

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*	<u>25.92%</u>
		Total	40.49%
#2	U – PEPRA (Future Servic	Normal	9.24%
		UAAL*	<u>25.92%</u>
		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%.

0	CERS Manag	gement Employee	Contribution Rates
			PEPRA
	Entry	Plan J	Plan U
	Age	(2.7% @ 55)	(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)	
		PEPRA
Entry	Plan J	Plan U
Age	(2.7% @ 55)	(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	17.25%	14.49%
thereafter		

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 Employer Contribution Rates			
	PEPRA		
Plan J	Plan U		
(2.7% @ 55)	(2.5% @ 67)		
9.98%	7.49%		
9.98%	7.49%		
10.15%	7.16%		
10.33%	6.81%		
10.51%	6.93%		
10.70%	7.06%		
10.89%	7.18%		
11.08%	7.31%		
11.27%	7.44%		
11.47%	7.58%		
11.67%	7.71%		
11.88%	7.85%		
12.09%	7.99%		
12.30%	8.13%		
12.52%	8.27%		
12.75%	8.42%		
12.98%	8.57%		
13.21%	8.72%		
13.45%	8.87%		
13.70%	9.03%		
13.95%	9.19%		
14.21%	9.35%		
14.48%	9.52%		
14.73%	9.69%		
	Plan J (2.7% @ 55) 9.98% 9.98% 10.15% 10.33% 10.51% 10.70% 10.89% 11.08% 11.27% 11.47% 11.67% 11.67% 11.88% 12.09% 12.30% 12.52% 12.75% 12.98% 13.21% 13.45% 13.70% 13.95% 14.21% 14.48%		



** 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)		
	_	PEPRA	
Entry	Plan J	Plan U	
Age	(2.7% @ 55)	(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	17.28%	14.47%	
thereafter			

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 Servic	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 Employer Contribution Rates			
		PEPRA	
Entry	Plan J	Plan U	
Age	(2.7% @ 55)	(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%	

View OCERS 2020 Actuarial Valuation online at: https://www.ocers.org/financial-reports



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

OCERS Management Employee Contribution Rates

	(continued)	
		PEPRA
Entry	Plan J	Plan U
Age	(2.7% @ 55)	(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	17.20%	13.58%
thereafter		

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 Employer Contribution Rates			
		PEPRA	
Entry	Plan J	Plan U	
Age	(2.7% @ 55)	(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%	



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

OCERS Management Employee Contribution Rates

(continued)		
		PEPRA
Entry	Plan J	Plan U
Age	(2.7% @ 55)	(2.5% @ 67)
38	14.36%	9.42%
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	16.63%	13.61%
thereafter		

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			
			PEPRA
	Plan I	Plan J	Plan U
Entry Age	(2.7% @ 55)	(2.7% @ 55)	(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) PEPRA Plan I Plan J Plan U (2.7% @ 55) (2.7% @ 55) Entry Age (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% 16.62% 12.44% 55 16.62% 56 16.62% 16.62% 12.64% 57 16.62% 16.62% 12.83% 16.62% 58 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 16.62% 16.62% 13.69%

thereafter

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

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

Entry Age	PLAN I (2.7% @ 55)	PLAN J (2.7% @ 55)	<u>PLAN U (2.5% @ 67)</u> PEPRA
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>PLAN U (2.5% @ 67)</u>
Entry Age	<u>PLAN I (2.7% @ 55)</u>	<u>PLAN J (2.7% @ 55)</u>	PEPRA
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%

Rate Group	Plan	Discount %	Average Entry Age
#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

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

Entry Age	PLAN I (2.7% @ 55)	PLAN J (2.7% @ 55)	<u>PLAN U (2.5% @ 67)</u> PEPRA
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>PLAN U (2.5% @ 67)</u>
Entry Age	<u>PLAN I (2.7% @ 55)</u>	<u>PLAN J (2.7% @ 55)</u>	PEPRA
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%

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



OCERS Employer/Employee Rates Effective pay period 15, July 7, 2017

OCERS MGMT. EMPLOYER CONTRIBUTION RATES - Rate Group 2 ER RATE (PLAN PLAN ER RATE U – Normal 8.35% I & J - Normal 13.19%

20.79%** 20.79%** UAAL UAAL Total 33.98% 29.14% Total

EMPLOYEE CONTRIBUTION RATES – Rate Group 2

	PLAN I	PLAN J	PLAN U PEPRA
Entry Age	(2.7% @ 55)	(2.7% @ 55)	(2.5% @ 67)
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
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

Average entry age and discount percentages applicable to employee contributions paid under Section 31581.1 are: Dlan Discount % Average Entry Age

Plan	Discount %	Average Entry
Plan I (General)	98.86%	35
Plan J (General)	97.38%	35
Plan U (General)	94.77%	35

Reverse Pickups: Certain OCERS Non-Management employees 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.