



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

Employer Contribution Rates

Rate Group	Plan	Rate	
#3	H	Normal	13.22%
		UAAL	<u>0.00%</u>
		Total	13.22%
#3	B	Normal	11.23%
		UAAL	<u>0.00%</u>
		Total	11.23%
#3	U – PEPRA	Normal	9.88%
		UAAL	<u>0.00%</u>
		Total	9.88%

Employee Contribution Rates

Entry Age	Plan B (1.64% @ 57)	Plan H (2.5% @ 55)	PEPRA
			Plan U (2.5% @ 67)
15	7.28%	9.87%	7.90%
16	7.28%	9.87%	7.90%
17	7.40%	10.03%	7.54%
18	7.52%	10.19%	7.16%
19	7.64%	10.36%	7.27%
20	7.76%	10.52%	7.39%
21	7.88%	10.69%	7.51%
22	8.01%	10.86%	7.63%
23	8.14%	11.03%	7.76%
24	8.27%	11.21%	7.88%
25	8.40%	11.39%	8.01%
26	8.53%	11.58%	8.14%
27	8.67%	11.76%	8.27%
28	8.81%	11.95%	8.40%
29	8.95%	12.15%	8.54%
30	9.10%	12.35%	8.68%
31	9.24%	12.55%	8.82%
32	9.39%	12.76%	8.96%
33	9.54%	12.97%	9.10%
34	9.70%	13.19%	9.25%
35	9.86%	13.42%	9.40%
36	10.02%	13.65%	9.55%
37	10.19%	13.87%	9.70%



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

**Employee Contribution Rates
(continued)**

Entry Age	Plan B (1.64% @ 57)	Plan H (2.5% @ 55)	PEPRA
			Plan U (2.5% @ 67)
38	10.36%	14.08%	9.86%
39	10.53%	14.27%	10.02%
40	10.71%	14.47%	10.18%
41	10.90%	14.68%	10.35%
42	11.07%	14.90%	10.52%
43	11.24%	15.13%	10.70%
44	11.39%	15.36%	10.88%
45	11.55%	15.58%	11.06%
46	11.72%	15.77%	11.25%
47	11.89%	15.91%	11.44%
48	12.08%	15.99%	11.65%
49	12.26%	15.98%	11.84%
50	12.44%	15.88%	12.02%
51	12.59%	15.67%	12.19%
52	12.70%	15.29%	12.36%
53	12.76%	15.78%	12.55%
54	12.76%	16.30%	12.74%
55	12.68%	16.30%	12.94%
56	12.51%	16.30%	13.15%
57	12.21%	16.30%	13.35%
58	12.60%	16.30%	13.53%
59	13.02%	16.30%	13.67%
60	13.02%	16.30%	13.76%
61	13.02%	16.30%	13.78%
62	13.02%	16.30%	13.73%
63	13.02%	16.30%	13.60%
64	13.02%	16.30%	13.36%
65	13.02%	16.30%	13.79%
66 and thereafter	13.02%	16.30%	14.24%

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

Rate Group	Plan	Discounted Percentage	Average Entry Age
#3	Plan B (General)	97.83%	33
#3	Plan H (General)	98.67%	33



Orange County Sanitation District
Employer / Employee Contribution Rates
Effective Pay Period 15, June 19, 2020
**** Revised 11/06/19 ****

Employer Contribution Rates

Rate Group	Plan	Rate	
#3	G & H	Normal	13.24%
		UAAL*	<u>0.00%</u>
		Total	13.24%
#3	B	Normal	11.11%
		UAAL*	<u>0.00%</u>
		Total	11.11%
#3	U – PEPR	Normal	10.02%
		UAAL*	<u>0.00%</u>
		Total	10.02%

***Revised UAAL Rate:**

This revised rate reflects the payoff of the Orange County Sanitation District's (District) full existing unfunded actuarial accrued liability (UAAL) on September 9, 2019 in the amount of \$8,116,226 reducing the UAAL contributions rate to 0%. The District also made a payment towards contingent UAAL on November 1, 2019 in the amount of \$29,883,774 which will be used to make payments on the UAAL on a year-by-year basis until the OC Sanitation District UAAL Deferred Account become depleted.

Employee Contribution Rates

Entry Age	Plan B (1.64% @ 57)	Plan G (2.5% @ 55)	Plan H (2.5% @ 55)	PEPRA
				Plan U (2.5% @ 67)
15	7.28%	10.31%	9.87%	7.96%
16	7.28%	10.31%	9.87%	7.96%
17	7.40%	10.48%	10.03%	7.60%
18	7.52%	10.65%	10.19%	7.22%
19	7.64%	10.82%	10.35%	7.33%
20	7.76%	10.99%	10.52%	7.45%
21	7.88%	11.17%	10.68%	7.57%
22	8.01%	11.35%	10.86%	7.70%
23	8.14%	11.53%	11.03%	7.82%
24	8.27%	11.71%	11.21%	7.95%
25	8.40%	11.90%	11.39%	8.08%
26	8.54%	12.09%	11.57%	8.21%
27	8.67%	12.29%	11.76%	8.34%
28	8.81%	12.49%	11.95%	8.47%
29	8.95%	12.70%	12.14%	8.61%
30	9.10%	12.90%	12.34%	8.75%



**Orange County Sanitation District
Employer / Employee Contribution Rates
Effective Pay Period 15, June 19, 2020**

**** Revised 11/06/19 ****

(continued)

Employee Contribution Rates

(continued)

Entry Age	PEPRA			
	Plan B (1.64% @ 57)	Plan G (2.5% @ 55)	Plan H (2.5% @ 55)	Plan U (2.5% @ 67)
31	9.24%	13.12%	12.54%	8.89%
32	9.39%	13.34%	12.75%	9.03%
33	9.54%	13.56%	12.96%	9.18%
34	9.70%	13.79%	13.18%	9.32%
35	9.86%	14.03%	13.41%	9.47%
36	10.02%	14.28%	13.64%	9.63%
37	10.19%	14.53%	13.86%	9.78%
38	10.36%	14.80%	14.07%	9.94%
39	10.53%	15.01%	14.26%	10.10%
40	10.71%	15.22%	14.46%	10.27%
41	10.90%	15.44%	14.67%	10.44%
42	11.08%	15.68%	14.89%	10.61%
43	11.24%	15.93%	15.12%	10.78%
44	11.40%	16.19%	15.35%	10.96%
45	11.55%	16.48%	15.57%	11.15%
46	11.72%	16.76%	15.76%	11.34%
47	11.90%	17.00%	15.90%	11.54%
48	12.08%	17.23%	15.98%	11.74%
49	12.27%	17.34%	15.97%	11.94%
50	12.44%	17.42%	15.87%	12.12%
51	12.59%	17.38%	15.66%	12.29%
52	12.70%	17.24%	15.28%	12.46%
53	12.77%	16.93%	15.77%	12.65%
54	12.76%	16.29%	16.29%	12.84%
55	12.68%	16.29%	16.29%	13.05%
56	12.51%	16.29%	16.29%	13.26%
57	12.21%	16.29%	16.29%	13.46%
58	12.60%	16.29%	16.29%	13.64%
59	13.02%	16.29%	16.29%	13.78%
60	13.02%	16.29%	16.29%	13.87%
61	13.02%	16.29%	16.29%	13.89%
62	13.02%	16.29%	16.29%	13.85%
63	13.02%	16.29%	16.29%	13.71%
64	13.02%	16.29%	16.29%	13.47%
65	13.02%	16.29%	16.29%	13.90%
66 and thereafter	13.02%	16.29%	16.29%	14.36%



**Orange County Sanitation District
Employer / Employee Contribution Rates
Effective Pay Period 15, June 19, 2020**

**** Revised 11/06/19 ****

(continued)

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

Rate Group	Plan	Discounted Percentage	Average Entry Age
#3	Plan B (General)	97.71%	33
#3	Plan G (General)	100.00%	33
#3	Plan H (General)	98.61%	33



**Orange County Sanitation District
 Employer / Employee Contribution Rates
 Effective Pay Period 15, June 21, 2019**

Employer Contribution Rates

Rate Group	Plan	Rate	
#3	G & H	Normal	13.30%
#3	B	Normal	11.25%
#3	U - PEPR	Normal	10.37%

Employee Contribution Rates

Entry Age	PLAN B (OCSD)	PLAN G (2.5% @ 55)	PLAN H (2.5% @ 55)	PLAN U (OCSD) PEPRA
15	7.28%	10.31%	9.87%	8.04%
16	7.28%	10.31%	9.87%	8.04%
17	7.40%	10.47%	10.02%	7.67%
18	7.52%	10.64%	10.19%	7.28%
19	7.64%	10.81%	10.35%	7.40%
20	7.76%	10.99%	10.51%	7.52%
21	7.89%	11.16%	10.68%	7.64%
22	8.01%	11.34%	10.85%	7.77%
23	8.14%	11.53%	11.03%	7.89%
24	8.27%	11.71%	11.20%	8.02%
25	8.40%	11.90%	11.38%	8.15%
26	8.54%	12.09%	11.57%	8.28%
27	8.68%	12.29%	11.75%	8.42%
28	8.81%	12.49%	11.94%	8.55%
29	8.96%	12.69%	12.14%	8.69%
30	9.10%	12.90%	12.34%	8.83%
31	9.25%	13.11%	12.54%	8.97%
32	9.40%	13.33%	12.75%	9.11%
33	9.55%	13.56%	12.96%	9.26%
34	9.70%	13.79%	13.18%	9.41%
35	9.86%	14.03%	13.41%	9.56%
36	10.02%	14.27%	13.64%	9.72%
37	10.19%	14.53%	13.86%	9.87%
38	10.36%	14.80%	14.07%	10.03%
39	10.54%	15.00%	14.26%	10.20%
40	10.72%	15.22%	14.46%	10.36%
41	10.90%	15.44%	14.67%	10.53%
42	11.08%	15.67%	14.89%	10.71%
43	11.24%	15.92%	15.12%	10.88%

<u>Entry Age</u>	<u>PLAN B (OCSD)</u>	<u>PLAN G (2.5% @ 55)</u>	<u>PLAN H (2.5% @ 55)</u>	<u>PLAN U (OCSD)</u> <u>PEPRA</u>
44	11.40%	16.19%	15.35%	11.07%
45	11.56%	16.48%	15.57%	11.25%
46	11.72%	16.76%	15.76%	11.45%
47	11.90%	16.99%	15.90%	11.64%
48	12.08%	17.22%	15.98%	11.85%
49	12.27%	17.34%	15.97%	12.04%
50	12.44%	17.42%	15.87%	12.23%
51	12.60%	17.38%	15.65%	12.40%
52	12.71%	17.23%	15.28%	12.58%
53	12.77%	16.92%	15.77%	12.77%
54	12.76%	16.29%	16.29%	12.96%
55	12.69%	16.29%	16.29%	13.17%
56	12.51%	16.29%	16.29%	13.38%
57	12.21%	16.29%	16.29%	13.59%
58	12.61%	16.29%	16.29%	13.77%
59	13.02%	16.29%	16.29%	13.91%
60	13.02%	16.29%	16.29%	14.00%
61	13.02%	16.29%	16.29%	14.02%
62	13.02%	16.29%	16.29%	13.97%
63	13.02%	16.29%	16.29%	13.84%
64	13.02%	16.29%	16.29%	13.59%
65	13.02%	16.29%	16.29%	14.03%
66 and thereafter	13.02%	16.29%	16.29%	14.49%

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>
#3	Plan B (General)	97.48%	34
#3	Plan G (General)	100.00%	34
#3	Plan H (General)	98.53%	34



****REVISED 11/06/17****
Orange County Sanitation District
Employer / Employee Contribution Rates
Effective Pay Period 15, June 22, 2018

Employer Contribution Rates

Rate Group	Plan	Rate	
#3	G & H	Normal	12.28%
#3	B	Normal	10.21%
#3	U - PEPRA	Normal	9.27%

Employee Contribution Rates

Entry Age	PLAN B (OCSD)	PLAN G (2.5% @ 55)	PLAN H (2.5% @ 55)	PLAN U (OCSD) PEPRA
15	6.53%	9.51%	9.06%	7.09%
16	6.53%	9.51%	9.06%	7.09%
17	6.65%	9.68%	9.22%	6.77%
18	6.76%	9.85%	9.38%	6.42%
19	6.88%	10.02%	9.55%	6.54%
20	7.01%	10.20%	9.72%	6.66%
21	7.13%	10.38%	9.89%	6.78%
22	7.25%	10.56%	10.06%	6.90%
23	7.38%	10.75%	10.24%	7.02%
24	7.51%	10.94%	10.42%	7.14%
25	7.64%	11.13%	10.60%	7.27%
26	7.78%	11.33%	10.79%	7.40%
27	7.91%	11.53%	10.98%	7.53%
28	8.05%	11.73%	11.17%	7.66%
29	8.19%	11.94%	11.37%	7.80%
30	8.34%	12.16%	11.57%	7.94%
31	8.49%	12.38%	11.78%	8.08%
32	8.63%	12.60%	11.99%	8.22%
33	8.79%	12.83%	12.21%	8.36%
34	8.94%	13.07%	12.43%	8.51%
35	9.10%	13.31%	12.66%	8.66%
36	9.27%	13.56%	12.90%	8.81%
37	9.43%	13.83%	13.13%	8.97%
38	9.61%	14.10%	13.34%	9.13%
39	9.78%	14.32%	13.55%	9.29%
40	9.96%	14.54%	13.76%	9.46%
41	10.15%	14.77%	13.97%	9.63%
42	10.33%	15.02%	14.20%	9.80%
43	10.50%	15.28%	14.44%	9.98%

<u>Entry Age</u>	<u>PLAN B (OCSD)</u>	<u>PLAN G (2.5% @ 55)</u>	<u>PLAN H (2.5% @ 55)</u>	<u>PLAN U (OCSD)</u> <u>PEPRA</u>
44	10.66%	15.56%	14.69%	10.16%
45	10.82%	15.86%	14.92%	10.34%
46	10.99%	16.15%	15.12%	10.54%
47	11.17%	16.40%	15.28%	10.73%
48	11.36%	16.65%	15.37%	10.94%
49	11.55%	16.80%	15.38%	11.13%
50	11.73%	16.87%	15.30%	11.32%
51	11.90%	16.86%	15.10%	11.50%
52	12.02%	16.73%	14.71%	11.68%
53	12.09%	16.44%	15.20%	11.87%
54	12.10%	15.72%	15.72%	12.07%
55	12.04%	15.72%	15.72%	12.28%
56	11.88%	15.72%	15.72%	12.50%
57	11.57%	15.72%	15.72%	12.70%
58	11.96%	15.72%	15.72%	12.90%
59	12.37%	15.72%	15.72%	13.04%
60	12.37%	15.72%	15.72%	13.14%
61	12.37%	15.72%	15.72%	13.18%
62	12.37%	15.72%	15.72%	13.15%
63	12.37%	15.72%	15.72%	13.03%
64	12.37%	15.72%	15.72%	12.77%
65	12.37%	15.72%	15.72%	13.20%
66 and thereafter	12.37%	15.72%	15.72%	13.65%

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>
#3	Plan B (General)	96.50%	35
#3	Plan G (General)	98.21%	35
#3	Plan H (General)	97.73%	35



Orange County Sanitation District Employer/Employee Rates
Effective pay period 15, July 7, 2017

EMPLOYER CONTRIBUTION RATES – Rate Group 3

<u>PLAN</u>	<u>ER RATE</u>	<u>PLAN</u>	<u>ER RATE</u>	<u>PLAN</u>	<u>ER RATE</u>
G & H - Normal	12.33%	B - Normal	10.30%	U – Normal	9.25%
UAAL	0.00%	UAAL	0.00%	UAAL	0.00%
Total	12.33%	Total	10.30%	Total	9.25%

Employee Contribution Rates – Rate Group 3

<u>Entry Age</u>	<u>PLAN B</u> 1.67% @ 57.5	<u>PLAN G</u> 2.5% @ 55	<u>PLAN H</u> 2.5% @ 55	<u>PLAN U – PEPRA</u> 2.5% @ 67
16	6.54	9.51	9.06	7.11
17	6.66	9.68	9.22	6.78
18	6.78	9.85	9.38	6.44
19	6.90	10.03	9.55	6.55
20	7.02	10.20	9.72	6.67
21	7.14	10.38	9.89	6.79
22	7.27	10.56	10.06	6.91
23	7.39	10.75	10.24	7.03
24	7.52	10.94	10.42	7.16
25	7.66	11.13	10.60	7.28
26	7.79	11.33	10.79	7.41
27	7.93	11.53	10.98	7.54
28	8.07	11.73	11.17	7.68
29	8.21	11.94	11.37	7.81
30	8.35	12.16	11.57	7.95
31	8.50	12.38	11.78	8.09
32	8.65	12.60	11.99	8.23
33	8.80	12.83	12.21	8.38
34	8.96	13.07	12.43	8.53
35	9.12	13.31	12.66	8.68
36	9.28	13.57	12.90	8.83
37	9.45	13.83	13.13	8.99
38	9.62	14.10	13.34	9.15
39	9.80	14.32	13.55	9.31
40	9.98	14.54	13.76	9.47
41	10.17	14.78	13.97	9.64
42	10.35	15.02	14.20	9.82
43	10.52	15.28	14.44	9.99
44	10.68	15.56	14.69	10.18
45	10.84	15.86	14.92	10.36
46	11.01	16.15	15.12	10.56
47	11.19	16.40	15.28	10.75
48	11.38	16.65	15.37	10.96
49	11.57	16.80	15.38	11.16
50	11.75	16.87	15.30	11.34
51	11.92	16.87	15.10	11.52
52	12.04	16.73	14.71	11.70
53	12.11	16.44	15.21	11.89
54	12.12	15.72	15.72	12.09
55	12.06	15.72	15.72	12.30
56	11.90	15.72	15.72	12.52
57	11.59	15.72	15.72	12.73
58	11.98	15.72	15.72	12.92
59	12.39	15.72	15.72	13.07
60 *	12.39	15.72	15.72	13.17

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

<u>Plan</u>	<u>Discount %</u>	<u>Average Entry Age</u>
Plan B	96.24%	34
Plan G	98.41%	34
Plan H	97.66%	34
Plan U	95.02%	34

*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