

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
A & B - Normal	9.58%	I & J – Normal	13.19%	P - Normal	5.46%	T - Normal	6.56%	U – Normal	8.35%	U - Normal	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>
Total	18.80%	Total	35.64%	Total	27.91%	Total	29.01%	Total	30.80%	Total	18.14%

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

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

<u>Entry Age</u>	<u>PLAN A (AFSCME)</u>	<u>PLAN B (AFSCME)</u>	<u>PLAN I (2.7% @ 55)</u>	<u>PLAN J (2.7% @ 55)</u>	<u>Plan P (1.62% @ 65)</u>
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</u> <u>(1.62% @ 65)</u>	<u>PLAN U – PEPRA</u> <u>(2.5% @ 67)</u>	<u>PLAN U – PEPRA</u> <u>(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:

Rate Group	Plan	Discount Percentage	Average Entry Age
#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