



**Orange County Cemetery District  
Employer / Employee Contribution Rates  
Effective Pay Period 15, June 30, 2023**

**Employer Contribution Rates**

Rate Group	Plan	Rate	
#11	N	Normal	12.71%
		UAAL	<u>1.02%</u>
		<b>Total</b>	<b>13.73%</b>
#11	U – PEPRA	Normal	11.97%
		UAAL	<u>1.02%</u>
		<b>Total</b>	<b>12.99%</b>

**Employee Contribution Rates**

Entry Age	Plan N (2.0% @ 55)	PEPRA
		Plan U (2.5% @ 67)
15	7.50%	8.61%
16	7.50%	8.61%
17	7.63%	8.23%
18	7.77%	7.83%
19	7.90%	7.97%
20	8.04%	8.11%
21	8.19%	8.26%
22	8.33%	8.41%
23	8.48%	8.56%
24	8.63%	8.71%
25	8.78%	8.87%
26	8.93%	9.02%
27	9.09%	9.18%
28	9.25%	9.35%
29	9.41%	9.51%
30	9.58%	9.68%
31	9.75%	9.85%
32	9.92%	10.02%
33	10.09%	10.20%
34	10.27%	10.38%
35	10.46%	10.57%
36	10.64%	10.75%
37	10.84%	10.94%
38	11.03%	11.14%
39	11.24%	11.34%
40	11.45%	11.54%



**Orange County Cemetery District  
Employer / Employee Contribution Rates  
Effective Pay Period 15, June 30, 2023  
(continued)**

**Employee Contribution Rates  
(continued)**

<b>Entry Age</b>	<b>Plan N (2.0% @ 55)</b>	<b>PEPRA</b>
		<b>Plan U (2.5% @ 67)</b>
41	11.66%	11.74%
42	11.87%	11.96%
43	12.09%	12.17%
44	12.29%	12.39%
45	12.49%	12.62%
46	12.69%	12.86%
47	12.89%	13.10%
48	13.10%	13.35%
49	13.31%	13.60%
50	13.51%	13.85%
51	13.68%	14.08%
52	13.81%	14.32%
53	13.88%	14.55%
54	13.87%	14.79%
55	13.78%	15.04%
56	13.59%	15.30%
57	13.29%	15.54%
58	13.72%	15.76%
59	14.18%	15.92%
60	14.18%	16.03%
61	14.18%	16.05%
62	14.18%	15.99%
63	14.18%	15.84%
64	14.18%	15.60%
65	14.18%	16.10%
66 and thereafter	14.18%	16.64%

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

<b>Rate Group</b>	<b>Plan</b>	<b>Discounted Percentage</b>	<b>Average Entry Age</b>
<b>#11</b>	<b>Plan N (General)</b>	99.10%	27



**Orange County Cemetery District  
Employer / Employee Contribution Rates  
Effective Pay Period 15, July 1, 2022**

**Employer Contribution Rates**

Rate Group	Plan	Rate	
#11	N	Normal	12.83%
		UAAL	<u>2.85%</u>
		Total	<b>15.68%</b>
#11	U – PEPRA	Normal	11.80%
		UAAL	<u>2.85%</u>
		Total	<b>14.65%</b>

**Employee Contribution Rates**

Entry Age	Plan N (2.0% @ 55)	PEPRA
		Plan U (2.5% @ 67)
15	7.43%	8.56%
16	7.43%	8.56%
17	7.56%	8.18%
18	7.70%	7.78%
19	7.83%	7.92%
20	7.97%	8.07%
21	8.11%	8.21%
22	8.25%	8.36%
23	8.40%	8.51%
24	8.55%	8.66%
25	8.70%	8.81%
26	8.85%	8.97%
27	9.01%	9.13%
28	9.17%	9.29%
29	9.33%	9.45%
30	9.49%	9.62%
31	9.66%	9.79%
32	9.83%	9.96%
33	10.00%	10.14%
34	10.18%	10.32%
35	10.36%	10.50%
36	10.55%	10.69%
37	10.74%	10.88%
38	10.93%	11.07%
39	11.14%	11.27%
40	11.34%	11.47%



**Orange County Cemetery District  
Employer / Employee Contribution Rates  
Effective Pay Period 15, July 1, 2022  
(continued)**

**Employee Contribution Rates  
(continued)**

<b>Entry Age</b>	<b>Plan N (2.0% @ 55)</b>	<b>PEPRA</b>
		<b>Plan U (2.5% @ 67)</b>
41	11.56%	11.67%
42	11.77%	11.88%
43	11.98%	12.10%
44	12.18%	12.32%
45	12.38%	12.55%
46	12.58%	12.78%
47	12.78%	13.02%
48	12.98%	13.27%
49	13.19%	13.52%
50	13.39%	13.76%
51	13.56%	14.00%
52	13.68%	14.23%
53	13.75%	14.47%
54	13.75%	14.70%
55	13.66%	14.95%
56	13.46%	15.21%
57	13.17%	15.45%
58	13.60%	15.66%
59	14.05%	15.82%
60	14.05%	15.93%
61	14.05%	15.96%
62	14.05%	15.90%
63	14.05%	15.74%
64	14.05%	15.50%
65	14.05%	16.01%
66 and thereafter	14.05%	16.54%

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

<b>Rate Group</b>	<b>Plan</b>	<b>Discounted Percentage</b>	<b>Average Entry Age</b>
<b>#11</b>	<b>Plan N (General)</b>	99.14%	28



**Orange County Cemetery District  
Employer / Employee Contribution Rates  
Effective Pay Period 15, July 2, 2021**

**Employer Contribution Rates**

Rate Group	Plan	Rate	
#11	N	Normal	11.62%
		UAAL	<u>3.01%</u>
		Total	<b>14.63%</b>
#11	U – PEPRA	Normal	12.25%
		UAAL	<u>3.01%</u>
		Total	<b>15.26%</b>

**Employee Contribution Rates**

Entry Age	Plan N (2.0% @ 55)	PEPRA
		Plan U (2.5% @ 67)
15	7.60%	8.90%
16	7.60%	8.90%
17	7.72%	8.49%
18	7.84%	8.06%
19	7.97%	8.19%
20	8.10%	8.33%
21	8.23%	8.46%
22	8.36%	8.60%
23	8.49%	8.74%
24	8.63%	8.88%
25	8.77%	9.02%
26	8.91%	9.17%
27	9.05%	9.32%
28	9.20%	9.47%
29	9.34%	9.62%
30	9.49%	9.77%
31	9.65%	9.93%
32	9.80%	10.09%
33	9.96%	10.25%
34	10.12%	10.42%
35	10.29%	10.58%
36	10.46%	10.75%
37	10.63%	10.93%
38	10.81%	11.11%
39	10.99%	11.29%



**Orange County Cemetery District  
Employer / Employee Contribution Rates  
Effective Pay Period 15, July 2, 2021  
(continued)**

**Employee Contribution Rates  
(continued)**

<b>Entry Age</b>	<b>Plan N (2.0% @ 55)</b>	<b>PEPRA</b>
		<b>Plan U (2.5% @ 67)</b>
40	11.18%	11.47%
41	11.37%	11.66%
42	11.56%	11.85%
43	11.73%	12.05%
44	11.89%	12.25%
45	12.06%	12.46%
46	12.23%	12.67%
47	12.41%	12.89%
48	12.60%	13.12%
49	12.80%	13.33%
50	12.98%	13.54%
51	13.14%	13.73%
52	13.26%	13.93%
53	13.32%	14.13%
54	13.32%	14.35%
55	13.23%	14.58%
56	13.05%	14.82%
57	12.74%	15.04%
58	13.15%	15.24%
59	13.58%	15.39%
60	13.58%	15.49%
61	13.58%	15.52%
62	13.58%	15.47%
63	13.58%	15.32%
64	13.58%	15.04%
65	13.58%	15.53%
66 and thereafter	13.58%	16.04%

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

<b>Rate Group</b>	<b>Plan</b>	<b>Discounted Percentage</b>	<b>Average Entry Age</b>
#11	Plan N (General)	98.69%	28



**Orange County Cemetery District  
Employer / Employee Contribution Rates  
Effective Pay Period 15, July 3, 2020**

**Employer Contribution Rates**

<b>Rate Group</b>	<b>Plan</b>	<b>Rate</b>	
#11	N	Normal	12.05%
		UAAL	<u>0.00%</u>
		Total	<b>12.05%</b>
#11	U – PEPRA	Normal	12.33%
		UAAL	<u>0.00%</u>
		Total	<b>12.33%</b>

**Employee Contribution Rates**

<b>Entry Age</b>	<b>Plan N (2.0% @ 55)</b>	<b>PEPRA</b>
		<b>Plan U (2.5% @ 67)</b>
15	7.60%	8.90%
16	7.60%	8.90%
17	7.72%	8.49%
18	7.84%	8.06%
19	7.97%	8.19%
20	8.10%	8.32%
21	8.23%	8.46%
22	8.36%	8.60%
23	8.49%	8.74%
24	8.63%	8.88%
25	8.77%	9.02%
26	8.91%	9.17%
27	9.05%	9.31%
28	9.19%	9.46%
29	9.34%	9.61%
30	9.49%	9.77%
31	9.64%	9.93%
32	9.80%	10.09%
33	9.96%	10.25%
34	10.12%	10.41%
35	10.29%	10.58%
36	10.45%	10.75%
37	10.63%	10.92%
38	10.81%	11.10%
39	10.99%	11.28%
40	11.18%	11.47%



**Orange County Cemetery District  
Employer / Employee Contribution Rates  
Effective Pay Period 15, July 3, 2020  
(continued)**

**Employee Contribution Rates  
(continued)**

<b>Entry Age</b>	<b>Plan N (2.0% @ 55)</b>	<b>PEPRA</b>
		<b>Plan U (2.5% @ 67)</b>
41	11.37%	11.65%
42	11.56%	11.85%
43	11.73%	12.04%
44	11.89%	12.25%
45	12.06%	12.45%
46	12.23%	12.67%
47	12.41%	12.89%
48	12.60%	13.11%
49	12.80%	13.33%
50	12.98%	13.53%
51	13.14%	13.72%
52	13.25%	13.92%
53	13.32%	14.13%
54	13.31%	14.34%
55	13.23%	14.58%
56	13.05%	14.81%
57	12.74%	15.03%
58	13.15%	15.24%
59	13.58%	15.39%
60	13.58%	15.49%
61	13.58%	15.51%
62	13.58%	15.46%
63	13.58%	15.31%
64	13.58%	15.04%
65	13.58%	15.53%
66 and thereafter	13.58%	16.04%

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

<b>Rate Group</b>	<b>Plan</b>	<b>Discounted Percentage</b>	<b>Average Entry Age</b>
<b>#11</b>	<b>Plan N (General)</b>	98.61%	30





**Orange County Cemetery District  
Employer / Employee Contribution Rates  
Effective Pay Period 15, July 5, 2019**

**Employer Contribution Rates**

<b>Rate Group</b>	<b>Plan</b>	<b>Rate</b>	
#11	M & N	Normal	11.98%
		UAAL	0.48%
		<b>Total</b>	<b>12.46%</b>
#11	U - PEPRA	Normal	12.03%
		UAAL	0.48%
		<b>Total</b>	<b>12.51%</b>

**Employee Contribution Rates**

<b>Entry Age</b>	<b>PLAN M (2.0% @55)</b>	<b>PLAN N (2.0% @ 55)</b>	<b>PLAN U (2.5% @ 67) PEPRA</b>
15	7.92%	7.58%	8.58%
16	7.92%	7.58%	8.58%
17	8.05%	7.70%	8.19%
18	8.18%	7.83%	7.78%
19	8.31%	7.95%	7.90%
20	8.44%	8.08%	8.03%
21	8.58%	8.21%	8.16%
22	8.72%	8.34%	8.29%
23	8.86%	8.47%	8.43%
24	9.00%	8.61%	8.56%
25	9.14%	8.75%	8.70%
26	9.29%	8.89%	8.84%
27	9.44%	9.03%	8.99%
28	9.59%	9.17%	9.13%
29	9.74%	9.32%	9.28%
30	9.90%	9.47%	9.43%
31	10.06%	9.62%	9.58%
32	10.22%	9.78%	9.73%
33	10.39%	9.94%	9.89%
34	10.56%	10.10%	10.05%
35	10.73%	10.26%	10.21%
36	10.91%	10.43%	10.37%
37	11.09%	10.61%	10.54%
38	11.28%	10.78%	10.71%
39	11.47%	10.97%	10.89%
40	11.67%	11.15%	11.06%
41	11.88%	11.35%	11.24%
42	12.09%	11.53%	11.43%
43	12.31%	11.70%	11.62%
44	12.48%	11.87%	11.81%

<b><u>Entry Age</u></b>	<b><u>PLAN M (2.0% @55)</u></b>	<b><u>PLAN N (2.0% @ 55)</u></b>	<b><u>PLAN U (2.5% @ 67) PEPRA</u></b>
45	12.66%	12.03%	12.01%
46	12.85%	12.20%	12.22%
47	13.04%	12.39%	12.43%
48	13.25%	12.58%	12.65%
49	13.47%	12.77%	12.86%
50	13.71%	12.95%	13.06%
51	13.94%	13.11%	13.24%
52	14.14%	13.23%	13.43%
53	14.33%	13.29%	13.63%
54	14.43%	13.29%	13.84%
55	14.49%	13.21%	14.06%
56	14.46%	13.02%	14.29%
57	14.34%	12.71%	14.51%
58	14.08%	13.12%	14.70%
59	13.55%	13.55%	14.85%
60	13.55%	13.55%	14.94%
61	13.55%	13.55%	14.97%
62	13.55%	13.55%	14.92%
63	13.55%	13.55%	14.77%
64	13.55%	13.55%	14.51%
65	13.55%	13.55%	14.98%
66 and thereafter	13.55%	13.55%	15.47%

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

<b><u>Rate Group</u></b>	<b><u>Plan</u></b>	<b><u>Discount %</u></b>	<b><u>Average Entry Age</u></b>
<b>#11</b>	<b>Plan M</b> (General)	N/A	30
<b>#11</b>	<b>Plan N</b> (General)	98.52%	30



**Orange County Cemetery District  
Employer / Employee Contribution Rates  
Effective Pay Period 15, July 6, 2018**

**Employer Contribution Rates**

<b>Rate Group</b>	<b>Plan</b>	<b>Rate</b>	
#11	M & N	Normal	11.09%
#11	U - PEPRA	Normal	9.98%

**Employee Contribution Rates**

<b>Entry Age</b>	<b>PLAN M (2.0% @55)</b>	<b>PLAN N (2.0% @ 55)</b>	<b>PLAN U (2.5% @ 67) PEPRA</b>
15	7.23%	6.89%	7.38%
16	7.23%	6.89%	7.38%
17	7.36%	7.01%	7.04%
18	7.49%	7.13%	6.68%
19	7.62%	7.26%	6.80%
20	7.75%	7.39%	6.93%
21	7.89%	7.52%	7.05%
22	8.03%	7.65%	7.18%
23	8.17%	7.78%	7.30%
24	8.31%	7.92%	7.43%
25	8.46%	8.06%	7.57%
26	8.61%	8.20%	7.70%
27	8.76%	8.34%	7.84%
28	8.92%	8.49%	7.98%
29	9.07%	8.64%	8.12%
30	9.23%	8.79%	8.26%
31	9.40%	8.95%	8.40%
32	9.56%	9.10%	8.55%
33	9.73%	9.26%	8.70%
34	9.91%	9.43%	8.86%
35	10.08%	9.60%	9.01%
36	10.26%	9.77%	9.17%
37	10.45%	9.95%	9.33%
38	10.64%	10.13%	9.50%
39	10.84%	10.31%	9.67%
40	11.04%	10.50%	9.84%
41	11.25%	10.70%	10.02%
42	11.47%	10.89%	10.20%
43	11.69%	11.07%	10.38%
44	11.87%	11.24%	10.57%
45	12.06%	11.41%	10.76%
46	12.25%	11.59%	10.96%
47	12.46%	11.78%	11.17%

<b><u>Entry Age</u></b>	<b><u>PLAN M (2.0% @55)</u></b>	<b><u>PLAN N (2.0% @ 55)</u></b>	<b><u>PLAN U (2.5% @ 67) PEPRA</u></b>
48	12.67%	11.98%	11.38%
49	12.90%	12.18%	11.59%
50	13.15%	12.37%	11.78%
51	13.40%	12.54%	11.96%
52	13.60%	12.67%	12.15%
53	13.81%	12.75%	12.35%
54	13.93%	12.76%	12.56%
55	13.99%	12.69%	12.78%
56	13.99%	12.53%	13.00%
57	13.87%	12.20%	13.22%
58	13.63%	12.61%	13.42%
59	13.04%	13.04%	13.57%
60	13.04%	13.04%	13.68%
61	13.04%	13.04%	13.72%
62	13.04%	13.04%	13.68%
63	13.04%	13.04%	13.56%
64	13.04%	13.04%	13.29%
65	13.04%	13.04%	13.74%
66 and thereafter	13.04%	13.04%	14.20%

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

<b><u>Rate Group</u></b>	<b><u>Plan</u></b>	<b><u>Discount %</u></b>	<b><u>Average Entry Age</u></b>
<b>#11</b>	<b>Plan M (General)</b>	N/A	31
<b>#11</b>	<b>Plan N (General)</b>	97.64%	31



Orange County Cemetery District Employer/Employee Rates  
Effective pay period 15, July 07, 2017

EMPLOYER CONTRIBUTION RATES – Rate Group 11

PLAN	ER RATE	PLAN	ER RATE
M & N - Normal	11.33%	U – Normal	12.23%
UAAL	0%	UAAL	0%
Total	11.33%	Total	12.23%

\*Note: O.C. Cemetery District UAAL component paid in full on 07/02/2014

Employee Contribution Rates – Rate Group 11

Entry Age	PLAN M (2.0% @55)	PLAN N (2.0% @ 55)	PLAN U – PEPRA 2.5% @ 67
16	7.19	6.85	7.66
17	7.32	6.97	7.31
18	7.45	7.10	6.94
19	7.58	7.22	7.06
20	7.71	7.35	7.19
21	7.85	7.48	7.32
22	7.99	7.61	7.45
23	8.13	7.74	7.58
24	8.27	7.88	7.71
25	8.42	8.02	7.85
26	8.57	8.16	7.99
27	8.72	8.30	8.13
28	8.87	8.45	8.28
29	9.03	8.60	8.42
30	9.19	8.75	8.57
31	9.35	8.90	8.72
32	9.51	9.06	8.88
33	9.68	9.22	9.03
34	9.86	9.38	9.19
35	10.03	9.55	9.35
36	10.21	9.72	9.52
37	10.40	9.90	9.69
38	10.59	10.07	9.86
39	10.78	10.26	10.03
40	10.99	10.45	10.21
41	11.19	10.65	10.40
42	11.41	10.83	10.58
43	11.64	11.01	10.77
44	11.81	11.18	10.97
45	12.00	11.35	11.17
46	12.19	11.53	11.38
47	12.39	11.72	11.59
48	12.61	11.92	11.81
49	12.84	12.12	12.02
50	13.09	12.31	12.23
51	13.33	12.48	12.41
52	13.53	12.61	12.61
53	13.74	12.68	12.82
54	13.86	12.69	13.03
55	13.92	12.63	13.26
56	13.92	12.46	13.50
57	13.80	12.14	13.72
58	13.56	12.55	13.93
59	12.97	12.97	14.09
60 *	12.97	12.97	14.19

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

Plan	Discount %	Average Entry Age
Plan M (General)	n/a	31
Plan N (General)	97.53%	31
Plan U (General) PEPRA	95.00%	31

\*For EE rates above age 60, please contact OCERS or your employers HR/Payroll department  
View OCERS 2015 Actuarial Valuation online at: [www.ocers.org/sites/main/files/file-attachments/2015actuarialvaluation\\_0.pdf](http://www.ocers.org/sites/main/files/file-attachments/2015actuarialvaluation_0.pdf)