

Orange County In-Home Supportive Services Employer / Employee Contribution Rates Effective Pay Period 15, June 28, 2024

Employer Contribution Rates

Rate Group	Plan	Rate	
#1	В	Normal	10.26%
		UAAL	<u>3.61%</u>
		Total	13.87%
#1	U – PEPRA	Normal	10.03%
		UAAL	3.61%
		Total	13 64%

	_	PEPRA
	Plan B	Plan U
Entry Age	(1.67% @ 57.5)	(2.5% @ 67)
15	7.00%	8.09%
16	7.00%	8.09%
17	7.13%	7.73%
18	7.25%	7.36%
19	7.38%	7.49%
20	7.51%	7.63%
21	7.65%	7.76%
22	7.78%	7.90%
23	7.92%	8.04%
24	8.06%	8.19%
25	8.20%	8.33%
26	8.34%	8.48%
27	8.49%	8.63%
28	8.64%	8.78%
29	8.79%	8.94%
30	8.95%	9.10%
31	9.10%	9.26%
32	9.27%	9.42%
33	9.43%	9.59%
34	9.60%	9.76%
35	9.77%	9.93%
36	9.94%	10.10%
37	10.12%	10.28%
38	10.31%	10.47%
39	10.50%	10.65%
40	10.69%	10.84%
41	10.89%	11.04%



Orange County In-Home Supportive Services Employer / Employee Contribution Rates Effective Pay Period 15, June 28, 2024 (continued)

Employee Contribution Rates

(continued)

	(00::::::::::::::::::::::::::::::::::::	
	_	PEPRA
	Plan B	Plan U
Entry Age	(1.67% @ 57.5)	(2.5% @ 67)
42	11.09%	11.24%
43	11.29%	11.44%
44	11.48%	11.65%
45	11.67%	11.86%
46	11.85%	12.08%
47	12.04%	12.31%
48	12.24%	12.54%
49	12.44%	12.78%
50	12.62%	13.01%
51	12.78%	13.24%
52	12.90%	13.46%
53	12.96%	13.68%
54	12.96%	13.90%
55	12.87%	14.13%
56	12.69%	14.38%
57	12.42%	14.60%
58	12.82%	14.81%
59	13.25%	14.96%
60	13.25%	15.06%
61	13.25%	15.09%
62	13.25%	15.03%
63	13.25%	14.88%
64	13.25%	14.66%
65	13.25%	15.13%
66 and	13.25%	15.64%
thereafter		

Rate Group	Plan	Discounted Percentage	Average Entry Age
#1	Plan B (General)	98.94%	44



Orange County In-Home Supportive Services Employer / Employee Contribution Rates Effective Pay Period 15, June 30, 2023

Employer Contribution Rates

Rate Group	Plan	Rate	
#1	В	Normal	10.42%
		UAAL	3.33%
		Total	13.75%
#1	U – PEPRA	Normal	10.08%
		UAAL	3.33%
		Total	13.41%

		PEPRA
	Plan B	Plan U
Entry Age	(1.67% @ 57.5)	(2.5% @ 67)
15	7.02%	8.15%
16	7.02%	8.15%
17	7.14%	7.79%
18	7.27%	7.41%
19	7.40%	7.54%
20	7.53%	7.68%
21	7.66%	7.82%
22	7.79%	7.96%
23	7.93%	8.10%
24	8.07%	8.24%
25	8.21%	8.39%
26	8.36%	8.54%
27	8.51%	8.69%
28	8.65%	8.85%
29	8.81%	9.00%
30	8.96%	9.16%
31	9.12%	9.32%
32	9.28%	9.49%
33	9.45%	9.66%
34	9.61%	9.83%
35	9.79%	10.00%
36	9.96%	10.18%
37	10.14%	10.36%
38	10.33%	10.54%
39	10.51%	10.73%
40	10.71%	10.92%
41	10.91%	11.11%



Orange County In-Home Supportive Services Employer / Employee Contribution Rates Effective Pay Period 15, June 30, 2023 (continued)

Employee Contribution Rates

	_	PEPRA
	Plan B	Plan U
Entry Age	(1.67% @ 57.5)	(2.5% @ 67)
42	11.11%	11.32%
43	11.31%	11.52%
44	11.50%	11.73%
45	11.69%	11.95%
46	11.87%	12.17%
47	12.06%	12.40%
48	12.26%	12.63%
49	12.46%	12.87%
50	12.64%	13.10%
51	12.80%	13.33%
52	12.92%	13.55%
53	12.99%	13.77%
54	12.98%	14.00%
55	12.89%	14.24%
56	12.71%	14.48%
57	12.44%	14.71%
58	12.84%	14.91%
59	13.27%	15.06%
60	13.27%	15.17%
61	13.27%	15.19%
62	13.27%	15.14%
63	13.27%	14.99%
64	13.27%	14.76%
65	13.27%	15.24%
66 and	13.27%	15.75%
thereafter		

Rate Group	Plan	Discounted Percentage	Average Entry Age
#1	Plan B (General)	98.90%	44



Orange County In-Home Supportive Services Employer / Employee Contribution Rates Effective Pay Period 15, July 1, 2022

Employer Contribution Rates

Rate Group	Plan	Rate	
#1	В	Norma	10.38%
		UAAL	5.03%
		Total	15.41%
#1	U – PEPRA	Norma	9.89%
		UAAL	5.03%
		Total	14.92%

	_	PEPRA
	Plan B	Plan U
Entry Age	(1.67% @ 57.5)	(2.5% @ 67)
15	7.01%	8.12%
16	7.01%	8.12%
17	7.13%	7.76%
18	7.26%	7.38%
19	7.39%	7.52%
20	7.52%	7.65%
21	7.65%	7.79%
22	7.78%	7.93%
23	7.92%	8.07%
24	8.06%	8.21%
25	8.20%	8.36%
26	8.35%	8.51%
27	8.49%	8.66%
28	8.64%	8.81%
29	8.79%	8.97%
30	8.95%	9.13%
31	9.11%	9.29%
32	9.27%	9.45%
33	9.43%	9.62%
34	9.60%	9.79%
35	9.77%	9.96%
36	9.95%	10.14%
37	10.13%	10.32%
38	10.31%	10.50%
39	10.50%	10.69%
40	10.69%	10.88%
41	10.90%	11.07%



Orange County In-Home Supportive Services Employer / Employee Contribution Rates Effective Pay Period 15, July 1, 2022 (continued)

Employee Contribution Rates

(continued)

	(continued)	
	_	PEPRA
	Plan B	Plan U
Entry Age	(1.67% @ 57.5)	(2.5% @ 67)
42	11.10%	11.27%
43	11.30%	11.48%
44	11.48%	11.68%
45	11.67%	11.90%
46	11.86%	12.12%
47	12.05%	12.35%
48	12.24%	12.59%
49	12.44%	12.82%
50	12.62%	13.05%
51	12.79%	13.28%
52	12.90%	13.50%
53	12.97%	13.72%
54	12.96%	13.95%
55	12.88%	14.18%
56	12.70%	14.42%
57	12.42%	14.65%
58	12.82%	14.85%
59	13.25%	15.01%
60	13.25%	15.11%
61	13.25%	15.14%
62	13.25%	15.08%
63	13.25%	14.93%
64	13.25%	14.70%
65	13.25%	15.18%
66 and	13.25%	15.69%
thereafter		

Rate Group	Plan	Discounted Percentage	Average Entry Age
#1	Plan B (General)	98.80%	45



Orange County In-Home Supportive Services Employer / Employee Contribution Rates Effective Pay Period 15, July 2, 2021

Employer Contribution Rates

Rate Group	Plan	Rate	
#1	A & B	Normal	10.68%
		UAAL	<u>5.16%</u>
		Total	15.84%
#1	U – PEPRA	Normal	10.05%
		UAAL	<u>5.16%</u>
		Total	15.21%

			PEPRA
	Plan A	Plan B	Plan U
Entry Age	(2.0% @ 57)	(1.67% @ 57.5)	(2.5% @ 67)
15	5.37%	7.23%	8.54%
16	5.37%	7.23%	8.54%
17	5.46%	7.35%	8.15%
18	5.55%	7.47%	7.74%
19	5.64%	7.59%	7.87%
20	5.73%	7.71%	8.00%
21	5.82%	7.83%	8.13%
22	5.91%	7.96%	8.26%
23	6.01%	8.09%	8.39%
24	6.10%	8.22%	8.53%
25	6.20%	8.35%	8.66%
26	6.30%	8.48%	8.80%
27	6.40%	8.62%	8.94%
28	6.50%	8.75%	9.09%
29	6.61%	8.89%	9.23%
30	6.72%	9.04%	9.38%
31	6.82%	9.18%	9.53%
32	6.93%	9.33%	9.69%
33	7.05%	9.48%	9.84%
34	7.16%	9.64%	10.00%
35	7.28%	9.79%	10.16%
36	7.40%	9.96%	10.33%
37	7.52%	10.12%	10.49%
38	7.65%	10.29%	10.66%
39	7.78%	10.46%	10.84%
40	7.92%	10.64%	11.01%
41	8.06%	10.83%	11.19%



Orange County In-Home Supportive Services Employer / Employee Contribution Rates Effective Pay Period 15, July 2, 2021 (continued)

Employee Contribution Rates (continued)

			PEPRA
	Plan A	Plan B	Plan U
Entry Age	(2.0% @ 57)	(1.67% @ 57.5)	(2.5% @ 67)
42	8.20%	11.00%	11.38%
43	8.35%	11.17%	11.57%
44	8.47%	11.32%	11.76%
45	8.59%	11.48%	11.96%
46	8.71%	11.64%	12.17%
47	8.85%	11.82%	12.38%
48	8.99%	12.00%	12.60%
49	9.14%	12.19%	12.80%
50	9.30%	12.36%	13.00%
51	9.46%	12.51%	13.18%
52	9.59%	12.62%	13.37%
53	9.72%	12.68%	13.57%
54	9.78%	12.68%	13.78%
55	9.83%	12.60%	14.00%
56	9.81%	12.43%	14.23%
57	9.72%	12.13%	14.44%
58	9.55%	12.52%	14.63%
59	9.19%	12.93%	14.78%
60	9.19%	12.93%	14.88%
61	9.19%	12.93%	14.90%
62	9.19%	12.93%	14.85%
63	9.19%	12.93%	14.71%
64	9.19%	12.93%	14.45%
65	9.19%	12.93%	14.91%
66 and	9.19%	12.93%	15.41%
thereafter			

Rate Group	Plan	Discounted Percentage	Average Entry Age
#1	Plan A (General)	100.00%	42
#1	Plan B (General)	98.37%	42



Orange County In-Home Supportive Services Employer / Employee Contribution Rates Effective Pay Period 15, July 3, 2020

Employer Contribution Rates

Rate Group	Plan	Rate	
#1	A & B	Normal	10.73%
		UAAL	<u>5.06%</u>
		Total	15.79%
#1	U – PEPRA	Normal	9.93%
		UAAL	<u>5.06%</u>
		Total	14.99%

		PEPRA
Plan A	Plan B	Plan U
(2.0% @ 57)	(1.6667% @ 57.5)	(2.5% @ 67)
5.37%	7.23%	8.51%
5.37%	7.23%	8.51%
5.46%	7.35%	8.12%
5.55%	7.47%	7.71%
5.64%	7.59%	7.84%
5.73%	7.71%	7.97%
5.82%	7.83%	8.10%
5.91%	7.96%	8.23%
6.01%	8.09%	8.36%
6.10%	8.22%	8.50%
6.20%	8.35%	8.63%
6.30%	8.48%	8.77%
6.40%	8.62%	8.91%
6.50%	8.75%	9.06%
6.61%	8.89%	9.20%
6.72%	9.04%	9.35%
6.82%	9.18%	9.50%
6.93%	9.33%	9.65%
7.05%	9.48%	9.81%
7.16%	9.64%	9.97%
7.28%	9.79%	10.13%
7.40%	9.96%	10.29%
7.52%	10.12%	10.46%
7.65%	10.29%	10.63%
7.78%	10.46%	10.80%
7.92%	10.64%	10.98%
8.06%	10.83%	11.16%
	(2.0% @ 57) 5.37% 5.37% 5.46% 5.55% 5.64% 5.73% 5.82% 5.91% 6.01% 6.10% 6.20% 6.30% 6.40% 6.50% 6.61% 6.72% 6.82% 6.93% 7.05% 7.16% 7.28% 7.40% 7.52% 7.65% 7.78% 7.92%	(2.0% @ 57) (1.6667% @ 57.5) 5.37% 7.23% 5.37% 7.23% 5.46% 7.35% 5.55% 7.47% 5.64% 7.59% 5.73% 7.71% 5.82% 7.83% 5.91% 7.96% 6.01% 8.09% 6.10% 8.22% 6.20% 8.35% 6.30% 8.48% 6.40% 8.62% 6.50% 8.75% 6.61% 8.89% 6.72% 9.04% 6.82% 9.18% 6.93% 9.33% 7.05% 9.48% 7.16% 9.64% 7.28% 9.79% 7.40% 9.96% 7.52% 10.12% 7.65% 10.29% 7.78% 10.46% 7.92% 10.64%



Orange County In-Home Supportive Services Employer / Employee Contribution Rates Effective Pay Period 15, July 3, 2020 (continued)

Employee Contribution Rates (continued)

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		<u>-</u>	PEPRA
	Plan A	Plan B	Plan U
Entry Age	(2.0% @ 57)	(1.6667% @ 57.5)	(2.5% @ 67)
42	8.20%	11.00%	11.34%
43	8.35%	11.17%	11.53%
44	8.47%	11.32%	11.72%
45	8.59%	11.48%	11.92%
46	8.71%	11.64%	12.12%
47	8.85%	11.82%	12.33%
48	8.99%	12.00%	12.55%
49	9.14%	12.19%	12.76%
50	9.30%	12.36%	12.95%
51	9.46%	12.51%	13.14%
52	9.59%	12.62%	13.33%
53	9.72%	12.68%	13.52%
54	9.78%	12.68%	13.73%
55	9.83%	12.60%	13.95%
56	9.81%	12.43%	14.18%
57	9.72%	12.13%	14.39%
58	9.55%	12.52%	14.58%
59	9.19%	12.93%	14.73%
60	9.19%	12.93%	14.83%
61	9.19%	12.93%	14.85%
62	9.19%	12.93%	14.80%
63	9.19%	12.93%	14.66%
64	9.19%	12.93%	14.40%
65	9.19%	12.93%	14.86%
66 and	9.19%	12.93%	15.35%
thereafter			

Rate Group	Plan	Discounted Percentage	Average Entry Age
#1	Plan A (General)	100.00%	39
#1	Plan B (General)	98.28%	39



Orange County In-Home Supportive Services Public Authority Employer / Employee Contribution Rates Effective Pay Period 15, July 5, 2019 ** REVISED 09/27/19 **

Employer Contribution Rates

Rate Group	Plan	Rate	
11.4		N 1 10 700/	
#1	A & B	Normal 10.73%	
		UAAL <u>4.61%</u> Total 15.34%	
		10tai 13.34 /6	
#1	U - PEPRA	Normal 9.93%	
		UAAL <u>4.61%</u>	
		Total 14.54%	

Entry Age	PLAN A (Non-OCTA)	PLAN B (Non-OCTA)	PLAN U - PEPRA
15	5.37%	7.24%	8.50%
16	5.37%	7.24%	8.50%
17	5.46%	7.35%	8.11%
18	5.55%	7.47%	7.70%
19	5.64%	7.59%	7.83%
20	5.73%	7.71%	7.95%
21	5.82%	7.84%	8.08%
22	5.91%	7.96%	8.21%
23	6.01%	8.09%	8.35%
24	6.10%	8.22%	8.48%
25	6.20%	8.35%	8.62%
26	6.30%	8.48%	8.76%
27	6.40%	8.62%	8.90%
28	6.51%	8.76%	9.04%
29	6.61%	8.90%	9.19%
30	6.72%	9.04%	9.34%
31	6.83%	9.19%	9.49%
32	6.94%	9.33%	9.64%
33	7.05%	9.48%	9.79%
34	7.17%	9.64%	9.95%
35	7.28%	9.80%	10.11%
36	7.40%	9.96%	10.27%
37	7.53%	10.12%	10.44%
38	7.65%	10.29%	10.61%
39	7.78%	10.47%	10.78%
40	7.92%	10.65%	10.96%
41	8.06%	10.83%	11.14%
42	8.20%	11.01%	11.32%
43	8.35%	11.17%	11.51%
44	8.47%	11.32%	11.70%
45	8.59%	11.48%	11.90%

Entry Age	PLAN A (Non-OCTA)	PLAN B (Non-OCTA)	PLAN U - PEPRA
46	8.72%	11.65%	12.10%
47	8.85%	11.82%	12.31%
48	8.99%	12.00%	12.53%
49	9.14%	12.19%	12.74%
50	9.30%	12.36%	12.93%
51	9.46%	12.51%	13.11%
52	9.59%	12.62%	13.30%
53	9.72%	12.69%	13.50%
54	9.79%	12.68%	13.71%
55	9.83%	12.60%	13.93%
56	9.81%	12.43%	14.15%
57	9.73%	12.13%	14.37%
58	9.55%	12.52%	14.56%
59	9.20%	12.94%	14.70%
60	9.20%	12.94%	14.80%
61	9.20%	12.94%	14.83%
62	9.20%	12.94%	14.78%
63	9.20%	12.94%	14.63%
64	9.20%	12.94%	14.37%
65	9.20%	12.94%	14.84%
66 and thereafter	9.20%	12.94%	15.33%

Rate Group	Plan	Discount %	Average Entry Age
#1	Plan A (General)	100.00%	39
#1	Plan B (General)	98.16%	39



Orange County In-Home Supportive Services Public Authority Employer / Employee Contribution Rates Effective Pay Period 15, July 6, 2018

Employer Contribution Rates

Rate Group	Plan	Rate
#1	A & B	Normal 9.51% UAAL <u>7.25%</u> Total 16.76%
#1	U - PEPRA	Normal 8.63% UAAL <u>7.25%</u> Total 15.88%

Entry Age	PLAN A (Non-OCTA)	PLAN B (Non-OCTA)	
15	4.80%	6.48%	7.29%
16	4.80%	6.48%	7.29%
17	4.89%	6.60%	6.96%
18	4.97%	6.71%	6.60%
19	5.06%	6.83%	6.72%
20	5.15%	6.95%	6.84%
21	5.24%	7.08%	6.96%
22	5.33%	7.20%	7.09%
23	5.43%	7.33%	7.22%
24	5.52%	7.46%	7.34%
25	5.62%	7.59%	7.47%
26	5.72%	7.72%	7.61%
27	5.82%	7.85%	7.74%
28	5.92%	7.99%	7.88%
29	6.03%	8.13%	8.02%
30	6.13%	8.28%	8.16%
31	6.24%	8.42%	8.30%
32	6.35%	8.57%	8.45%
33	6.47%	8.72%	8.60%
34	6.58%	8.88%	8.75%
35	6.70%	9.03%	8.90%
36	6.82%	9.20%	9.06%
37	6.94%	9.36%	9.22%
38	7.07%	9.53%	9.38%
39	7.20%	9.71%	9.55%
40	7.34%	9.89%	9.72%
41	7.47%	10.07%	9.90%
42	7.62%	10.25%	10.07%
43	7.77%	10.42%	10.26%
44	7.89%	10.58%	10.44%
45	8.01%	10.74%	10.63%
46	8.14%	10.91%	10.83%

Entry Age	PLAN A (Non-OCTA)	PLAN B (Non-OCTA)	<u>PLAN U - PEPRA</u>
47	8.28%	11.09%	11.04%
48	8.42%	11.28%	11.25%
49	8.57%	11.47%	11.45%
50	8.74%	11.65%	11.64%
51	8.90%	11.81%	11.82%
52	9.04%	11.93%	12.01%
53	9.18%	12.00%	12.20%
54	9.25%	12.01%	12.41%
55	9.29%	11.95%	12.62%
56	9.29%	11.79%	12.85%
57	9.22%	11.49%	13.06%
58	9.06%	11.87%	13.26%
59	8.66%	12.28%	13.41%
60	8.66%	12.28%	13.51%
61	8.66%	12.28%	13.55%
62	8.66%	12.28%	13.52%
63	8.66%	12.28%	13.40%
64	8.66%	12.28%	13.13%
65	8.66%	12.28%	13.57%
66 and thereafter	8.66%	12.28%	14.03%

Rate Group	Plan	Discount %	Average Entry Age
#1	Plan A (General)	100.00%	37
#1	Plan B (General)	97.14%	37
#1	Plan U (General) - PEPRA	92.96%	37



Orange County In-Home Supportive Services Public Authority Employer/Employee Rates Effective pay period 15, July 7, 2017

EMPLOYER CONTRIBUTION RATES - Rate Group 1

<u>PLAN</u>	ER RATE	<u>PLAN</u>	ER RATE
A & B - Normal	958%	U – Normal	8.92%
<u>UAAL</u>	<u>9.22%</u>	<u>UAAL</u>	9.22%
Total	18.80%	Total	18.14%

EMPLOYEE CONTRIBUTION RATES – Rate Group 1

	PLAN A	PLAN B	PLAN U – PEPRA
Entry Age	(2% @ 57)	(1.67% @ 57.5)	(2.5% @ 67)
16	4.80	6.48	7.35
17	4.89	6.60	7.01
18	4.97	6.71	6.65
19	5.06	6.83	6.77
20	5.15	6.95	6.89
21	5.24	7.07	7.02
22	5.33	7.20	7.14
23	5.43	7.33	7.27
24	5.52	7.45	7.40
25	5.62	7.58	7.53
26	5.72	7.72	7.66
27	5.82	7.85	7.80
28	5.92	7.99	7.94
29	6.03	8.13	8.08
30	6.13	8.27	8.22
31	6.24	8.42	8.37
32	6.35	8.57	8.51
33	6.46	8.72	8.66
34	6.58	8.88	8.82
35	6.70	9.03	8.97
36	6.82	9.20	9.13
37	6.94	9.36	9.29
38	7.07	9.53	9.46
39	7.20	9.71	9.62
40	7.33	9.89	9.80
41	7.47	10.07	9.97
42	7.62	10.25	10.15
43	7.77	10.42	10.33
44	7.89	10.58	10.52
45	8.01	10.74	10.71
46	8.14	10.91	10.91
47	8.27	11.09	11.12
48	8.42	11.27	11.33
49	8.57	11.46	11.53
50	8.74	11.64	11.73
51	8.90	11.81	11.91
52	9.04	11.93	12.10
53	9.17	12.00	12.29
54	9.25	12.01	12.50
55	9.29	11.95	12.72
56	9.29	11.79	12.94
57	9.21	11.49	13.16
58	9.05	11.87	13.36
59	8.66	12.27	13.51
60 *	8.66	12.27	13.61

<u>Plan</u>	Discount %	Average Entry Age
Plan A	100.00%	38
Plan B	97.03%	38
Plan U	94.93%	38



Orange County In-Home Supportive Services Public Authority Employer / Employee Contribution Rates Effective Pay Period 15, July 08, 2016

Employer Contribution Rates

Rate Group	Plan	Rate	
#1	A & B	Normal UAAL Total	9.67% <u>8.62%</u> 18.29%
#1	U - PEPRA	Normal UAAL Total	8.87% 8.62% 17.49%

Employee Contribution Rates

Entry Age	PLAN A (Non-OCTA)	PLAN B (Non-OCTA)	PLAN U - PEPRA
15	4.80%	6.48%	7.34%
16	4.80%	6.48%	7.34%
17	4.89%	6.60%	7.00%
18	4.98%	6.72%	6.64%
19	5.06%	6.84%	6.76%
20	5.15%	6.96%	6.88%
21	5.25%	7.08%	7.01%
22	5.34%	7.20%	7.13%
23	5.43%	7.33%	7.26%
24	5.53%	7.46%	7.39%
25	5.62%	7.59%	7.52%
26	5.72%	7.72%	7.65%
27	5.82%	7.86%	7.79%
28	5.93%	8.00%	7.93%
29	6.03%	8.14%	8.07%
30	6.14%	8.28%	8.21%
31	6.25%	8.43%	8.35%
32	6.36%	8.57%	8.50%
33	6.47%	8.73%	8.65%
34	6.58%	8.88%	8.80%
35	6.70%	9.04%	8.96%
36	6.82%	9.20%	9.12%
37	6.95%	9.37%	9.28%
38	7.07%	9.54%	9.44%
39	7.21%	9.71%	9.61%
40	7.34%	9.89%	9.78%
41	7.48%	10.08%	9.96%
42	7.62%	10.26%	10.13%
43	7.77%	10.42%	10.32%
44	7.89%	10.58%	10.51%
45	8.02%	10.75%	10.70%
46	8.15%	10.92%	10.90%

View OCERS 2014 Actuarial Valuation online at: http://www.ocers.org/pdf/finance/actuarial/valuation/2014actuarialvaluation.pdf

Entry Age	PLAN A (Non-OCTA)	PLAN B (Non-OCTA)	<u>PLAN U - PEPRA</u>
47	8.28%	11.09%	11.10%
48	8.42%	11.28%	11.31%
49	8.58%	11.47%	11.52%
50	8.74%	11.65%	11.71%
51	8.90%	11.81%	11.89%
52	9.04%	11.94%	12.08%
53	9.18%	12.01%	12.27%
54	9.26%	12.02%	12.48%
55	9.30%	11.95%	12.70%
56	9.30%	11.80%	12.93%
57	9.22%	11.49%	13.14%
58	9.06%	11.88%	13.34%
59	8.67%	12.28%	13.49%
60	8.67%	12.28%	13.59%
61	8.67%	12.28%	13.63%
62	8.67%	12.28%	13.60%
63	8.67%	12.28%	13.48%
64	8.67%	12.28%	13.21%
65	8.67%	12.28%	13.65%
66 and thereafter	8.67%	12.28%	14.12%

Rate Group	Plan	Discount %	Average Entry Age
#1	Plan A (General)	98.41%	41
#1	Plan B (General)	96.94%	41
#1	Plan U (General) - PEPRA	95.82%	41