



**Superior Court of California, County of Orange
Employer / Employee Contribution Rates
Effective Pay Period 15, July 5, 2019**

Employer Contribution Rates

Rate Group	Plan	Rate	
#2	I & J *	Normal	14.39%
		UAAL	<u>22.67%</u>
		Total	37.06%
#2	O & P	Normal	6.21%
		UAAL	<u>22.67%</u>
		Total	28.88%
#2	T – PEPR	Normal	7.11%
		UAAL	<u>22.67%</u>
		Total	29.78%

***Reverse Pickups:**

Certain Superior Court of California, County of Orange Bargaining Units under the 2.7% at 55 plans are subject to an Employee-paid Reverse Pickup, which has not been accounted for in the Employer rate above. Any Reverse Pickup arrangements are between the Plan Sponsors and Employee Bargaining Units. The reverse pickup rates schedule is available online at:

www.ocers.org/sites/main/files/file-attachments/reversepickups.pdf

Employee Contribution Rates

Entry Age	PLAN I (2.7% @ 55)	PLAN J (2.7% @ 55)	PLAN P (1.62% @ 65)	PLAN T (1.62% @ 65) PEPR
15	10.51%	10.06%	6.63%	5.20%
16	10.51%	10.06%	6.63%	5.20%
17	10.68%	10.22%	6.74%	5.28%
18	10.85%	10.39%	6.85%	5.37%
19	11.03%	10.55%	6.96%	5.46%
20	11.21%	10.72%	7.07%	5.54%
21	11.39%	10.89%	7.18%	5.63%
22	11.57%	11.07%	7.30%	5.72%
23	11.75%	11.25%	7.41%	5.81%
24	11.94%	11.43%	7.53%	5.91%
25	12.14%	11.61%	7.65%	6.00%
26	12.33%	11.80%	7.77%	6.10%
27	12.53%	11.99%	7.90%	6.20%
28	12.74%	12.18%	8.03%	6.30%
29	12.94%	12.38%	8.15%	6.40%
30	13.16%	12.58%	8.29%	6.50%
31	13.38%	12.79%	8.42%	6.61%
32	13.60%	13.00%	8.55%	6.72%
33	13.83%	13.22%	8.69%	6.82%
34	14.06%	13.44%	8.83%	6.94%
35	14.31%	13.67%	8.98%	7.05%

View OCERS 2017 Actuarial Valuation online at: www.ocers.org/sites/main/files/file-attachments/2017actuarialvaluation_0.pdf

<u>Entry Age</u>	<u>PLAN I (2.7% @ 55)</u>	<u>PLAN J (2.7% @ 55)</u>	<u>PLAN P (1.62% @ 65)</u>	<u>PLAN T (1.62% @ 65) PEPRA</u>
36	14.56%	13.91%	9.13%	7.17%
37	14.82%	14.14%	9.28%	7.29%
38	15.09%	14.35%	9.43%	7.41%
39	15.30%	14.54%	9.59%	7.54%
40	15.52%	14.75%	9.76%	7.67%
41	15.75%	14.96%	9.93%	7.81%
42	15.99%	15.18%	10.09%	7.93%
43	16.24%	15.42%	10.24%	8.05%
44	16.51%	15.65%	10.38%	8.17%
45	16.81%	15.88%	10.52%	8.29%
46	17.09%	16.07%	10.68%	8.41%
47	17.33%	16.21%	10.83%	8.54%
48	17.57%	16.29%	11.00%	8.68%
49	17.68%	16.29%	11.17%	8.82%
50	17.76%	16.19%	11.33%	8.95%
51	17.73%	15.96%	11.47%	9.07%
52	17.57%	15.58%	11.57%	9.16%
53	17.26%	16.08%	11.63%	9.22%
54	16.61%	16.61%	11.62%	9.23%
55	16.61%	16.61%	11.55%	9.20%
56	16.61%	16.61%	11.39%	9.11%
57	16.61%	16.61%	11.12%	8.95%
58	16.61%	16.61%	11.48%	9.24%
59	16.61%	16.61%	11.86%	9.55%
60	16.61%	16.61%	11.86%	9.55%
61	16.61%	16.61%	11.86%	9.55%
62	16.61%	16.61%	11.86%	9.55%
63	16.61%	16.61%	11.86%	9.55%
64	16.61%	16.61%	11.86%	9.55%
65	16.61%	16.61%	11.86%	9.55%
66 and thereafter	16.61%	16.61%	11.86%	9.55%

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
#2	Plan O (General)	N/A	N/A
#2	Plan P (General)	97.33%	32



**Superior Court of California, County of Orange
Employer / Employee Contribution Rates
Effective Pay Period 15, July 6, 2018**

Employer Contribution Rates

Rate Group	Plan	Rate	
#2	I & J *	Normal	13.19%
		UAAL	<u>21.72%</u>
		Total	34.91%
#2	O & P	Normal	5.53%
		UAAL	<u>21.72%</u>
		Total	27.25%
#2	T – PEPRA	Normal	6.58%
		UAAL	<u>21.72%</u>
		Total	28.30%

***Reverse Pickups:**

Certain Superior Court of California, County of Orange Bargaining Units under the 2.7% at 55 plans are subject to an Employee-paid Reverse Pickup, which has not been accounted for in the Employer rate above. Any Reverse Pickup arrangements are between the Plan Sponsors and Employee Bargaining Units. The reverse pickup rates schedule is available online at:

www.ocers.org/sites/main/files/file-attachments/reversepickups.pdf

Employee Contribution Rates

Entry Age	PLAN I (2.7% @ 55)	PLAN J (2.7% @ 55)	PLAN P (1.62% @ 65)	PLAN T (1.62% @ 65) PEPRA
15	9.67%	9.21%	5.97%	4.64%
16	9.67%	9.21%	5.97%	4.64%
17	9.84%	9.37%	6.07%	4.73%
18	10.01%	9.54%	6.18%	4.81%
19	10.19%	9.70%	6.29%	4.90%
20	10.37%	9.87%	6.40%	4.98%
21	10.55%	10.05%	6.51%	5.07%
22	10.73%	10.22%	6.63%	5.16%
23	10.92%	10.40%	6.74%	5.25%
24	11.12%	10.59%	6.86%	5.34%
25	11.31%	10.77%	6.98%	5.44%
26	11.51%	10.96%	7.11%	5.53%
27	11.72%	11.15%	7.23%	5.63%
28	11.92%	11.35%	7.36%	5.73%
29	12.14%	11.55%	7.49%	5.83%
30	12.35%	11.76%	7.62%	5.94%
31	12.58%	11.97%	7.75%	6.04%
32	12.80%	12.19%	7.89%	6.15%
33	13.04%	12.41%	8.03%	6.26%
34	13.28%	12.64%	8.17%	6.37%
35	13.53%	12.87%	8.32%	6.48%

View OCERS 2015 Actuarial Valuation online at: www.ocers.org/sites/main/files/file-attachments/2016actuarial_valuation_0.pdf

<u>Entry Age</u>	<u>PLAN I (2.7% @ 55)</u>	<u>PLAN J (2.7% @ 55)</u>	<u>PLAN P (1.62% @ 65)</u>	<u>PLAN T (1.62% @ 65) PEPRA</u>
36	13.79%	13.11%	8.47%	6.60%
37	14.05%	13.34%	8.62%	6.72%
38	14.33%	13.56%	8.78%	6.84%
39	14.55%	13.77%	8.94%	6.97%
40	14.78%	13.98%	9.10%	7.10%
41	15.01%	14.20%	9.27%	7.24%
42	15.26%	14.43%	9.44%	7.37%
43	15.53%	14.68%	9.59%	7.49%
44	15.81%	14.92%	9.74%	7.61%
45	16.11%	15.16%	9.89%	7.73%
46	16.41%	15.37%	10.04%	7.85%
47	16.67%	15.53%	10.21%	7.99%
48	16.92%	15.62%	10.38%	8.13%
49	17.07%	15.63%	10.56%	8.27%
50	17.14%	15.55%	10.72%	8.41%
51	17.14%	15.35%	10.87%	8.53%
52	17.00%	14.95%	10.98%	8.63%
53	16.70%	15.45%	11.05%	8.70%
54	15.98%	15.98%	11.06%	8.72%
55	15.98%	15.98%	11.00%	8.70%
56	15.98%	15.98%	10.86%	8.62%
57	15.98%	15.98%	10.58%	8.45%
58	15.98%	15.98%	10.93%	8.74%
59	15.98%	15.98%	11.30%	9.03%
60	15.98%	15.98%	11.30%	9.03%
61	15.98%	15.98%	11.30%	9.03%
62	15.98%	15.98%	11.30%	9.03%
63	15.98%	15.98%	11.30%	9.03%
64	15.98%	15.98%	11.30%	9.03%
65	15.98%	15.98%	11.30%	9.03%
66 and thereafter	15.98%	15.98%	11.30%	9.03%

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%	33
#2	Plan J (General)	97.47%	33
#2	Plan O (General)	N/A	N/A
#2	Plan P (General)	96.46%	33



Superior Court of California, County of Orange Employer/Employee Rates
Effective pay period 15, July 7, 2017

EMPLOYER CONTRIBUTION RATES – Rate Group 2

<u>PLAN</u>	<u>ER RATE</u>	<u>PLAN</u>	<u>ER RATE</u>	<u>PLAN</u>	<u>ER RATE</u>
I & J - Normal	13.19%	P - Normal	5.46%	T – Normal	6.56%
UAAL	22.45%	UAAL	22.45%	UAAL	22.45%
Total	35.64%	Total	27.91%	Total	29.01%

EMPLOYEE CONTRIBUTION RATES – Rate Group 2

<u>Entry Age</u>	<u>PLAN I (2.7% @ 55)</u>	<u>PLAN J (2.7% @ 55)</u>	<u>PLAN P (1.62% @ 65)</u>	<u>PLAN T - PEPPRA (1.62% @ 65)</u>
16	9.66	9.20	5.97	4.64
17	9.83	9.37	6.07	4.72
18	10.01	9.53	6.18	4.81
19	10.18	9.70	6.29	4.89
20	10.36	9.87	6.40	4.98
21	10.54	10.04	6.51	5.07
22	10.73	10.22	6.63	5.16
23	10.92	10.40	6.75	5.25
24	11.11	10.58	6.86	5.34
25	11.31	10.77	6.98	5.43
26	11.51	10.96	7.11	5.53
27	11.71	11.15	7.23	5.63
28	11.92	11.35	7.36	5.73
29	12.13	11.55	7.49	5.83
30	12.35	11.75	7.62	5.93
31	12.57	11.96	7.75	6.03
32	12.80	12.18	7.89	6.14
33	13.03	12.40	8.03	6.25
34	13.27	12.63	8.17	6.36
35	13.52	12.86	8.32	6.48
36	13.78	13.11	8.47	6.59
37	14.04	13.34	8.62	6.71
38	14.32	13.55	8.78	6.84
39	14.54	13.76	8.94	6.96
40	14.77	13.97	9.10	7.10
41	15.01	14.19	9.28	7.23
42	15.26	14.42	9.44	7.36
43	15.52	14.67	9.59	7.48
44	15.80	14.92	9.74	7.60
45	16.11	15.15	9.89	7.72
46	16.40	15.36	10.04	7.85
47	16.66	15.52	10.21	7.98
48	16.91	15.61	10.38	8.12
49	17.06	15.62	10.56	8.26
50	17.13	15.54	10.72	8.40
51	17.13	15.34	10.87	8.52
52	16.99	14.94	10.98	8.62
53	16.69	15.44	11.05	8.69
54	15.97	15.97	11.06	8.71
55	15.97	15.97	11.00	8.69
56	15.97	15.97	10.86	8.61
57	15.97	15.97	10.58	8.44
58	15.97	15.97	10.93	8.73
59	15.97	15.97	11.30	9.02
60 *	15.97	15.97	11.30	9.02

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 I (General)	98.86%	33
Plan J (General)	97.38%	33
Plan P (General)	96.21%	33
Plan T (General)	94.91%	33

Reverse Pickups: Certain O.C. Superior Court Bargaining Units under the 2.7% at 55 and 1.62% at 65 (non-PEPPRA) 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

View OCERS 2015 Actuarial Valuation online at: www.ocers.org/sites/main/files/file-attachments/2015actuarialvaluation_0.pdf