



**Superior Court of California, County of Orange  
Employer / Employee Contribution Rates  
Effective Pay Period 15, July 08, 2016**

**Employer Contribution Rates**

<b>Rate Group</b>	<b>Plan</b>	<b>Rate</b>	
<b>#2</b>	<b>I &amp; J *</b>	<b>Normal</b>	13.22%
		<b>UAAL</b>	<u>21.72%</u>
		<b>Total</b>	<b>34.94%</b>
<b>#2</b>	<b>O &amp; P</b>	<b>Normal</b>	5.49%
		<b>UAAL</b>	<u>21.72%</u>
		<b>Total</b>	<b>27.21%</b>
<b>#2</b>	<b>T – PEPR</b>	<b>Normal</b>	6.61%
		<b>UAAL</b>	<u>21.72%</u>
		<b>Total</b>	<b>28.33%</b>

**\*Reverse Pickups:**

Certain O.C. Superior Court 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. [Click here](#) to view a list of reverse pickup rates.

**Employee Contribution Rates**

<b>Entry Age</b>	<b>PLAN I (2.7% @ 55)</b>	<b>PLAN J (2.7% @ 55)</b>	<b>PLAN P (1.62% @ 65)</b>	<b>PLAN T (1.62% @ 65) PEPR</b>
15	9.66%	9.21%	5.97%	4.65%
16	9.66%	9.21%	5.97%	4.65%
17	9.83%	9.37%	6.08%	4.73%
18	10.01%	9.53%	6.18%	4.82%
19	10.18%	9.70%	6.29%	4.90%
20	10.36%	9.87%	6.40%	4.99%
21	10.55%	10.04%	6.52%	5.08%
22	10.73%	10.22%	6.63%	5.17%
23	10.92%	10.40%	6.75%	5.26%
24	11.11%	10.58%	6.87%	5.35%
25	11.31%	10.77%	6.99%	5.45%
26	11.51%	10.96%	7.11%	5.54%
27	11.71%	11.15%	7.24%	5.64%
28	11.92%	11.35%	7.36%	5.74%
29	12.13%	11.55%	7.49%	5.84%
30	12.35%	11.75%	7.62%	5.94%
31	12.57%	11.97%	7.76%	6.05%
32	12.80%	12.18%	7.89%	6.16%
33	13.03%	12.40%	8.03%	6.27%
34	13.28%	12.63%	8.18%	6.38%
35	13.52%	12.86%	8.32%	6.49%
36	13.78%	13.11%	8.47%	6.61%
37	14.05%	13.34%	8.62%	6.73%

<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>
38	14.32%	13.56%	8.78%	6.86%
39	14.54%	13.76%	8.94%	6.98%
40	14.77%	13.97%	9.11%	7.11%
41	15.01%	14.19%	9.28%	7.25%
42	15.26%	14.43%	9.44%	7.38%
43	15.52%	14.67%	9.60%	7.50%
44	15.80%	14.92%	9.74%	7.62%
45	16.11%	15.15%	9.89%	7.74%
46	16.41%	15.36%	10.05%	7.87%
47	16.66%	15.52%	10.21%	8.00%
48	16.92%	15.62%	10.39%	8.14%
49	17.06%	15.63%	10.56%	8.28%
50	17.13%	15.54%	10.73%	8.42%
51	17.13%	15.34%	10.88%	8.55%
52	16.99%	14.95%	10.99%	8.64%
53	16.70%	15.45%	11.06%	8.71%
54	15.97%	15.97%	11.06%	8.74%
55	15.97%	15.97%	11.00%	8.71%
56	15.97%	15.97%	10.86%	8.64%
57	15.97%	15.97%	10.58%	8.47%
58	15.97%	15.97%	10.94%	8.75%
59	15.97%	15.97%	11.31%	9.05%
60	15.97%	15.97%	11.31%	9.05%
61	15.97%	15.97%	11.31%	9.05%
62	15.97%	15.97%	11.31%	9.05%
63	15.97%	15.97%	11.31%	9.05%
64	15.97%	15.97%	11.31%	9.05%
65	15.97%	15.97%	11.31%	9.05%
66 and thereafter	15.97%	15.97%	11.31%	9.05%

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)	98.83%	33
#2	Plan J (General)	97.28%	33
#2	Plan O (General)	N/A	N/A
#2	Plan P (General)	95.93%	33
#2	Plan T (General) - PEPRA	94.75%	33

**Superior Court of California, County of Orange Employer/Employee Rates**  
Effective pay period 15, June 26, 2015

**EMPLOYER CONTRIBUTION RATES – Rate Group 2**

<u>PLAN</u>	<u>ER RATE</u>	<u>PLAN</u>	<u>ER RATE</u>	<u>PLAN</u>	<u>ER RATE</u>
I & J - Normal	13.66%	P - Normal	5.61%	T – Normal	6.70%
<u>UAAL</u>	<u>23.72%</u>	<u>UAAL</u>	<u>23.72%</u>	<u>UAAL</u>	<u>23.72%</u>
<b>Total</b>	<b>37.38%</b>	<b>Total</b>	<b>29.33%</b>	<b>Total</b>	<b>30.42%</b>

**EMPLOYEE CONTRIBUTION RATES – Rate Group 2**

<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 - PEPRA (1.62% @ 65)</u>
15	10.42%	9.95%	6.55%	5.06%
16	10.42%	9.95%	6.55%	5.06%
17	10.57%	10.09%	6.65%	5.13%
18	10.72%	10.24%	6.74%	5.21%
19	10.87%	10.39%	6.84%	5.28%
20	11.03%	10.53%	6.94%	5.36%
21	11.18%	10.68%	7.03%	5.44%
22	11.34%	10.84%	7.14%	5.51%
23	11.50%	10.99%	7.24%	5.59%
24	11.67%	11.15%	7.34%	5.67%
25	11.84%	11.31%	7.44%	5.75%
26	12.01%	11.47%	7.55%	5.83%
27	12.18%	11.64%	7.66%	5.92%
28	12.36%	11.80%	7.77%	6.00%
29	12.53%	11.97%	7.88%	6.09%
30	12.72%	12.15%	7.99%	6.17%
31	12.90%	12.33%	8.11%	6.26%
32	13.09%	12.51%	8.22%	6.35%
33	13.29%	12.70%	8.34%	6.45%
34	13.49%	12.89%	8.46%	6.54%
35	13.69%	13.08%	8.59%	6.63%
36	13.91%	13.28%	8.71%	6.73%
37	14.12%	13.48%	8.84%	6.83%
38	14.35%	13.68%	8.97%	6.93%
39	14.55%	13.87%	9.11%	7.04%
40	14.76%	14.07%	9.25%	7.14%
41	14.98%	14.28%	9.39%	7.25%
42	15.21%	14.49%	9.53%	7.36%
43	15.45%	14.73%	9.67%	7.47%
44	15.71%	14.96%	9.80%	7.57%
45	15.99%	15.20%	9.94%	7.68%
46	16.27%	15.42%	10.09%	7.80%
47	16.54%	15.61%	10.24%	7.91%
48	16.81%	15.73%	10.41%	8.04%
49	16.99%	15.75%	10.57%	8.17%
50	17.06%	15.68%	10.74%	8.30%
51	17.04%	15.53%	10.90%	8.42%
52	16.93%	15.21%	11.03%	8.52%
53	16.73%	15.72%	11.12%	8.59%
54	16.26%	16.26%	11.13%	8.60%
55	16.26%	16.26%	11.09%	8.57%
56	16.26%	16.26%	10.98%	8.48%
57	16.26%	16.26%	10.75%	8.31%
58	16.26%	16.26%	11.11%	8.59%
59	16.26%	16.26%	11.49%	8.88%
<b>60 *</b>	<b>16.26%</b>	<b>16.26%</b>	<b>11.49%</b>	<b>8.88%</b>

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

<u>Plan</u>	<u>Discount %</u>	<u>Average Entry Age</u>
<b>Plan I (General)</b>	97.49%	33
<b>Plan J (General)</b>	94.46%	33
<b>Plan P (General)</b>	92.82%	33
<b>Plan T (General)</b>	91.49%	33

**Reverse Pickups:** Certain O.C. Superior Court Bargaining Units under the 2.7% at 55 and 1.62% at 65 (non-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 2013 Actuarial Valuation online at: <http://www.ocers.org/pdf/finance/actuarial/valuation/2013actuarialvaluation.pdf>

**Superior Court of California, County of Orange Employer/Employee Rates**  
Effective pay period 15, June 27, 2014

**EMPLOYER CONTRIBUTION RATES – Rate Group 2**

<u>PLAN</u>	<u>ER RATE</u>	<u>PLAN</u>	<u>ER RATE</u>	<u>PLAN</u>	<u>ER RATE</u>
I & J - Normal	13.69%	P - Normal	5.56%	T – Normal	6.78%
<u>UAAL</u>	<u>23.76%</u>	<u>UAAL</u>	<u>24.28%</u>	<u>UAAL</u>	<u>24.32%</u>
<b>Total</b>	<b>37.35%**</b>	<b>Total</b>	<b>29.84%**</b>	<b>Total</b>	<b>31.10%**</b>

**EMPLOYEE CONTRIBUTION RATES – Rate Group 2**

<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 - PEPRA (1.62% @ 65)</u>
15	10.42%	9.96%	6.56%	5.00%
16	10.42%	9.96%	6.56%	5.00%
17	10.57%	10.10%	6.65%	5.25%
18	10.72%	10.24%	6.74%	5.25%
19	10.88%	10.39%	6.84%	5.25%
20	11.03%	10.54%	6.94%	5.50%
21	11.19%	10.69%	7.04%	5.50%
22	11.35%	10.84%	7.14%	5.50%
23	11.51%	11.00%	7.24%	5.50%
24	11.68%	11.15%	7.34%	5.75%
25	11.84%	11.31%	7.45%	5.75%
26	12.01%	11.48%	7.56%	5.75%
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\*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>