15.98%	10.93%
59	8.66%	12.28%	15.98%	15.98%	11.30%
60	8.66%	12.28%	15.98%	15.98%	11.30%
61	8.66%	12.28%	15.98%	15.98%	11.30%
62	8.66%	12.28%	15.98%	15.98%	11.30%
63	8.66%	12.28%	15.98%	15.98%	11.30%
64	8.66%	12.28%	15.98%	15.98%	11.30%
65	8.66%	12.28%	15.98%	15.98%	11.30%
66 and thereafter	8.66%	12.28%	15.98%	15.98%	11.30%

<u>Entry Age</u>	<u>PLAN T – PEPRA (1.62% @ 65)</u>	<u>PLAN U – PEPRA (2.5% @ 67)</u>	<u>PLAN U – PEPRA (AFSCME 2.5% @ 67)</u>
15	4.64%	6.79%	7.29%
16	4.64%	6.79%	7.29%
17	4.73%	6.48%	6.96%
18	4.81%	6.15%	6.60%
19	4.90%	6.26%	6.72%
20	4.98%	6.37%	6.84%
21	5.07%	6.48%	6.96%
22	5.16%	6.60%	7.09%
23	5.25%	6.72%	7.22%
24	5.34%	6.84%	7.34%
25	5.44%	6.96%	7.47%
26	5.53%	7.08%	7.61%
27	5.63%	7.21%	7.74%
28	5.73%	7.33%	7.88%
29	5.83%	7.46%	8.02%
30	5.94%	7.59%	8.16%
31	6.04%	7.73%	8.30%
32	6.15%	7.87%	8.45%
33	6.26%	8.00%	8.60%
34	6.37%	8.14%	8.75%
35	6.48%	8.29%	8.90%
36	6.60%	8.43%	9.06%
37	6.72%	8.58%	9.22%
38	6.84%	8.74%	9.38%
39	6.97%	8.89%	9.55%
40	7.10%	9.05%	9.72%
41	7.24%	9.21%	9.90%
42	7.37%	9.38%	10.07%
43	7.49%	9.55%	10.26%
44	7.61%	9.72%	10.44%
45	7.73%	9.90%	10.63%
46	7.85%	10.08%	10.83%
47	7.99%	10.27%	11.04%
48	8.13%	10.47%	11.25%
49	8.27%	10.66%	11.45%
50	8.41%	10.83%	11.64%
51	8.53%	11.00%	11.82%
52	8.63%	11.18%	12.01%
53	8.70%	11.36%	12.20%
54	8.72%	11.55%	12.41%
55	8.70%	11.75%	12.62%
56	8.62%	11.96%	12.85%
57	8.45%	12.16%	13.06%
58	8.74%	12.34%	13.26%
59	9.03%	12.48%	13.41%
60	9.03%	12.58%	13.51%
61	9.03%	12.61%	13.55%
62	9.03%	12.58%	13.52%
63	9.03%	12.47%	13.40%
64	9.03%	12.22%	13.13%
65	9.03%	12.63%	13.57%
66 and thereafter	9.03%	13.06%	14.03%

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

Rate Group	Plan	Discount Percentage	Average Entry Age
#1	Plan A (General)	100.00%	33
#1	Plan B (General)	97.14%	33
#2	Plan I (General)	99.00%	33
#2	Plan J (General)	97.47%	33
#2	Plan O (General)	N/A	N/A
#2	Plan P (General)	96.46%	33

County of Orange Employer/Employee Rates – General Members
Effective pay period 15, July 7, 2017

EMPLOYER CONTRIBUTION RATES – Rate Groups 1 & 2

2.0% @ 57 PLAN (AFSCME)		2.7% @ 55 PLAN		1.62% @ 65 PLAN		1.62% @ 65 PEPRA PLAN		2.5% @ 67 PEPRA PLAN		2.5% @ 67 PEPRA PLAN (AFSCME)	
	ER RATE		ER RATE		ER RATE		ER RATE		ER RATE		ER RATE
A & B - Normal	9.58%	I & J – Normal	13.19%	P - Normal	5.46%	T - Normal	6.56%	U – Normal	8.35%	U - Normal	8.92%
<u>UAAL</u>	<u>9.22%</u>	<u>UAAL</u>	<u>22.45%</u>	<u>UAAL</u>	<u>22.45%</u>	<u>UAAL</u>	<u>22.45%</u>		<u>22.45%</u>		<u>9.22%</u>
Total	18.80%	Total	35.64%	Total	27.91%	Total	29.01%	Total	30.80%	Total	18.14%

EMPLOYEE GENERAL MEMBER CONTRIBUTION RATES – Rate Groups 1 & 2

Entry Age	Plan A (2.0% @ 57) (AFSME – RG1)	PLAN B (1.67% @ 57)	PLAN I (2.7% @ 55)	PLAN J (2.7% @ 55)	PLAN P (1.62% @ 65)	PLAN T - PEPRA (1.62% @ 65)	PLAN U - PEPRA (2.5% @ 67)	PLAN U - PEPRA (2.5% @ 67) (AFSME – RG1)
16	4.80	6.48	9.66	9.20	5.97	4.64	6.87	7.35
17	4.89	6.60	9.83	9.37	6.07	4.72	6.55	7.01
18	4.97	6.71	10.01	9.53	6.18	4.81	6.22	6.65
19	5.06	6.83	10.18	9.70	6.29	4.89	6.33	6.77
20	5.15	6.95	10.36	9.87	6.40	4.98	6.44	6.89
21	5.24	7.07	10.54	10.04	6.51	5.07	6.56	7.02
22	5.33	7.20	10.73	10.22	6.63	5.16	6.67	7.14
23	5.43	7.33	10.92	10.40	6.75	5.25	6.79	7.27
24	5.52	7.45	11.11	10.58	6.86	5.34	6.91	7.40
25	5.62	7.58	11.31	10.77	6.98	5.43	7.04	7.53
26	5.72	7.72	11.51	10.96	7.11	5.53	7.16	7.66
27	5.82	7.85	11.71	11.15	7.23	5.63	7.29	7.80
28	5.92	7.99	11.92	11.35	7.36	5.73	7.42	7.94
29	6.03	8.13	12.13	11.55	7.49	5.83	7.55	8.08
30	6.13	8.27	12.35	11.75	7.62	5.93	7.68	8.22
31	6.24	8.42	12.57	11.96	7.75	6.03	7.82	8.37
32	6.35	8.57	12.80	12.18	7.89	6.14	7.96	8.51
33	6.46	8.72	13.03	12.40	8.03	6.25	8.10	8.66
34	6.58	8.88	13.27	12.63	8.17	6.36	8.24	8.82
35	6.70	9.03	13.52	12.86	8.32	6.48	8.38	8.97
36	6.82	9.20	13.78	13.11	8.47	6.59	8.53	9.13
37	6.94	9.36	14.04	13.34	8.62	6.71	8.68	9.29
38	7.07	9.53	14.32	13.55	8.78	6.84	8.84	9.46
39	7.20	9.71	14.54	13.76	8.94	6.96	8.99	9.62
40	7.33	9.89	14.77	13.97	9.10	7.10	9.15	9.80

*For EE rates above age 60, please contact OCERS or your employers HR/Payroll department

View OCERS 2015 Actuarial Valuation online at: https://www.ocers.org/sites/main/files/file-attachments/2015actuarialvaluation_0.pdf?1534546802

Entry Age	Plan A (2.0% @ 57) (AFSME – RG1)	PLAN B (1.67% @ 57) (RG-1)	PLAN I (2.7% @ 55)	PLAN J (2.7% @ 55)	PLAN P (1.62% @ 65)	PLAN T - PEPRA (1.62% @ 65)	PLAN U - PEPRA (2.5% @ 67)	PLAN U - PEPRA (2.5% @ 67) (AFSME – RG1)
41	7.47	10.07	15.01	14.19	9.28	7.23	9.32	9.97
42	7.62	10.25	15.26	14.42	9.44	7.36	9.48	10.15
43	7.77	10.42	15.52	14.67	9.59	7.48	9.66	10.33
44	7.89	10.58	15.80	14.92	9.74	7.60	9.83	10.52
45	8.01	10.74	16.11	15.15	9.89	7.72	10.01	10.71
46	8.14	10.91	16.40	15.36	10.04	7.85	10.20	10.91
47	8.27	11.09	16.66	15.52	10.21	7.98	10.39	11.12
48	8.42	11.27	16.91	15.61	10.38	8.12	10.59	11.33
49	8.57	11.46	17.06	15.62	10.56	8.26	10.78	11.53
50	8.74	11.64	17.13	15.54	10.72	8.40	10.96	11.73
51	8.90	11.81	17.13	15.34	10.87	8.52	11.13	11.91
52	9.04	11.93	16.99	14.94	10.98	8.62	11.30	12.10
53	9.17	12.00	16.69	15.44	11.05	8.69	11.49	12.29
54	9.25	12.01	15.97	15.97	11.06	8.71	11.68	12.50
55	9.29	11.95	15.97	15.97	11.00	8.69	11.89	12.72
56	9.29	11.79	15.97	15.97	10.86	8.61	12.10	12.94
57	9.21	11.49	15.97	15.97	10.58	8.44	12.30	13.16
58	9.05	11.87	15.97	15.97	10.93	8.73	12.48	13.36
59	8.66	12.27	15.97	15.97	11.30	9.02	12.63	13.51
60 *	8.66	12.27	15.97	15.97	11.30	9.02	12.72	13.61

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

Plan	Discount Percentage	Average Entry Age
Plan A (General)	100.00%	32
Plan B (General)	97.03%	32
Plan I (General)	98.86%	32
Plan J (General)	97.38%	32
Plan O (General)	N/A	N/A
Plan P (General)	96.21%	32
Plan T – PEPRA (General)	94.91%	32
Plan U – PEPRA (General)	94.77%	32
Plan U – PEPRA (AFSMEI)	94.93%	32

Reverse Pickups:

Certain County Bargaining Units under the 2.7% at 55, 1.62% at 65 and PEPRA plans are subject to an Employee paid Reverse Pickup. [Click here](#) to view a list of reverse pickup rates.

*For EE rates above age 60, please contact OCERS or your employers HR/Payroll department

View OCERS 2015 Actuarial Valuation online at: https://www.ocers.org/sites/main/files/file-attachments/2015actuarialvaluation_0.pdf?1534546802



**County of Orange
Employer/Employee Contribution Rates For General Members
Effective Pay Period 15, July 08, 2016**

Employer Contribution Rates For General Members

Rate Group	Plan	Rate
#1	A & B (AFSCME)	Normal 9.67%
		UAAL <u>8.62%</u>
		Total 18.29%
#1	U – PEPRA (AFSCME)	Normal 8.87%
		UAAL <u>8.62%</u>
		Total 17.49%
#2	I & J *	Normal 13.22%
		UAAL <u>21.72%</u>
		Total 34.94%
#2	T – PEPRA *	Normal 6.61%
		UAAL <u>21.72%</u>
		Total 28.33%
#2	U – PEPRA *	Normal 8.33%
		UAAL <u>21.72%</u>
		Total 30.05%
#2	O & P *	Normal 5.49%
		UAAL <u>21.72%</u>
		Total 27.21%

***Reverse Pickups:**

Certain County Bargaining Units under the 2.7% at 55, 2.5% at 67 and 1.62% at 65 plans are subject to an Employee-paid Reverse Pickup, which has not been accounted for in the Employer rate above. Any Reverse Pickup arrangements are between the Plan Sponsors and Employee Bargaining Units. [Click here](#) to view a list of reverse pickup rates.

Employee Contribution Rates for General Members

<u>Entry Age</u>	<u>PLAN A (AFSCME)</u>	<u>PLAN B (AFSCME)</u>	<u>PLAN I (2.7% @ 55)</u>	<u>PLAN J (2.7% @ 55)</u>	<u>Plan P (1.62% @ 65)</u>
15	4.80%	6.48%	9.66%	9.21%	5.97%
16	4.80%	6.48%	9.66%	9.21%	5.97%
17	4.89%	6.60%	9.83%	9.37%	6.08%
18	4.98%	6.72%	10.01%	9.53%	6.18%
19	5.06%	6.84%	10.18%	9.70%	6.29%
20	5.15%	6.96%	10.36%	9.87%	6.40%
21	5.25%	7.08%	10.55%	10.04%	6.52%
22	5.34%	7.20%	10.73%	10.22%	6.63%
23	5.43%	7.33%	10.92%	10.40%	6.75%
24	5.53%	7.46%	11.11%	10.58%	6.87%
25	5.62%	7.59%	11.31%	10.77%	6.99%
26	5.72%	7.72%	11.51%	10.96%	7.11%
27	5.82%	7.86%	11.71%	11.15%	7.24%
28	5.93%	8.00%	11.92%	11.35%	7.36%
29	6.03%	8.14%	12.13%	11.55%	7.49%
30	6.14%	8.28%	12.35%	11.75%	7.62%
31	6.25%	8.43%	12.57%	11.97%	7.76%
32	6.36%	8.57%	12.80%	12.18%	7.89%
33	6.47%	8.73%	13.03%	12.40%	8.03%
34	6.58%	8.88%	13.28%	12.63%	8.18%
35	6.70%	9.04%	13.52%	12.86%	8.32%
36	6.82%	9.20%	13.78%	13.11%	8.47%
37	6.95%	9.37%	14.05%	13.34%	8.62%
38	7.07%	9.54%	14.32%	13.56%	8.78%
39	7.21%	9.71%	14.54%	13.76%	8.94%
40	7.34%	9.89%	14.77%	13.97%	9.11%
41	7.48%	10.08%	15.01%	14.19%	9.28%
42	7.62%	10.26%	15.26%	14.43%	9.44%
43	7.77%	10.42%	15.52%	14.67%	9.60%
44	7.89%	10.58%	15.80%	14.92%	9.74%
45	8.02%	10.75%	16.11%	15.15%	9.89%
46	8.15%	10.92%	16.41%	15.36%	10.05%
47	8.28%	11.09%	16.66%	15.52%	10.21%
48	8.42%	11.28%	16.92%	15.62%	10.39%
49	8.58%	11.47%	17.06%	15.63%	10.56%
50	8.74%	11.65%	17.13%	15.54%	10.73%
51	8.90%	11.81%	17.13%	15.34%	10.88%
52	9.04%	11.94%	16.99%	14.95%	10.99%
53	9.18%	12.01%	16.70%	15.45%	11.06%
54	9.26%	12.02%	15.97%	15.97%	11.06%
55	9.30%	11.95%	15.97%	15.97%	11.00%
56	9.30%	11.80%	15.97%	15.97%	10.86%
57	9.22%	11.49%	15.97%	15.97%	10.58%
58	9.06%	11.88%	15.97%	15.97%	10.94%
59	8.67%	12.28%	15.97%	15.97%	11.31%
60	8.67%	12.28%	15.97%	15.97%	11.31%
61	8.67%	12.28%	15.97%	15.97%	11.31%
62	8.67%	12.28%	15.97%	15.97%	11.31%
63	8.67%	12.28%	15.97%	15.97%	11.31%
64	8.67%	12.28%	15.97%	15.97%	11.31%
65	8.67%	12.28%	15.97%	15.97%	11.31%
66 and thereafter	8.67%	12.28%	15.97%	15.97%	11.31%

<u>Entry Age</u>	<u>PLAN T – PEPRA</u> <u>(1.62% @ 65)</u>	<u>PLAN U – PEPRA</u> <u>(2.5% @ 67)</u>	<u>PLAN U – PEPRA</u> <u>(AFSCME 2.5% @ 67)</u>
15	4.65%	6.78%	7.34%
16	4.65%	6.78%	7.34%
17	4.73%	6.47%	7.00%
18	4.82%	6.14%	6.64%
19	4.90%	6.25%	6.76%
20	4.99%	6.36%	6.88%
21	5.08%	6.48%	7.01%
22	5.17%	6.59%	7.13%
23	5.26%	6.71%	7.26%
24	5.35%	6.83%	7.39%
25	5.45%	6.95%	7.52%
26	5.54%	7.07%	7.65%
27	5.64%	7.20%	7.79%
28	5.74%	7.33%	7.93%
29	5.84%	7.46%	8.07%
30	5.94%	7.59%	8.21%
31	6.05%	7.72%	8.35%
32	6.16%	7.86%	8.50%
33	6.27%	8.00%	8.65%
34	6.38%	8.14%	8.80%
35	6.49%	8.28%	8.96%
36	6.61%	8.43%	9.12%
37	6.73%	8.58%	9.28%
38	6.86%	8.73%	9.44%
39	6.98%	8.88%	9.61%
40	7.11%	9.04%	9.78%
41	7.25%	9.20%	9.96%
42	7.38%	9.37%	10.13%
43	7.50%	9.54%	10.32%
44	7.62%	9.71%	10.51%
45	7.74%	9.89%	10.70%
46	7.87%	10.07%	10.90%
47	8.00%	10.26%	11.10%
48	8.14%	10.46%	11.31%
49	8.28%	10.65%	11.52%
50	8.42%	10.82%	11.71%
51	8.55%	10.99%	11.89%
52	8.64%	11.16%	12.08%
53	8.71%	11.35%	12.27%
54	8.74%	11.54%	12.48%
55	8.71%	11.74%	12.70%
56	8.64%	11.95%	12.93%
57	8.47%	12.15%	13.14%
58	8.75%	12.33%	13.34%
59	9.05%	12.47%	13.49%
60	9.05%	12.57%	13.59%
61	9.05%	12.60%	13.63%
62	9.05%	12.57%	13.60%
63	9.05%	12.46%	13.48%
64	9.05%	12.21%	13.21%
65	9.05%	12.62%	13.65%
66 and thereafter	9.05%	13.05%	14.12%

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

Rate Group	Plan	Discount Percentage	Average Entry Age
#1	Plan A (General)	98.41%	32
#1	Plan B (General)	96.94%	32
#1	Plan U - PEPR A (General)	95.82%	32
#2	Plan I (General)	98.83%	32
#2	Plan J (General)	97.28%	32
#2	Plan T - PEPR A (General)	94.75%	32
#2	Plan U - PEPR A (General)	95.86%	32
#2	Plan O (General)	N/A	N/A
#2	Plan P (General)	95.93%	32