



**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

County of Orange Employer/Employee Rates – General Members
Effective pay period 15, June 26, 2015

EMPLOYER CONTRIBUTION RATES – Rate Groups 1 & 2

2.0% @ 57 PLAN (AFSCME)		2.7% @ 55 PLAN		1.62% @ 65 PLAN		1.62% @ 65 PEPRA PLAN		2.5% @ 67 PEPRA PLAN		2.5% @ 67 PEPRA PLAN (AFSCME)	
	ER RATE		ER RATE		ER RATE		ER RATE		ER RATE		ER RATE
A & B - Normal	9.82%	I & J – Normal	13.66%	P - Normal	5.61%	T - Normal	6.70%	U – Normal	8.56%	U - Normal	9.39%
UAAL	11.34%	UAAL	23.72%	UAAL	23.72%	UAAL	23.72%		23.72%		11.34%
Total	21.16%	Total	37.38%	Total	29.33%	Total	30.42%	Total	32.28%	Total	20.73%

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)
15	5.25%	7.10%	10.42%	9.95%	6.55%	5.06%	7.32%	8.06%
16	5.25%	7.10%	10.42%	9.95%	6.55%	5.06%	7.32%	8.06%
17	5.33%	7.20%	10.57%	10.09%	6.65%	5.13%	6.96%	7.67%
18	5.40%	7.31%	10.72%	10.24%	6.74%	5.21%	6.58%	7.25%
19	5.48%	7.41%	10.87%	10.39%	6.84%	5.28%	6.68%	7.36%
20	5.56%	7.52%	11.03%	10.53%	6.94%	5.36%	6.77%	7.46%
21	5.64%	7.62%	11.18%	10.68%	7.03%	5.44%	6.87%	7.57%
22	5.72%	7.73%	11.34%	10.84%	7.14%	5.51%	6.97%	7.68%
23	5.80%	7.84%	11.50%	10.99%	7.24%	5.59%	7.07%	7.79%
24	5.89%	7.95%	11.67%	11.15%	7.34%	5.67%	7.17%	7.90%
25	5.97%	8.07%	11.84%	11.31%	7.44%	5.75%	7.28%	8.02%
26	6.05%	8.18%	12.01%	11.47%	7.55%	5.83%	7.38%	8.13%
27	6.14%	8.30%	12.18%	11.64%	7.66%	5.92%	7.49%	8.25%
28	6.23%	8.42%	12.36%	11.80%	7.77%	6.00%	7.59%	8.36%
29	6.32%	8.54%	12.53%	11.97%	7.88%	6.09%	7.70%	8.48%
30	6.41%	8.66%	12.72%	12.15%	7.99%	6.17%	7.81%	8.60%
31	6.50%	8.79%	12.90%	12.33%	8.11%	6.26%	7.92%	8.73%
32	6.59%	8.91%	13.09%	12.51%	8.22%	6.35%	8.04%	8.85%
33	6.69%	9.04%	13.29%	12.70%	8.34%	6.45%	8.15%	8.98%
34	6.79%	9.17%	13.49%	12.89%	8.46%	6.54%	8.27%	9.11%
35	6.88%	9.31%	13.69%	13.08%	8.59%	6.63%	8.38%	9.24%
36	6.99%	9.44%	13.91%	13.28%	8.71%	6.73%	8.50%	9.37%
37	7.09%	9.58%	14.12%	13.48%	8.84%	6.83%	8.63%	9.50%
38	7.19%	9.72%	14.35%	13.68%	8.97%	6.93%	8.75%	9.64%
39	7.30%	9.87%	14.55%	13.87%	9.11%	7.04%	8.88%	9.78%
40	7.41%	10.02%	14.76%	14.07%	9.25%	7.14%	9.00%	9.92%
41	7.53%	10.18%	14.98%	14.28%	9.39%	7.25%	9.13%	10.06%
42	7.65%	10.33%	15.21%	14.49%	9.53%	7.36%	9.27%	10.21%
43	7.77%	10.48%	15.45%	14.73%	9.67%	7.47%	9.40%	10.36%

*For EE rates above age 60, please contact OCERS or your employers HR/Payroll department
View OCERS 2013 Actuarial Valuation online at: <http://www.ocers.org/pdf/finance/actuarial/valuation/2013actuarialvaluation.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)
44	7.88%	10.62%	15.71%	14.96%	9.80%	7.57%	9.54%	10.51%
45	7.99%	10.78%	15.99%	15.20%	9.94%	7.68%	9.68%	10.67%
46	8.11%	10.93%	16.27%	15.42%	10.09%	7.80%	9.83%	10.83%
47	8.23%	11.10%	16.54%	15.61%	10.24%	7.91%	9.98%	10.99%
48	8.36%	11.28%	16.81%	15.73%	10.41%	8.04%	10.13%	11.16%
49	8.50%	11.46%	16.99%	15.75%	10.57%	8.17%	10.29%	11.33%
50	8.66%	11.64%	17.06%	15.68%	10.74%	8.30%	10.43%	11.49%
51	8.81%	11.81%	17.04%	15.53%	10.90%	8.42%	10.58%	11.66%
52	8.95%	11.96%	16.93%	15.21%	11.03%	8.52%	10.73%	11.82%
53	9.10%	12.05%	16.73%	15.72%	11.12%	8.59%	10.89%	12.00%
54	9.20%	12.07%	16.26%	16.26%	11.13%	8.60%	11.06%	12.18%
55	9.24%	12.01%	16.26%	16.26%	11.09%	8.57%	11.23%	12.37%
56	9.23%	11.90%	16.26%	16.26%	10.98%	8.48%	11.41%	12.57%
57	9.16%	11.65%	16.26%	16.26%	10.75%	8.31%	11.59%	12.77%
58	9.06%	12.04%	16.26%	16.26%	11.11%	8.59%	11.76%	12.96%
59	8.80%	12.45%	16.26%	16.26%	11.49%	8.88%	11.91%	13.12%
60 *	8.80%	12.45%	16.26%	16.26%	11.49%	8.88%	12.00%	13.22%

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)	97.73%	33
Plan B (General)	93.86%	33
Plan I (General)	97.49%	33
Plan J (General)	94.46%	33
Plan O (General)	N/A	N/A
Plan P (General)	92.82%	33
Plan T – PEPRA (General)	91.49%	33
Plan U – PEPRA (General)	93.17%	33
Plan U – PEPRA (AFSMEI)	93.25%	33

Reverse Pickups:

Certain County Bargaining Units under the 2.7% at 55 and 1.62% at 65 plans are subject to an Employee paid Reverse Pickup. [Click here](#) to view a list of reverse pickup rates.

County of Orange Employer/Employee Rates – General Members

Effective pay period 15, June 27, 2014

EMPLOYER CONTRIBUTION RATES – Rate Groups 1 & 2

2.0% @ 57 PLAN (AFSCME)		2.7% @ 55 PLAN		1.62% @ 65 PLAN		1.62% @ 65 PEPRA PLAN		2.5% @ 67 PEPRA PLAN		2.5% @ 67 PEPRA PLAN (AFSCME)	
ER RATE	ER RATE	ER RATE	ER RATE	ER RATE	ER RATE	ER RATE	ER RATE	ER RATE	ER RATE	ER RATE	ER RATE
A & B - Normal	9.68%	I & J – Normal	13.69%	P - Normal	5.56%	T - Normal	6.78%	U – Normal	7.44%	U - Normal	8.68%
<u>UAAL</u>	<u>11.36%</u>	<u>UAAL</u>	<u>23.76%</u>	<u>UAAL</u>	<u>24.28%</u>	<u>UAAL</u>	<u>24.32%</u>	<u>UAAL</u>	<u>24.61%</u>	<u>UAAL</u>	<u>11.65%</u>
Total	21.04%**	Total	37.45%**	Total	29.84%**	Total	31.10%**	Total	32.05%**	Total	20.33%**

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)
15	5.26%	7.11%	10.42%	9.96%	6.56%	5.00%	6.00%	7.75%
16	5.26%	7.11%	10.42%	9.96%	6.56%	5.00%	6.00%	7.75%
17	5.34%	7.21%	10.57%	10.10%	6.65%	5.25%	5.75%	7.50%
18	5.42%	7.32%	10.72%	10.24%	6.74%	5.25%	5.50%	7.00%
19	5.49%	7.42%	10.88%	10.39%	6.84%	5.25%	5.50%	7.00%
20	5.57%	7.53%	11.03%	10.54%	6.94%	5.50%	5.75%	7.25%
21	5.65%	7.64%	11.19%	10.69%	7.04%	5.50%	5.75%	7.25%
22	5.73%	7.74%	11.35%	10.84%	7.14%	5.50%	5.75%	7.50%
23	5.81%	7.86%	11.51%	11.00%	7.24%	5.50%	6.00%	7.50%
24	5.90%	7.97%	11.68%	11.15%	7.34%	5.75%	6.00%	7.50%
25	5.98%	8.08%	11.84%	11.31%	7.45%	5.75%	6.25%	7.75%
26	6.07%	8.20%	12.01%	11.48%	7.56%	5.75%	6.25%	7.75%
27	6.15%	8.31%	12.19%	11.64%	7.66%	6.00%	6.50%	8.00%
28	6.24%	8.43%	12.36%	11.81%	7.77%	6.00%	6.50%	8.00%
29	6.33%	8.55%	12.54%	11.98%	7.88%	6.00%	6.75%	8.25%
30	6.42%	8.67%	12.72%	12.16%	8.00%	6.25%	6.75%	8.25%
31	6.51%	8.80%	12.91%	12.33%	8.11%	6.25%	7.00%	8.50%
32	6.61%	8.93%	13.10%	12.52%	8.23%	6.50%	7.00%	8.50%
33	6.70%	9.06%	13.30%	12.70%	8.35%	6.50%	7.25%	8.75%
34	6.80%	9.19%	13.50%	12.89%	8.47%	6.50%	7.25%	8.75%
35	6.90%	9.32%	13.70%	13.09%	8.59%	6.75%	7.50%	9.00%
36	7.00%	9.46%	13.91%	13.29%	8.72%	6.75%	7.75%	9.00%
37	7.10%	9.60%	14.13%	13.49%	8.85%	6.75%	7.75%	9.25%
38	7.21%	9.74%	14.36%	13.69%	8.98%	7.00%	8.00%	9.25%
39	7.32%	9.89%	14.56%	13.88%	9.11%	7.00%	8.00%	9.50%
40	7.43%	10.04%	14.77%	14.08%	9.25%	7.25%	8.25%	9.50%
41	7.54%	10.19%	14.99%	14.28%	9.39%	7.25%	8.25%	9.75%
42	7.66%	10.34%	15.22%	14.50%	9.54%	7.50%	8.50%	9.75%
43	7.79%	10.49%	15.46%	14.73%	9.67%	7.50%	8.75%	10.00%

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

** Total Employer contribution rates based on "After 2-Year Phase-In" rates in 2012 Actuarial Valuation

View OCERS 2012 Actuarial Valuation online at: <http://www.ocers.org/pdf/finance/actuarial/valuation/2012actuarialvaluation.pdf>

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)
44	7.89%	10.64%	15.72%	14.97%	9.81%	7.50%	8.75%	10.25%
45	8.01%	10.79%	16.00%	15.20%	9.95%	7.75%	9.00%	10.25%
46	8.13%	10.95%	16.28%	15.43%	10.10%	7.75%	9.25%	10.50%
47	8.25%	11.12%	16.55%	15.62%	10.25%	8.00%	9.50%	10.50%
48	8.38%	11.30%	16.82%	15.74%	10.41%	8.00%	9.50%	10.75%
49	8.52%	11.48%	17.00%	15.76%	10.58%	8.25%	9.75%	11.00%
50	8.68%	11.66%	17.07%	15.69%	10.75%	8.25%	10.00%	11.00%
51	8.83%	11.83%	17.05%	15.54%	10.91%	8.50%	10.00%	11.25%
52	8.97%	11.97%	16.93%	15.22%	11.04%	8.50%	10.25%	11.50%
53	9.12%	12.07%	16.74%	15.73%	11.12%	8.75%	10.50%	11.50%
54	9.22%	12.08%	16.27%	16.27%	11.14%	8.75%	10.75%	11.75%
55	9.26%	12.03%	16.27%	16.27%	11.09%	8.50%	11.00%	12.00%
56	9.25%	11.91%	16.27%	16.27%	10.98%	8.50%	11.00%	12.00%
57	9.18%	11.67%	16.27%	16.27%	10.76%	8.25%	11.25%	12.25%
58	9.08%	12.06%	16.27%	16.27%	11.12%	8.75%	11.50%	12.50%
59	8.82%	12.47%	16.27%	16.27%	11.50%	9.00%	11.75%	12.75%
60*	8.82%	12.47%	16.27%	16.27%	11.50%	9.00%	11.75%	12.75%

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)	97.85%	33
Plan B (General)	93.15%	33
Plan I (General)	97.36%	33
Plan J (General)	94.29%	33
Plan O (General)	N/A	N/A
Plan P (General)	92.25%	33
Plan T – PEPRA (General)	91.68%	33
Plan U – PEPRA (General)	91.01%	33
Plan U – PEPRA (AFSMEI)	90.72%	33

Reverse Pickups:

Certain County Bargaining Units under the 2.7% at 55 and 1.62% at 65 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

** Total Employer contribution rates based on “After 2-Year Phase-In” rates in 2012 Actuarial Valuation

View OCERS 2012 Actuarial Valuation online at: <http://www.ocers.org/pdf/finance/actuarial/valuation/2012actuarialvaluation.pdf>