

County of Orange Employer Contribution Rates For General Members Effective Pay Period 15, June 28, 2024

Rate Group	Plan	Rate	
#1	В	Normal	10.26%
		UAAL	<u>3.61%</u>
		Total	13.87%
#1	U – PEPRA (AFSCME)	Normal	10.03%
		UAAL	<u>3.61%</u>
		Total	13.64%
#2	I & J *	Normal	14.57%
		UAAL	<u>27.14%</u>
		Total	41.71%
#2	T – PEPRA *	Normal	7.29%
		UAAL	<u>27.14%</u>
		Total	34.43%
#2	U – PEPRA *	Normal	9.24%
		UAAL	<u>27.14%</u>
		Total	36.38%
#2	P *	Normal	6.17%
		UAAL	<u>27.14%</u>
		Total	33.31%

*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 employer and employee bargaining units. The reverse pickup rate schedule is available online at:

https://www.ocers.org/sites/main/files/file-attachments/reversepickups_1.pdf



County of Orange Employee Contribution Rates for General Members Effective Pay Period 15, June 28, 2024

						PEPR	Α
	Plan B	Plan I	Plan J	Plan P	Plan T	Plan U	Plan U
Entry Age	(AFSCME)	(2.7% @ 55)	(2.7% @ 55)	(1.62% @ 65)	(1.62% @ 65)	(2.5% @ 67)	(AFSCME 2.5% @ 67)
15	7.00%	10.37%	9.96%	6.45%	5.15%	7.50%	8.09%
16	7.00%	10.37%	9.96%	6.45%	5.15%	7.50%	8.09%
17	7.13%	10.56%	10.14%	6.56%	5.24%	7.17%	7.73%
18	7.25%	10.74%	10.31%	6.68%	5.33%	6.82%	7.36%
19	7.38%	10.93%	10.50%	6.80%	5.43%	6.94%	7.49%
20	7.51%	11.12%	10.68%	6.92%	5.53%	7.07%	7.63%
21	7.65%	11.32%	10.87%	7.04%	5.62%	7.20%	7.76%
22	7.78%	11.52%	11.06%	7.16%	5.72%	7.32%	7.90%
23	7.92%	11.72%	11.25%	7.29%	5.82%	7.46%	8.04%
24	8.06%	11.93%	11.45%	7.42%	5.93%	7.59%	8.19%
25	8.20%	12.14%	11.65%	7.55%	6.03%	7.72%	8.33%
26	8.34%	12.36%	11.86%	7.68%	6.14%	7.86%	8.48%
27	8.49%	12.58%	12.07%	7.81%	6.25%	8.00%	8.63%
28	8.64%	12.80%	12.28%	7.95%	6.36%	8.14%	8.78%
29	8.79%	13.03%	12.50%	8.09%	6.47%	8.29%	8.94%
30	8.95%	13.26%	12.72%	8.23%	6.58%	8.43%	9.10%
31	9.10%	13.50%	12.95%	8.38%	6.70%	8.58%	9.26%
32	9.27%	13.75%	13.19%	8.53%	6.82%	8.73%	9.42%
33	9.43%	14.00%	13.43%	8.68%	6.94%	8.89%	9.59%
34	9.60%	14.26%	13.67%	8.83%	7.07%	9.04%	9.76%
35	9.77%	14.53%	13.93%	8.99%	7.19%	9.20%	9.93%
36	9.94%	14.80%	14.19%	9.15%	7.32%	9.37%	10.10%
37	10.12%	15.09%	14.45%	9.32%	7.46%	9.53%	10.28%
38	10.31%	15.39%	14.71%	9.49%	7.59%	9.70%	10.47%
39	10.50%	15.66%	14.96%	9.66%	7.74%	9.88%	10.65%
40	10.69%	15.95%	15.20%	9.84%	7.88%	10.05%	10.84%
41	10.89%	16.21%	15.44%	10.03%	8.03%	10.23%	11.04%
42	11.09%	16.48%	15.69%	10.21%	8.18%	10.42%	11.24%
43	11.29%	16.76%	15.94%	10.39%	8.33%	10.60%	11.44%
44	11.48%	17.05%	16.20%	10.57%	8.47%	10.80%	11.65%
45	11.67%	17.36%	16.44%	10.74%	8.62%	11.00%	11.86%
46	11.85%	17.69%	16.65%	10.91%	8.76%	11.20%	12.08%
47	12.04%	17.93%	16.80%	11.09%	8.90%	11.41%	12.31%
48	12.24%	18.17%	16.89%	11.26%	9.05%	11.63%	12.54%
49	12.44%	18.32%	16.88%	11.45%	9.21%	11.85%	12.78%
50	12.62%	18.39%	16.77%	11.62%	9.35%	12.06%	13.01%
51	12.78%	18.34%	16.53%	11.77%	9.48%	12.27%	13.24%
52	12.90%	18.16%	16.17%	11.87%	9.58%	12.48%	13.46%
53	12.96%	17.83%	16.70%	11.93%	9.64%	12.68%	13.68%



County of Orange Employee Contribution Rates for General Members Effective Pay Period 15, June 28, 2024 (Continued)

						PEPR	Α
	Plan B	Plan I	Plan J	Plan P	Plan T	Plan U	Plan U
Entry Age	(AFSCME)	(2.7% @ 55)	(2.7% @ 55)	(1.62% @ 65)	(1.62% @ 65)	(2.5% @ 67)	(AFSCME 2.5% @ 67)
54	12.96%	17.25%	17.25%	11.93%	9.66%	12.89%	13.90%
55	12.87%	17.25%	17.25%	11.85%	9.62%	13.10%	14.13%
56	12.69%	17.25%	17.25%	11.68%	9.53%	13.33%	14.38%
57	12.42%	17.25%	17.25%	11.43%	9.38%	13.54%	14.60%
58	12.82%	17.25%	17.25%	11.80%	9.69%	13.73%	14.81%
59	13.25%	17.25%	17.25%	12.19%	10.01%	13.87%	14.96%
60	13.25%	17.25%	17.25%	12.19%	10.01%	13.96%	15.06%
61	13.25%	17.25%	17.25%	12.19%	10.01%	13.99%	15.09%
62	13.25%	17.25%	17.25%	12.19%	10.01%	13.93%	15.03%
63	13.25%	17.25%	17.25%	12.19%	10.01%	13.80%	14.88%
64	13.25%	17.25%	17.25%	12.19%	10.01%	13.59%	14.66%
65	13.25%	17.25%	17.25%	12.19%	10.01%	14.03%	15.13%
66 and	13.25%	17.25%	17.25%	12.19%	10.01%	14.49%	15.64%
thereafter							

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

Rate Group	Plan	Discounted Percentage	Average Entry Age	
#1	Plan B (General)	98.94%	30	
#2	Plan I (General)	100.00%	30	
#2	Plan J (General)	99.06%	30	
#2	Plan P (General)	98.52%	30	



** Revised 2/21/23 ** County of Orange Employer Contribution Rates For General Members Effective Pay Period 15, June 30, 2023

Rate Group	Plan	Rate	
#1	В	Normal	10.42%
		UAAL	<u>3.33%</u>
		Total	13.75%
#1	U – PEPRA (AFSCME)	Normal	10.08%
		UAAL	<u>3.33%</u>
		Total	13.41%
#2	I & J *	Normal	14.67%
		UAAL	<u>26.14%</u>
		Total	40.81%
#2	T – PEPRA *	Normal	7.09%
		UAAL	<u>26.14%</u>
		Total	33.23%
#2	U – PEPRA *	Normal	9.17%
		UAAL	26.14%
		Total	35.31%
#2	P *	Normal	6.22%
		UAAL	<u>26.14%</u>
		Total	32.36%

*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 employeepaid reverse pickup which has not been accounted for in the employer rate above. Any reverse pickup arrangements are between the employer and employee bargaining units. The reverse pickup rate schedule is available online at:

https://www.ocers.org/sites/main/files/file-attachments/reversepickups 1.pdf



** Revised 2/21/23 ** County of Orange Employee Contribution Rates for General Members Effective Pay Period 15, June 30, 2023

						PEPR	A
	Plan B	Plan I	Plan J	Plan P	Plan T	Plan U	Plan U
Entry Age	(AFSCME)	(2.7% @ 55)	(2.7% @ 55)	(1.62% @ 65)	(1.62% @ 65)	(2.5% @ 67)	(AFSCME 2.5% @ 67)
15	7.02%	10.39%	9.98%	6.45%	5.04%	7.49%	8.15%
16	7.02%	10.39%	9.98%	6.45%	5.04%	7.49%	8.15%
17	7.14%	10.57%	10.15%	6.57%	5.13%	7.16%	7.79%
18	7.27%	10.76%	10.33%	6.68%	5.22%	6.81%	7.41%
19	7.40%	10.95%	10.51%	6.80%	5.32%	6.93%	7.54%
20	7.53%	11.14%	10.70%	6.92%	5.41%	7.06%	7.68%
21	7.66%	11.34%	10.89%	7.04%	5.51%	7.18%	7.82%
22	7.79%	11.54%	11.08%	7.17%	5.60%	7.31%	7.96%
23	7.93%	11.74%	11.27%	7.29%	5.70%	7.44%	8.10%
24	8.07%	11.95%	11.47%	7.42%	5.80%	7.58%	8.24%
25	8.21%	12.16%	11.67%	7.55%	5.91%	7.71%	8.39%
26	8.36%	12.38%	11.88%	7.69%	6.01%	7.85%	8.54%
27	8.51%	12.60%	12.09%	7.82%	6.12%	7.99%	8.69%
28	8.65%	12.82%	12.30%	7.96%	6.22%	8.13%	8.85%
29	8.81%	13.05%	12.52%	8.10%	6.33%	8.27%	9.00%
30	8.96%	13.29%	12.75%	8.24%	6.45%	8.42%	9.16%
31	9.12%	13.53%	12.98%	8.39%	6.56%	8.57%	9.32%
32	9.28%	13.77%	13.21%	8.53%	6.68%	8.72%	9.49%
33	9.45%	14.02%	13.45%	8.69%	6.80%	8.87%	9.66%
34	9.61%	14.28%	13.70%	8.84%	6.92%	9.03%	9.83%
35	9.79%	14.55%	13.95%	9.00%	7.04%	9.19%	10.00%
36	9.96%	14.83%	14.21%	9.16%	7.17%	9.35%	10.18%
37	10.14%	15.12%	14.48%	9.33%	7.30%	9.52%	10.36%
38	10.33%	15.41%	14.73%	9.49%	7.44%	9.69%	10.54%
39	10.51%	15.69%	14.98%	9.67%	7.57%	9.86%	10.73%
40	10.71%	15.97%	15.23%	9.85%	7.72%	10.04%	10.92%
41	10.91%	16.24%	15.47%	10.03%	7.86%	10.22%	11.11%
42	11.11%	16.51%	15.72%	10.22%	8.01%	10.40%	11.32%
43	11.31%	16.79%	15.97%	10.40%	8.16%	10.59%	11.52%
44	11.50%	17.08%	16.23%	10.58%	8.30%	10.78%	11.73%
45	11.69%	17.39%	16.47%	10.75%	8.44%	10.98%	11.95%
46	11.87%	17.72%	16.68%	10.92%	8.57%	11.18%	12.17%
47	12.06%	17.96%	16.83%	11.09%	8.72%	11.39%	12.40%
48	12.26%	18.20%	16.92%	11.27%	8.86%	11.61%	12.63%
49	12.46%	18.35%	16.91%	11.46%	9.01%	11.83%	12.87%
50	12.64%	18.42%	16.80%	11.63%	9.15%	12.04%	13.10%
51	12.80%	18.37%	16.56%	11.77%	9.28%	12.25%	13.33%
52	12.92%	18.19%	16.20%	11.88%	9.38%	12.46%	13.55%
53	12.99%	17.86%	16.73%	11.94%	9.44%	12.66%	13.77%



** Revised 2/21/23 ** County of Orange Employee Contribution Rates for General Members Effective Pay Period 15, June 30, 2023 (Continued)

						PEPK	A
	Plan B	Plan I	Plan J	Plan P	Plan T	Plan U	Plan U
Entry Age	(AFSCME)	(2.7% @ 55)	(2.7% @ 55)	(1.62% @ 65)	(1.62% @ 65)	(2.5% @ 67)	(AFSCME 2.5% @ 67)
54	12.98%	17.28%	17.28%	11.94%	9.46%	12.87%	14.00%
55	12.89%	17.28%	17.28%	11.86%	9.42%	13.08%	14.24%
56	12.71%	17.28%	17.28%	11.69%	9.33%	13.31%	14.48%
57	12.44%	17.28%	17.28%	11.44%	9.19%	13.52%	14.71%
58	12.84%	17.28%	17.28%	11.81%	9.49%	13.70%	14.91%
59	13.27%	17.28%	17.28%	12.20%	9.80%	13.85%	15.06%
60	13.27%	17.28%	17.28%	12.20%	9.80%	13.94%	15.17%
61	13.27%	17.28%	17.28%	12.20%	9.80%	13.96%	15.19%
62	13.27%	17.28%	17.28%	12.20%	9.80%	13.91%	15.14%
63	13.27%	17.28%	17.28%	12.20%	9.80%	13.77%	14.99%
64	13.27%	17.28%	17.28%	12.20%	9.80%	13.57%	14.76%
65	13.27%	17.28%	17.28%	12.20%	9.80%	14.01%	15.24%
66 and	13.27%	17.28%	17.28%	12.20%	9.80%	14.47%	15.75%
thereafter							

PFPRA

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

Rate Group	Plan	Discounted Percentage	Average Entry Age	
#1	Plan B (General)	98.90%	31	
#2	Plan I (General)	99.43%	31	
#2	Plan J (General)	99.01%	31	
#2	Plan P (General)	98.41%	31	



County of Orange Employer Contribution Rates For General Members Effective Pay Period 15, July 1, 2022

Rate Group	Plan	Rate	
#1	В	Normal	10.38%
		UAAL	<u>5.03%</u>
		Total	15.41%
#1	U – PEPRA (AFSCME)	Normal	9.89%
		UAAL	<u>5.03%</u>
		Total	14.92%
#2	I & J *	Normal	14.69%
		UAAL	<u>28.97%</u>
		Total	43.66%
#2	T – PEPRA *	Normal	7.06%
		UAAL	<u>28.97%</u>
		Total	36.03%
#2	U – PEPRA *	Normal	8.37%
		UAAL	<u>28.97%</u>
		Total	37.34%
#2	P *	Normal	6.26%
		UAAL	<u>28.97%</u>
		Total	35.23%

*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 employer and employee bargaining units. The reverse pickup rate schedule is available online at:

https://www.ocers.org/sites/main/files/file-attachments/reversepickups_1.pdf



County of Orange Employee Contribution Rates for General Members Effective Pay Period 15, July 1, 2022

						PEPR	A
	Plan B	Plan I	Plan J	Plan P	Plan T	Plan U	Plan U
Entry Age	(AFSCME)	(2.7% @ 55)	(2.7% @ 55)	(1.62% @ 65)	(1.62% @ 65)	(2.5% @ 67)	(AFSCME 2.5% @ 67)
15	7.01%	10.34%	9.93%	6.39%	5.02%	7.03%	8.12%
16	7.01%	10.34%	9.93%	6.39%	5.02%	7.03%	8.12%
17	7.13%	10.53%	10.11%	6.50%	5.11%	6.72%	7.76%
18	7.26%	10.71%	10.28%	6.62%	5.20%	6.39%	7.38%
19	7.39%	10.90%	10.47%	6.74%	5.29%	6.51%	7.52%
20	7.52%	11.09%	10.65%	6.86%	5.39%	6.62%	7.65%
21	7.65%	11.29%	10.84%	6.98%	5.48%	6.74%	7.79%
22	7.78%	11.49%	11.03%	7.10%	5.58%	6.86%	7.93%
23	7.92%	11.69%	11.22%	7.23%	5.68%	6.99%	8.07%
24	8.06%	11.90%	11.42%	7.35%	5.78%	7.11%	8.21%
25	8.20%	12.11%	11.62%	7.48%	5.88%	7.24%	8.36%
26	8.35%	12.32%	11.82%	7.61%	5.98%	7.36%	8.51%
27	8.49%	12.54%	12.03%	7.75%	6.09%	7.50%	8.66%
28	8.64%	12.76%	12.25%	7.88%	6.20%	7.63%	8.81%
29	8.79%	12.99%	12.46%	8.02%	6.31%	7.76%	8.97%
30	8.95%	13.22%	12.69%	8.16%	6.42%	7.90%	9.13%
31	9.11%	13.46%	12.91%	8.31%	6.53%	8.04%	9.29%
32	9.27%	13.71%	13.15%	8.45%	6.65%	8.18%	9.45%
33	9.43%	13.96%	13.39%	8.60%	6.77%	8.33%	9.62%
34	9.60%	14.22%	13.63%	8.76%	6.89%	8.47%	9.79%
35	9.77%	14.48%	13.89%	8.91%	7.01%	8.62%	9.96%
36	9.95%	14.76%	14.15%	9.07%	7.14%	8.78%	10.14%
37	10.13%	15.04%	14.41%	9.24%	7.27%	8.93%	10.32%
38	10.31%	15.34%	14.67%	9.41%	7.40%	9.09%	10.50%
39	10.50%	15.61%	14.91%	9.58%	7.54%	9.25%	10.69%
40	10.69%	15.90%	15.16%	9.76%	7.68%	9.42%	10.88%
41	10.90%	16.16%	15.40%	9.94%	7.83%	9.59%	11.07%
42	11.10%	16.44%	15.64%	10.12%	7.98%	9.76%	11.27%
43	11.30%	16.71%	15.89%	10.30%	8.12%	9.93%	11.48%
44	11.48%	17.01%	16.15%	10.48%	8.26%	10.12%	11.68%
45	11.67%	17.31%	16.39%	10.65%	8.40%	10.30%	11.90%
46	11.86%	17.64%	16.60%	10.82%	8.54%	10.49%	12.12%
47	12.05%	17.88%	16.75%	10.99%	8.68%	10.69%	12.35%
48	12.24%	18.11%	16.84%	11.17%	8.82%	10.90%	12.59%
49	12.44%	18.27%	16.83%	11.35%	8.97%	11.10%	12.82%
50	12.62%	18.34%	16.72%	11.52%	9.11%	11.30%	13.05%
51	12.79%	18.29%	16.49%	11.66%	9.24%	11.50%	13.28%
52	12.90%	18.11%	16.13%	11.77%	9.34%	11.69%	13.50%
53	12.97%	17.77%	16.65%	11.83%	9.40%	11.88%	13.72%



County of Orange Employee Contribution Rates for General Members Effective Pay Period 15, July 1, 2022 (Continued)

						PEPR	Α
	Plan B	Plan I	Plan J	Plan P	Plan T	Plan U	Plan U
Entry Age	(AFSCME)	(2.7% @ 55)	(2.7% @ 55)	(1.62% @ 65)	(1.62% @ 65)	(2.5% @ 67)	(AFSCME 2.5% @ 67)
54	12.96%	17.20%	17.20%	11.82%	9.42%	12.08%	13.95%
55	12.88%	17.20%	17.20%	11.75%	9.38%	12.28%	14.18%
56	12.70%	17.20%	17.20%	11.58%	9.29%	12.49%	14.42%
57	12.42%	17.20%	17.20%	11.33%	9.15%	12.68%	14.65%
58	12.82%	17.20%	17.20%	11.70%	9.45%	12.86%	14.85%
59	13.25%	17.20%	17.20%	12.09%	9.76%	12.99%	15.01%
60	13.25%	17.20%	17.20%	12.09%	9.76%	13.08%	15.11%
61	13.25%	17.20%	17.20%	12.09%	9.76%	13.10%	15.14%
62	13.25%	17.20%	17.20%	12.09%	9.76%	13.05%	15.08%
63	13.25%	17.20%	17.20%	12.09%	9.76%	12.93%	14.93%
64	13.25%	17.20%	17.20%	12.09%	9.76%	12.73%	14.70%
65	13.25%	17.20%	17.20%	12.09%	9.76%	13.14%	15.18%
66 and	13.25%	17.20%	17.20%	12.09%	9.76%	13.58%	15.69%
thereafter							

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

Rate Group	Plan	Discounted Percentage	Average Entry Age	
#1	Plan B (General)	98.80%	31	
#2		99.38%	31	
	Plan I (General)		-	
#2	Plan J (General)	98.95%	31	
#0		00.000/	24	
#2	Plan P (General)	98.28%	31	



County of Orange Employer Contribution Rates For General Members Effective Pay Period 15, July 2, 2021

Rate Group	Plan	Rate	
#1	A & B (AFSCME)	Normal	10.68%
		UAAL	<u>5.16%</u>
		Total	15.84%
#1	U – PEPRA (AFSCME)	Normal	10.05%
		UAAL	<u>5.16%</u>
		Total	15.21%
#2	I & J *	Normal	14.34%
		UAAL	<u>27.38%</u>
		Total	41.72%
#2	T – PEPRA *	Normal	7.14%
		UAAL	<u>27.38%</u>
		Total	34.52%
#2	U – PEPRA *	Normal	8.81%
		UAAL	27.38%
		Total	36.19%
#2	Р*	Normal	6.10%
<i></i>	-	UAAL	<u>27.38%</u>
		Total	<u>33.48%</u>

*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 employer and employee bargaining units. The reverse pickup rate schedule is available online at:

https://www.ocers.org/sites/main/files/file-attachments/reversepickups_1.pdf



County of Orange Employee Contribution Rates for General Members Effective Pay Period 15, July 2, 2021

							PEPR	A
	Plan A	Plan B	Plan I	Plan J	Plan P	Plan T	Plan U	Plan U
Entry Age	(AFSCME)	(AFSCME)	(2.7% @ 55)	(2.7% @ 55)	(1.62% @ 65)	(1.62% @ 65)	(2.5% @ 67)	(AFSCME 2.5% @ 67)
15	5.37%	7.23%	10.52%	10.07%	6.64%	5.24%	7.55%	8.54%
16	5.37%	7.23%	10.52%	10.07%	6.64%	5.24%	7.55%	8.54%
17	5.46%	7.35%	10.69%	10.23%	6.75%	5.33%	7.20%	8.15%
18	5.55%	7.47%	10.86%	10.40%	6.85%	5.41%	6.84%	7.74%
19	5.64%	7.59%	11.04%	10.56%	6.96%	5.50%	6.95%	7.87%
20	5.73%	7.71%	11.22%	10.73%	7.08%	5.59%	7.06%	8.00%
21	5.82%	7.83%	11.40%	10.90%	7.19%	5.68%	7.18%	8.13%
22	5.91%	7.96%	11.58%	11.08%	7.30%	5.77%	7.30%	8.26%
23	6.01%	8.09%	11.77%	11.26%	7.42%	5.86%	7.41%	8.39%
24	6.10%	8.22%	11.95%	11.44%	7.54%	5.96%	7.53%	8.53%
25	6.20%	8.35%	12.15%	11.62%	7.66%	6.05%	7.65%	8.66%
26	6.30%	8.48%	12.34%	11.81%	7.78%	6.15%	7.78%	8.80%
27	6.40%	8.62%	12.54%	12.00%	7.91%	6.25%	7.90%	8.94%
28	6.50%	8.75%	12.75%	12.19%	8.03%	6.35%	8.03%	9.09%
29	6.61%	8.89%	12.96%	12.39%	8.16%	6.45%	8.16%	9.23%
30	6.72%	9.04%	13.17%	12.59%	8.29%	6.56%	8.29%	9.38%
31	6.82%	9.18%	13.39%	12.80%	8.43%	6.66%	8.42%	9.53%
32	6.93%	9.33%	13.61%	13.01%	8.56%	6.77%	8.56%	9.69%
33	7.05%	9.48%	13.84%	13.23%	8.70%	6.88%	8.70%	9.84%
34	7.16%	9.64%	14.08%	13.46%	8.84%	6.99%	8.84%	10.00%
35	7.28%	9.79%	14.32%	13.69%	8.99%	7.11%	8.98%	10.16%
36	7.40%	9.96%	14.57%	13.92%	9.14%	7.23%	9.12%	10.33%
37	7.52%	10.12%	14.83%	14.15%	9.29%	7.35%	9.27%	10.49%
38	7.65%	10.29%	15.10%	14.36%	9.44%	7.47%	9.42%	10.66%
39	7.78%	10.46%	15.31%	14.56%	9.60%	7.60%	9.57%	10.84%
40	7.92%	10.64%	15.53%	14.76%	9.77%	7.73%	9.73%	11.01%
41	8.06%	10.83%	15.76%	14.97%	9.94%	7.87%	9.89%	11.19%
42	8.20%	11.00%	16.00%	15.20%	10.10%	8.00%	10.05%	11.38%
43	8.35%	11.17%	16.25%	15.43%	10.25%	8.12%	10.22%	11.57%
44	8.47%	11.32%	16.53%	15.67%	10.39%	8.24%	10.39%	11.76%
45	8.59%	11.48%	16.82%	15.89%	10.54%	8.35%	10.57%	11.96%
46	8.71%	11.64%	17.11%	16.09%	10.69%	8.48%	10.75%	12.17%
47	8.85%	11.82%	17.35%	16.23%	10.85%	8.61%	10.94%	12.38%
48	8.99%	12.00%	17.58%	16.31%	11.01%	8.75%	11.13%	12.60%
49	9.14%	12.19%	17.70%	16.30%	11.18%	8.89%	11.31%	12.80%
50	9.30%	12.36%	17.78%	16.20%	11.34%	9.02%	11.48%	13.00%
51	9.46%	12.51%	17.74%	15.98%	11.48%	9.14%	11.65%	13.18%
52	9.59%	12.62%	17.59%	15.59%	11.58%	9.23%	11.81%	13.37%
53	9.72%	12.68%	17.27%	16.10%	11.64%	9.30%	11.99%	13.57%
	··· - /·					0.0070		



County of Orange Employee Contribution Rates for General Members Effective Pay Period 15, July 2, 2021 (Continued)

						PEPRA		
	Plan A	Plan B	Plan I	Plan J	Plan P	Plan T	Plan U	Plan U
Entry Age	(AFSCME)	(AFSCME)	(2.7% @ 55)	(2.7% @ 55)	(1.62% @ 65)	(1.62% @ 65)	(2.5% @ 67)	(AFSCME 2.5% @ 67)
54	9.78%	12.68%	16.63%	16.63%	11.63%	9.31%	12.17%	13.78%
55	9.83%	12.60%	16.63%	16.63%	11.56%	9.28%	12.37%	14.00%
56	9.81%	12.43%	16.63%	16.63%	11.41%	9.19%	12.57%	14.23%
57	9.72%	12.13%	16.63%	16.63%	11.13%	9.03%	12.76%	14.44%
58	9.55%	12.52%	16.63%	16.63%	11.49%	9.32%	12.93%	14.63%
59	9.19%	12.93%	16.63%	16.63%	11.87%	9.63%	13.06%	14.78%
60	9.19%	12.93%	16.63%	16.63%	11.87%	9.63%	13.14%	14.88%
61	9.19%	12.93%	16.63%	16.63%	11.87%	9.63%	13.17%	14.90%
62	9.19%	12.93%	16.63%	16.63%	11.87%	9.63%	13.12%	14.85%
63	9.19%	12.93%	16.63%	16.63%	11.87%	9.63%	12.99%	14.71%
64	9.19%	12.93%	16.63%	16.63%	11.87%	9.63%	12.76%	14.45%
65	9.19%	12.93%	16.63%	16.63%	11.87%	9.63%	13.18%	14.91%
66 and	9.19%	12.93%	16.63%	16.63%	11.87%	9.63%	13.61%	15.41%
thereafter								

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

Rate Group	Plan	Discounted Percentage	Average Entry Age	
#1	Plan A (General)	100.00%	31	
#1	Plan B (General)	98.37%	31	
#2	Plan I (General)	99.40%	31	
#2	Plan J (General)	98.52%	31	
#2	Plan P (General)	97.76%	31	



County of Orange Employer Contribution Rates For General Members Effective Pay Period 15, July 3, 2020

Rate Group	Plan	Rate	
#1	A & B (AFSCME)	Normal	10.73%
		UAAL	<u>5.06%</u>
		Total	15.79%
#1	U – PEPRA (AFSCME)	Normal	9.93%
		UAAL	<u>5.06%</u>
		Total	14.99%
#2	l & J *	Normal	14.36%
		UAAL	<u>25.05%</u>
		Total	39.41%
#2	T – PEPRA *	Normal	7.12%
		UAAL	<u>25.05%</u>
		Total	32.17%
#2	U – PEPRA *	Normal	8.78%
	-	UAAL	<u>25.05%</u>
		Total	33.83%
#2	Р*	Normal	6.23%
·· -	•	UAAL	<u>25.05%</u>
		Total	31.28%

*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 employeepaid 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 rate schedule is available online at: https://www.ocers.org/sites/main/files/file-attachments/reversepickups.pdf



County of Orange Employee Contribution Rates for General Members Effective Pay Period 15, July 3, 2020

							PEPR	A
	Plan A	Plan B	Plan I	Plan J	Plan P	Plan T	Plan U	Plan U
Entry Age	(AFSCME)	(AFSCME)	(2.7% @ 55)	(2.7% @ 55)	(1.62% @ 65)	(1.62% @ 65)	(2.5% @ 67)	(AFSCME 2.5% @ 67)
15	5.37%	7.23%	10.52%	10.07%	6.63%	5.22%	7.59%	8.51%
16	5.37%	7.23%	10.52%	10.07%	6.63%	5.22%	7.59%	8.51%
17	5.46%	7.35%	10.69%	10.23%	6.74%	5.30%	7.24%	8.12%
18	5.55%	7.47%	10.86%	10.39%	6.85%	5.39%	6.88%	7.71%
19	5.64%	7.59%	11.03%	10.56%	6.96%	5.47%	6.99%	7.84%
20	5.73%	7.71%	11.21%	10.73%	7.07%	5.56%	7.10%	7.97%
21	5.82%	7.83%	11.39%	10.90%	7.18%	5.65%	7.22%	8.10%
22	5.91%	7.96%	11.57%	11.07%	7.30%	5.74%	7.34%	8.23%
23	6.01%	8.09%	11.76%	11.25%	7.41%	5.84%	7.46%	8.36%
24	6.10%	8.22%	11.95%	11.43%	7.53%	5.93%	7.58%	8.50%
25	6.20%	8.35%	12.14%	11.62%	7.65%	6.02%	7.70%	8.63%
26	6.30%	8.48%	12.34%	11.80%	7.78%	6.12%	7.82%	8.77%
27	6.40%	8.62%	12.54%	11.99%	7.90%	6.22%	7.95%	8.91%
28	6.50%	8.75%	12.74%	12.19%	8.03%	6.32%	8.08%	9.06%
29	6.61%	8.89%	12.95%	12.39%	8.16%	6.42%	8.21%	9.20%
30	6.72%	9.04%	13.16%	12.59%	8.29%	6.53%	8.34%	9.35%
31	6.82%	9.18%	13.38%	12.79%	8.42%	6.63%	8.47%	9.50%
32	6.93%	9.33%	13.60%	13.01%	8.56%	6.74%	8.61%	9.65%
33	7.05%	9.48%	13.83%	13.22%	8.69%	6.85%	8.75%	9.81%
34	7.16%	9.64%	14.07%	13.45%	8.84%	6.96%	8.89%	9.97%
35	7.28%	9.79%	14.31%	13.68%	8.98%	7.08%	9.03%	10.13%
36	7.40%	9.96%	14.56%	13.92%	9.13%	7.19%	9.18%	10.29%
37	7.52%	10.12%	14.83%	14.14%	9.28%	7.31%	9.32%	10.46%
38	7.65%	10.29%	15.10%	14.35%	9.43%	7.44%	9.47%	10.63%
39	7.78%	10.46%	15.31%	14.55%	9.59%	7.57%	9.63%	10.80%
40	7.92%	10.64%	15.53%	14.75%	9.76%	7.70%	9.79%	10.98%
41	8.06%	10.83%	15.75%	14.97%	9.93%	7.83%	9.95%	11.16%
42	8.20%	11.00%	15.99%	15.19%	10.09%	7.96%	10.11%	11.34%
43	8.35%	11.17%	16.25%	15.42%	10.24%	8.08%	10.28%	11.53%
44	8.47%	11.32%	16.52%	15.66%	10.38%	8.20%	10.45%	11.72%
45	8.59%	11.48%	16.81%	15.88%	10.53%	8.31%	10.63%	11.92%
46	8.71%	11.64%	17.10%	16.08%	10.68%	8.44%	10.81%	12.12%
47	8.85%	11.82%	17.34%	16.22%	10.84%	8.57%	11.00%	12.33%
48	8.99%	12.00%	17.57%	16.30%	11.00%	8.71%	11.19%	12.55%
49	9.14%	12.19%	17.69%	16.29%	11.17%	8.85%	11.38%	12.35%
49 50	9.30%	12.36%	17.03%	16.19%	11.33%	8.98%	11.55%	12.95%
50	9.30 <i>%</i> 9.46%	12.51%	17.73%	15.97%	11.47%	9.10%	11.71%	13.14%
52	9.59%	12.62%	17.58%	15.59%	11.57%	9.10%	11.88%	13.33%
53	9.72%	12.68%	17.27%	16.09%	11.63%	9.25%	12.06%	13.52%
55	3.12/0	12.00 /0	11.21/0	10.0370	11.0070	5.2570	12.0070	10.02/0



County of Orange Employee Contribution Rates for General Members Effective Pay Period 15, July 3, 2020 (Continued)

							PEPR	Α
	Plan A	Plan B	Plan I	Plan J	Plan P	Plan T	Plan U	Plan U
Entry Age	(AFSCME)	(AFSCME)	(2.7% @ 55)	(2.7% @ 55)	(1.62% @ 65)	(1.62% @ 65)	(2.5% @ 67)	(AFSCME 2.5% @ 67)
54	9.78%	12.68%	16.62%	16.62%	11.62%	9.27%	12.24%	13.73%
55	9.83%	12.60%	16.62%	16.62%	11.55%	9.24%	12.44%	13.95%
56	9.81%	12.43%	16.62%	16.62%	11.39%	9.15%	12.64%	14.18%
57	9.72%	12.13%	16.62%	16.62%	11.12%	8.98%	12.83%	14.39%
58	9.55%	12.52%	16.62%	16.62%	11.48%	9.27%	13.00%	14.58%
59	9.19%	12.93%	16.62%	16.62%	11.86%	9.58%	13.13%	14.73%
60	9.19%	12.93%	16.62%	16.62%	11.86%	9.58%	13.22%	14.83%
61	9.19%	12.93%	16.62%	16.62%	11.86%	9.58%	13.24%	14.85%
62	9.19%	12.93%	16.62%	16.62%	11.86%	9.58%	13.20%	14.80%
63	9.19%	12.93%	16.62%	16.62%	11.86%	9.58%	13.07%	14.66%
64	9.19%	12.93%	16.62%	16.62%	11.86%	9.58%	12.84%	14.40%
65	9.19%	12.93%	16.62%	16.62%	11.86%	9.58%	13.25%	14.86%
66 and	9.19%	12.93%	16.62%	16.62%	11.86%	9.58%	13.69%	15.35%
thereafter								

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

Rate Group	Plan	Discounted Percentage	Average Entry Age	
#1	Plan A (General)	100.00%	32	
#1	Plan B (General)	98.28%	32	
#2	Plan I (General)	99.38%	32	
#2	Plan J (General)	98.45%	32	
#2	Plan P (General)	97.56%	32	



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

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

Employer Contribution Rates For General Members

*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 Employeepaid 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

Entry Age	<u>PLAN A</u> (AFSCME)	<u>PLAN B</u> (AFSCME)	<u>PLAN I</u> (2.7% @ 55)	<u>PLAN J</u> (2.7% @ 55)	<u>Plan P</u> (1.62% @ 65)
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%
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%
50 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%	
	9.20%	12.94%	16.61%	16.61%	11.86%
63 64	9.20%	12.94%	16.61%	16.61%	11.86% 11.86%
64 65	9.20%	12.94%	16.61%	16.61%	11.86%
65 66 and	9.20%	12.94%	16.61%	16.61%	11.86%
66 and thereafter	J.2070	12.3470	10.01 /0	10.0170	11.86%

View OCERS 2017 Actuarial Valuation online at: https://www.ocers.org/sites/main/files/file-attachments/2017actuarialvaluation_0.pdf?1534546777

	<u> PLAN T – PEPRA</u>	<u> PLAN U – PEPRA</u>	<u> PLAN U – PEPRA</u>
Entry Age	<u>(1.62% @ 65)</u>	(2.5% @ 67)	(AFSCME 2.5% @ 67)
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%
40	7.81%	9.95%	11.14%
41	7.93%	10.11%	11.32%
43	8.05%	10.28%	11.51%
43	8.17%	10.45%	11.70%
44	8.29%	10.63%	11.90%
46	8.41%	10.81%	12.10%
40	8.54%	11.00%	12.31%
48	8.68%	11.19%	12.53%
49	8.82%	11.37%	12.74%
49 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	9.55%	13.69%	15.33%
thereafter	0.0070	10.0070	10.0070

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

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 21.72% Total 30.00%
#2	O & P *	Normal 5.53% UAAL <u>21.72%</u> Total 27.25%

Employer Contribution Rates For General Members

*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 Employeepaid 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

Entry Age	<u>PLAN A</u> (AFSCME)	<u>PLAN B</u> (AFSCME)	<u>PLAN I</u> (2.7% @ 55)	<u>PLAN J</u> (2.7% @ 55)	<u>Plan P</u> (1.62% @ 65)
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%
	7.20%		14.55%		
39 40		9.71%	14.78%	13.77%	8.94%
	7.34%	9.89%		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	8.66%	12.28%	15.98%	15.98%	11.30%
thereafter					

View OCERS 2016 Actuarial Valuation online at: https://www.ocers.org/sites/main/files/file-attachments/2016actuarial_valuation_0.pdf?1534546787

Entry Age	<u>PLAN T – PEPRA</u> (1.62% @ 65)	<u>PLAN U – PEPRA</u> (2.5% @ 67)	<u>PLAN U – PEPRA</u> (AFSCME 2.5% @ 67)
15	4.64%	<u>6.79%</u>	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%
		6.37%	6.84%
20	4.98%	6.48%	6.96%
21	5.07%		
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	9.03%	13.06%	14.03%
thereafter			

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		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	(AFSCME)	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%
UAAL	<u>9.22%</u>	UAAL	<u>22.45%</u>	UAAL	<u>22.45%</u>	UAAL	<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	Plan A							PLAN U - PEPRA
Age	(2.0% @ 57)	PLAN B	PLAN I	PLAN J	PLAN P	PLAN T - PEPRA	PLAN U - PEPRA	(2.5% @ 67)
	(AFSME – RG1)	(1.67% @ 57)	(2.7% @ 55)	(2.7% @ 55)	(1.62% @ 65)	(1.62% @ 65)	(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	Plan A	PLAN B						PLAN U - PEPRA
Age	(2.0% @ 57)	(1.67% @ 57)	PLAN I	PLAN J	PLAN P	PLAN T - PEPRA	PLAN U - PEPRA	(2.5% @ 67)
	(AFSME – RG1)	(RG-1)	(2.7% @ 55)	(2.7% @ 55)	(1.62% @ 65)	(1.62% @ 65)	(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) Plan U – PEPRA (General)	94.91% 94.77%	32 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. <u>Click here</u> 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 col	Indution Rates For General Members	
Rate Group	Plan	Rate
#1	A & B (AFSCME)	Normal 9.67% UAAL 8.62% Total 18.29%
#1	U – PEPRA (AFSCME)	Normal 8.87% UAAL 8.62% Total 17.49%
#2	I & J *	Normal 13.22% UAAL 21.72% Total 34.94%
#2	T – PEPRA *	Normal 6.61% UAAL 21.72% Total 28.33%
#2	U – PEPRA *	Normal 8.33% UAAL 21.72% Total 30.05%
#2	O & P *	Normal5.49%UAAL21.72%Total27.21%

Employer Contribution Rates For General Members

*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 Employeepaid 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. <u>Click here</u> to view a list of reverse pickup rates.

Employee Contribution Rates for General Members

Entry Age	<u>PLAN A</u> (AFSCME)	<u>PLAN B</u> (AFSCME)	<u>PLAN I</u> (2.7% @ 55)	<u>PLAN J</u> (2.7% @ 55)	<u>Plan P</u> (1.62% @ 65)
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	8.67%	12.28%	15.97%	15.97%	11.31%
thereafter					

thereafter

View OCERS 2014 Actuarial Valuation online at: <u>https://www.ocers.org/sites/main/files/file-attachments/2014actuarialvaluation_1.pdf?1534546836</u>

	PLAN T – PEPRA	$\frac{\text{PLAN U} - \text{PEPRA}}{(2.5\% \oplus 0.7)}$	PLAN U - PEPRA
Entry Age	<u>(1.62% @ 65)</u>	<u>(2.5% @ 67)</u>	(AFSCME 2.5% @ 67)
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%
44	7.74%	9.89%	10.70%
43	7.87%	10.07%	10.90%
40	8.00%	10.26%	11.10%
			11.31%
48	8.14%	10.46%	
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	9.05%	13.05%	14.12%
thereafter			

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 - PEPRA (General)	95.82%	32
#2	Plan I (General)	98.83%	32
#2	Plan J (General)	97.28%	32
#2	Plan T - PEPRA (General)	94.75%	32
#2	Plan U - PEPRA (General)	95.86%	32
#2	Plan O (General)	N/A	N/A
#2	Plan P (General)	95.93%	32