

CONTRIBUTION COMPARISON

Sjenike 8-14-14

A	B	C	D	E	F	G	Employer owned		Employee owned		M
							Employer Paid EE Contributions		Employee Paid EE Contributions		
							H	I	J	K	
# of Members	Tier, Plan and Rate Group	Rep Units	Description	Net Employer costs = ER, EE p/u, less rev p/u	Employer Cont Rate	Employee Cont Rate	Pick up Rates Eff	Pick up Rates	EE Cont	EE reverse pick up or reimburse (reduces ER cost)	Net Employee costs
	Rate Group #1 General members non-OCTA, County only.						.1 ER P/U	.2 ER P/U (varies)			
988	Tier 2 - Plan B - 1.667% @57 1/2 - 3 year MP			25.26%	21.04%	9.06%	4.22%	0.00%	4.53%	0.00%	4.53%
	Rate Group #2 General members 2.7@55 non-OCFA. County only limited barg units, see disclaimer page 2.										
68	Tier 1 - Plan I - 2.7% @55 - 1 year MP	CL,CS,GE,HP, SM, SO	OCEA represented	30.06%	37.45%	13.30%	0.00%	0.00%	13.30%	7.39%	20.69%
8716	Tier 2 - Plan J - 2.7% @55 - 3 year MP			30.06%	37.45%	12.70%	0.00%	0.00%	12.70%	7.39%	20.09%
166	Tier 2 - Plan P - 1.62% @65 - 3 year MP			22.45%	29.84%	8.35%	0.00%	0.00%	8.35%	7.39%	15.74%
104	Tier 2 - Plan J - 2.7% @55 - 3 year MP	CP	Craft and Plant- IUOE Members	35.09%	37.45%	12.70%	5.99%	0.00%	12.70%	8.35%	21.05%
	Rate Group #2 Superior Court										
1215	Tier 2 - Plan J - 2.7% @55 - 3 year MP	CC,CI,SS,SG		32.27%	37.35%	12.70%	0.00%	0.00%	12.70%	5.08%	17.78%
	Rate Group #6 Probation										
726	Tier 2 - Plan F - 3% @50 - 3 year MP	DPO/SPO		40.52%	40.52%	16.60%	0.00%	0.00%	16.60%	0.00%	16.60%
	Rate Group #7 County Law Enforcement										
1406	Tier 2 - Plan F - 3% @50 - 3 year MP	PO, SP	Peace/Supervisory	67.00%	57.27%	17.60%	7.93%	8.80%	0.00%	7.00%	7.00%
361	Tier 2 - Plan R - 3% @55 - 3 year MP		New hires after 4/9/2010	64.58%	57.37%	16.69%	7.46%	8.35%	0.00%	8.60%	8.60%

A	B	C	D	E	F	G	Employer owned		Employee owned		M
							Employer Paid EE Contributions		Employee Paid EE Contributions		
							H	I	J	K	
# of Members	Tier, Plan and Rate Group	Rep Units	Description	Net Employer costs = ER, EE p/u, less rev p/u	Employer Cont Rate	Employee Cont Rate	Pick up Rates Eff 7/1/11	Pick up Rates Eff 7/1/11	EE normal	EE reverse pick up or reimburse (reduces ER cost)	Net Employee costs
	Rate Group #8 Fire Authority Safety						.1 ER P/U	.2 ER P/U (varies)			
614	Tier 2 - Plan F - 3% @50 - 3 year MP	FF, FG	Fire Fighter, Engineer	64.71%	49.83%	17.41%	4.17%	8.71%		7.00%	7.00%
221	Tier 2 - Plan F - 3% @50 - 3 year MP	F3, ES, M3	7/1/2011	64.71%	49.83%	17.41%	4.17%	8.71%		7.00%	7.00%
	Rate Group #10 Fire Authority General										
164	Tier 2 - Plan J - 2.7% @55 - 3 year MP	GE, SE, SM		27.70%	36.70%	12.74%	0.00%	0.00%		9.00%	9.00%
	Rate Group #3 Sanitation										
476	Tier 2 - Plan H - 2.5% @55 - 3 year MP	ZZ		40.07%	36.57%	12.52%	0.00%	3.50%	9.02%	0.00%	9.02%
	Rate Group #5 OCTA										
1456	Tier 2 - Plan B - 1.667% @57 1/2 - 3 year MP	CO, MN, NONE, TCU		20.39%	26.62%	9.27%	0.00%	0.00%	9.27%	0.00%	9.27%

CONTRIBUTION COMPARISON

Contribution rates are based on age at entry. For the purpose of this information the contribution rate associated to the average entry age of 33 was used. The number of members in each plan/rate group are estimates and the contribution information was taken from pay period 15, 2014

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A # of Members	B Tier, Plan and Rate Group	C Rep Units	D Description	E Net Employer costs = ER, EE p/u, less rev p/u	F Employer Cont Rate	G Employee Cont Rate	Employer Owned		Employee Owned		L Net Employee costs
							Employer Paid EE Contributions		Employee Paid EE Contributions		
							H Pick up Rates Eff	I Pick up Rates	J EE Cont	K EE reverse pick up or reimburse (reduces ER cost)	
							.1 ER P/U *	.2 ER P/U (varies) *			
Rate Group #1 General members non-OCTA, County only.											
5	Tier 1 - Plan A - 2.7% @57 - 1 year MP	EW	Eligibility Worker Unit	24.32%	21.04%	6.70%	3.28%	0.00%	3.35%	0.00%	3.35%
988	Tier 2 - Plan B - 1.667% @57 1/2 - 3 year MP			25.26%	21.04%	9.06%	4.22%	0.00%	4.53%	0.00%	4.53%
Rate Group #2 General members 2.7@55 non-OCFA. County only limited barg units, see disclaimer.											
13	Tier 1 - Plan I - 2.7% @55 - 1 year MP	MA	OCMA Member	29.08%	37.45%	13.30%	0.00%	0.00%	11.08%	8.37%	19.45%
937	Tier 2 - Plan J - 2.7% @55 - 3 year MP			30.31%	37.45%	12.70%	0.00%	0.00%	10.61%	7.14%	17.75%
6	Tier 2 - Plan P - 1.62% @65 - 3 year MP			25.80%	29.84%	8.35%	0.00%	0.00%	6.88%	4.04%	10.92%
0	Tier 1 - Plan I - 2.7% @55 - 1 year MP	MB, MU	Exec. Policy Unit, Exec Aides, Exec Board Asst. Unrepresented Mgmt	27.74%	37.45%	13.30%	0.00%	0.00%	0.00%	9.71%	9.71%
20	Tier 2 - Plan J - 2.7% @55 - 3 year MP			27.74%	37.45%	12.70%	0.00%	0.00%	0.00%	9.71%	9.71%
7	Tier 2 - Plan P - 1.62% @65 - 3 year MP			23.23%	29.84%	8.35%	0.00%	0.00%	0.00%	6.61%	6.61%
3	Tier 1 - Plan I - 2.7% @55 - 1 year MP	E1*,E2,E3	County Board of Supv, Elected Officials, Exec. Mgmt.	39.49%	37.45%	13.30%	6.47%	5.54%	0.00%	9.97%	9.97%
76	Tier 2 - Plan J - 2.7% @55 - 3 year MP			38.77%	37.45%	12.70%	5.99%	5.30%	0.00%	9.97%	9.97%
0	Tier 2 - Plan P - 1.62% @65 - 3 year MP			26.41%	29.84%	8.35%	0.00%	3.44%	0.00%	6.87%	6.87%
68	Tier 1 - Plan I - 2.7% @55 - 1 year MP	CL,CS,GE,HP, SM, SO	OCEA represented	32.37%	37.45%	13.30%	0.00%	0.00%	11.08%	5.08%	16.16%
8716	Tier 2 - Plan J - 2.7% @55 - 3 year MP			32.37%	37.45%	12.70%	0.00%	0.00%	10.61%	5.08%	15.69%
166	Tier 2 - Plan P - 1.62% @65 - 3 year MP			27.86%	29.84%	8.35%	0.00%	0.00%	6.88%	1.98%	8.86%
1	Tier 1 - Plan I - 2.7% @55 - 1 year MP	CP	Craft and Plant- IUOE Members	43.33%	37.45%	13.30%	6.47%	5.54%	0.00%	6.13%	6.13%
104	Tier 2 - Plan J - 2.7% @55 - 3 year MP			37.59%	37.45%	12.70%	5.99%	0.00%	5.31%	5.85%	11.16%
7	Tier 2 - Plan P - 1.62% @65 - 3 year MP			27.09%	29.84%	8.35%	0.00%	0.00%	3.44%	2.75%	6.19%
Rate Group #2 Superior Court											
11	Tier 1 - Plan I - 2.7% @55 - 1 year MP	CC, E6,SD, SS		37.35%	37.35%	13.30%	0.00%	0.00%	13.30%	0.00%	13.30%
155	Tier 2 - Plan J - 2.7% @55 - 3 year MP	AX,CX,E5,E7,MS		34.35%	37.35%	12.70%	0.00%	0.00%	12.70%	3.00%	15.70%
1215	Tier 2 - Plan J - 2.7% @55 - 3 year MP	CC,CI,SS,SG		32.27%	37.35%	12.70%	0.00%	0.00%	12.70%	5.08%	17.78%
31	Tier 2 - Plan P - 1.62% @65 - 3 year MP	AX,CX,SG,SS		29.84%	29.84%	8.35%	0.00%	0.00%	8.35%	0.00%	8.35%
Rate Group #6 Probation											
0	Tier 1- Plan E - 3% @50 - 1 year MP - Mgmt	E4,E8	Probation Executive	45.57%	40.52%	11.91%	0.00%	5.05%	0.00%	0.00%	0.00%
4	Tier 2 - Plan F - 3% @50 - 3 year MP - Mgmt			47.62%	40.52%	16.60%	0.00%	7.10%	0.00%	0.00%	0.00%
2	Tier 1- Plan E - 3% @50 - 1 year MP - Mgmt	MP	Probation Mgmt	40.57%	40.52%	11.91%	0.00%	5.05%	0.00%	5.00%	5.00%
22	Tier 2 - Plan F - 3% @50 - 3 year MP - Mgmt			49.94%	40.52%	16.60%	7.32%	7.10%	0.00%	5.00%	5.00%
8	Tier 1- Plan E - 3% @50 - 1 year MP -Officer	DPO/SPO	Probation Officer	40.52%	40.52%	11.91%	0.00%	0.00%	10.09%	0.00%	10.09%
726	Tier 2 - Plan F - 3% @50 - 3 year MP - Officer			40.52%	40.52%	16.60%	0.00%	0.00%	14.19%	0.00%	14.19%
Rate Group #7 County Law Enforcement											
13	Tier 1 - Plan E - 3% @50 - 1 year MP - Sheriff	PO, SP**	Peace & Supervisory Officer	63.23%	57.27%	12.96%	6.48%	6.48%	0.00%	7.00%	7.00%
1406	Tier 2 - Plan F - 3% @50 - 3 year MP - Sheriff			67.87%	57.27%	17.60%	7.93%	9.67%	0.00%	7.00%	7.00%
361	Tier 2 - Plan R - 3% @55 - 3 year MP - Sheriff		New hires after 4/9/2010	65.46%	57.37%	16.69%	7.46%	9.23%	0.00%	8.60%	8.60%

CONTRIBUTION COMPARISON

0	Tier 1 - Plan E - 3%@50 - 1 year MP - Sheriff	E1,E2,E3, MA,ML	Law Mgmt & Safety Executive Units	63.23%	57.27%	12.96%	6.48%	6.48%	0.00%	7.00%	7.00%
77	Tier 2 - Plan F - 3%@50 - 3 year MP - Sheriff			67.87%	57.27%	17.60%	7.93%	9.67%	0.00%	7.00%	7.00%
0	Tier 2 - Plan R - 3%@55 - 3 year MP - Sheriff		New hires after 4/9/2010	65.46%	57.37%	16.69%	7.46%	9.23%	0.00%	8.60%	8.60%

***E1 (RG#2) is the only unit with a .1pick-up**

***** Effective July 1, 2016 AOCDS members will contribute 100% of their normal cost**

CONTRIBUTION COMPARISON

A	B	C	D	E	F	G	Employer owned		Employee owned		L
							Employer Paid EE Contributions		Employee Paid EE Contributions		
							H	I	J	K	
# of Members	Tier, Plan and Rate Group	Rep Units	Description	Net Employer costs = ER, EE p/u, less rev p/u	Employer Cont Rate	Employee Cont Rate	Pick up Rates Eff 6/27/14	Pick up Rates Eff 6/27/14	EE normal	EE reverse pick up or reimburse (reduces ER cost)	Net Employee costs
							.1 ER P/U*	.2 ER P/U (varies)*			
Rate Group #8 Fire Authority Safety											
614	Tier 2 - Plan F - 3% @50 - 3 year MP	FF, FG	Fire Fighter, Engineer	58.21%	49.83%	17.41%	4.17%	4.21%	0.00%	9.00%	9.00%
38	Tier 2 - Plan F - 3% @50 - 3 year MP	FM	Fire Management	58.96%	49.83%	17.41%	4.55%	4.58%	0.00%	8.25%	8.25%
221	Tier 2 - Plan F - 3% @50 - 3 year MP	F3, ES, M3	New hires after 7/1/2011	58.21%	49.83%	17.41%	4.17%	4.21%	0.00%	9.00%	9.00%
3	Tier 2 - Plan F - 3% @50 - 3 year MP	FC, X2, X3	Fire Chief	54.23%	49.83%	17.41%	2.19%	2.21%	0.00%	13.00%	13.00%
22	Tier 2 - Plan R - 3% @55 - 3 year MP	F5, M5	New hires after 7/1/2012	52.23%	44.85%	16.43%	3.66%	3.72%	0.00%	9.00%	9.00%
Rate Group #10 Fire Authority General											
32	Tier 2 - Plan J - 2.7% @55 - 3 year MP	PR, XN	Admin Staff, Managers	40.44%	36.70%	12.74%	2.84%	9.90%		9.00%	9.00%
164	Tier 2 - Plan J - 2.7% @55 - 3 year MP	AF, AM, EM, GE, SE, SM	General Members	27.70%	36.70%	12.74%	0.00%	0.00%		9.00%	9.00%
21	Tier 2 - Plan N - 2.0% @55 - 3 year MP	A4, AN, G4, S4	New hires after 7/1/2012	36.99%	36.99%	9.67%	0.00%	0.00%	9.67%	0.00%	9.67%
Rate Group #3 Sanitation											
2	Tier 1 - Plan G - 2.5% @55 - 1 year MP	ZZ		40.07%	36.57%	13.10%	0.00%	3.50%	9.60%	0.00%	9.60%
476	Tier 2 - Plan H - 2.5% @55 - 3 year MP			40.07%	36.57%	12.52%	0.00%	3.50%	9.02%	0.00%	9.02%
49	Tier 2 - Plan B - 1.667% @57 1/2 - 3 year MP		New hires in the SPMT barg unit hired after 10/2010	34.87%	34.87%	9.21%	0.00%	0.00%	9.21%	0.00%	9.21%
Rate Group #5 OCTA											
33	Tier 1 - Plan A - 2% @57 - 1 year MP	CO, MN, NONE		26.62%	26.62%	6.93%	0.00%	0.00%	6.93%	0.00%	6.93%
1456	Tier 2 - Plan B - 1.667% @57 1/2 - 3 year MP	CO, MN, NONE, TCU		26.62%	26.62%	9.27%	0.00%	0.00%	9.27%	0.00%	9.27%
Rate Group #9 TCA (retroactive upgrade)											
57	Tier 2 - Plan N - 2% @55 - 3 year MP	ZZ		27.71%	25.71%	9.60%	0.00%	2.00%	7.60%	0.00%	7.60%
Rate Group #11 Cemetery District (future service)											
20	Tier 2 - Plan N - 2% @55 - 3 year MP	E9, ZC		17.14%	12.34%	9.60%	0.00%	4.80%	4.80%	0.00%	4.80%

Note: The total employee contribution can have several components. There can be an employer pick up component where the employer can pay some or all of the employee's normal contributions under two different sections of the '37 Act (31581.1 & 31581.2). There is also a reverse pick up that is in addition to the regular normal employee contributions. The reverse pick up is always paid by the employee and goes into the employee contribution balance.

Disclaimers:

The information contained in this document is intended to be informational only. All of OCERS members may not be reflected and in some cases the pick up amounts are estimates. *31581.1 & 31581.2 contribution percentages are calculated by the Plan Sponsor and have not been validated by OCERS staff. Tier 1 employees must have entered OCERS membership on or before September 21, 1979. Rate Group 2 also includes: OCERS, LAFCO, Superior Court, SJC, CFC; their rates are not reflected here.

**** OCFA employees pay 7% out of pocket and OCFA contributes 2%**

PEPRA CONTRIBUTION COMPARISON

Contribution rates are based on age at entry. For the purpose of this information the contribution rate associated to the average entry age of 33 was used. The number of members in each plan/rate group are estimates and the contribution information was taken from pay period 15, 2014

S.Jenike 8-14-14

A	B	C	D	E	F	G	Employer Owned		Employee Owned		L
							Employer Paid EE Contributions		Employee Paid EE Contributions		
							H	I	J	K	
# of Members	Tier, Plan and Rate Group	Rep Units	Description	Net Employer costs = ER, EE p/u, less rev p/u	Employer Cont Rate	Employee Cont Rate	Pick up Rates Eff 7/1/11	Pick up Rates Eff 7/1/11	EE Cont	EE reverse pick up or reimburse (reduces ER cost)	Net Employee costs
	Rate Group #1 General members non-OCTA, County only.						.1 ER P/U*	.2 ER P/U (varies)*			
405	Tier 2 - Plan U - 2.5%@67 - 3 year MP	EW	Eligibility Worker Unit	20.33%	20.33%	8.75%	0.00%	0.00%	8.75%	0.00%	8.75%
	Rate Group #2 General members - County only limited barg units, see disclaimer.										
807	Tier 2 - Plan T - 1.62%@65 - 3 year MP	CL,CS,GE,HP, SM, SO	General Members	27.06%	31.10%	6.50%	0.00%	0.00%	6.50%	4.04%	10.54%
45	Tier 2 - Plan U - 2.5%@67 - 3 year MP	AT	Attorneys	32.05%	32.05%	7.25%	0.00%	0.00%	7.25%	0.00%	7.25%
7	Tier 2 - Plan T - 1.62%@65 - 3 year MP	MB	General Members	26.58%	31.10%	6.50%	0.00%	0.00%	6.50%	4.52%	11.02%
	Rate Group #2 Superior Court										
44	Tier 2 - Plan U - 2.5%@67 - 3 year MP	AX,CI,E5,SG		40.96%	31.10%	6.50%	0.00%	0.00%	6.50%	0.00%	6.50%
	Rate Group #6 Probation										
0	Tier 2 - Plan V - 2.7%@57 - 3 year MP - Mgmt	MP,E4,E8	Probation Mgmt & Executive	33.40%	33.40%	15.00%	0.00%	0.00%	15.00%	0.00%	15.00%
4	Mgmt	DPO/SPO	Probation Officer	33.40%	33.40%	15.00%	0.00%	0.00%	15.00%	0.00%	15.00%
	Rate Group #7 County Law Enforcement										
85	Tier 2 - Plan V - 2.7%@57 - 3 year MP - Sheriff	PO, SP	Peace & Supervisory Officer	50.61%	50.61%	17.75%	0.00%	0.00%	17.75%	0.00%	17.75%
0	Tier 2 - Plan V - 2.7%@57 - 3 year MP - Sheriff	E1,E2,E3, MA,ML	Law Mgmt & Safety Executive Units	50.60%	50.60%	17.75%	0.00%	0.00%	17.75%	0.00%	17.75%
	Rate Group #8 Fire Authority Safety										
51	Tier 2 - Plan V - 2.7%@57 - 3 year MP	FF, FM		40.96%	40.96%	16.75%	0.00%	0.00%	16.75%	0.00%	16.75%
	Rate Group #10 Fire Authority General										
4	Tier 2 - Plan U - 2.5%@67 - 3 year MP	GE, PR, SE,SM, XN	Admin Staff, Managers	31.81%	31.81%	8.25%	0.00%	0.00%	8.25%	0.00%	8.25%
15	Tier 2 - Plan U - 2.5%@67 - 3 year MP	G4	7/1/2012	31.81%	31.81%	8.25%	0.00%	0.00%	8.25%	0.00%	8.25%
	Rate Group #3 Sanitation										
48	Tier 2 - Plan U - 2.5%@67 - 3 year MP	ZZ		33.52%	33.52%	8.50%	0.00%	0.00%	8.50%	0.00%	8.50%
	Rate Group #9 TCA (retroactive upgrade)										
8	Tier 2 - Plan U - 2.5%@67 - 3 year MP	ZZ		22.87%	22.87%	9.00%	0.00%	0.00%	9.00%	0.00%	9.00%
	Rate Group #11 Cemetery District (future service)										
1	Tier 2 - Plan U - 2.5%@67 - 3 year MP	ZC		8.66%	8.66%	8.75%	0.00%	0.00%	8.75%	0.00%	8.75%