



**Superior Court of California, County of Orange
 Employer Contribution Rates
 Effective Pay Period 15, June 26, 2026**

Rate Group	Plan	Rate	
#2	J *	Normal	15.29%
		UAAL	<u>25.96%</u>
		Total	41.25%
#2	P	Normal	6.68%
		UAAL	<u>25.96%</u>
		Total	32.64%
#2	U – PEPR	Normal	9.09%
		UAAL	<u>25.96%</u>
		Total	35.05%

*** 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 employer and employee bargaining units. The reverse pickup rate schedule is available online at:

<https://www.ocers.org/sites/main/files/file-attachments/reversepickups.pdf>



**Superior Court of California, County of Orange
Employee Contribution Rates
Effective Pay Period 15, June 26, 2026**

Entry Age	Plan J	Plan P	PEPRA
	(2.7% @ 55)	(1.62% @ 65)	Plan U (2.5% @ 67)
16	9.88%	6.39%	7.37%
17	10.06%	6.51%	7.05%
18	10.24%	6.63%	6.71%
19	10.43%	6.75%	6.84%
20	10.62%	6.88%	6.96%
21	10.82%	7.00%	7.09%
22	11.02%	7.13%	7.23%
23	11.22%	7.26%	7.36%
24	11.43%	7.40%	7.50%
25	11.64%	7.53%	7.64%
26	11.85%	7.67%	7.78%
27	12.07%	7.81%	7.92%
28	12.30%	7.96%	8.07%
29	12.53%	8.10%	8.22%
30	12.76%	8.25%	8.37%
31	13.00%	8.41%	8.53%
32	13.25%	8.56%	8.68%
33	13.51%	8.72%	8.84%
34	13.76%	8.88%	9.01%
35	14.01%	9.05%	9.17%
36	14.26%	9.22%	9.34%
37	14.52%	9.40%	9.52%
38	14.77%	9.58%	9.70%
39	15.03%	9.76%	9.88%
40	15.29%	9.94%	10.06%
41	15.56%	10.11%	10.25%
42	15.82%	10.29%	10.45%
43	16.08%	10.47%	10.64%
44	16.33%	10.66%	10.85%
45	16.55%	10.84%	11.06%
46	16.73%	11.03%	11.27%
47	16.85%	11.22%	11.48%
48	16.91%	11.40%	11.69%
49	16.86%	11.58%	11.90%
50	16.71%	11.74%	12.11%
51	16.44%	11.86%	12.33%
52	16.16%	11.95%	12.55%
53	16.69%	11.99%	12.77%



**Superior Court of California, County of Orange
 Employee Contribution Rates
 Effective Pay Period 15, June 26, 2026
 (continued)**

Entry Age	Plan J (2.7% @ 55)	Plan P (1.62% @ 65)	PEPRA
			Plan U (2.5% @ 67)
54	17.25%	11.96%	13.00%
55	17.25%	11.85%	13.22%
56	17.25%	11.65%	13.44%
57	17.25%	11.46%	13.63%
58	17.25%	11.83%	13.80%
59	17.25%	12.23%	13.92%
60	17.25%	12.23%	13.99%
61	17.25%	12.23%	13.99%
62	17.25%	12.23%	13.90%
63	17.25%	12.23%	13.74%
64	17.25%	12.23%	13.61%
65	17.25%	12.23%	14.05%
66 and thereafter	17.25%	12.23%	14.52%

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)	99.50%	31
#2	Plan P (General)	99.18%	31



**Superior Court of California, County of Orange
 Employer Contribution Rates
 Effective Pay Period 15, June 27, 2025**

Rate Group	Plan	Rate	
#2	J *	Normal	15.29%
		UAAL	<u>26.78%</u>
		Total	42.07%
#2	P	Normal	6.54%
		UAAL	<u>26.78%</u>
		Total	33.32%
#2	U – PEPRA	Normal	9.15%
		UAAL	<u>26.78%</u>
		Total	35.93%

*** Reverse Pickups:**

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**Superior Court of California, County of Orange
 Employee Contribution Rates
 Effective Pay Period 15, June 27, 2025**

Entry Age	Plan J	Plan P	PEPRA
	(2.7% @ 55)	(1.62% @ 65)	Plan U (2.5% @ 67)
16	9.87%	6.37%	7.41%
17	10.05%	6.48%	7.08%
18	10.23%	6.60%	6.74%
19	10.42%	6.73%	6.87%
20	10.61%	6.85%	7.00%
21	10.81%	6.98%	7.13%
22	11.01%	7.11%	7.26%
23	11.21%	7.24%	7.40%
24	11.42%	7.37%	7.53%
25	11.63%	7.51%	7.67%
26	11.84%	7.64%	7.82%
27	12.06%	7.78%	7.96%
28	12.29%	7.93%	8.11%
29	12.52%	8.07%	8.26%
30	12.75%	8.22%	8.41%
31	12.99%	8.37%	8.57%
32	13.24%	8.53%	8.73%
33	13.49%	8.69%	8.89%
34	13.75%	8.85%	9.05%
35	14.00%	9.02%	9.22%
36	14.25%	9.19%	9.39%
37	14.50%	9.36%	9.56%
38	14.76%	9.54%	9.74%
39	15.02%	9.72%	9.92%
40	15.28%	9.90%	10.11%
41	15.54%	10.08%	10.30%
42	15.80%	10.26%	10.50%
43	16.06%	10.44%	10.70%
44	16.32%	10.62%	10.90%
45	16.53%	10.80%	11.11%
46	16.71%	10.99%	11.33%
47	16.83%	11.18%	11.54%
48	16.89%	11.36%	11.75%
49	16.85%	11.54%	11.96%
50	16.69%	11.69%	12.17%
51	16.42%	11.82%	12.39%
52	16.14%	11.91%	12.61%
53	16.67%	11.94%	12.84%



**Superior Court of California, County of Orange
 Employee Contribution Rates
 Effective Pay Period 15, June 27, 2025
 (continued)**

Entry Age	Plan J (2.7% @ 55)	Plan P (1.62% @ 65)	PEPRA
			Plan U (2.5% @ 67)
54	17.23%	11.91%	13.06%
55	17.23%	11.81%	13.29%
56	17.23%	11.61%	13.51%
57	17.23%	11.42%	13.70%
58	17.23%	11.79%	13.87%
59	17.23%	12.19%	13.99%
60	17.23%	12.19%	14.06%
61	17.23%	12.19%	14.06%
62	17.23%	12.19%	13.97%
63	17.23%	12.19%	13.80%
64	17.23%	12.19%	13.67%
65	17.23%	12.19%	14.12%
66 and thereafter	17.23%	12.19%	14.60%

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)	99.46%	31
#2	Plan P (General)	99.09%	31



**Superior Court of California, County of Orange
Employer Contribution Rates
Effective Pay Period 15, June 28, 2024**

Rate Group	Plan	Rate	
#2	I & J *	Normal	14.57%
		UAAL	<u>27.14%</u>
		Total	41.71%
#2	P	Normal	6.17%
		UAAL	<u>27.14%</u>
		Total	33.31%
#2	U – PEPRA	Normal	9.24%
		UAAL	<u>27.14%</u>
		Total	36.38%

*** Reverse Pickups:**

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**Superior Court of California, County of Orange
 Employee Contribution Rates
 Effective Pay Period 15, June 28, 2024**

Entry Age	Plan I	Plan J	Plan P	PEPRA
	(2.7% @ 55)	(2.7% @ 55)	(1.62% @ 65)	Plan U (2.5% @ 67)
15	10.37%	9.96%	6.45%	7.50%
16	10.37%	9.96%	6.45%	7.50%
17	10.56%	10.14%	6.56%	7.17%
18	10.74%	10.31%	6.68%	6.82%
19	10.93%	10.50%	6.80%	6.94%
20	11.12%	10.68%	6.92%	7.07%
21	11.32%	10.87%	7.04%	7.20%
22	11.52%	11.06%	7.16%	7.32%
23	11.72%	11.25%	7.29%	7.46%
24	11.93%	11.45%	7.42%	7.59%
25	12.14%	11.65%	7.55%	7.72%
26	12.36%	11.86%	7.68%	7.86%
27	12.58%	12.07%	7.81%	8.00%
28	12.80%	12.28%	7.95%	8.14%
29	13.03%	12.50%	8.09%	8.29%
30	13.26%	12.72%	8.23%	8.43%
31	13.50%	12.95%	8.38%	8.58%
32	13.75%	13.19%	8.53%	8.73%
33	14.00%	13.43%	8.68%	8.89%
34	14.26%	13.67%	8.83%	9.04%
35	14.53%	13.93%	8.99%	9.20%
36	14.80%	14.19%	9.15%	9.37%
37	15.09%	14.45%	9.32%	9.53%
38	15.39%	14.71%	9.49%	9.70%
39	15.66%	14.96%	9.66%	9.88%
40	15.95%	15.20%	9.84%	10.05%
41	16.21%	15.44%	10.03%	10.23%
42	16.48%	15.69%	10.21%	10.42%
43	16.76%	15.94%	10.39%	10.60%
44	17.05%	16.20%	10.57%	10.80%
45	17.36%	16.44%	10.74%	11.00%
46	17.69%	16.65%	10.91%	11.20%
47	17.93%	16.80%	11.09%	11.41%
48	18.17%	16.89%	11.26%	11.63%
49	18.32%	16.88%	11.45%	11.85%
50	18.39%	16.77%	11.62%	12.06%
51	18.34%	16.53%	11.77%	12.27%
52	18.16%	16.17%	11.87%	12.48%
53	17.83%	16.70%	11.93%	12.68%



**Superior Court of California, County of Orange
 Employee Contribution Rates
 Effective Pay Period 15, June 28, 2024
 (continued)**

Entry Age	Plan I	Plan J	Plan P	PEPRA
	(2.7% @ 55)	(2.7% @ 55)	(1.62% @ 65)	Plan U (2.5% @ 67)
54	17.25%	17.25%	11.93%	12.89%
55	17.25%	17.25%	11.85%	13.10%
56	17.25%	17.25%	11.68%	13.33%
57	17.25%	17.25%	11.43%	13.54%
58	17.25%	17.25%	11.80%	13.73%
59	17.25%	17.25%	12.19%	13.87%
60	17.25%	17.25%	12.19%	13.96%
61	17.25%	17.25%	12.19%	13.99%
62	17.25%	17.25%	12.19%	13.93%
63	17.25%	17.25%	12.19%	13.80%
64	17.25%	17.25%	12.19%	13.59%
65	17.25%	17.25%	12.19%	14.03%
66 and thereafter	17.25%	17.25%	12.19%	14.49%

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)	100.00%	31
#2	Plan J (General)	99.06%	31
#2	Plan P (General)	98.52%	31



**** Revised 2/21/23 ****
Superior Court of California, County of Orange
Employer Contribution Rates
Effective Pay Period 15, June 30, 2023

<u>Rate Group</u>	<u>Plan</u>	<u>Rate</u>	
#2	I & J *	Normal	14.67%
		UAAL	<u>26.14%</u>
		Total	40.81%
#2	P	Normal	6.22%
		UAAL	<u>26.14%</u>
		Total	32.36%
#2	U – PEPR	Normal	9.17%
		UAAL	<u>26.14%</u>
		Total	35.31%

*** Reverse Pickups:**

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**** Revised 2/21/23 ****

**Superior Court of California, County of Orange
Employee Contribution Rates
Effective Pay Period 15, June 30, 2023**

Entry Age	Plan I	Plan J	Plan P	PEPRA Plan U
	(2.7% @ 55)	(2.7% @ 55)	(1.62% @ 65)	(2.5% @ 67)
15	10.39%	9.98%	6.45%	7.49%
16	10.39%	9.98%	6.45%	7.49%
17	10.57%	10.15%	6.57%	7.16%
18	10.76%	10.33%	6.68%	6.81%
19	10.95%	10.51%	6.80%	6.93%
20	11.14%	10.70%	6.92%	7.06%
21	11.34%	10.89%	7.04%	7.18%
22	11.54%	11.08%	7.17%	7.31%
23	11.74%	11.27%	7.29%	7.44%
24	11.95%	11.47%	7.42%	7.58%
25	12.16%	11.67%	7.55%	7.71%
26	12.38%	11.88%	7.69%	7.85%
27	12.60%	12.09%	7.82%	7.99%
28	12.82%	12.30%	7.96%	8.13%
29	13.05%	12.52%	8.10%	8.27%
30	13.29%	12.75%	8.24%	8.42%
31	13.53%	12.98%	8.39%	8.57%
32	13.77%	13.21%	8.53%	8.72%
33	14.02%	13.45%	8.69%	8.87%
34	14.28%	13.70%	8.84%	9.03%
35	14.55%	13.95%	9.00%	9.19%
36	14.83%	14.21%	9.16%	9.35%
37	15.12%	14.48%	9.33%	9.52%
38	15.41%	14.73%	9.49%	9.69%
39	15.69%	14.98%	9.67%	9.86%
40	15.97%	15.23%	9.85%	10.04%
41	16.24%	15.47%	10.03%	10.22%
42	16.51%	15.72%	10.22%	10.40%
43	16.79%	15.97%	10.40%	10.59%
44	17.08%	16.23%	10.58%	10.78%
45	17.39%	16.47%	10.75%	10.98%
46	17.72%	16.68%	10.92%	11.18%
47	17.96%	16.83%	11.09%	11.39%
48	18.20%	16.92%	11.27%	11.61%
49	18.35%	16.91%	11.46%	11.83%
50	18.42%	16.80%	11.63%	12.04%
51	18.37%	16.56%	11.77%	12.25%
52	18.19%	16.20%	11.88%	12.46%
53	17.86%	16.73%	11.94%	12.66%



**** Revised 2/21/23 ****

**Superior Court of California, County of Orange
Employee Contribution Rates
Effective Pay Period 15, June 30, 2023
(continued)**

Entry Age	Plan I	Plan J	Plan P	PEPRA Plan U
	(2.7% @ 55)	(2.7% @ 55)	(1.62% @ 65)	(2.5% @ 67)
54	17.28%	17.28%	11.94%	12.87%
55	17.28%	17.28%	11.86%	13.08%
56	17.28%	17.28%	11.69%	13.31%
57	17.28%	17.28%	11.44%	13.52%
58	17.28%	17.28%	11.81%	13.70%
59	17.28%	17.28%	12.20%	13.85%
60	17.28%	17.28%	12.20%	13.94%
61	17.28%	17.28%	12.20%	13.96%
62	17.28%	17.28%	12.20%	13.91%
63	17.28%	17.28%	12.20%	13.77%
64	17.28%	17.28%	12.20%	13.57%
65	17.28%	17.28%	12.20%	14.01%
66 and thereafter	17.28%	17.28%	12.20%	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 I (General)	99.43%	31
#2	Plan J (General)	99.01%	31
#2	Plan P (General)	98.41%	31



**Superior Court of California, County of Orange
Employer Contribution Rates
Effective Pay Period 15, July 1, 2022**

Rate Group	Plan	Rate	
#2	I & J *	Normal	14.69%
		UAAL	<u>28.97%</u>
		Total	43.66%
#2	P	Normal	6.26%
		UAAL	<u>28.97%</u>
		Total	35.23%
#2	T - PEPR	Normal	7.06%
		UAAL	<u>28.97%</u>
		Total	36.03%

*** Reverse Pickups:**

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**Superior Court of California, County of Orange
Employee Contribution Rates
Effective Pay Period 15, July 1, 2022**

Entry Age	Plan I	Plan J	Plan P	PEPRA Plan T
	(2.7% @ 55)	(2.7% @ 55)	(1.62% @ 65)	(1.62% @ 65)
15	10.34%	9.93%	6.39%	5.02%
16	10.34%	9.93%	6.39%	5.02%
17	10.53%	10.11%	6.50%	5.11%
18	10.71%	10.28%	6.62%	5.20%
19	10.90%	10.47%	6.74%	5.29%
20	11.09%	10.65%	6.86%	5.39%
21	11.29%	10.84%	6.98%	5.48%
22	11.49%	11.03%	7.10%	5.58%
23	11.69%	11.22%	7.23%	5.68%
24	11.90%	11.42%	7.35%	5.78%
25	12.11%	11.62%	7.48%	5.88%
26	12.32%	11.82%	7.61%	5.98%
27	12.54%	12.03%	7.75%	6.09%
28	12.76%	12.25%	7.88%	6.20%
29	12.99%	12.46%	8.02%	6.31%
30	13.22%	12.69%	8.16%	6.42%
31	13.46%	12.91%	8.31%	6.53%
32	13.71%	13.15%	8.45%	6.65%
33	13.96%	13.39%	8.60%	6.77%
34	14.22%	13.63%	8.76%	6.89%
35	14.48%	13.89%	8.91%	7.01%
36	14.76%	14.15%	9.07%	7.14%
37	15.04%	14.41%	9.24%	7.27%
38	15.34%	14.67%	9.41%	7.40%
39	15.61%	14.91%	9.58%	7.54%
40	15.90%	15.16%	9.76%	7.68%
41	16.16%	15.40%	9.94%	7.83%
42	16.44%	15.64%	10.12%	7.98%
43	16.71%	15.89%	10.30%	8.12%
44	17.01%	16.15%	10.48%	8.26%
45	17.31%	16.39%	10.65%	8.40%
46	17.64%	16.60%	10.82%	8.54%
47	17.88%	16.75%	10.99%	8.68%
48	18.11%	16.84%	11.17%	8.82%
49	18.27%	16.83%	11.35%	8.97%
50	18.34%	16.72%	11.52%	9.11%
51	18.29%	16.49%	11.66%	9.24%
52	18.11%	16.13%	11.77%	9.34%
53	17.77%	16.65%	11.83%	9.40%



**Superior Court of California, County of Orange
 Employee Contribution Rates
 Effective Pay Period 15, July 1, 2022
 (continued)**

Entry Age	Plan I	Plan J	Plan P	PEPRA Plan T
	(2.7% @ 55)	(2.7% @ 55)	(1.62% @ 65)	(1.62% @ 65)
54	17.20%	17.20%	11.82%	9.42%
55	17.20%	17.20%	11.75%	9.38%
56	17.20%	17.20%	11.58%	9.29%
57	17.20%	17.20%	11.33%	9.15%
58	17.20%	17.20%	11.70%	9.45%
59	17.20%	17.20%	12.09%	9.76%
60	17.20%	17.20%	12.09%	9.76%
61	17.20%	17.20%	12.09%	9.76%
62	17.20%	17.20%	12.09%	9.76%
63	17.20%	17.20%	12.09%	9.76%
64	17.20%	17.20%	12.09%	9.76%
65	17.20%	17.20%	12.09%	9.76%
66 and thereafter	17.20%	17.20%	12.09%	9.76%

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%	32
#2	Plan J (General)	98.95%	32
#2	Plan P (General)	98.28%	32



**Superior Court of California, County of Orange
Employer Contribution Rates
Effective Pay Period 15, July 2, 2021**

Rate Group	Plan	Rate	
#2	I & J *	Normal	14.34%
		UAAL	<u>27.38%</u>
		Total	41.72%
#2	P	Normal	6.10%
		UAAL	<u>27.38%</u>
		Total	33.48%
#2	T - PEPRA	Normal	7.14%
		UAAL	<u>27.38%</u>
		Total	34.52%

*** 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 employer and employee bargaining units. The reverse pickup rate schedule is available online at:

<https://www.ocers.org/sites/main/files/file-attachments/reversepickups.pdf>



**Superior Court of California, County of Orange
Employee Contribution Rates
Effective Pay Period 15, July 2, 2021**

Entry Age	Plan I	Plan J	Plan P	PEPRA Plan T
	(2.7% @ 55)	(2.7% @ 55)	(1.62% @ 65)	(1.62% @ 65)
15	10.52%	10.07%	6.64%	5.24%
16	10.52%	10.07%	6.64%	5.24%
17	10.69%	10.23%	6.75%	5.33%
18	10.86%	10.40%	6.85%	5.41%
19	11.04%	10.56%	6.96%	5.50%
20	11.22%	10.73%	7.08%	5.59%
21	11.40%	10.90%	7.19%	5.68%
22	11.58%	11.08%	7.30%	5.77%
23	11.77%	11.26%	7.42%	5.86%
24	11.95%	11.44%	7.54%	5.96%
25	12.15%	11.62%	7.66%	6.05%
26	12.34%	11.81%	7.78%	6.15%
27	12.54%	12.00%	7.91%	6.25%
28	12.75%	12.19%	8.03%	6.35%
29	12.96%	12.39%	8.16%	6.45%
30	13.17%	12.59%	8.29%	6.56%
31	13.39%	12.80%	8.43%	6.66%
32	13.61%	13.01%	8.56%	6.77%
33	13.84%	13.23%	8.70%	6.88%
34	14.08%	13.46%	8.84%	6.99%
35	14.32%	13.69%	8.99%	7.11%
36	14.57%	13.92%	9.14%	7.23%
37	14.83%	14.15%	9.29%	7.35%
38	15.10%	14.36%	9.44%	7.47%
39	15.31%	14.56%	9.60%	7.60%
40	15.53%	14.76%	9.77%	7.73%
41	15.76%	14.97%	9.94%	7.87%
42	16.00%	15.20%	10.10%	8.00%
43	16.25%	15.43%	10.25%	8.12%
44	16.53%	15.67%	10.39%	8.24%
45	16.82%	15.89%	10.54%	8.35%
46	17.11%	16.09%	10.69%	8.48%
47	17.35%	16.23%	10.85%	8.61%
48	17.58%	16.31%	11.01%	8.75%
49	17.70%	16.30%	11.18%	8.89%
50	17.78%	16.20%	11.34%	9.02%
51	17.74%	15.98%	11.48%	9.14%
52	17.59%	15.59%	11.58%	9.23%
53	17.27%	16.10%	11.64%	9.30%



**Superior Court of California, County of Orange
 Employee Contribution Rates
 Effective Pay Period 15, July 2, 2021
 (continued)**

Entry Age	Plan I	Plan J	Plan P	PEPRA
	(2.7% @ 55)	(2.7% @ 55)	(1.62% @ 65)	Plan T (1.62% @ 65)
54	16.63%	16.63%	11.63%	9.31%
55	16.63%	16.63%	11.56%	9.28%
56	16.63%	16.63%	11.41%	9.19%
57	16.63%	16.63%	11.13%	9.03%
58	16.63%	16.63%	11.49%	9.32%
59	16.63%	16.63%	11.87%	9.63%
60	16.63%	16.63%	11.87%	9.63%
61	16.63%	16.63%	11.87%	9.63%
62	16.63%	16.63%	11.87%	9.63%
63	16.63%	16.63%	11.87%	9.63%
64	16.63%	16.63%	11.87%	9.63%
65	16.63%	16.63%	11.87%	9.63%
66 and thereafter	16.63%	16.63%	11.87%	9.63%

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)	99.40%	32
#2	Plan J (General)	98.52%	32
#2	Plan P (General)	97.76%	32



**Superior Court of California, County of Orange
Employer Contribution Rates
Effective Pay Period 15, July 3, 2020**

Rate Group	Plan	Rate	
#2	I & J *	Normal	14.36%
		UAAL	<u>25.05%</u>
		Total	39.41%
#2	P	Normal	6.23%
		UAAL	<u>25.05%</u>
		Total	31.28%
#2	T - PEPRA	Normal	7.12%
		UAAL	<u>25.05%</u>
		Total	32.17%

*** 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 rate schedule is available online at:

<https://www.ocers.org/sites/main/files/file-attachments/reversepickups.pdf>



**Superior Court of California, County of Orange
Employee Contribution Rates
Effective Pay Period 15, July 3, 2020**

Entry Age	Plan I	Plan J	Plan P	PEPRA Plan T
	(2.7% @ 55)	(2.7% @ 55)	(1.62% @ 65)	(1.62% @ 65)
15	10.52%	10.07%	6.63%	5.22%
16	10.52%	10.07%	6.63%	5.22%
17	10.69%	10.23%	6.74%	5.30%
18	10.86%	10.39%	6.85%	5.39%
19	11.03%	10.56%	6.96%	5.47%
20	11.21%	10.73%	7.07%	5.56%
21	11.39%	10.90%	7.18%	5.65%
22	11.57%	11.07%	7.30%	5.74%
23	11.76%	11.25%	7.41%	5.84%
24	11.95%	11.43%	7.53%	5.93%
25	12.14%	11.62%	7.65%	6.02%
26	12.34%	11.80%	7.78%	6.12%
27	12.54%	11.99%	7.90%	6.22%
28	12.74%	12.19%	8.03%	6.32%
29	12.95%	12.39%	8.16%	6.42%
30	13.16%	12.59%	8.29%	6.53%
31	13.38%	12.79%	8.42%	6.63%
32	13.60%	13.01%	8.56%	6.74%
33	13.83%	13.22%	8.69%	6.85%
34	14.07%	13.45%	8.84%	6.96%
35	14.31%	13.68%	8.98%	7.08%
36	14.56%	13.92%	9.13%	7.19%
37	14.83%	14.14%	9.28%	7.31%
38	15.10%	14.35%	9.43%	7.44%
39	15.31%	14.55%	9.59%	7.57%
40	15.53%	14.75%	9.76%	7.70%
41	15.75%	14.97%	9.93%	7.83%
42	15.99%	15.19%	10.09%	7.96%
43	16.25%	15.42%	10.24%	8.08%
44	16.52%	15.66%	10.38%	8.20%
45	16.81%	15.88%	10.53%	8.31%
46	17.10%	16.08%	10.68%	8.44%
47	17.34%	16.22%	10.84%	8.57%
48	17.57%	16.30%	11.00%	8.71%
49	17.69%	16.29%	11.17%	8.85%
50	17.77%	16.19%	11.33%	8.98%
51	17.73%	15.97%	11.47%	9.10%
52	17.58%	15.59%	11.57%	9.19%
53	17.27%	16.09%	11.63%	9.25%



Superior Court of California, County of Orange
Employee Contribution Rates
Effective Pay Period 15, July 3, 2020
 (continued)

Entry Age	Plan I	Plan J	Plan P	PEPRA Plan T
	(2.7% @ 55)	(2.7% @ 55)	(1.62% @ 65)	(1.62% @ 65)
54	16.62%	16.62%	11.62%	9.27%
55	16.62%	16.62%	11.55%	9.24%
56	16.62%	16.62%	11.39%	9.15%
57	16.62%	16.62%	11.12%	8.98%
58	16.62%	16.62%	11.48%	9.27%
59	16.62%	16.62%	11.86%	9.58%
60	16.62%	16.62%	11.86%	9.58%
61	16.62%	16.62%	11.86%	9.58%
62	16.62%	16.62%	11.86%	9.58%
63	16.62%	16.62%	11.86%	9.58%
64	16.62%	16.62%	11.86%	9.58%
65	16.62%	16.62%	11.86%	9.58%
66 and thereafter	16.62%	16.62%	11.86%	9.58%

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 I (General)	99.38%	32
#2	Plan J (General)	98.45%	32
#2	Plan P (General)	97.56%	32



**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