



Orange County Local Agency Formation Commission
Employer Contribution Rates
Effective Pay Period 15, June 28, 2024

Rate Group	Plan	Rate	
#2	I & J **	Normal	14.57%
		UAAL	<u>27.14%</u>
		Total	41.71%
#2	P	Normal	6.17%
		UAAL	<u>27.14%</u>
		Total	33.31%
#2	T - PEPRA	Normal	7.29%
		UAAL	<u>27.14%</u>
		Total	34.43%

**** Reverse Pickups:**

Orange County LAFCO bargaining units under the 2.7% at 55 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 rate schedule is available online at:

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



**Orange County Local Agency Formation Commission
Employee Contribution Rates
Effective Pay Period 15, June 28, 2024**

Entry Age	Plan I	Plan J	Plan P	PEPRA Plan T
	(2.7% @ 55)	(2.7% @ 55)	(1.62% @ 65)	(1.62% @ 65)
15	10.37%	9.96%	6.45%	5.15%
16	10.37%	9.96%	6.45%	5.15%
17	10.56%	10.14%	6.56%	5.24%
18	10.74%	10.31%	6.68%	5.33%
19	10.93%	10.50%	6.80%	5.43%
20	11.12%	10.68%	6.92%	5.53%
21	11.32%	10.87%	7.04%	5.62%
22	11.52%	11.06%	7.16%	5.72%
23	11.72%	11.25%	7.29%	5.82%
24	11.93%	11.45%	7.42%	5.93%
25	12.14%	11.65%	7.55%	6.03%
26	12.36%	11.86%	7.68%	6.14%
27	12.58%	12.07%	7.81%	6.25%
28	12.80%	12.28%	7.95%	6.36%
29	13.03%	12.50%	8.09%	6.47%
30	13.26%	12.72%	8.23%	6.58%
31	13.50%	12.95%	8.38%	6.70%
32	13.75%	13.19%	8.53%	6.82%
33	14.00%	13.43%	8.68%	6.94%
34	14.26%	13.67%	8.83%	7.07%
35	14.53%	13.93%	8.99%	7.19%
36	14.80%	14.19%	9.15%	7.32%
37	15.09%	14.45%	9.32%	7.46%
38	15.39%	14.71%	9.49%	7.59%
39	15.66%	14.96%	9.66%	7.74%
40	15.95%	15.20%	9.84%	7.88%
41	16.21%	15.44%	10.03%	8.03%
42	16.48%	15.69%	10.21%	8.18%
43	16.76%	15.94%	10.39%	8.33%
44	17.05%	16.20%	10.57%	8.47%
45	17.36%	16.44%	10.74%	8.62%
46	17.69%	16.65%	10.91%	8.76%
47	17.93%	16.80%	11.09%	8.90%
48	18.17%	16.89%	11.26%	9.05%
49	18.32%	16.88%	11.45%	9.21%
50	18.39%	16.77%	11.62%	9.35%
51	18.34%	16.53%	11.77%	9.48%
52	18.16%	16.17%	11.87%	9.58%
53	17.83%	16.70%	11.93%	9.64%



**Orange County Local Agency Formation Commission
 Employee Contribution Rates
 Effective Pay Period 15, June 28, 2024
 (continued)**

Entry Age	Plan I	Plan J	Plan P	PEPRA Plan T
	(2.7% @ 55)	(2.7% @ 55)	(1.62% @ 65)	(1.62% @ 65)
54	17.25%	17.25%	11.93%	9.66%
55	17.25%	17.25%	11.85%	9.62%
56	17.25%	17.25%	11.68%	9.53%
57	17.25%	17.25%	11.43%	9.38%
58	17.25%	17.25%	11.80%	9.69%
59	17.25%	17.25%	12.19%	10.01%
60	17.25%	17.25%	12.19%	10.01%
61	17.25%	17.25%	12.19%	10.01%
62	17.25%	17.25%	12.19%	10.01%
63	17.25%	17.25%	12.19%	10.01%
64	17.25%	17.25%	12.19%	10.01%
65	17.25%	17.25%	12.19%	10.01%
66 and thereafter	17.25%	17.25%	12.19%	10.01%

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)	100.00%	38
#2	Plan J (General)	99.06%	38
#2	Plan P (General)	98.52%	38



**** Revised 2/21/23 ****
Orange County Local Agency Formation Commission
Employer Contribution Rates
Effective Pay Period 15, June 30, 2023

Rate Group	Plan	Rate	
#2	I & J **	Normal	14.67%
		UAAL	<u>26.14%</u>
		Total	40.81%
#2	P	Normal	6.22%
		UAAL	<u>26.14%</u>
		Total	32.36%
#2	T - PEPRA	Normal	7.09%
		UAAL	<u>26.14%</u>
		Total	33.23%

**** Reverse Pickups:**

Orange County LAFCO bargaining units under the 2.7% at 55 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 rate schedule is available online at:

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



**** Revised 2/21/23 ****

**Orange County Local Agency Formation Commission
 Employee Contribution Rates
 Effective Pay Period 15, June 30, 2023**

Entry Age	Plan I	Plan J	Plan P	PEPRA
	(2.7% @ 55)	(2.7% @ 55)	(1.62% @ 65)	Plan T (1.62% @ 65)
15	10.39%	9.98%	6.45%	5.04%
16	10.39%	9.98%	6.45%	5.04%
17	10.57%	10.15%	6.57%	5.13%
18	10.76%	10.33%	6.68%	5.22%
19	10.95%	10.51%	6.80%	5.32%
20	11.14%	10.70%	6.92%	5.41%
21	11.34%	10.89%	7.04%	5.51%
22	11.54%	11.08%	7.17%	5.60%
23	11.74%	11.27%	7.29%	5.70%
24	11.95%	11.47%	7.42%	5.80%
25	12.16%	11.67%	7.55%	5.91%
26	12.38%	11.88%	7.69%	6.01%
27	12.60%	12.09%	7.82%	6.12%
28	12.82%	12.30%	7.96%	6.22%
29	13.05%	12.52%	8.10%	6.33%
30	13.29%	12.75%	8.24%	6.45%
31	13.53%	12.98%	8.39%	6.56%
32	13.77%	13.21%	8.53%	6.68%
33	14.02%	13.45%	8.69%	6.80%
34	14.28%	13.70%	8.84%	6.92%
35	14.55%	13.95%	9.00%	7.04%
36	14.83%	14.21%	9.16%	7.17%
37	15.12%	14.48%	9.33%	7.30%
38	15.41%	14.73%	9.49%	7.44%
39	15.69%	14.98%	9.67%	7.57%
40	15.97%	15.23%	9.85%	7.72%
41	16.24%	15.47%	10.03%	7.86%
42	16.51%	15.72%	10.22%	8.01%
43	16.79%	15.97%	10.40%	8.16%
44	17.08%	16.23%	10.58%	8.30%
45	17.39%	16.47%	10.75%	8.44%
46	17.72%	16.68%	10.92%	8.57%
47	17.96%	16.83%	11.09%	8.72%
48	18.20%	16.92%	11.27%	8.86%
49	18.35%	16.91%	11.46%	9.01%
50	18.42%	16.80%	11.63%	9.15%
51	18.37%	16.56%	11.77%	9.28%
52	18.19%	16.20%	11.88%	9.38%
53	17.86%	16.73%	11.94%	9.44%



**** Revised 2/21/23 ****

**Orange County Local Agency Formation Commission
 Employee Contribution Rates
 Effective Pay Period 15, June 30, 2023
 (continued)**

Entry Age	Plan I	Plan J	Plan P	PEPRA
	(2.7% @ 55)	(2.7% @ 55)	(1.62% @ 65)	Plan T (1.62% @ 65)
54	17.28%	17.28%	11.94%	9.46%
55	17.28%	17.28%	11.86%	9.42%
56	17.28%	17.28%	11.69%	9.33%
57	17.28%	17.28%	11.44%	9.19%
58	17.28%	17.28%	11.81%	9.49%
59	17.28%	17.28%	12.20%	9.80%
60	17.28%	17.28%	12.20%	9.80%
61	17.28%	17.28%	12.20%	9.80%
62	17.28%	17.28%	12.20%	9.80%
63	17.28%	17.28%	12.20%	9.80%
64	17.28%	17.28%	12.20%	9.80%
65	17.28%	17.28%	12.20%	9.80%
66 and thereafter	17.28%	17.28%	12.20%	9.80%

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)	99.43%	38
#2	Plan J (General)	99.01%	38
#2	Plan P (General)	98.41%	38



**Orange County Local Agency Formation Commission
 Employer Contribution Rates
 Effective Pay Period 15, July 1, 2022**

Rate Group	Plan	Rate	
#2	I & J **	Normal	14.69%
		UAAL	<u>28.97%</u>
		Total	43.66%
#2	P	Normal	6.26%
		UAAL	<u>28.97%</u>
		Total	35.23%
#2	T - PEPRA	Normal	7.06%
		UAAL	<u>28.97%</u>
		Total	36.03%

**** Reverse Pickups:**

Orange County LAFCO bargaining units under the 2.7% at 55 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 rate schedule is available online at:

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



**Orange County Local Agency Formation Commission
 Employee Contribution Rates
 Effective Pay Period 15, July 1, 2022**

Entry Age	Plan I	Plan J	Plan P	PEPRA
	(2.7% @ 55)	(2.7% @ 55)	(1.62% @ 65)	Plan T (1.62% @ 65)
15	10.34%	9.93%	6.39%	5.02%
16	10.34%	9.93%	6.39%	5.02%
17	10.53%	10.11%	6.50%	5.11%
18	10.71%	10.28%	6.62%	5.20%
19	10.90%	10.47%	6.74%	5.29%
20	11.09%	10.65%	6.86%	5.39%
21	11.29%	10.84%	6.98%	5.48%
22	11.49%	11.03%	7.10%	5.58%
23	11.69%	11.22%	7.23%	5.68%
24	11.90%	11.42%	7.35%	5.78%
25	12.11%	11.62%	7.48%	5.88%
26	12.32%	11.82%	7.61%	5.98%
27	12.54%	12.03%	7.75%	6.09%
28	12.76%	12.25%	7.88%	6.20%
29	12.99%	12.46%	8.02%	6.31%
30	13.22%	12.69%	8.16%	6.42%
31	13.46%	12.91%	8.31%	6.53%
32	13.71%	13.15%	8.45%	6.65%
33	13.96%	13.39%	8.60%	6.77%
34	14.22%	13.63%	8.76%	6.89%
35	14.48%	13.89%	8.91%	7.01%
36	14.76%	14.15%	9.07%	7.14%
37	15.04%	14.41%	9.24%	7.27%
38	15.34%	14.67%	9.41%	7.40%
39	15.61%	14.91%	9.58%	7.54%
40	15.90%	15.16%	9.76%	7.68%
41	16.16%	15.40%	9.94%	7.83%
42	16.44%	15.64%	10.12%	7.98%
43	16.71%	15.89%	10.30%	8.12%
44	17.01%	16.15%	10.48%	8.26%
45	17.31%	16.39%	10.65%	8.40%
46	17.64%	16.60%	10.82%	8.54%
47	17.88%	16.75%	10.99%	8.68%
48	18.11%	16.84%	11.17%	8.82%
49	18.27%	16.83%	11.35%	8.97%
50	18.34%	16.72%	11.52%	9.11%
51	18.29%	16.49%	11.66%	9.24%
52	18.11%	16.13%	11.77%	9.34%
53	17.77%	16.65%	11.83%	9.40%



**Orange County Local Agency Formation Commission
 Employee Contribution Rates
 Effective Pay Period 15, July 1, 2022
 (continued)**

Entry Age	Plan I	Plan J	Plan P	PEPRA Plan T
	(2.7% @ 55)	(2.7% @ 55)	(1.62% @ 65)	(1.62% @ 65)
54	17.20%	17.20%	11.82%	9.42%
55	17.20%	17.20%	11.75%	9.38%
56	17.20%	17.20%	11.58%	9.29%
57	17.20%	17.20%	11.33%	9.15%
58	17.20%	17.20%	11.70%	9.45%
59	17.20%	17.20%	12.09%	9.76%
60	17.20%	17.20%	12.09%	9.76%
61	17.20%	17.20%	12.09%	9.76%
62	17.20%	17.20%	12.09%	9.76%
63	17.20%	17.20%	12.09%	9.76%
64	17.20%	17.20%	12.09%	9.76%
65	17.20%	17.20%	12.09%	9.76%
66 and thereafter	17.20%	17.20%	12.09%	9.76%

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%	38
#2	Plan J (General)	98.95%	38
#2	Plan P (General)	98.28%	38



**Orange County Local Agency Formation Commission
Employer Contribution Rates
Effective Pay Period 15, July 2, 2021**

Rate Group	Plan	Rate	
#2	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%

**** Reverse Pickups:**

Orange County LAFCO bargaining units under the 2.5% at 55 and 2.5% at 67 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.pdf>



**Orange County Local Agency Formation Commission
 Employee Contribution Rates
 Effective Pay Period 15, July 2, 2021**

Entry Age	Plan J (2.7% @ 55)	PEPRA
		Plan T (1.62% @ 65)
15	10.07%	5.24%
16	10.07%	5.24%
17	10.23%	5.33%
18	10.40%	5.41%
19	10.56%	5.50%
20	10.73%	5.59%
21	10.90%	5.68%
22	11.08%	5.77%
23	11.26%	5.86%
24	11.44%	5.96%
25	11.62%	6.05%
26	11.81%	6.15%
27	12.00%	6.25%
28	12.19%	6.35%
29	12.39%	6.45%
30	12.59%	6.56%
31	12.80%	6.66%
32	13.01%	6.77%
33	13.23%	6.88%
34	13.46%	6.99%
35	13.69%	7.11%
36	13.92%	7.23%
37	14.15%	7.35%
38	14.36%	7.47%
39	14.56%	7.60%
40	14.76%	7.73%
41	14.97%	7.87%
42	15.20%	8.00%
43	15.43%	8.12%
44	15.67%	8.24%
45	15.89%	8.35%
46	16.09%	8.48%
47	16.23%	8.61%
48	16.31%	8.75%
49	16.30%	8.89%
50	16.20%	9.02%
51	15.98%	9.14%
52	15.59%	9.23%
53	16.10%	9.30%



**Orange County Local Agency Formation Commission
 Employee Contribution Rates
 Effective Pay Period 15, July 2, 2021
 (continued)**

Entry Age	Plan J (2.7% @ 55)	PEPRA
		Plan T (1.62% @ 65)
54	16.63%	9.31%
55	16.63%	9.28%
56	16.63%	9.19%
57	16.63%	9.03%
58	16.63%	9.32%
59	16.63%	9.63%
60	16.63%	9.63%
61	16.63%	9.63%
62	16.63%	9.63%
63	16.63%	9.63%
64	16.63%	9.63%
65	16.63%	9.63%
66 and thereafter	16.63%	9.63%

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%	38



**Orange County Local Agency Formation Commission
 Employer Contribution Rates
 Effective Pay Period 15, July 3, 2020**

Rate Group	Plan	Rate	
#2	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%

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

For Orange County Local Agency Formation Commission (LAFCO), there is no adjustment to the December 31, 2018 UAAL rate for future service only benefit improvements under 2.7% at 55. This is as a result of a data correction made by OCERS to reflect that the sole active employee covered under 2.7% at 55 and assumed in prior actuarial valuations to receive future service only improvement should instead be valued as an all service improvement because the member has paid some contributions to upgrade the past service.

**** Reverse Pickups:**

Orange County LAFCO bargaining units under the 2.5% at 55 plan 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 rate schedule is available online at:

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



**Orange County Local Agency Formation Commission
 Employee Contribution Rates
 Effective Pay Period 15, July 3, 2020**

Entry Age	Plan J	PEPRA
	(2.7% @ 55)	Plan T (1.62% @ 65)
15	10.07%	5.22%
16	10.07%	5.22%
17	10.23%	5.30%
18	10.39%	5.39%
19	10.56%	5.47%
20	10.73%	5.56%
21	10.90%	5.65%
22	11.07%	5.74%
23	11.25%	5.84%
24	11.43%	5.93%
25	11.62%	6.02%
26	11.80%	6.12%
27	11.99%	6.22%
28	12.19%	6.32%
29	12.39%	6.42%
30	12.59%	6.53%
31	12.79%	6.63%
32	13.01%	6.74%
33	13.22%	6.85%
34	13.45%	6.96%
35	13.68%	7.08%
36	13.92%	7.19%
37	14.14%	7.31%
38	14.35%	7.44%
39	14.55%	7.57%
40	14.75%	7.70%
41	14.97%	7.83%
42	15.19%	7.96%
43	15.42%	8.08%
44	15.66%	8.20%
45	15.88%	8.31%
46	16.08%	8.44%
47	16.22%	8.57%
48	16.30%	8.71%
49	16.29%	8.85%
50	16.19%	8.98%
51	15.97%	9.10%
52	15.59%	9.19%
53	16.09%	9.25%



**Orange County Local Agency Formation Commission
 Employee Contribution Rates
 Effective Pay Period 15, July 3, 2020
 (continued)**

Entry Age	Plan J (2.7% @ 55)	PEPRA
		Plan T (1.62% @ 65)
54	16.62%	9.27%
55	16.62%	9.24%
56	16.62%	9.15%
57	16.62%	8.98%
58	16.62%	9.27%
59	16.62%	9.58%
60	16.62%	9.58%
61	16.62%	9.58%
62	16.62%	9.58%
63	16.62%	9.58%
64	16.62%	9.58%
65	16.62%	9.58%
66 and thereafter	16.62%	9.58%

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)	98.45%	38



**Orange County Local Agency Formation Commission
Employer / Employee Contribution Rates
Effective Pay Period 15, July 5, 2019**

Employer Contribution Rates

Rate Group	Plan	Rate	
#2	I & J (Future Service) **	Normal	14.39%
		UAAL*	<u>21.06%</u>
		Total	35.45%
#2	O & P (Future Service)	Normal	6.21%
		UAAL*	<u>21.06%</u>
		Total	27.27%
#2	T – PEPRA (Future Service)	Normal	7.11%
		UAAL*	<u>21.06%</u>
		Total	28.17%

***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%.

****Reverse Pickups:**

LAFCO Bargaining Units under the 2.7% at 55 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:

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

Employee Contribution Rates

Entry Age	PLAN I (2.7% @ 55)	PLAN J (2.7% @ 55)	PLAN P (1.62% @ 65)	PLAN T (1.62% @ 65) PEPRA
15	10.51%	10.06%	6.63%	5.20%
16	10.51%	10.06%	6.63%	5.20%
17	10.68%	10.22%	6.74%	5.28%
18	10.85%	10.39%	6.85%	5.37%
19	11.03%	10.55%	9.96%	5.46%
20	11.21%	10.72%	7.07%	5.54%
21	11.39%	10.89%	7.18%	5.63%
22	11.57%	11.07%	7.30%	5.72%
23	11.75%	11.25%	7.41%	5.81%
24	11.94%	11.43%	7.53%	5.91%
25	12.14%	11.61%	7.65%	6.00%
26	12.33%	11.80%	7.77%	6.10%
27	12.53%	11.99%	7.90%	6.20%
28	12.74%	12.18%	8.03%	6.30%
29	12.94%	12.38%	8.15%	6.40%
30	13.16%	12.58%	8.29%	6.50%
31	13.38%	12.79%	8.42%	6.61%
32	13.60%	13.00%	8.55%	6.72%
33	13.83%	13.22%	8.69%	6.82%
34	14.06%	13.44%	8.83%	6.94%
35	14.31%	13.67%	8.98%	7.05%

<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>	<u>PLAN T (1.62% @ 65) PEPRA</u>
36	14.56%	13.91%	9.13%	7.17%
37	14.82%	14.14%	9.28%	7.29%
38	15.09%	14.35%	9.43%	7.41%
39	15.30%	14.54%	9.59%	7.54%
40	15.52%	14.75%	9.76%	7.67%
41	15.75%	14.96%	9.93%	7.81%
42	15.99%	15.18%	10.09%	7.93%
43	16.24%	15.42%	10.24%	8.05%
44	16.51%	15.65%	10.38%	8.17%
45	16.81%	15.88%	10.52%	8.29%
46	17.09%	16.07%	10.68%	8.41%
47	17.33%	16.21%	10.83%	8.54%
48	17.57%	16.29%	11.00%	8.68%
49	17.68%	16.29%	11.17%	8.82%
50	17.76%	16.19%	11.33%	8.95%
51	17.73%	15.96%	11.47%	9.07%
52	17.57%	15.58%	11.57%	9.16%
53	17.26%	16.08%	11.63%	9.22%
54	16.61%	16.61%	11.62%	9.23%
55	16.61%	16.61%	11.55%	9.20%
56	16.61%	16.61%	11.39%	9.11%
57	16.61%	16.61%	11.12%	8.95%
58	16.61%	16.61%	11.48%	9.24%
59	16.61%	16.61%	11.86%	9.55%
60	16.61%	16.61%	11.86%	9.55%
61	16.61%	16.61%	11.86%	9.55%
62	16.61%	16.61%	11.86%	9.55%
63	16.61%	16.61%	11.86%	9.55%
64	16.61%	16.61%	11.86%	9.55%
65	16.61%	16.61%	11.86%	9.55%
66 and thereafter	16.61%	16.61%	11.86%	9.55%

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%	38
#2	Plan J (General)	98.38%	38
#2	Plan O (General)	N/A	N/A
#2	Plan P (General)	97.33%	38



**Orange County Local Agency Formation Commission
Employer / Employee Contribution Rates
Effective Pay Period 15, July 6, 2018**

Employer Contribution Rates

Rate Group	Plan	Rate	
#2	I & J (Future Service) **	Normal	13.19%
		UAAL*	<u>19.61%</u>
		Total	32.80%
#2	O & P (Future Service)	Normal	5.53%
		UAAL*	<u>19.61%</u>
		Total	25.14%
#2	T – PEPRA (Future Service)	Normal	6.58%
		UAAL*	<u>19.61%</u>
		Total	26.19%

***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%.

****Reverse Pickups:**

LAFCO Bargaining Units under the 2.7% at 55 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:

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

Employee Contribution Rates

Entry Age	PLAN I (2.7% @ 55)	PLAN J (2.7% @ 55)	PLAN P (1.62% @ 65)	PLAN T (1.62% @ 65) PEPRA
15	9.67%	9.21%	5.97%	4.64%
16	9.67%	9.21%	5.97%	4.64%
17	9.84%	9.37%	6.07%	4.73%
18	10.01%	9.54%	6.18%	4.81%
19	10.19%	9.70%	6.29%	4.90%
20	10.37%	9.87%	6.40%	4.98%
21	10.55%	10.05%	6.51%	5.07%
22	10.73%	10.22%	6.63%	5.16%
23	10.92%	10.40%	6.74%	5.25%
24	11.12%	10.59%	6.86%	5.34%
25	11.31%	10.77%	6.98%	5.44%
26	11.51%	10.96%	7.11%	5.53%
27	11.72%	11.15%	7.23%	5.63%
28	11.92%	11.35%	7.36%	5.73%
29	12.14%	11.55%	7.49%	5.83%
30	12.35%	11.76%	7.62%	5.94%
31	12.58%	11.97%	7.75%	6.04%
32	12.80%	12.19%	7.89%	6.15%
33	13.04%	12.41%	8.03%	6.26%
				6.37%
34	13.28%	12.64%	8.17%	

<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>	<u>PLAN T (1.62% @ 65) PEPRA</u>
35	13.53%	12.87%	8.32%	6.48%
36	13.79%	13.11%	8.47%	6.60%
37	14.05%	13.34%	8.62%	6.72%
38	14.33%	13.56%	8.78%	6.84%
39	14.55%	13.77%	8.94%	6.97%
40	14.78%	13.98%	9.10%	7.10%
41	15.01%	14.20%	9.27%	7.24%
42	15.26%	14.43%	9.44%	7.37%
43	15.53%	14.68%	9.59%	7.49%
44	15.81%	14.92%	9.74%	7.61%
45	16.11%	15.16%	9.89%	7.73%
46	16.41%	15.37%	10.04%	7.85%
47	16.67%	15.53%	10.21%	7.99%
48	16.92%	15.62%	10.38%	8.13%
49	17.07%	15.63%	10.56%	8.27%
50	17.14%	15.55%	10.72%	8.41%
51	17.14%	15.35%	10.87%	8.53%
52	17.00%	14.95%	10.98%	8.63%
53	16.70%	15.45%	11.05%	8.70%
54	15.98%	15.98%	11.06%	8.72%
55	15.98%	15.98%	11.00%	8.70%
56	15.98%	15.98%	10.86%	8.62%
57	15.98%	15.98%	10.58%	8.45%
58	15.98%	15.98%	10.93%	8.74%
59	15.98%	15.98%	11.30%	9.03%
60	15.98%	15.98%	11.30%	9.03%
61	15.98%	15.98%	11.30%	9.03%
62	15.98%	15.98%	11.30%	9.03%
63	15.98%	15.98%	11.30%	9.03%
64	15.98%	15.98%	11.30%	9.03%
65	15.98%	15.98%	11.30%	9.03%
66 and thereafter	15.98%	15.98%	11.30%	9.03%

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%	37
#2	Plan J (General)	97.47%	37
#2	Plan O (General)	N/A	N/A
#2	Plan P (General)	96.46%	37



LAFCO Employer/Employee Rates
Effective pay period 15, July 07, 2017

EMPLOYER CONTRIBUTION RATES – Rate Group 2

PLAN	ER RATE	PLAN	ER RATE	PLAN	ER RATE
I & J - Normal	13.19%	P - Normal	5.46%	T – Normal	6.56%
UAAL	20.79%**	UAAL	20.79%**	UAAL	20.79%**
Total	33.98%	Total	26.25%	Total	27.35%

EMPLOYEE CONTRIBUTION RATES – Rate Group 2

Entry Age	PLAN I (2.7% @ 55)	PLAN J (2.7% @ 55)	PLAN P (1.62% @ 65)	PLAN T - PEPRA (1.62% @ 65)
16	9.66	9.20	5.97	4.64
17	9.83	9.37	6.07	4.72
18	10.01	9.53	6.18	4.81
19	10.18	9.70	6.29	4.89
20	10.36	9.87	6.40	4.98
21	10.54	10.04	6.51	5.07
22	10.73	10.22	6.63	5.16
23	10.92	10.40	6.75	5.25
24	11.11	10.58	6.86	5.34
25	11.31	10.77	6.98	5.43
26	11.51	10.96	7.11	5.53
27	11.71	11.15	7.23	5.63
28	11.92	11.35	7.36	5.73
29	12.13	11.55	7.49	5.83
30	12.35	11.75	7.62	5.93
31	12.57	11.96	7.75	6.03
32	12.80	12.18	7.89	6.14
33	13.03	12.40	8.03	6.25
34	13.27	12.63	8.17	6.36
35	13.52	12.86	8.32	6.48
36	13.78	13.11	8.47	6.59
37	14.04	13.34	8.62	6.71
38	14.32	13.55	8.78	6.84
39	14.54	13.76	8.94	6.96
40	14.77	13.97	9.10	7.10
41	15.01	14.19	9.28	7.23
42	15.26	14.42	9.44	7.36
43	15.52	14.67	9.59	7.48
44	15.80	14.92	9.74	7.60
45	16.11	15.15	9.89	7.72
46	16.40	15.36	10.04	7.85
47	16.66	15.52	10.21	7.98
48	16.91	15.61	10.38	8.12
49	17.06	15.62	10.56	8.26
50	17.13	15.54	10.72	8.40
51	17.13	15.34	10.87	8.52
52	16.99	14.94	10.98	8.62
53	16.69	15.44	11.05	8.69
54	15.97	15.97	11.06	8.71
55	15.97	15.97	11.00	8.69
56	15.97	15.97	10.86	8.61
57	15.97	15.97	10.58	8.44
58	15.97	15.97	10.93	8.73
59	15.97	15.97	11.30	9.02
60 *	15.97	15.97	11.30	9.02

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

Plan	Discount %	Average Entry Age
Plan I (General)	98.86%	33
Plan J (General)	97.38%	33
Plan P (General)	96.21%	33
Plan T (General)	94.91%	33

Certain LAFCO Bargaining Units under the 2.7% at 55 and 1.62% at 65 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

** Future service only discount of -1.66% applied to UAAL Rate for all plans

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