



**** 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

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



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

OCERS Management Employee Contribution Rates

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

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

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



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

OCERS Management Employer Contribution Rates

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

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



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

OCERS Management Employee Contribution Rates

(continued)

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

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

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



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

OCERS Management Employer Contribution Rates

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

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

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

OCERS Management Employer Contribution Rates

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



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

OCERS Management Employee Contribution Rates

(continued)

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

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

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



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

OCERS Management Employer Contribution Rates

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

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

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

OCERS Management Employee Contribution Rates

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



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

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

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

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

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



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

OCERS Management Employer Contribution Rates

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

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

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

OCERS Management Employee Contribution Rates

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

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

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

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



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

OCERS Management Employer Contribution Rates

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

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

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

OCERS Management Employee Contribution Rates

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

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

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

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



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

OCERS MGMT. EMPLOYER CONTRIBUTION RATES – Rate Group 2

(PLAN	ER RATE	PLAN	ER RATE
I & J - Normal	13.19%	U – Normal	8.35%
UAAL	20.79%**	UAAL	20.79%**
Total	33.98%	Total	29.14%

EMPLOYEE CONTRIBUTION RATES – Rate Group 2

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

Plan	Discount %	Average Entry Age
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.

*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 2.7% @ 55 and 2.5% @ 67 PEPRA plans
View OCERS 2015 Actuarial Valuation online at: www.ocers.org/sites/main/files/file-attachments/2015actuarialvaluation_0.pdf