



**County of Orange  
Employer/Employee Contribution Rates For General Members  
Effective Pay Period 15, July 6, 2018**

**Employer Contribution Rates For General Members**

<b>Rate Group</b>	<b>Plan</b>	<b>Rate</b>
#1	A & B (AFSCME)	<b>Normal</b> 9.51% <b>UAAL</b> <u>7.25%</u> <b>Total</b> <b>16.76%</b>
#1	U – PEPRA (AFSCME)	<b>Normal</b> 8.63% <b>UAAL</b> <u>7.25%</u> <b>Total</b> <b>15.88%</b>
#2	I & J *	<b>Normal</b> 13.19% <b>UAAL</b> <u>21.72%</u> <b>Total</b> <b>34.91%</b>
#2	T – PEPRA *	<b>Normal</b> 6.58% <b>UAAL</b> <u>21.72%</u> <b>Total</b> <b>28.30%</b>
#2	U – PEPRA *	<b>Normal</b> 8.28% <b>UAAL</b> <u>21.72%</u> <b>Total</b> <b>30.00%</b>
#2	O & P *	<b>Normal</b> 5.53% <b>UAAL</b> <u>21.72%</u> <b>Total</b> <b>27.25%</b>

**\*Reverse Pickups:**

Certain County Bargaining Units under the 2.7% at 55, 2.5% at 67 and 1.62% at 65 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: [http://www.ocers.org/pdf/plan\\_sponsor/reversepickups.pdf](http://www.ocers.org/pdf/plan_sponsor/reversepickups.pdf).

**Employee Contribution Rates for General Members**

<b><u>Entry Age</u></b>	<b><u>PLAN A (AFSCME)</u></b>	<b><u>PLAN B (AFSCME)</u></b>	<b><u>PLAN I (2.7% @ 55)</u></b>	<b><u>PLAN J (2.7% @ 55)</u></b>	<b><u>Plan P (1.62% @ 65)</u></b>
15	4.80%	6.48%	9.67%	9.21%	5.97%
16	4.80%	6.48%	9.67%	9.21%	5.97%
17	4.89%	6.60%	9.84%	9.37%	6.07%
18	4.97%	6.71%	10.01%	9.54%	6.18%
19	5.06%	6.83%	10.19%	9.70%	6.29%
20	5.15%	6.95%	10.37%	9.87%	6.40%
21	5.24%	7.08%	10.55%	10.05%	6.51%
22	5.33%	7.20%	10.73%	10.22%	6.63%
23	5.43%	7.33%	10.92%	10.40%	6.74%
24	5.52%	7.46%	11.12%	10.59%	6.86%
25	5.62%	7.59%	11.31%	10.77%	6.98%
26	5.72%	7.72%	11.51%	10.96%	7.11%
27	5.82%	7.85%	11.72%	11.15%	7.23%
28	5.92%	7.99%	11.92%	11.35%	7.36%
29	6.03%	8.13%	12.14%	11.55%	7.49%
30	6.13%	8.28%	12.35%	11.76%	7.62%
31	6.24%	8.42%	12.58%	11.97%	7.75%
32	6.35%	8.57%	12.80%	12.19%	7.89%
33	6.47%	8.72%	13.04%	12.41%	8.03%
34	6.58%	8.88%	13.28%	12.64%	8.17%
35	6.70%	9.03%	13.53%	12.87%	8.32%
36	6.82%	9.20%	13.79%	13.11%	8.47%
37	6.94%	9.36%	14.05%	13.34%	8.62%
38	7.07%	9.53%	14.33%	13.56%	8.78%
39	7.20%	9.71%	14.55%	13.77%	8.94%
40	7.34%	9.89%	14.78%	13.98%	9.10%
41	7.47%	10.07%	15.01%	14.20%	9.27%
42	7.62%	10.25%	15.26%	14.43%	9.44%
43	7.77%	10.42%	15.53%	14.68%	9.59%
44	7.89%	10.58%	15.81%	14.92%	9.74%
45	8.01%	10.74%	16.11%	15.16%	9.89%
46	8.14%	10.91%	16.41%	15.37%	10.04%
47	8.28%	11.09%	16.67%	15.53%	10.21%
48	8.42%	11.28%	16.92%	15.62%	10.38%
49	8.57%	11.47%	17.07%	15.63%	10.56%
50	8.74%	11.65%	17.14%	15.55%	10.72%
51	8.90%	11.81%	17.14%	15.35%	10.87%
52	9.04%	11.93%	17.00%	14.95%	10.98%
53	9.18%	12.00%	16.70%	15.45%	11.05%
54	9.25%	12.01%	15.98%	15.98%	11.06%
55	9.29%	11.95%	15.98%	15.98%	11.00%
56	9.29%	11.79%	15.98%	15.98%	10.86%
57	9.22%	11.49%	15.98%	15.98%	10.58%
58	9.06%	11.87%	15.98%	15.98%	10.93%
59	8.66%	12.28%	15.98%	15.98%	11.30%
60	8.66%	12.28%	15.98%	15.98%	11.30%
61	8.66%	12.28%	15.98%	15.98%	11.30%
62	8.66%	12.28%	15.98%	15.98%	11.30%
63	8.66%	12.28%	15.98%	15.98%	11.30%
64	8.66%	12.28%	15.98%	15.98%	11.30%
65	8.66%	12.28%	15.98%	15.98%	11.30%
66 and thereafter	8.66%	12.28%	15.98%	15.98%	11.30%

<u>Entry Age</u>	<u>PLAN T – PEPRA (1.62% @ 65)</u>	<u>PLAN U – PEPRA (2.5% @ 67)</u>	<u>PLAN U – PEPRA (AFSCME 2.5% @ 67)</u>
15	4.64%	6.79%	7.29%
16	4.64%	6.79%	7.29%
17	4.73%	6.48%	6.96%
18	4.81%	6.15%	6.60%
19	4.90%	6.26%	6.72%
20	4.98%	6.37%	6.84%
21	5.07%	6.48%	6.96%
22	5.16%	6.60%	7.09%
23	5.25%	6.72%	7.22%
24	5.34%	6.84%	7.34%
25	5.44%	6.96%	7.47%
26	5.53%	7.08%	7.61%
27	5.63%	7.21%	7.74%
28	5.73%	7.33%	7.88%
29	5.83%	7.46%	8.02%
30	5.94%	7.59%	8.16%
31	6.04%	7.73%	8.30%
32	6.15%	7.87%	8.45%
33	6.26%	8.00%	8.60%
34	6.37%	8.14%	8.75%
35	6.48%	8.29%	8.90%
36	6.60%	8.43%	9.06%
37	6.72%	8.58%	9.22%
38	6.84%	8.74%	9.38%
39	6.97%	8.89%	9.55%
40	7.10%	9.05%	9.72%
41	7.24%	9.21%	9.90%
42	7.37%	9.38%	10.07%
43	7.49%	9.55%	10.26%
44	7.61%	9.72%	10.44%
45	7.73%	9.90%	10.63%
46	7.85%	10.08%	10.83%
47	7.99%	10.27%	11.04%
48	8.13%	10.47%	11.25%
49	8.27%	10.66%	11.45%
50	8.41%	10.83%	11.64%
51	8.53%	11.00%	11.82%
52	8.63%	11.18%	12.01%
53	8.70%	11.36%	12.20%
54	8.72%	11.55%	12.41%
55	8.70%	11.75%	12.62%
56	8.62%	11.96%	12.85%
57	8.45%	12.16%	13.06%
58	8.74%	12.34%	13.26%
59	9.03%	12.48%	13.41%
60	9.03%	12.58%	13.51%
61	9.03%	12.61%	13.55%
62	9.03%	12.58%	13.52%
63	9.03%	12.47%	13.40%
64	9.03%	12.22%	13.13%
65	9.03%	12.63%	13.57%
66 and thereafter	9.03%	13.06%	14.03%

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

<b>Rate Group</b>	<b>Plan</b>	<b>Discount Percentage</b>	<b>Average Entry Age</b>
#1	Plan A (General)	100.00%	33
#1	Plan B (General)	97.14%	33
#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

**County of Orange Employer/Employee Rates – General Members**  
Effective pay period 15, July 7, 2017

**EMPLOYER CONTRIBUTION RATES – Rate Groups 1 & 2**

2.0% @ 57 PLAN (AFSCME)	ER RATE	2.7% @ 55 PLAN	ER RATE	1.62% @ 65 PLAN	ER RATE	1.62% @ 65 PEPRA PLAN	ER RATE	2.5% @ 67 PEPRA PLAN	ER RATE	2.5% @ 67 PEPRA PLAN (AFSCME)	ER RATE
<b>A &amp; B - Normal</b>	9.58%	<b>I &amp; J – Normal</b>	13.19%	<b>P - Normal</b>	5.46%	<b>T - Normal</b>	6.56%	<b>U – Normal</b>	8.35%	<b>U - Normal</b>	8.92%
<u>UAAL</u>	<u>9.22%</u>	<u>UAAL</u>	<u>22.45%</u>	<u>UAAL</u>	<u>22.45%</u>	<u>UAAL</u>	<u>22.45%</u>		<u>22.45%</u>		<u>9.22%</u>
<b>Total</b>	<b>18.80%</b>	<b>Total</b>	<b>35.64%</b>	<b>Total</b>	<b>27.91%</b>	<b>Total</b>	<b>29.01%</b>	<b>Total</b>	<b>30.80%</b>	<b>Total</b>	<b>18.14%</b>

**EMPLOYEE GENERAL MEMBER CONTRIBUTION RATES – Rate Groups 1 & 2**

Entry Age	Plan A (2.0% @ 57) (AFSME – RG1)	PLAN B (1.67% @ 57)	PLAN I (2.7% @ 55)	PLAN J (2.7% @ 55)	PLAN P (1.62% @ 65)	PLAN T - PEPRA (1.62% @ 65)	PLAN U - PEPRA (2.5% @ 67)	PLAN U - PEPRA (2.5% @ 67) (AFSME – RG1)
16	4.80	6.48	9.66	9.20	5.97	4.64	6.87	7.35
17	4.89	6.60	9.83	9.37	6.07	4.72	6.55	7.01
18	4.97	6.71	10.01	9.53	6.18	4.81	6.22	6.65
19	5.06	6.83	10.18	9.70	6.29	4.89	6.33	6.77
20	5.15	6.95	10.36	9.87	6.40	4.98	6.44	6.89
21	5.24	7.07	10.54	10.04	6.51	5.07	6.56	7.02
22	5.33	7.20	10.73	10.22	6.63	5.16	6.67	7.14
23	5.43	7.33	10.92	10.40	6.75	5.25	6.79	7.27
24	5.52	7.45	11.11	10.58	6.86	5.34	6.91	7.40
25	5.62	7.58	11.31	10.77	6.98	5.43	7.04	7.53
26	5.72	7.72	11.51	10.96	7.11	5.53	7.16	7.66
27	5.82	7.85	11.71	11.15	7.23	5.63	7.29	7.80
28	5.92	7.99	11.92	11.35	7.36	5.73	7.42	7.94
29	6.03	8.13	12.13	11.55	7.49	5.83	7.55	8.08
30	6.13	8.27	12.35	11.75	7.62	5.93	7.68	8.22
31	6.24	8.42	12.57	11.96	7.75	6.03	7.82	8.37
32	6.35	8.57	12.80	12.18	7.89	6.14	7.96	8.51
33	6.46	8.72	13.03	12.40	8.03	6.25	8.10	8.66
34	6.58	8.88	13.27	12.63	8.17	6.36	8.24	8.82
35	6.70	9.03	13.52	12.86	8.32	6.48	8.38	8.97
36	6.82	9.20	13.78	13.11	8.47	6.59	8.53	9.13
37	6.94	9.36	14.04	13.34	8.62	6.71	8.68	9.29
38	7.07	9.53	14.32	13.55	8.78	6.84	8.84	9.46
39	7.20	9.71	14.54	13.76	8.94	6.96	8.99	9.62
40	7.33	9.89	14.77	13.97	9.10	7.10	9.15	9.80

\*For EE rates above age 60, please contact OCERS or your employers HR/Payroll department

View OCERS 2015 Actuarial Valuation online at: <http://www.ocers.org/pdf/finance/actuarial/valuation/2015actuarialvaluation.pdf>

Entry Age	Plan A (2.0% @ 57) (AFSME – RG1)	PLAN B (1.67% @ 57) (RG-1)	PLAN I (2.7% @ 55)	PLAN J (2.7% @ 55)	PLAN P (1.62% @ 65)	PLAN T - PEPRA (1.62% @ 65)	PLAN U - PEPRA (2.5% @ 67)	PLAN U - PEPRA (2.5% @ 67) (AFSME – RG1)
41	7.47	10.07	15.01	14.19	9.28	7.23	9.32	9.97
42	7.62	10.25	15.26	14.42	9.44	7.36	9.48	10.15
43	7.77	10.42	15.52	14.67	9.59	7.48	9.66	10.33
44	7.89	10.58	15.80	14.92	9.74	7.60	9.83	10.52
45	8.01	10.74	16.11	15.15	9.89	7.72	10.01	10.71
46	8.14	10.91	16.40	15.36	10.04	7.85	10.20	10.91
47	8.27	11.09	16.66	15.52	10.21	7.98	10.39	11.12
48	8.42	11.27	16.91	15.61	10.38	8.12	10.59	11.33
49	8.57	11.46	17.06	15.62	10.56	8.26	10.78	11.53
50	8.74	11.64	17.13	15.54	10.72	8.40	10.96	11.73
51	8.90	11.81	17.13	15.34	10.87	8.52	11.13	11.91
52	9.04	11.93	16.99	14.94	10.98	8.62	11.30	12.10
53	9.17	12.00	16.69	15.44	11.05	8.69	11.49	12.29
54	9.25	12.01	15.97	15.97	11.06	8.71	11.68	12.50
55	9.29	11.95	15.97	15.97	11.00	8.69	11.89	12.72
56	9.29	11.79	15.97	15.97	10.86	8.61	12.10	12.94
57	9.21	11.49	15.97	15.97	10.58	8.44	12.30	13.16
58	9.05	11.87	15.97	15.97	10.93	8.73	12.48	13.36
59	8.66	12.27	15.97	15.97	11.30	9.02	12.63	13.51
60 *	8.66	12.27	15.97	15.97	11.30	9.02	12.72	13.61

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

Plan	Discount Percentage	Average Entry Age
Plan A (General)	100.00%	32
Plan B (General)	97.03%	32
Plan I (General)	98.86%	32
Plan J (General)	97.38%	32
Plan O (General)	N/A	N/A
Plan P (General)	96.21%	32
Plan T – PEPRA (General)	94.91%	32
Plan U – PEPRA (General)	94.77%	32
Plan U – PEPRA (AFSMEI)	94.93%	32

**Reverse Pickups:**

Certain County Bargaining Units under the 2.7% at 55, 1.62% at 65 and PEPRA 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: <http://www.ocers.org/pdf/finance/actuarial/valuation/2015actuarialvaluation.pdf>



**County of Orange  
Employer/Employee Contribution Rates For General Members  
Effective Pay Period 15, July 08, 2016**

**Employer Contribution Rates For General Members**

<b>Rate Group</b>	<b>Plan</b>	<b>Rate</b>
#1	A & B (AFSCME)	<b>Normal</b> 9.67%
		<b>UAAL</b> <u>8.62%</u>
		<b>Total</b> 18.29%
#1	U – PEPR A (AFSCME)	<b>Normal</b> 8.87%
		<b>UAAL</b> <u>8.62%</u>
		<b>Total</b> 17.49%
#2	I & J *	<b>Normal</b> 13.22%
		<b>UAAL</b> <u>21.72%</u>
		<b>Total</b> 34.94%
#2	T – PEPR A *	<b>Normal</b> 6.61%
		<b>UAAL</b> <u>21.72%</u>
		<b>Total</b> 28.33%
#2	U – PEPR A *	<b>Normal</b> 8.33%
		<b>UAAL</b> <u>21.72%</u>
		<b>Total</b> 30.05%
#2	O & P *	<b>Normal</b> 5.49%
		<b>UAAL</b> <u>21.72%</u>
		<b>Total</b> 27.21%

**\*Reverse Pickups:**

Certain County Bargaining Units under the 2.7% at 55, 2.5% at 67 and 1.62% at 65 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. [Click here](#) to view a list of reverse pickup rates.

**Employee Contribution Rates for General Members**

<b><u>Entry Age</u></b>	<b><u>PLAN A (AFSCME)</u></b>	<b><u>PLAN B (AFSCME)</u></b>	<b><u>PLAN I (2.7% @ 55)</u></b>	<b><u>PLAN J (2.7% @ 55)</u></b>	<b><u>Plan P (1.62% @ 65)</u></b>
15	4.80%	6.48%	9.66%	9.21%	5.97%
16	4.80%	6.48%	9.66%	9.21%	5.97%
17	4.89%	6.60%	9.83%	9.37%	6.08%
18	4.98%	6.72%	10.01%	9.53%	6.18%
19	5.06%	6.84%	10.18%	9.70%	6.29%
20	5.15%	6.96%	10.36%	9.87%	6.40%
21	5.25%	7.08%	10.55%	10.04%	6.52%
22	5.34%	7.20%	10.73%	10.22%	6.63%
23	5.43%	7.33%	10.92%	10.40%	6.75%
24	5.53%	7.46%	11.11%	10.58%	6.87%
25	5.62%	7.59%	11.31%	10.77%	6.99%
26	5.72%	7.72%	11.51%	10.96%	7.11%
27	5.82%	7.86%	11.71%	11.15%	7.24%
28	5.93%	8.00%	11.92%	11.35%	7.36%
29	6.03%	8.14%	12.13%	11.55%	7.49%
30	6.14%	8.28%	12.35%	11.75%	7.62%
31	6.25%	8.43%	12.57%	11.97%	7.76%
32	6.36%	8.57%	12.80%	12.18%	7.89%
33	6.47%	8.73%	13.03%	12.40%	8.03%
34	6.58%	8.88%	13.28%	12.63%	8.18%
35	6.70%	9.04%	13.52%	12.86%	8.32%
36	6.82%	9.20%	13.78%	13.11%	8.47%
37	6.95%	9.37%	14.05%	13.34%	8.62%
38	7.07%	9.54%	14.32%	13.56%	8.78%
39	7.21%	9.71%	14.54%	13.76%	8.94%
40	7.34%	9.89%	14.77%	13.97%	9.11%
41	7.48%	10.08%	15.01%	14.19%	9.28%
42	7.62%	10.26%	15.26%	14.43%	9.44%
43	7.77%	10.42%	15.52%	14.67%	9.60%
44	7.89%	10.58%	15.80%	14.92%	9.74%
45	8.02%	10.75%	16.11%	15.15%	9.89%
46	8.15%	10.92%	16.41%	15.36%	10.05%
47	8.28%	11.09%	16.66%	15.52%	10.21%
48	8.42%	11.28%	16.92%	15.62%	10.39%
49	8.58%	11.47%	17.06%	15.63%	10.56%
50	8.74%	11.65%	17.13%	15.54%	10.73%
51	8.90%	11.81%	17.13%	15.34%	10.88%
52	9.04%	11.94%	16.99%	14.95%	10.99%
53	9.18%	12.01%	16.70%	15.45%	11.06%
54	9.26%	12.02%	15.97%	15.97%	11.06%
55	9.30%	11.95%	15.97%	15.97%	11.00%
56	9.30%	11.80%	15.97%	15.97%	10.86%
57	9.22%	11.49%	15.97%	15.97%	10.58%
58	9.06%	11.88%	15.97%	15.97%	10.94%
59	8.67%	12.28%	15.97%	15.97%	11.31%
60	8.67%	12.28%	15.97%	15.97%	11.31%
61	8.67%	12.28%	15.97%	15.97%	11.31%
62	8.67%	12.28%	15.97%	15.97%	11.31%
63	8.67%	12.28%	15.97%	15.97%	11.31%
64	8.67%	12.28%	15.97%	15.97%	11.31%
65	8.67%	12.28%	15.97%	15.97%	11.31%
66 and thereafter	8.67%	12.28%	15.97%	15.97%	11.31%



<u>Entry Age</u>	<u>PLAN T – PEPRA (1.62% @ 65)</u>	<u>PLAN U – PEPRA (2.5% @ 67)</u>	<u>PLAN U – PEPRA (AFSCME 2.5% @ 67)</u>
15	4.65%	6.78%	7.34%
16	4.65%	6.78%	7.34%
17	4.73%	6.47%	7.00%
18	4.82%	6.14%	6.64%
19	4.90%	6.25%	6.76%
20	4.99%	6.36%	6.88%
21	5.08%	6.48%	7.01%
22	5.17%	6.59%	7.13%
23	5.26%	6.71%	7.26%
24	5.35%	6.83%	7.39%
25	5.45%	6.95%	7.52%
26	5.54%	7.07%	7.65%
27	5.64%	7.20%	7.79%
28	5.74%	7.33%	7.93%
29	5.84%	7.46%	8.07%
30	5.94%	7.59%	8.21%
31	6.05%	7.72%	8.35%
32	6.16%	7.86%	8.50%
33	6.27%	8.00%	8.65%
34	6.38%	8.14%	8.80%
35	6.49%	8.28%	8.96%
36	6.61%	8.43%	9.12%
37	6.73%	8.58%	9.28%
38	6.86%	8.73%	9.44%
39	6.98%	8.88%	9.61%
40	7.11%	9.04%	9.78%
41	7.25%	9.20%	9.96%
42	7.38%	9.37%	10.13%
43	7.50%	9.54%	10.32%
44	7.62%	9.71%	10.51%
45	7.74%	9.89%	10.70%
46	7.87%	10.07%	10.90%
47	8.00%	10.26%	11.10%
48	8.14%	10.46%	11.31%
49	8.28%	10.65%	11.52%
50	8.42%	10.82%	11.71%
51	8.55%	10.99%	11.89%
52	8.64%	11.16%	12.08%
53	8.71%	11.35%	12.27%
54	8.74%	11.54%	12.48%
55	8.71%	11.74%	12.70%
56	8.64%	11.95%	12.93%
57	8.47%	12.15%	13.14%
58	8.75%	12.33%	13.34%
59	9.05%	12.47%	13.49%
60	9.05%	12.57%	13.59%
61	9.05%	12.60%	13.63%
62	9.05%	12.57%	13.60%
63	9.05%	12.46%	13.48%
64	9.05%	12.21%	13.21%
65	9.05%	12.62%	13.65%
66 and thereafter	9.05%	13.05%	14.12%

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

<b>Rate Group</b>	<b>Plan</b>	<b>Discount Percentage</b>	<b>Average Entry Age</b>
#1	Plan A (General)	98.41%	32
#1	Plan B (General)	96.94%	32
#1	Plan U - PEPR (General)	95.82%	32
#2	Plan I (General)	98.83%	32
#2	Plan J (General)	97.28%	32
#2	Plan T - PEPR (General)	94.75%	32
#2	Plan U - PEPR (General)	95.86%	32
#2	Plan O (General)	N/A	N/A
#2	Plan P (General)	95.93%	32