



**** Revised 2/21/23 ****

**Orange County Children and Families Commission
Employer / Employee Contribution Rates
Effective Pay Period 15, June 30, 2023**

<u>Employer Contribution Rates</u>			
<u>Rate Group</u>	<u>Plan</u>	<u>Rate</u>	
#2	J (General)	Normal	14.67%
		UAAL	<u>3.50%</u>
		Total	18.17%
#2	U – PEPRA	Normal	9.17%
		UAAL	<u>3.50%</u>
		Total	12.67%

***Reverse Pickups:**

OCCFC 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 employer and employee bargaining units. The reverse pickup rate schedule is available online at:

<https://www.ocers.org/sites/main/files/file-attachments/reversepickups.pdf>

<u>Employee Contribution Rates</u>		
<u>Entry Age</u>	<u>Plan J (2.7% @ 55)</u>	<u>PEPRA</u>
		<u>Plan U (2.5% @ 67)</u>
15	9.98%	7.49%
16	9.98%	7.49%
17	10.15%	7.16%
18	10.33%	6.81%
19	10.51%	6.93%
20	10.70%	7.06%
21	10.89%	7.18%
22	11.08%	7.31%
23	11.27%	7.44%
24	11.47%	7.58%
25	11.67%	7.71%
26	11.88%	7.85%
27	12.09%	7.99%
28	12.30%	8.13%
29	12.52%	8.27%
30	12.75%	8.42%
31	12.98%	8.57%
32	13.21%	8.72%
33	13.45%	8.87%
34	13.70%	9.03%
35	13.95%	9.19%
36	14.21%	9.35%
37	14.48%	9.52%
38	14.73%	9.69%



**** Revised 2/21/23 ****

**Orange County Children and Families Commission
Employer / Employee Contribution Rates
Effective Pay Period 15, June 30, 2023
(continued)**

**Employee Contribution Rates
(continued)**

Entry Age	Plan J (2.7% @ 55)	PEPRA
		Plan U (2.5% @ 67)
39	14.98%	9.86%
40	15.23%	10.04%
41	15.47%	10.22%
42	15.72%	10.40%
43	15.97%	10.59%
44	16.23%	10.78%
45	16.47%	10.98%
46	16.68%	11.18%
47	16.83%	11.39%
48	16.92%	11.61%
49	16.91%	11.83%
50	16.80%	12.04%
51	16.56%	12.25%
52	16.20%	12.46%
53	16.73%	12.66%
54	17.28%	12.87%
55	17.28%	13.08%
56	17.28%	13.31%
57	17.28%	13.52%
58	17.28%	13.70%
59	17.28%	13.85%
60	17.28%	13.94%
61	17.28%	13.96%
62	17.28%	13.91%
63	17.28%	13.77%
64	17.28%	13.57%
65	17.28%	14.01%
66 and thereafter	17.28%	14.47%

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

Rate Group	Plan	Discounted Percentage	Average Entry Age
#2	Plan J (General)	99.01%	28



**Orange County Children and Families Commission
Employer / Employee Contribution Rates
Effective Pay Period 15, July 1, 2022**

Employer Contribution Rates

Rate Group	Plan	Rate	
#2	J (General)	Normal	14.69%
		UAAL	<u>5.98%</u>
		Total	20.67%
#2	U – PEPRA	Normal	8.37%
		UAAL	<u>5.98%</u>
		Total	14.35%

***Reverse Pickups:**

OCCFC 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 employer and employee bargaining units. The reverse pickup rate schedule is available online at:

<https://www.ocers.org/sites/main/files/file-attachments/reversepickups.pdf>

Employee Contribution Rates

Entry Age	Plan J (2.7% @ 55)	PEPRA
		Plan U (2.5% @ 67)
15	9.93%	7.03%
16	9.93%	7.03%
17	10.11%	6.72%
18	10.28%	6.39%
19	10.47%	6.51%
20	10.65%	6.62%
21	10.84%	6.74%
22	11.03%	6.86%
23	11.22%	6.99%
24	11.42%	7.11%
25	11.62%	7.24%
26	11.82%	7.36%
27	12.03%	7.50%
28	12.25%	7.63%
29	12.46%	7.76%
30	12.69%	7.90%
31	12.91%	8.04%
32	13.15%	8.18%
33	13.39%	8.33%
34	13.63%	8.47%
35	13.89%	8.62%
36	14.15%	8.78%
37	14.41%	8.93%
38	14.67%	9.09%



**Orange County Children and Families Commission
 Employer / Employee Contribution Rates
 Effective Pay Period 15, July 1, 2022
 (continued)**

**Employee Contribution Rates
 (continued)**

Entry Age	Plan J (2.7% @ 55)	PEPRA
		Plan U (2.5% @ 67)
39	14.91%	9.25%
40	15.16%	9.42%
41	15.40%	9.59%
42	15.64%	9.76%
43	15.89%	9.93%
44	16.15%	10.12%
45	16.39%	10.30%
46	16.60%	10.49%
47	16.75%	10.69%
48	16.84%	10.90%
49	16.83%	11.10%
50	16.72%	11.30%
51	16.49%	11.50%
52	16.13%	11.69%
53	16.65%	11.88%
54	17.20%	12.08%
55	17.20%	12.28%
56	17.20%	12.49%
57	17.20%	12.68%
58	17.20%	12.86%
59	17.20%	12.99%
60	17.20%	13.08%
61	17.20%	13.10%
62	17.20%	13.05%
63	17.20%	12.93%
64	17.20%	12.73%
65	17.20%	13.14%
66 and thereafter	17.20%	13.58%

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

Rate Group	Plan	Discounted Percentage	Average Entry Age
#2	Plan J (General)	98.95%	28



**Orange County Children and Families Commission
 Employer / Employee Contribution Rates
 Effective Pay Period 15, July 2, 2021**

Employer Contribution Rates

<u>Rate Group</u>	<u>Plan</u>	<u>Rate</u>	
#2	J (General)	Normal	14.34%
		UAAL	<u>5.36%</u>
		Total	19.70%
#2	U – PEPRA	Normal	8.81%
		UAAL	<u>5.36%</u>
		Total	14.17%

***Reverse Pickups:**

OCCFC 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 employer and employee bargaining units. The reverse pickup rate schedule is available online at:

<https://www.ocers.org/sites/main/files/file-attachments/reversepickups.pdf>

Employee Contribution Rates

<u>Entry Age</u>	<u>Plan J (2.7% @ 55)</u>	<u>PEPRA</u>
		<u>Plan U (2.5% @ 67)</u>
15	10.07%	7.55%
16	10.07%	7.55%
17	10.23%	7.20%
18	10.40%	6.84%
19	10.56%	6.95%
20	10.73%	7.06%
21	10.90%	7.18%
22	11.08%	7.30%
23	11.26%	7.41%
24	11.44%	7.53%
25	11.62%	7.65%
26	11.81%	7.78%
27	12.00%	7.90%
28	12.19%	8.03%
29	12.39%	8.16%
30	12.59%	8.29%
31	12.80%	8.42%
32	13.01%	8.56%
33	13.23%	8.70%
34	13.46%	8.84%
35	13.69%	8.98%
36	13.92%	9.12%
37	14.15%	9.27%
38	14.36%	9.42%



**Orange County Children and Families Commission
 Employer / Employee Contribution Rates
 Effective Pay Period 15, July 2, 2021
 (continued)**

Employee Contribution Rates

(continued)

Entry Age	Plan J (2.7% @ 55)	PEPRA
		Plan U (2.5% @ 67)
39	14.56%	9.57%
40	14.76%	9.73%
41	14.97%	9.89%
42	15.20%	10.05%
43	15.43%	10.22%
44	15.67%	10.39%
45	15.89%	10.57%
46	16.09%	10.75%
47	16.23%	10.94%
48	16.31%	11.13%
49	16.30%	11.31%
50	16.20%	11.48%
51	15.98%	11.65%
52	15.59%	11.81%
53	16.10%	11.99%
54	16.63%	12.17%
55	16.63%	12.37%
56	16.63%	12.57%
57	16.63%	12.76%
58	16.63%	12.93%
59	16.63%	13.06%
60	16.63%	13.14%
61	16.63%	13.17%
62	16.63%	13.12%
63	16.63%	12.99%
64	16.63%	12.76%
65	16.63%	13.18%
66 and thereafter	16.63%	13.61%

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

Rate Group	Plan	Discounted Percentage	Average Entry Age
#2	Plan J (General)	98.52%	27



**Orange County Children and Families Commission
Employer / Employee Contribution Rates
Effective Pay Period 15, July 3, 2020**

Employer Contribution Rates

Rate Group	Plan	Rate	
#2	I & J *	Normal	14.36%
		UAAL	<u>3.26%</u>
		Total	17.62%
#2	U – PEPRA	Normal	8.78%
		UAAL	<u>3.26%</u>
		Total	12.04%

***Reverse Pickups:**

OCCFC 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. The reverse pickup rate schedule is available online at: <https://www.ocers.org/sites/main/files/file-attachments/reversepickups.pdf>

Employee Contribution Rates

Entry Age	Plan I (2.7% @ 55)	Plan J (2.7% @ 55)	PEPRA
			Plan U (2.5% @ 67)
15	10.52%	10.07%	7.59%
16	10.52%	10.07%	7.59%
17	10.69%	10.23%	7.24%
18	10.86%	10.39%	6.88%
19	11.03%	10.56%	6.99%
20	11.21%	10.73%	7.10%
21	11.39%	10.90%	7.22%
22	11.57%	11.07%	7.34%
23	11.76%	11.25%	7.46%
24	11.95%	11.43%	7.58%
25	12.14%	11.62%	7.70%
26	12.34%	11.80%	7.82%
27	12.54%	11.99%	7.95%
28	12.74%	12.19%	8.08%
29	12.95%	12.39%	8.21%
30	13.16%	12.59%	8.34%
31	13.38%	12.79%	8.47%
32	13.60%	13.01%	8.61%
33	13.83%	13.22%	8.75%
34	14.07%	13.45%	8.89%
35	14.31%	13.68%	9.03%
36	14.56%	13.92%	9.18%
37	14.83%	14.14%	9.32%



**Orange County Children and Families Commission
Employer / Employee Contribution Rates
Effective Pay Period 15, July 3, 2020
(continued)**

**Employee Contribution Rates
(continued)**

Entry Age	Plan I (2.7% @ 55)	Plan J (2.7% @ 55)	PEPRA
			Plan U (2.5% @ 67)
38	15.10%	14.35%	9.47%
39	15.31%	14.55%	9.63%
40	15.53%	14.75%	9.79%
41	15.75%	14.97%	9.95%
42	15.99%	15.19%	10.11%
43	16.25%	15.42%	10.28%
44	16.52%	15.66%	10.45%
45	16.81%	15.88%	10.63%
46	17.10%	16.08%	10.81%
47	17.34%	16.22%	11.00%
48	17.57%	16.30%	11.19%
49	17.69%	16.29%	11.38%
50	17.77%	16.19%	11.55%
51	17.73%	15.97%	11.71%
52	17.58%	15.59%	11.88%
53	17.27%	16.09%	12.06%
54	16.62%	16.62%	12.24%
55	16.62%	16.62%	12.44%
56	16.62%	16.62%	12.64%
57	16.62%	16.62%	12.83%
58	16.62%	16.62%	13.00%
59	16.62%	16.62%	13.13%
60	16.62%	16.62%	13.22%
61	16.62%	16.62%	13.24%
62	16.62%	16.62%	13.20%
63	16.62%	16.62%	13.07%
64	16.62%	16.62%	12.84%
65	16.62%	16.62%	13.25%
66 and thereafter	16.62%	16.62%	13.69%

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

Rate Group	Plan	Discounted Percentage	Average Entry Age
#2	Plan I (General)	99.38%	27
#2	Plan J (General)	98.45%	27



**Orange County Children and Families Commission
Employer / Employee Contribution Rates
Effective Pay Period 15, July 5, 2019**

Employer Contribution Rates

Rate Group	Plan	Rate	
#2	I & J **	Normal	14.39%
		UAAL *	<u>1.04%</u>
		Total	15.43%
#2	U – PEPRA	Normal	8.78%
		UAAL *	<u>1.04%</u>
		Total	9.82%

***UAAL Rate Adjustment for Future Service Only:**

\$1.7 million in additional contributions were made by Children and Families Commission on November 15, 2017. The additional contributions were used to eliminate the UAAL rates for FY 2018/2019, including the remaining unamortized UAAL rate credit due to the future service only benefit improvement; therefore, Children and Families Commission will no longer receive any future service only benefit improvement rate credit.

****Reverse Pickups:**

OCCFC 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. The reverse pickup rates schedule is available online at:

www.ocers.org/sites/main/files/file-attachments/reversepickups.pdf

Employee Contribution Rates

Entry Age	PLAN I (2.7% @ 55)	PLAN J (2.7% @ 55)	PLAN U (2.5% @ 67) PEPRA
15	10.51%	10.06%	7.59%
16	10.51%	10.06%	7.59%
17	10.68%	10.22%	7.24%
18	10.85%	10.39%	6.88%
19	11.03%	10.55%	6.99%
20	11.21%	10.72%	7.10%
21	11.39%	10.89%	7.22%
22	11.57%	11.07%	7.34%
23	11.75%	11.25%	7.45%
24	11.94%	11.43%	7.57%
25	12.14%	11.61%	7.70%
26	12.33%	11.80%	7.82%
27	12.53%	11.99%	7.95%
28	12.74%	12.18%	8.07%
29	12.94%	12.38%	8.20%
30	13.16%	12.58%	8.34%
31	13.38%	12.79%	8.47%
32	13.60%	13.00%	8.61%
33	13.83%	13.22%	8.74%
34	14.06%	13.44%	8.89%

<u>Entry Age</u>	<u>PLAN I (2.7% @ 55)</u>	<u>PLAN J (2.7% @ 55)</u>	<u>PLAN U (2.5% @ 67)</u> <u>PEPRA</u>
35	14.31%	13.67%	9.03%
36	14.56%	13.91%	9.17%
37	14.82%	14.14%	9.32%
38	15.09%	14.35%	9.47%
39	15.30%	14.54%	9.63%
40	15.52%	14.75%	9.78%
41	15.75%	14.96%	9.95%
42	15.99%	15.18%	10.11%
43	16.24%	15.42%	10.28%
44	16.51%	15.65%	10.45%
45	16.81%	15.88%	10.63%
46	17.09%	16.07%	10.81%
47	17.33%	16.21%	11.00%
48	17.57%	16.29%	11.19%
49	17.68%	16.29%	11.37%
50	17.76%	16.19%	11.55%
51	17.73%	15.96%	11.71%
52	17.57%	15.58%	11.88%
53	17.26%	16.08%	12.06%
54	16.61%	16.61%	12.24%
55	16.61%	16.61%	12.44%
56	16.61%	16.61%	12.64%
57	16.61%	16.61%	12.83%
58	16.61%	16.61%	13.00%
59	16.61%	16.61%	13.13%
60	16.61%	16.61%	13.22%
61	16.61%	16.61%	13.24%
62	16.61%	16.61%	13.20%
63	16.61%	16.61%	13.07%
64	16.61%	16.61%	12.83%
65	16.61%	16.61%	13.25%
66 and thereafter	16.61%	16.61%	13.69%

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)	99.37%	27
#2	Plan J (General)	98.38%	27



REVISED 11/17/17
Orange County Children and Families Commission
Employer / Employee Contribution Rates
Effective Pay Period 15, July 6, 2018

Employer Contribution Rates

<u>Rate Group</u>	<u>Plan</u>	<u>Rate</u>	
#2	I & J (Future Service) **	Normal	13.19%
		UAAL*	<u>0.00%</u>
		Total	13.19%
#2	U – PEPRA (Future Service)	Normal	8.28%
		UAAL*	<u>0.00%</u>
		Total	8.28%

***Revised UAAL Rate:**

This revised rate reflects the payoff of the Orange County Children and Families Commission's full unfunded actuarial accrued liability (UAAL) on November 15, 2017, reducing the UAAL contributions rate to 0%.

****Reverse Pickups:**

OCCFC 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. The reverse pickup rates schedule is available online at:

www.ocers.org/sites/main/files/file-attachments/reversepickups.pdf

Employee Contribution Rates

<u>Entry Age</u>	<u>PLAN I (2.7% @ 55)</u>	<u>PLAN J (2.7% @ 55)</u>	<u>PLAN U (2.5% @ 67)</u> <u>PEPRA</u>
15	9.67%	9.21%	6.79%
16	9.67%	9.21%	6.79%
17	9.84%	9.37%	6.48%
18	10.01%	9.54%	6.15%
19	10.19%	9.70%	6.26%
20	10.37%	9.87%	6.37%
21	10.55%	10.05%	6.48%
22	10.73%	10.22%	6.60%
23	10.92%	10.40%	6.72%
24	11.12%	10.59%	6.84%
25	11.31%	10.77%	6.96%
26	11.51%	10.96%	7.08%
27	11.72%	11.15%	7.21%
28	11.92%	11.35%	7.33%
29	12.14%	11.55%	7.46%
30	12.35%	11.76%	7.59%
31	12.58%	11.97%	7.73%
32	12.80%	12.19%	7.87%
33	13.04%	12.41%	8.00%
34	13.28%	12.64%	8.14%
35	13.53%	12.87%	8.29%

<u>Entry Age</u>	<u>PLAN I (2.7% @ 55)</u>	<u>PLAN J (2.7% @ 55)</u>	<u>PLAN U (2.5% @ 67)</u> <u>PEPRA</u>
36	13.79%	13.11%	8.43%
37	14.05%	13.34%	8.58%
38	14.33%	13.56%	8.74%
39	14.55%	13.77%	8.89%
40	14.78%	13.98%	9.05%
41	15.01%	14.20%	9.21%
42	15.26%	14.43%	9.38%
43	15.53%	14.68%	9.55%
44	15.81%	14.92%	9.72%
45	16.11%	15.16%	9.90%
46	16.41%	15.37%	10.08%
47	16.67%	15.53%	10.27%
48	16.92%	15.62%	10.47%
49	17.07%	15.63%	10.66%
50	17.14%	15.55%	10.83%
51	17.14%	15.35%	11.00%
52	17.00%	14.95%	11.18%
53	16.70%	15.45%	11.36%
54	15.98%	15.98%	11.55%
55	15.98%	15.98%	11.75%
56	15.98%	15.98%	11.96%
57	15.98%	15.98%	12.16%
58	15.98%	15.98%	12.34%
59	15.98%	15.98%	12.48%
60	15.98%	15.98%	12.58%
61	15.98%	15.98%	12.61%
62	15.98%	15.98%	12.58%
63	15.98%	15.98%	12.47%
64	15.98%	15.98%	12.22%
65	15.98%	15.98%	12.63%
66 and thereafter	15.98%	15.98%	13.06%

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)	99.00%	33
#2	Plan J (General)	97.47%	33



Orange County Children and Families Commission Employer/Employee Rates
Effective pay period 15, July 7, 2017

EMPLOYER CONTRIBUTION RATES – Rate Group 2

PLAN	ER RATE	PLAN	ER RATE
I & J - Normal	13.19%	U – Normal	8.35%
UAAL	20.79%**	UAAL	20.79%**
Total	33.98%	Total	29.14%

EMPLOYEE CONTRIBUTION RATES – Rate Group 2

Entry Age	PLAN I (2.7% @ 55)	PLAN J (2.7% @ 55)	PLAN U – PEPRA (2.5% @ 67)
16	9.66	9.20	6.87
17	9.83	9.37	6.55
18	10.01	9.53	6.22
19	10.18	9.70	6.33
20	10.36	9.87	6.44
21	10.54	10.04	6.56
22	10.73	10.22	6.67
23	10.92	10.40	6.79
24	11.11	10.58	6.91
25	11.31	10.77	7.04
26	11.51	10.96	7.16
27	11.71	11.15	7.29
28	11.92	11.35	7.42
29	12.13	11.55	7.55
30	12.35	11.75	7.68
31	12.57	11.96	7.82
32	12.80	12.18	7.96
33	13.03	12.40	8.10
34	13.27	12.63	8.24
35	13.52	12.86	8.38
36	13.78	13.11	8.53
37	14.04	13.34	8.68
38	14.32	13.55	8.84
39	14.54	13.76	8.99
40	14.77	13.97	9.15
41	15.01	14.19	9.32
42	15.26	14.42	9.48
43	15.52	14.67	9.66
44	15.80	14.92	9.83
45	16.11	15.15	10.01
46	16.40	15.36	10.20
47	16.66	15.52	10.39
48	16.91	15.61	10.59
49	17.06	15.62	10.78
50	17.13	15.54	10.96
51	17.13	15.34	11.13
52	16.99	14.94	11.30
53	16.69	15.44	11.49
54	15.97	15.97	11.68
55	15.97	15.97	11.89
56	15.97	15.97	12.10
57	15.97	15.97	12.30
58	15.97	15.97	12.48
59	15.97	15.97	12.63
60 *	15.97	15.97	12.72

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

Plan	Discount %	Average Entry Age
Plan I (General)	98.86%	33
Plan J (General)	97.38%	33
Plan U (General)	94.77%	33

Reverse Pickups: Certain Children & Families Comm. Bargaining Units under the 2.7% at 55 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

** Future service only discount revised to -1.66% applied to UAAL Rate for 2.7% @ 55 and 2.5% @ 67 PEPRA plans

View OCERS 2015 Actuarial Valuation online at: www.ocers.org/sites/main/files/file-attachments/2015actuarialvaluation_0.pdf